

Case No. PAC-E-21-07
Exhibit No. 46
Witness: Robert M. Meredith

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Robert M. Meredith
Cost of Service – Summary by Rate Schedule

May 2021

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Idaho
 Adjusted 12 Months Ended December 2020
 2020 Protocol
 6.20% = Earned Return on Rate Base

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Production Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	01	Residential	57,180,284	5.82%	0.94	58,030,353	32,613,150	7,546,601	13,572,504	3,796,833	501,264	850,069	1.49%
2	36	Residential - TOD	18,158,721	5.34%	0.86	18,776,807	11,534,850	2,650,487	3,581,832	854,021	155,616	618,085	3.40%
3	06, 35	General Service - Large	27,948,766	5.66%	0.91	28,513,160	20,576,402	4,841,950	2,751,592	114,623	228,593	564,394	2.02%
4	09	General Service - High Voltage	7,286,777	5.68%	0.92	7,418,701	5,947,086	1,371,701	16,619	21,755	61,539	131,923	1.81%
5	10	Irrigation	53,958,970	6.44%	1.04	53,443,807	31,349,189	6,876,469	15,170,767	(340,437)	387,818	(515,164)	-0.95%
6	07, 11, 12	Street & Area Lighting	638,832	37.59%	6.07	376,016	120,497	18,946	194,545	38,086	3,942	(262,816)	-41.14%
7	19	Space Heating	413,535	6.74%	1.09	405,278	281,676	65,802	48,696	5,749	3,355	(8,258)	-2.00%
8	23	General Service - Small	20,656,273	6.81%	1.10	20,177,652	12,745,076	2,940,276	3,674,079	647,673	170,548	(478,621)	-2.32%
9	SPC	Contract 1	78,825,288	6.67%	1.08	77,627,180	63,161,372	13,818,708	6,197	1,135	639,768	(1,198,108)	-1.52%
10	SPC	Contract 2	5,818,167	4.74%	0.76	6,116,661	4,940,234	1,106,706	18,943	1,425	49,352	298,494	5.13%
12		Total Idaho Jurisdiction	270,885,614	6.20%	1.00	270,885,614	183,269,534	41,237,646	39,035,774	5,140,865	2,201,795	(0)	0.00%

Footnotes:

- Column C : Annual revenues based on 12 months ending December 2020.
- Column D : Calculated Return on Ratebase per December 2020 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Idaho Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per December 2020 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per December 2020 Embedded COS Study
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per December 2020 Embedded COS Study
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per December 2020 Embedded COS Study
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per December 2020 Embedded COS Study
- Column K : Calculated Misc. Distribution Cost of Service at Jurisdictional Rate of Return per December 2020 Embedded COS Study
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Idaho
 Adjusted 12 Months Ended December 2020
 2020 Protocol
 7.63% = Target Return on Rate Base

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Production Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	01	Residential	57,180,284	5.82%	0.94	62,360,645	34,200,866	8,623,324	15,196,400	3,816,168	523,888	5,180,361	9.06%
2	36	Residential - TOD	18,158,721	5.34%	0.86	20,150,986	12,092,165	3,028,886	4,011,107	858,277	160,550	1,982,264	10.97%
3	06, 35	General Service - Large	27,948,766	5.66%	0.91	30,517,760	21,568,844	5,545,231	3,058,291	115,540	229,855	2,568,995	9.19%
4	09	General Service - High Voltage	7,286,777	5.68%	0.92	7,904,322	6,229,622	1,571,074	19,959	21,944	61,723	617,545	8.47%
5	10	Irrigation	53,958,970	6.44%	1.04	57,452,154	32,776,768	7,874,441	16,747,904	(338,551)	391,591	3,493,183	6.47%
6	07, 11, 12	Street & Area Lighting	638,832	37.59%	6.07	392,036	124,709	21,754	203,095	38,290	4,187	(246,796)	-38.63%
7	19	Space Heating	413,535	6.74%	1.09	434,615	295,177	75,365	54,890	5,783	3,399	21,080	5.10%
8	23	General Service - Small	20,656,273	6.81%	1.10	21,678,606	13,362,274	3,359,926	4,130,141	651,296	174,969	1,022,334	4.95%
9	SPC	Contract 1	78,825,288	6.67%	1.08	82,516,745	66,036,903	15,829,395	6,808	2,089	641,550	3,691,457	4.68%
10	SPC	Contract 2	5,818,167	4.74%	0.76	6,508,813	5,169,551	1,267,685	20,574	1,507	49,496	690,646	11.87%
12		Total Idaho Jurisdiction	270,885,614	6.20%	1.00	289,916,683	191,856,879	47,197,083	43,449,169	5,172,343	2,241,209	19,031,069	7.03%

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- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.