

Rocky Mountain Power
Exhibit RMP___(SRM-1SS)
Docket No. 18-035-36
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Second Supplemental Testimony of Steven R. McDougal

Utah Allocated

December 2018

P A C I F I C O R P
 Depreciation Rate Comparison - Plant Balances as of December, 2020

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			DIFFERENCE	ALLOCATED UT
			EXISTING	PROPOSED	EXISTING	PROPOSED	DIFFERENCE		
Production Plant									
Steam Production	SG	7,224,199,492	3.40%	3.63%	245,923,367	262,190,740	16,267,373	7,076,984	
Steam Production - Water Rights		35,638,063							
Hydro Production	SG	995,097,431	3.01%	3.06%	29,943,661	30,467,681	524,020	227,971	
Other Production	SG	5,075,636,837	3.21%	4.02%	163,112,102	203,786,985	40,674,883	17,685,266	
Other Production - Water Rights		32,709,325							
Total Production Plant		13,363,281,147							
Total Production Plant - Depreciable		13,294,933,760	3.30%	3.73%	438,979,130	496,445,406	57,466,276	25,000,221	
Transmission Plant									
	SG	7,375,554,755	1.77%	1.90%	130,435,713	139,796,277	9,360,564	4,072,235	
Distribution Plant									
Distribution	CA	280,326,706	2.67%	2.70%	7,472,463	7,570,061	97,598	-	
Distribution	OR	2,243,678,194	2.52%	2.57%	56,492,130	57,702,243	1,210,113	-	
Distribution	WA	526,113,490	2.76%	2.74%	14,526,469	14,411,610	(114,859)	-	
Distribution	WY	783,969,878	2.97%	2.79%	23,248,951	21,881,003	(1,367,948)	-	
Distribution	UT	3,160,310,244	2.62%	2.63%	82,950,370	83,098,150	147,780	147,780	
Distribution	ID	386,446,632	2.71%	2.63%	10,453,988	10,163,756	(290,232)	-	
Total Distribution		7,380,845,143	2.64%	2.64%	195,144,371	194,826,823	(317,548)	147,780	
General Plant - Vehicles *									
General Plant - Vehicles	CA	852,236	3.48%	8.63%	29,658	73,548	43,890	-	
General Plant - Vehicles	SG	304,035	8.63%	8.63%	10,580	26,238	15,658	6,812	
General Plant - Vehicles	ID	2,295,198	4.28%	8.73%	98,234	200,371	102,136	-	
General Plant - Vehicles	OR	7,689,932	7.04%	8.73%	32,910	67,128	34,217	14,886	
General Plant - Vehicles	SG	857,171	7.04%	6.43%	541,318	494,414	(46,904)	-	
General Plant - Vehicles	SO	255,789	7.04%	6.43%	60,345	55,116	(5,229)	(2,275)	
General Plant - Vehicles	OT	409,796	5.04%	6.43%	18,008	16,447	(1,560)	(673)	
General Plant - Vehicles	SE	251,862	5.04%	8.92%	10,368	15,654	5,286	2,300	
General Plant - Vehicles	UT	3,051,700	5.04%	8.92%	12,694	22,466	9,772	4,163	
General Plant - Vehicles	SG	2,635,088	5.04%	8.92%	153,806	272,212	118,406	51,512	
General Plant - Vehicles	UT	10,010,742	5.04%	8.92%	132,808	235,050	102,241	44,080	
General Plant - Vehicles	WA	1,022,424	5.60%	2.90%	504,541	892,958	388,417	388,417	
General Plant - Vehicles	WA	2,079,440	5.85%	8.78%	34,059	17,638	(16,421)	(7,144)	
General Plant - Vehicles	WY	2,585,714	5.85%	8.78%	57,256	29,650	(27,605)	-	
General Plant - Vehicles	SO	1,860,982	2.51%	6.23%	121,647	182,575	60,928	26,506	
General Plant - Vehicles	CA	793,720	4.49%	5.31%	151,264	227,026	75,761	-	
General Plant - Vehicles	CA	2,041,300	4.49%	5.31%	46,711	115,939	69,229	29,847	
General Plant - Vehicles	CA	4,350,829	4.34%	5.19%	35,638	42,147	6,509	-	
General Plant - Vehicles	ID	779,534	4.34%	5.19%	9,165	10,839	1,674	728	
General Plant - Vehicles	OR	11,812,885	5.48%	5.19%	188,826	225,808	36,982	2,883	
General Plant - Vehicles	OR	1,109,492	5.48%	5.19%	33,832	650,890	616,058	-	
General Plant - Vehicles	SG	236,400	2.10%	3.50%	60,800	61,133	333	145	
General Plant - Vehicles	SE	219,289	4.56%	6.38%	4,964	8,274	3,310	1,440	
General Plant - Vehicles	SG	3,608,320	4.56%	6.38%	10,000	13,991	3,991	1,700	
General Plant - Vehicles	SO	1,475,100	4.56%	6.38%	164,539	230,211	65,671	28,570	
General Plant - Vehicles	UT	18,540,989	4.56%	6.38%	67,265	94,111	26,847	11,575	
General Plant - Vehicles	WA	1,563,941	5.07%	3.43%	845,469	1,182,915	337,446	337,446	
General Plant - Vehicles	WA	3,133,469	5.07%	3.43%	79,292	107,478	28,186	(11,158)	
General Plant - Vehicles	SG	3,120,067	5.66%	6.86%	176,596	214,037	37,441	16,288	
General Plant - Vehicles	WY	5,012,276	2.32%	2.68%	283,695	343,842	60,147	-	
General Plant - Vehicles	CA	454,745	2.32%	2.68%	10,550	12,187	1,637	-	
General Plant - Vehicles	SG	13,637	2.32%	2.68%	316	365	49	21	

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED UT
			EXISTING	PROPOSED	EXISTING	PROPOSED	DIFFERENCE	
General Plant - All Other	SO	40,099,508	1.53%	2.55%	613,522	1,022,537	409,015	176,343
General Plant - All Other	UT	45,382,211	1.53%	2.55%	694,348	1,155,442	461,094	461,094
General Plant - All Other	SE	1,041,182	1.53%	2.55%	15,930	26,550	10,620	4,524
General Plant - All Other	SG	92,763	2.52%	2.08%	2,338	1,929	(408)	(178)
General Plant - All Other	SO	1,488,037	2.52%	2.08%	37,499	30,951	(6,547)	(2,823)
General Plant - All Other	WA	11,467,860	2.52%	2.08%	288,991	239,453	(49,538)	-
General Plant - All Other	SG	860,033	1.95%	2.55%	16,771	21,931	5,160	2,245
General Plant - All Other	SO	132,386	1.95%	2.55%	2,582	3,376	794	342
General Plant - All Other	WY	17,893,960	1.95%	2.55%	348,933	456,770	107,837	-
Total General Plant - All Other		234,170,613	1.75%	2.30%	4,100,495	5,381,250	1,280,755	745,322
Total General Plant		521,234,022	3.72%	4.62%	19,414,887	24,084,509	4,669,623	2,608,310
Total Company - Depreciable Plant		28,572,567,679	2.74%	2.99%	783,974,101	855,153,016	71,178,915	31,828,546
COL-STRIP RESERVE AMORTIZATION	SG				(2,293,038)	-	2,293,038	997,567
HUNTER RESERVE AMORTIZATION	SG				(5,927,184)	-	5,927,184	2,578,572
GADSBY RESERVE AMORTIZATION	SG				(2,341,500)	-	2,341,500	1,018,650
BLUNDELL RESERVE AMORTIZATION	SG				(785,202)	-	785,202	341,596
WYOMING - DISTRIBUTION RESERVE AMORTIZATION	WY				(2,077,204)	-	2,077,204	-
UTAH - DISTRIBUTION RESERVE AMORTIZATION	UT				(23,109,549)	-	23,109,549	23,109,549
IDAHO - DISTRIBUTION RESERVE AMORTIZATION	ID				(2,508,698)	-	2,508,698	-
Total Company		28,640,915,067			744,931,725.70	855,153,015.71	110,221,290.01	

* For regulatory purposes, vehicle depreciation is re-classified as O&M