Case No. PAC-E-21-07
Exhibit No. 47
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 Function

May 2021

Class Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - All Functions
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2020

	A	B	C	D	E	F	G	H	I	J	K	L	M
	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
13	Operating Revenues		306,949,220	63,949,780	20,502,596	32,198,456	8,457,575	60,268,452	656,580	472,238	23,356,627	90,338,461	6,748,457
14													
15	Operating Expenses												
16	Operation & Maintenance Expenses		173,889,302	34,169,873	11,466,860	18,796,981	5,183,032	32,032,033	243,503	260,467	12,357,802	55,072,019	4,306,731
17	Depreciation Expense		55,431,133	12,199,694	3,928,843	5,949,226	1,481,269	11,447,522	73,122	84,730	4,309,523	14,766,668	1,190,534
18	Amortization Expense		10,741,114	3,028,862	864,612	1,015,101	255,582	1,926,269	19,582	15,747	903,398	2,509,930	202,034
19	Taxes Other Than Income		10,396,520	2,453,662	766,456	1,073,168	251,728	2,258,679	9,526	15,930	834,322	2,529,977	203,072
20	Income Taxes - Federal		(4,686,047)	(735,406)	(281,177)	(575,740)	(183,580)	(565,456)	(1,557)	(7,444)	(311,322)	(1,875,286)	(149,080)
21	Income Taxes - State		1,447,140	297,229	99,115	159,507	40,954	288,942	878	2,258	109,780	415,254	33,222
22	Income Taxes Deferred		(1,671,807)	(588,849)	(158,261)	(122,114)	(5,676)	(570,923)	(3,011)	(2,360)	(168,711)	(47,603)	(4,301)
23	Investment Tax Credit Adj		(142,935)	(32,838)	(10,383)	(14,961)	(3,570)	(30,680)	(121)	(220)	(11,346)	(35,933)	(2,883)
24	Misc Revenues & Expense		(94,333)	(17,625)	(6,169)	(10,958)	(3,106)	(15,607)	(43)	(149)	(6,833)	(31,334)	(2,509)
25													
26	Total Operating Expenses		245,310,086	50,774,602	16,669,896	26,270,212	7,016,634	46,770,779	341,878	368,959	18,016,613	73,303,693	5,776,820
27													
28	Operating Revenue For Return		61,639,134	13,175,178	3,832,699	5,928,244	1,440,941	13,497,673	314,701	103,279	5,340,014	17,034,768	971,637
29													
30													
31	Rate Base :												
32	Electric Plant In Service		1,741,250,962	409,076,684	128,221,286	180,735,264	42,859,352	373,969,617	1,865,079	2,653,477	139,885,360	427,535,734	34,449,110
33	Plant Held For Future Use		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
34	Electric Plant Acquisition Adj		160,459	29,948	10,488	18,646	5,286	26,554	73	253	11,620	53,321	4,269
35	Pensions		466,341	119,570	36,091	45,805	9,586	112,315	621	700	39,212	94,762	7,679
36	Prepayments		3,149,944	1,163,956	295,795	238,295	57,528	501,444	9,890	4,284	293,792	541,216	43,745
37	Fuel Stock		13,561,325	2,059,581	773,022	1,465,262	444,324	2,424,872	11,617	20,037	856,780	5,118,026	387,804
38	Materials & Supplies		13,921,070	3,018,332	982,364	1,509,384	384,025	2,757,565	11,631	21,510	1,078,380	3,848,569	309,312
39	Misc Deferred Debits		28,490,611	5,235,638	1,822,363	3,145,426	883,966	5,180,346	21,094	43,552	2,012,235	9,409,448	736,544
40	Cash Working Capital		865,781	220,000	64,078	83,647	13,842	262,665	4,346	1,175	68,672	136,320	11,037
41	Weatherization Loans		1,687,321	1,096,243	230,652	26,945	323	117,583	12,467	1,741	201,327	20	20
42	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
43													
44	Total Rate Base Additions		1,803,553,813	422,019,952	132,436,138	187,268,673	44,658,232	385,352,960	1,936,818	2,746,729	144,447,376	446,737,416	35,949,520
45													
46	Rate Base Deductions :												
47	Accum Provision For Depreciation		(523,167,385)	(127,551,090)	(39,134,322)	(53,084,010)	(11,912,284)	(120,198,747)	(853,551)	(783,725)	(42,665,148)	(117,451,758)	(9,532,750)
48	Accum Provision For Amortization		(38,033,409)	(11,067,989)	(3,113,192)	(3,518,052)	(884,547)	(6,723,401)	(74,715)	(55,313)	(3,232,739)	(8,666,036)	(697,426)
49	Accum Deferred Income Taxes		(146,398,485)	(36,024,517)	(11,101,678)	(14,775,975)	(3,330,778)	(32,794,788)	(126,456)	(223,081)	(12,086,203)	(33,256,800)	(2,678,210)
50	Unamortized ITC		(36,448)	(8,463)	(2,675)	(3,805)	(906)	(7,784)	(30)	(56)	(2,924)	(9,077)	(730)
51	Customer Advance For Construction		(5,426,428)	(3,144,337)	(998,546)	-	-	(209,746)	-	-	(1,073,798)	-	-
52	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
53	Misc Rate Base Deductions		(95,886,199)	(17,912,989)	(6,268,124)	(11,122,003)	(3,150,070)	(15,933,484)	(44,840)	(151,295)	(6,943,403)	(31,814,335)	(2,545,654)
54													
55	Total Rate Base Deductions		(808,948,354)	(195,709,385)	(60,618,537)	(82,503,845)	(19,278,584)	(175,867,949)	(1,099,592)	(1,213,470)	(66,004,215)	(191,198,007)	(15,454,769)
56													
57	Total Rate Base		994,605,459	226,310,567	71,817,601	104,764,828	25,379,647	209,485,011	837,226	1,533,259	78,443,161	255,539,409	20,494,751
58													
59	Calculated Return On Rate Base		6.20%	5.82%	5.34%	5.66%	5.68%	6.44%	37.59%	6.74%	6.81%	6.67%	4.74%
60													
61	Return On RB @ Jurisdictional Ave.	6.20%	61,639,134	14,025,247	4,450,785	6,492,638	1,572,864	12,982,509	51,886	95,021	4,861,394	15,836,660	1,270,130
62	Total Operating Expenses		245,310,086	50,774,602	16,669,896	26,270,212	7,016,634	46,770,779	341,878	368,959	18,016,613	73,303,693	5,776,820
63	Revenue Credits		(36,063,607)	(6,769,496)	(2,343,874)	(4,249,690)	(1,170,798)	(6,309,481)	(17,747)	(58,703)	(2,700,355)	(11,513,173)	(930,290)
64													
65	Total Revenue Requirements		270,885,614	58,030,353	18,776,807	28,513,160	7,418,701	53,443,807	376,016	405,278	20,177,652	77,627,180	6,116,661
66	Class Revenue		270,885,614	57,180,284	18,158,721	27,948,766	7,286,777	53,958,970	638,832	413,535	20,656,273	78,825,288	5,818,167
67													
68	Increase / (Decrease) Required to												
69	Earn Equal Rates of Return		-	850,069	618,085	564,394	131,923	(515,164)	(262,816)	(8,258)	(478,621)	(1,198,108)	298,494
70													
71	Percent %		0.00%	1.49%	3.40%	2.02%	1.81%	-0.95%	-41.14%	-2.00%	-2.32%	-1.52%	5.13%
72													
73													
74	Return On Rate Base @ Target ROR	7.63%	75,928,953	17,276,724	5,482,611	7,997,828	1,937,502	15,992,248	63,914	117,050	5,988,412	19,508,077	1,564,585
75	Total Operating Expenses Adjusted for Taxes		250,051,337	51,853,417	17,012,248	26,769,622	7,137,618	47,769,387	345,869	376,268	18,390,549	74,521,841	5,874,518
76	Revenue Credits		(36,063,607)	(6,769,496)	(2,343,874)	(4,249,690)	(1,170,798)	(6,309,481)	(17,747)	(58,703)	(2,700,355)	(11,513,173)	(930,290)
77													
78	Total Target Revenue Requirements		289,916,683	62,360,645	20,150,986	30,517,760	7,904,322	57,452,154	392,036	434,615	21,678,606	82,516,745	6,508,813
79	Class Revenue		270,885,614	57,180,284	18,158,721	27,948,766	7,286,777	53,958,970	638,832	413,535	20,656,273	78,825,288	5,818,167
80													
81	Increase / (Decrease) Required to												
82	Earn Target Rate of Return		19,031,069	5,180,361	1,992,264	2,568,995	617,545	3,493,183	(246,796)	21,080	1,022,334	3,691,457	690,646
83													
84	Percent %		7.03%	9.06%	10.97%	9.19%	8.47%	6.47%	-38.63%	5.10%	4.95%	4.68%	11.87%

Production Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Production Function
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2020

	A	B	C	D	E	F	G	H	I	J	K	L	M
	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
13	Operating Expenses												
14	Operation & Maintenance Expenses		139,428,183	23,792,117	8,576,586	15,676,881	4,581,241	23,932,554	89,601	213,666	9,503,986	49,224,761	3,836,789
15	Depreciation Expense		36,028,695	6,724,123	2,354,889	4,186,599	1,186,970	5,962,351	16,480	56,904	2,609,018	11,972,838	958,521
16	Amortization Expense		9,573,086	2,535,914	745,306	940,448	239,462	1,739,149	15,021	14,232	787,305	2,365,947	190,302
17	Taxes Other Than Income		4,739,737	876,331	307,606	547,773	155,944	787,944	2,325	7,452	340,659	1,587,133	126,570
18	Income Taxes - Federal		(6,811,574)	(1,259,393)	(442,068)	(787,215)	(224,110)	(1,132,371)	(3,341)	(10,710)	(489,568)	(2,280,902)	(181,897)
19	Income Taxes - State		965,767	178,561	62,678	111,614	31,775	160,551	474	1,518	69,412	323,394	25,790
20	Income Taxes Deferred		(548,274)	(101,371)	(35,583)	(63,364)	(18,039)	(91,146)	(269)	(862)	(39,406)	(183,593)	(14,641)
21	Investment Tax Credit Adj		(66,749)	(12,341)	(4,332)	(7,714)	(2,196)	(11,096)	(33)	(105)	(4,797)	(22,351)	(1,782)
22	Misc Revenues & Expense		(65,318)	(12,210)	(4,272)	(7,586)	(2,151)	(10,805)	(30)	(103)	(4,732)	(21,692)	(1,737)
23													
24	Total Operating Expenses		183,243,553	32,721,731	11,560,811	20,597,435	5,948,896	31,337,131	120,227	281,993	12,771,878	62,965,535	4,937,915
25													
26													
27	Rate Base :												
28	Electric Plant In Service		793,003,317	147,803,111	51,784,498	92,102,188	26,124,576	131,308,793	364,983	1,251,905	57,372,989	263,781,622	21,106,652
29	Plant Held For Future Use		510,595	95,297	33,374	59,333	16,822	84,496	234	806	36,976	169,673	13,584
30	Electric Plant Acquisition Adj		160,459	29,948	10,488	18,646	5,286	26,554	73	253	11,620	53,321	4,269
31	Pensions		203,084	37,903	13,274	23,599	6,691	33,608	93	321	14,707	67,486	5,403
32	Prepayments		1,330,812	470,248	121,041	106,705	29,432	173,641	3,938	1,834	119,811	281,536	22,625
33	Fuel Stock		13,561,325	2,059,581	773,022	1,465,262	444,324	2,424,872	11,617	20,037	856,780	5,118,026	387,804
34	Materials & Supplies		11,371,574	2,122,386	743,283	1,321,416	374,638	1,881,839	5,200	17,961	823,494	3,778,827	302,529
35	Misc Deferred Debits		25,895,233	4,454,542	1,601,563	2,920,314	851,151	4,430,343	16,189	39,790	1,774,667	9,096,066	710,608
36	Cash Working Capital		(24,309)	(4,148)	(1,495)	(2,733)	(799)	(4,173)	(16)	(37)	(1,657)	(8,582)	(669)
37	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
39													
40	Total Rate Base Additions		846,012,089	157,068,869	55,079,047	98,014,731	27,852,121	140,359,973	402,311	1,332,870	61,009,386	282,337,976	22,554,805
41													
42	Rate Base Deductions :												
43	Accum Provision For Depreciation		(230,004,048)	(42,924,485)	(15,032,992)	(26,726,478)	(7,577,506)	(38,063,795)	(105,224)	(363,267)	(16,655,286)	(76,435,801)	(6,119,214)
44	Accum Provision For Amortization		(18,582,294)	(3,461,358)	(1,212,955)	(2,157,724)	(612,161)	(3,077,732)	(8,577)	(29,330)	(1,343,856)	(6,183,847)	(494,754)
45	Accum Deferred Income Taxes		(53,634,955)	(9,996,464)	(3,502,400)	(6,229,297)	(1,766,940)	(8,881,188)	(24,688)	(84,672)	(3,880,373)	(17,841,230)	(1,427,702)
46	Unamortized ITC		(17,021)	(3,171)	(1,111)	(1,976)	(561)	(2,819)	(8)	(27)	(1,231)	(5,664)	(453)
47	Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-
48	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		(94,980,261)	(17,705,893)	(6,203,121)	(11,032,067)	(3,129,031)	(15,726,042)	(43,680)	(149,953)	(6,872,548)	(31,589,861)	(2,528,066)
50													
51	Total Rate Base Deductions		(397,218,579)	(74,091,371)	(25,952,579)	(46,147,543)	(13,086,199)	(65,751,576)	(182,176)	(627,249)	(28,753,295)	(132,056,403)	(10,570,189)
52													
53	Total Rate Base		448,793,509	82,977,498	29,126,468	51,867,188	14,765,922	74,608,397	220,135	705,621	32,256,091	150,281,574	11,984,616
54													
55	Calculated Return On Rate Base			5.82%	5.34%	5.66%	5.68%	6.44%	37.59%	6.74%	6.81%	6.67%	4.74%
56													
57	Return On Rate Base	6.20%	27,813,283	5,142,402	1,805,068	3,214,389	915,095	4,623,740	13,643	43,730	1,999,021	9,313,468	742,728
58	Total Operating Expenses		183,243,553	32,721,731	11,560,811	20,597,435	5,948,896	31,337,131	120,227	281,993	12,771,878	62,965,535	4,937,915
59	Revenue Credits		(27,787,302)	(5,250,983)	(1,831,029)	(3,235,421)	(916,905)	(4,611,682)	(13,372)	(44,047)	(2,025,823)	(9,117,631)	(740,409)
60													
61	Total Revenue Requirements		183,269,534	32,613,150	11,534,850	20,576,402	5,947,086	31,349,189	120,497	281,676	12,745,076	63,161,372	4,940,234
62													
63													
64	Return On Rate Base @ Target ROR	7.63%	34,261,245	6,334,567	2,223,537	3,959,581	1,127,242	5,695,663	16,805	53,868	2,462,455	11,472,612	914,915
65	Total Op. exp. Adjusted for Taxes		185,382,936	33,117,282	11,699,656	20,844,684	6,019,285	31,692,787	121,276	285,357	12,925,642	63,681,922	4,995,045
66	Revenue Credits		(27,787,302)	(5,250,983)	(1,831,029)	(3,235,421)	(916,905)	(4,611,682)	(13,372)	(44,047)	(2,025,823)	(9,117,631)	(740,409)
67													
68	Total Target Revenue Requirements		191,856,879	34,200,866	12,092,165	21,568,844	6,229,622	32,776,768	124,709	295,177	13,362,274	66,036,903	5,169,551

Transmission Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Transmission Function
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2020

	A	B	C	D	E	F	G	H	I	J	K	L	M
	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
13	Operating Expenses												
14	Operation & Maintenance Expenses		15,589,127	2,885,840	1,012,614	1,803,199	512,536	2,595,408	7,729	24,535	1,122,294	5,209,454	415,518
15	Depreciation Expense		8,380,147	1,564,067	547,753	973,802	276,085	1,386,799	3,832	13,236	606,864	2,784,762	222,945
16	Amortization Expense		432,614	80,743	28,277	50,271	14,253	71,592	198	683	31,329	143,760	11,509
17	Taxes Other Than Income		2,786,826	503,511	176,952	328,877	93,233	466,684	1,313	4,472	196,242	940,263	75,279
18	Income Taxes - Federal		1,211,177	218,830	76,905	142,933	40,520	202,825	571	1,944	85,288	408,646	32,717
19	Income Taxes - State		274,298	49,559	17,417	32,370	9,177	45,934	129	440	19,315	92,547	7,409
20	Income Taxes Deferred		403,171	72,843	25,600	47,579	13,488	67,515	190	647	28,390	136,028	10,891
21	Investment Tax Credit Adj		(40,240)	(7,270)	(2,555)	(4,749)	(1,346)	(6,739)	(19)	(65)	(2,834)	(13,577)	(1,087)
22	Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-
23													
24	Total Operating Expenses		29,037,120	5,368,122	1,882,962	3,374,283	957,946	4,830,018	13,943	45,893	2,086,889	9,701,882	775,182
25													
26													
27	Rate Base :												
28	Electric Plant In Service		492,029,122	91,832,114	32,160,605	57,175,494	16,209,985	81,424,042	225,014	777,129	35,631,231	163,503,581	13,089,927
29	Plant Held For Future Use		(510,595)	(95,297)	(33,374)	(59,333)	(16,822)	(84,496)	(234)	(806)	(36,976)	(169,673)	(13,584)
30	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
31	Pensions		40,358	7,532	2,638	4,690	1,330	6,679	18	64	2,923	13,411	1,074
32	Prepayments		805,524	286,216	73,507	64,246	17,712	104,771	2,407	1,108	72,687	169,266	13,604
33	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
34	Materials & Supplies		205,948	38,438	13,461	23,932	6,785	34,082	94	325	14,914	68,438	5,479
35	Misc Deferred Debits		827,538	154,451	54,091	96,163	27,263	136,946	378	1,307	59,928	274,995	22,016
36	Cash Working Capital		429,522	79,513	27,900	49,683	14,122	71,510	213	676	30,922	143,534	11,449
37	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
39													
40	Total Rate Base Additions		493,827,418	92,302,967	32,298,828	57,354,874	16,260,375	81,693,533	227,892	779,803	35,775,629	164,003,552	13,129,965
41													
42	Rate Base Deductions :												
43	Accum Provision For Depreciation		(123,004,036)	(22,957,423)	(8,039,939)	(14,293,497)	(4,052,389)	(20,355,474)	(56,252)	(194,277)	(8,907,573)	(40,874,817)	(3,272,396)
44	Accum Provision For Amortization		(7,456,694)	(1,391,714)	(487,394)	(866,494)	(245,662)	(1,233,980)	(3,410)	(11,777)	(539,991)	(2,477,894)	(198,378)
45	Accum Deferred Income Taxes		(46,336,374)	(8,648,202)	(3,028,694)	(5,384,448)	(1,526,560)	(7,668,032)	(21,190)	(73,185)	(3,355,537)	(15,397,794)	(1,232,731)
46	Unamortized ITC		(10,261)	(1,915)	(671)	(1,192)	(338)	(1,698)	(5)	(16)	(743)	(3,410)	(273)
47	Customer Advance For Construction		(5,088,333)	(2,948,429)	(936,331)	-	-	(196,678)	-	-	(1,006,895)	-	-
48	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		(478,496)	(83,365)	(29,847)	(54,209)	(15,733)	(81,461)	(287)	(738)	(33,072)	(166,712)	(13,070)
50													
51	Total Rate Base Deductions		(182,374,194)	(36,031,048)	(12,522,876)	(20,599,839)	(5,840,682)	(29,537,322)	(81,144)	(279,995)	(13,843,811)	(58,920,628)	(4,716,848)
52													
53	Total Rate Base		311,453,224	56,271,919	19,775,952	36,755,035	10,419,692	52,156,211	146,747	499,808	21,931,817	105,082,925	8,413,117
54													
55	Calculated Return On Rate Base			5.82%	5.34%	5.66%	5.68%	6.44%	37.59%	6.74%	6.81%	6.67%	4.74%
56													
57	Return On Rate Base	6.20%	19,301,832	3,487,365	1,225,584	2,277,836	645,744	3,232,300	9,094	30,975	1,359,190	6,512,352	521,390
58	Total Operating Expenses		29,037,120	5,368,122	1,882,962	3,374,283	957,946	4,830,018	13,943	45,893	2,086,889	9,701,882	775,182
59	Revenue Credits		(7,101,305)	(1,308,886)	(458,059)	(810,170)	(231,989)	(1,185,850)	(4,091)	(11,066)	(505,803)	(2,395,526)	(189,865)
60													
61	Total Revenue Requirements		41,237,646	7,546,601	2,650,487	4,841,950	1,371,701	6,876,469	18,946	65,802	2,940,276	13,818,708	1,106,706
62													
63													
64	Return On Rate Base @ Target ROR	7.63%	23,776,581	4,295,842	1,509,712	2,805,908	795,447	3,981,646	11,203	38,156	1,674,292	8,022,112	642,264
65	Total Op. exp. Adjusted for Taxes		30,521,807	5,636,368	1,977,233	3,549,493	1,007,616	5,078,645	14,643	48,276	2,191,437	10,202,809	815,287
66	Revenue Credits		(7,101,305)	(1,308,886)	(458,059)	(810,170)	(231,989)	(1,185,850)	(4,091)	(11,066)	(505,803)	(2,395,526)	(189,865)
67													
68	Total Target Revenue Requirements		47,197,083	8,623,324	3,028,886	5,545,231	1,571,074	7,874,441	21,754	75,365	3,359,926	15,829,395	1,267,685

Distribution Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Function
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2020

	A	B	C	D	E	F	G	H	I	J	K	L	M
	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
13	Operating Expenses												
14	Operation & Maintenance Expenses		11,907,332	3,505,594	925,531	979,259	8,637	5,355,449	109,339	13,871	1,000,995	4,329	4,329
15	Depreciation Expense		10,978,239	3,883,083	1,020,221	788,070	18,074	4,095,323	52,487	14,545	1,088,316	9,059	9,059
16	Amortization Expense		222,940	81,574	21,463	15,605	247	80,065	603	307	22,828	124	124
17	Taxes Other Than Income		2,797,556	1,029,352	272,108	194,410	2,117	999,714	5,420	3,926	289,088	388	1,033
18	Income Taxes - Federal		1,035,813	381,124	100,750	71,981	784	370,150	2,007	1,454	107,037	144	383
19	Income Taxes - State		234,583	86,314	22,817	16,302	177	83,829	454	329	24,241	33	87
20	Income Taxes Deferred		(1,532,487)	(563,874)	(149,060)	(106,497)	(1,160)	(547,638)	(2,969)	(2,151)	(158,361)	(212)	(566)
21	Investment Tax Credit Adj		(35,946)	(13,226)	(3,496)	(2,498)	(27)	(12,845)	(70)	(50)	(3,715)	(5)	(13)
22	Misc Revenues & Expense		(29,015)	(5,415)	(1,897)	(3,372)	(956)	(4,802)	(13)	(46)	(2,101)	(9,642)	(772)
23													
24	Total Operating Expenses		25,579,014	8,384,525	2,208,437	1,953,261	27,894	10,419,245	167,259	32,185	2,368,329	4,217	13,664
25													
26													
27	Rate Base :												
28	Electric Plant In Service		447,229,458	163,642,022	43,055,970	31,303,630	496,379	160,614,737	1,209,126	615,230	45,794,763	248,800	248,800
29	Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
30	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
31	Pensions		167,644	61,341	16,140	11,734	186	60,207	453	231	17,166	93	93
32	Prepayments		644,174	318,776	73,758	29,362	1,325	145,099	3,120	782	71,452	250	250
33	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
34	Materials & Supplies		2,343,548	857,508	225,620	164,036	2,601	841,645	6,336	3,224	239,971	1,304	1,304
35	Misc Deferred Debits		1,617,440	591,824	155,715	113,212	1,795	580,876	4,373	2,225	165,620	900	900
36	Cash Working Capital		434,909	128,040	33,804	35,767	315	195,605	3,994	507	36,561	158	158
37	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
39													
40	Total Rate Base Additions		452,437,174	165,599,512	43,561,007	31,657,741	502,602	162,438,167	1,227,402	622,198	46,325,534	251,505	251,505
41													
42	Rate Base Deductions :												
43	Accum Provision For Depreciation		(169,870,855)	(61,483,087)	(16,022,236)	(12,059,096)	(281,477)	(61,759,517)	(689,959)	(225,885)	(17,067,429)	(141,085)	(141,085)
44	Accum Provision For Amortization		(5,455,311)	(1,996,107)	(525,197)	(381,842)	(6,055)	(1,959,181)	(14,749)	(7,505)	(558,605)	(3,035)	(3,035)
45	Accum Deferred Income Taxes		(45,682,611)	(16,928,978)	(4,480,433)	(3,151,688)	(35,240)	(16,152,473)	(74,949)	(64,473)	(4,759,050)	(17,663)	(17,663)
46	Unamortized ITC		(9,166)	(3,377)	(894)	(636)	(7)	(3,267)	(17)	(13)	(950)	(4)	(4)
47	Customer Advance For Construction		(338,095)	(195,909)	(62,215)	-	-	(13,068)	-	-	(66,903)	-	-
48	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		(427,441)	(123,730)	(35,156)	(35,727)	(5,306)	(125,982)	(874)	(604)	(37,782)	(57,762)	(4,518)
50													
51	Total Rate Base Deductions		(221,783,480)	(80,731,188)	(21,126,131)	(15,628,990)	(328,085)	(80,013,487)	(780,548)	(298,479)	(22,490,719)	(219,549)	(166,304)
52													
53	Total Rate Base		230,653,694	84,868,324	22,434,876	16,028,751	174,517	82,424,680	446,854	323,719	23,834,815	31,956	85,201
54													
55	Calculated Return On Rate Base			5.82%	5.34%	5.66%	5.68%	6.44%	37.59%	6.74%	6.81%	6.67%	4.74%
56													
57	Return On Rate Base	6.20%	14,294,406	5,259,583	1,390,367	993,357	10,815	5,108,142	27,693	20,062	1,477,126	1,980	5,280
58	Total Operating Expenses		25,579,014	8,384,525	2,208,437	1,953,261	27,894	10,419,245	167,259	32,185	2,368,329	4,217	13,664
59	Revenue Credits		(837,646)	(71,604)	(16,972)	(195,026)	(22,090)	(356,620)	(406)	(3,551)	(171,376)	(1)	(1)
60													
61	Total Revenue Requirements		39,035,774	13,572,504	3,581,832	2,751,592	16,619	15,170,767	194,545	48,696	3,674,079	6,197	18,943
62													
63													
64	Return On Rate Base @ Target ROR	7.63%	17,608,282	6,478,914	1,712,696	1,223,647	13,323	6,292,364	34,113	24,713	1,819,568	2,440	6,504
65	Total Op. exp. Adjusted for Taxes		26,678,533	8,789,090	2,315,384	2,029,669	28,726	10,812,160	169,389	33,728	2,481,949	4,369	14,070
66	Revenue Credits		(837,646)	(71,604)	(16,972)	(195,026)	(22,090)	(356,620)	(406)	(3,551)	(171,376)	(1)	(1)
67													
68	Total Target Revenue Requirements		43,449,169	15,196,400	4,011,107	3,058,291	19,959	16,747,904	203,095	54,890	4,130,141	6,808	20,574

Retail Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Retail Function
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2020

	A	B	C	D	E	F	G	H	I	J	K	L	M
	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
13	Operating Expenses												
14	Operation & Maintenance Expenses		4,932,142	3,582,224	817,703	114,469	19,872	(222,992)	33,948	5,229	578,969	1,360	1,360
15	Depreciation Expense		44,052	28,421	5,980	754	139	3,048	323	45	5,324	8	8
16	Amortization Expense		512,474	330,631	69,565	8,777	1,620	35,463	3,760	525	61,935	99	99
17	Taxes Other Than Income		72,401	44,469	9,789	2,108	434	4,337	468	79	8,333	2,193	189
18	Income Taxes - Federal		(155,398)	(95,445)	(21,012)	(4,525)	(932)	(9,308)	(1,005)	(170)	(17,886)	(4,707)	(406)
19	Income Taxes - State		(35,193)	(21,616)	(4,759)	(1,025)	(211)	(2,108)	(228)	(39)	(4,051)	(1,066)	(92)
20	Income Taxes Deferred		5,783	3,552	782	168	35	346	37	6	666	175	15
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-
23													
24	Total Operating Expenses		5,376,262	3,872,235	878,050	120,727	20,957	(191,214)	37,305	5,677	633,290	(1,938)	1,173
25													
26													
27	Rate Base :												
28	Electric Plant In Service		8,989,065	5,799,437	1,220,213	153,952	28,412	622,045	65,956	9,213	1,086,376	1,731	1,731
29	Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
30	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
31	Pensions		55,255	12,793	4,039	5,782	1,380	11,823	56	84	4,416	13,772	1,110
32	Prepayments		7,698	4,967	1,045	132	24	533	56	8	930	1	1
33	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
34	Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-
35	Misc Deferred Debits		143,446	33,210	10,486	15,009	3,583	30,693	146	219	11,465	35,754	2,881
36	Cash Working Capital		21,790	15,826	3,613	506	88	(985)	150	23	2,558	6	6
37	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
39													
40	Total Rate Base Additions		9,217,253	5,866,233	1,239,396	175,380	33,487	664,108	66,365	9,547	1,105,745	51,264	5,729
41													
42	Rate Base Deductions :												
43	Accum Provision For Depreciation		(288,445)	(186,095)	(39,155)	(4,940)	(912)	(19,960)	(2,116)	(296)	(34,860)	(56)	(56)
44	Accum Provision For Amortization		(6,539,110)	(4,218,810)	(887,646)	(111,992)	(20,668)	(452,508)	(47,979)	(6,702)	(790,286)	(1,259)	(1,259)
45	Accum Deferred Income Taxes		(744,545)	(450,874)	(90,150)	(10,541)	(2,038)	(93,095)	(5,628)	(750)	(91,243)	(113)	(113)
46	Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-
47	Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-
48	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-
50													
51	Total Rate Base Deductions		(7,572,100)	(4,855,778)	(1,016,951)	(127,474)	(23,618)	(565,564)	(55,724)	(7,748)	(916,389)	(1,428)	(1,428)
52													
53	Total Rate Base		1,645,153	1,010,454	222,445	47,906	9,869	98,545	10,641	1,800	189,356	49,836	4,301
54													
55	Calculated Return On Rate Base			5.82%	5.34%	5.66%	5.68%	6.44%	37.59%	6.74%	6.81%	6.67%	4.74%
56													
57	Return On Rate Base	6.20%	101,956	62,621	13,786	2,969	612	6,107	659	112	11,735	3,089	267
58	Total Operating Expenses		5,376,262	3,872,235	878,050	120,727	20,957	(191,214)	37,305	5,677	633,290	(1,938)	1,173
59	Revenue Credits		(337,353)	(138,023)	(37,814)	(9,073)	187	(155,330)	122	(39)	2,648	(15)	(15)
60													
61	Total Revenue Requirements		5,140,865	3,796,833	854,021	114,623	21,755	(340,437)	38,086	5,749	647,673	1,135	1,425
62													
63													
64	Return On Rate Base @ Target ROR	7.63%	125,592	77,139	16,982	3,657	753	7,523	812	137	14,456	3,805	328
65	Total Op. exp. Adjusted for Taxes		5,384,104	3,877,052	879,110	120,956	21,004	(190,744)	37,355	5,685	634,193	(1,701)	1,194
66	Revenue Credits		(337,353)	(138,023)	(37,814)	(9,073)	187	(155,330)	122	(39)	2,648	(15)	(15)
67													
68	Total Target Revenue Requirements		5,172,343	3,816,168	858,277	115,540	21,944	(338,551)	38,290	5,783	651,296	2,089	1,507

Generation Demand Summary

Misc Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Misc Function
State of Idaho
2020 Protocol
Adjusted 12 Months Ended December 2020

	A	B	C	D	E	F	G	H	I	J	K	L	M
	DESCRIPTION		Idaho Jurisdiction Normalized	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedules 6, 35	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Contract 2
13	Operating Expenses												
14	Operation & Maintenance Expenses		2,032,518	404,099	134,426	223,174	60,746	371,614	2,886	3,165	151,558	632,116	48,735
15	Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-
16	Amortization Expense		-	-	-	-	-	-	-	-	-	-	-
17	Taxes Other Than Income		-	-	-	-	-	-	-	-	-	-	-
18	Income Taxes - Federal		33,934	19,478	4,248	1,086	159	3,248	212	38	3,807	1,534	124
19	Income Taxes - State		7,685	4,411	962	246	36	736	48	9	862	347	28
20	Income Taxes Deferred		-	-	-	-	-	-	-	-	-	-	-
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-
23													
24	Total Operating Expenses		2,074,137	427,989	139,636	224,506	60,941	375,598	3,145	3,212	156,227	633,997	48,887
25													
26													
27	Rate Base :												
28	Electric Plant In Service		-	-	-	-	-	-	-	-	-	-	-
29	Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-
30	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-
31	Pensions		-	-	-	-	-	-	-	-	-	-	-
32	Prepayments		361,736	83,749	26,443	37,850	9,034	77,400	369	553	28,911	90,162	7,265
33	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-
34	Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-
35	Misc Deferred Debits		6,954	1,610	508	728	174	1,488	7	11	556	1,733	140
36	Cash Working Capital		3,869	769	256	425	116	707	5	6	288	1,203	93
37	Weatherization Loans		1,687,321	1,096,243	230,652	26,945	323	117,583	12,467	1,741	201,327	20	20
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-
39													
40	Total Rate Base Additions		2,059,880	1,182,371	257,859	65,948	9,647	197,178	12,849	2,311	231,082	93,118	7,517
41													
42	Rate Base Deductions :												
43	Accum Provision For Depreciation		-	-	-	-	-	-	-	-	-	-	-
44	Accum Provision For Amortization		-	-	-	-	-	-	-	-	-	-	-
45	Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-
46	Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-
47	Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-
48	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-
50													
51	Total Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-
52													
53	Total Rate Base		2,059,880	1,182,371	257,859	65,948	9,647	197,178	12,849	2,311	231,082	93,118	7,517
54													
55	Calculated Return On Rate Base			5.82%	5.34%	5.66%	5.68%	6.44%	37.59%	6.74%	6.81%	6.67%	4.74%
56													
57	Return On Rate Base	6.20%	127,658	73,276	15,980	4,087	598	12,220	796	143	14,321	5,771	466
58	Total Operating Expenses		2,074,137	427,989	139,636	224,506	60,941	375,598	3,145	3,212	156,227	633,997	48,887
59	Revenue Credits		-	-	-	-	-	-	-	-	-	-	-
60													
61	Total Revenue Requirements		2,201,795	501,264	155,616	228,593	61,539	387,818	3,942	3,355	170,548	639,768	49,352
62													
63													
64	Return On Rate Base @ Target ROR	7.63%	157,253	90,263	19,685	5,035	736	15,053	981	176	17,641	7,109	574
65	Total Op. exp. Adjusted for Taxes		2,083,957	433,625	140,865	224,821	60,987	376,538	3,206	3,223	157,328	634,441	48,922
66	Revenue Credits		-	-	-	-	-	-	-	-	-	-	-
67													
68	Total Target Revenue Requirements		2,241,209	523,888	160,550	229,855	61,723	391,591	4,187	3,399	174,969	641,550	49,496
	Generation Demand Summary												