

Rocky Mountain Power
Exhibit RMP___(SRM-2)
Docket No. 20000-___-EA-18
Witness: Steven R. McDougal

BEFORE THE WYOMING PUBLIC SERVICE
COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Steven R. McDougal

Bridger Coal Company Balances

September 2018

Bridger Coal Company
Property, Plant and Equipment - 100%
as of December 31,2017

General Ledger Account	Account Description	Original Cost	Depreciation Reserve	Net Book Value	Service Life	Average Age
Location Code 03 - Surface Mine						
1605	Land Improvements	\$ 299,546	\$ 244,942	\$ 54,604	35.5	21.0
1610	Mine Development	16,948,682	11,813,551	5,135,131	28.9	16.9
1615	Buildings & Improvements	12,517,845	7,887,893	4,629,952	23.5	9.5
1620	Allowance for Funds Used During Construction	263,360	189,476	73,884	46.5	26.5
1625	Surface Roads (haulage / access)	6,671,774	5,145,000	1,526,774	47.6	27.6
1630	Mining Equipment	8,005,477	5,333,340	2,672,137	24.5	17.5
1635	Heavy Equipment-Vehicles	140,314,588	94,707,410	45,607,178	9.6	9.8
1640	Office Furniture & Equipment	10,550	10,550	-	5.0	5.6
1645	Computer Hardware & Software	48,896	25,532	23,364	4.8	2.6
1650	Other Equipment	2,248,470	1,525,535	722,935	7.2	7.4
1699	Mineral Rights / Coal Reserve Leases	1,104,601	15,402	1,089,200		tons extracted
		\$ 188,433,790	\$ 126,898,631	\$ 61,535,159		
Location Code 06 - Underground Mine						
1605	Land Improvements	\$ 11,908,130	\$ 7,940,052	\$ 3,968,078	13.6	9.5
1610	Mine Development	3,789,975	1,883,382	1,906,593	5.84	2.71
1615	Buildings & Improvements	28,027,676	16,764,924	11,262,752	9.97	6.96
1620	Allowance for Funds Used During Construction	147,040	99,965	47,075	16.05	12.02
1625	Surface Roads (haulage / access)	8,699,099	6,307,990	2,391,110	20.79	16.54
1630	Mining Equipment	167,305,312	136,678,366	30,626,947	6.58	7.24
1630	Longwall Mining - Shields / Roof Supports	33,668,116	19,544,804	14,123,312		units of production
1635	Heavy Equipment-Vehicles	11,244,447	9,580,598	1,663,849	7.03	9.25
1640	Office Furniture & Equipment	105,342	75,169	30,172	7.88	4.92
1645	Computer Hardware & Software	260,857	191,833	69,024	5.00	6.89
1650	Other Equipment	8,116,312	6,210,631	1,905,681	6.01	5.37
1699	Mineral Rights / Coal Reserve Leases	14,415,970	6,808,591	7,607,380		tons extracted
		\$ 287,688,278	\$ 212,086,304	\$ 75,601,974		
Location Code 09 - Administrative/Common Facilities						
1600	Land	\$ 6,211	\$ -	\$ 6,211	n/a	n/a
1615	Buildings & Improvements	5,285,585	3,752,948	1,532,637	24.5	19.3
1630	Mining Equipment	549,007	334,793	214,214	42.5	29.3
1635	Heavy Equipment-Vehicles	2,073	1,330	743	10.0	6.1
1640	Office Furniture & Equipment	44,596	38,299	6,297	7.9	9.6
1645	Computer Hardware & Software	3,773,629	3,454,106	319,523	5.0	4.9
1650	Other Equipment	752,692	635,139	117,553	8.7	9.3
		\$ 10,413,792	\$ 8,216,616	\$ 2,197,176		
Total Bridger Coal Company						
1600	Land	\$ 6,211	\$ -	\$ 6,211		
1605	Land Improvements	12,207,676	8,184,994	4,022,682		
1610	Mine Development	20,738,657	13,696,933	7,041,724		
1615	Buildings & Improvements	45,831,106	28,405,765	17,425,341		
1620	AFUDC	410,400	289,441	120,959		
1625	Surface Roads (haulage / access)	15,370,874	11,452,990	3,917,884		
1630	Mining Equipment	175,859,796	142,346,499	33,513,298		
1630	Longwall Mining - Shields / Roof Supports	33,668,116	19,544,804	14,123,312		
1635	Heavy Equipment-Vehicles	151,561,108	104,289,338	47,271,770		
1640	Office Furniture & Equipment	160,488	124,019	36,469		
1645	Computer Hardware & Software	4,083,382	3,671,471	411,911		
1650	Other Equipment	11,117,474	8,371,306	2,746,169		
1699	Mineral Rights / Coal Reserve Leases	15,520,572	6,823,992	8,696,580		
		\$ 486,535,860	\$ 347,201,551	\$ 139,334,309		

Amounts shown are 100% (PacifiCorp share is two-thirds)

Life of mine - Surface Mine-December 2037 / Underground Mine-March 2022

Depreciation Expense Methodology - all assets are depreciated using the "straight-line" method with the following exception:

- 1) Underground Mine - Longwall Mining - Shields / Roof Support - uses "units of production / cycles"
- 2) Mineral Rights / Coal Reserves both mines use "units of production / tons extracted"