

Cost of Service Methodology Comparisons

Key Statistics

Base Case AVU-E-19-04									
Methodology Same as									
Line	Prior Cases	Residential	General	Large General	Extra Large General	Extra Large General	Pumping	Street & Area Lights	Idaho Total
1	Rate Base	395,004,094	112,139,663	172,000,189	56,018,750	64,775,674	21,370,892	15,510,738	836,820,000
2	Net Income at Present Rates	22,964,460	12,082,313	13,245,912	3,482,453	4,326,317	1,456,758	1,687,787	59,246,000
3	Rate of Return	5.81%	10.77%	7.70%	6.22%	6.68%	6.82%	10.88%	7.08%
4	Return Ratio	0.82	1.52	1.09	0.88	0.94	0.96	1.54	1.00
5	Cost at Unity with COSS	121,397,353	34,422,384	51,025,572	18,788,878	23,493,941	5,984,550	3,038,322	258,151,000
6	Revenue at Present Rates	113,021,000	38,602,000	51,205,000	17,867,000	22,781,000	5,784,000	3,636,000	252,896,000
7	Revenue Change to Unity	8,376,353	(4,179,616)	(179,428)	921,878	712,941	200,550	(597,678)	5,255,000
8	Revenue to Cost Ratio	0.93	1.12	1.00	0.95	0.97	0.97	1.20	0.98

Scenario 1 AVU-E-19-04									
Distribution Land									
Allocated by Sum of									
Accounts 361-367									
9	Rate Base	395,318,383	112,232,801	172,155,984	55,876,039	64,312,348	21,397,563	15,526,882	836,820,000
10	Net Income at Present Rates	22,956,944	12,080,086	13,242,187	3,485,866	4,337,396	1,456,120	1,687,401	59,246,000
11	Rate of Return	5.81%	10.76%	7.69%	6.24%	6.74%	6.81%	10.87%	7.08%
12	Return Ratio	0.82	1.52	1.09	0.88	0.95	0.96	1.53	1.00
13	Cost at Unity with COSS	121,434,418	34,433,367	51,043,945	18,772,048	23,439,301	5,987,695	3,040,226	258,151,000
14	Revenue at Present Rates	113,021,000	38,602,000	51,205,000	17,867,000	22,781,000	5,784,000	3,636,000	252,896,000
15	Revenue Change to Unity	8,413,418	(4,168,633)	(161,055)	905,048	658,301	203,695	(595,774)	5,255,000
16	Revenue to Cost Ratio	0.93	1.12	1.00	0.95	0.97	0.97	1.20	0.98
17	Change in Return Ratio	(0.00)	(0.00)	(0.00)	0.00	0.01	(0.00)	(0.00)	-
18	Change in Cost at Unity	37,065	10,983	18,373	(16,830)	(54,640)	3,145	1,904	-

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Base Case AVU-E-19-04 Methodology Same as Prior Cases									
Line	Residential Sch 1	General Sch 11/12	Large General Sch 21/22	Extra Large General Sch 25	Extra Large General Sch 25P	Pumping Sch 31/32	Street & Area Lights Sch 41-49	Idaho Total	
1 Rate Base	395,004,094	112,139,663	172,000,189	56,018,750	64,775,674	21,370,892	15,510,738	836,820,000	
2 Net Income at Present Rates	22,964,460	12,082,313	13,245,912	3,482,453	4,326,317	1,456,758	1,687,787	59,246,000	
3 Rate of Return	5.81%	10.77%	7.70%	6.22%	6.68%	6.82%	10.88%	7.08%	
4 Return Ratio	0.82	1.52	1.09	0.88	0.94	0.96	1.54	1.00	
5 Cost at Unity with COSS	121,397,353	34,422,384	51,025,572	18,788,878	23,493,941	5,984,550	3,038,322	258,151,000	
6 Revenue at Present Rates	113,021,000	38,602,000	51,205,000	17,867,000	22,781,000	5,784,000	3,636,000	252,896,000	
7 Revenue Change to Unity	8,376,353	(4,179,616)	(179,428)	921,878	712,941	200,550	(597,678)	5,255,000	
8 Revenue to Cost Ratio	0.93	1.12	1.00	0.95	0.97	0.97	1.20	0.98	

Scenario 2 AVU-E-19-04 Production and Transmission Demand Allocated by A7CP									
	Residential Sch 1	General Sch 11/12	Large General Sch 21/22	Extra Large General Sch 25	Extra Large General Sch 25P	Pumping Sch 31/32	Street & Area Lights Sch 41-49	Idaho Total	
9 Rate Base	403,896,626	111,908,371	168,386,516	54,325,198	62,710,147	19,897,070	15,696,072	836,820,000	
10 Net Income at Present Rates	21,402,277	12,122,945	13,880,739	3,779,966	4,689,175	1,715,669	1,655,229	59,246,000	
11 Rate of Return	5.30%	10.83%	8.24%	6.96%	7.48%	8.62%	10.55%	7.08%	
12 Return Ratio	0.75	1.53	1.16	0.98	1.06	1.22	1.49	1.00	
13 Cost at Unity with COSS	124,036,916	34,353,729	49,952,929	18,286,182	22,880,832	5,547,077	3,093,335	258,151,000	
14 Revenue at Present Rates	113,021,000	38,602,000	51,205,000	17,867,000	22,781,000	5,784,000	3,636,000	252,896,000	
15 Revenue Change to Unity	11,015,916	(4,248,271)	(1,252,071)	419,182	99,832	(236,923)	(542,665)	5,255,000	
16 Revenue to Cost Ratio	0.91	1.12	1.03	0.98	1.00	1.04	1.18	0.98	
17 Change in Return Ratio	(0.07)	0.01	0.08	0.10	0.11	0.26	(0.05)	-	
18 Change in Cost at Unity	2,639,563	(68,655)	(1,072,643)	(502,696)	(613,109)	(437,473)	55,013	-	

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Methodology Same as									
Line	Prior Cases	Residential Sch 1	General Sch 11/12	Large General Sch 21/22	Extra Large General Sch 25	Extra Large General Sch 25P	Pumping Sch 31/32	Street & Area Lights Sch 41-49	Idaho Total
1	Rate Base	395,004,094	112,139,663	172,000,189	56,018,750	64,775,674	21,370,892	15,510,738	836,820,000
2	Net Income at Present Rates	22,964,460	12,082,313	13,245,912	3,482,453	4,326,317	1,456,758	1,687,787	59,246,000
3	Rate of Return	5.81%	10.77%	7.70%	6.22%	6.68%	6.82%	10.88%	7.08%
4	Return Ratio	0.82	1.52	1.09	0.88	0.94	0.96	1.54	1.00
5	Cost at Unity with COSS	121,397,353	34,422,384	51,025,572	18,788,878	23,493,941	5,984,550	3,038,322	258,151,000
6	Revenue at Present Rates	113,021,000	38,602,000	51,205,000	17,867,000	22,781,000	5,784,000	3,636,000	252,896,000
7	Revenue Change to Unity	8,376,353	(4,179,616)	(179,428)	921,878	712,941	200,550	(597,678)	5,255,000
8	Revenue to Cost Ratio	0.93	1.12	1.00	0.95	0.97	0.97	1.20	0.98

Scenario 3 AVU-E-19-04									
Production and Transmission Demand Allocated by W12CP									
		Residential Sch 1	General Sch 11/12	Large General Sch 21/22	Extra Large General Sch 25	Extra Large General Sch 25P	Pumping Sch 31/32	Street & Area Lights Sch 41-49	Idaho Total
9	Rate Base	396,928,386	112,298,183	171,006,033	55,514,676	64,849,561	20,655,966	15,567,195	836,820,000
10	Net Income at Present Rates	22,626,412	12,054,466	13,420,559	3,571,006	4,313,337	1,582,351	1,677,869	59,246,000
11	Rate of Return	5.70%	10.73%	7.85%	6.43%	6.65%	7.66%	10.78%	7.08%
12	Return Ratio	0.81	1.52	1.11	0.91	0.94	1.08	1.52	1.00
13	Cost at Unity with COSS	121,968,539	34,469,437	50,730,478	18,639,254	23,515,873	5,772,339	3,055,080	258,151,000
14	Revenue at Present Rates	113,021,000	38,602,000	51,205,000	17,867,000	22,781,000	5,784,000	3,636,000	252,896,000
15	Revenue Change to Unity	8,947,539	(4,132,563)	(474,522)	772,254	734,873	(11,661)	(580,920)	5,255,000
16	Revenue to Cost Ratio	0.93	1.12	1.01	0.96	0.97	1.00	1.19	0.98
17	Change in Return Ratio	(0.02)	(0.01)	0.02	0.03	(0.00)	0.12	(0.01)	-
18	Change in Cost at Unity	571,186	47,053	(295,094)	(149,624)	21,932	(212,211)	16,758	-