

REDACTED

Case No. PAC-E-21-07

Exhibit No. 41

Witness: Steven R. McDougal

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of Steven R. McDougal

Confidential Pages Test Period Results of Operations

May 2021

Annualized Labor December 2020

Group Code	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
2 Officer/Exempt	17,747	15,306	16,921	17,166	15,994	15,989	17,919	15,412	16,226	17,279	15,197	17,435	198,600
3 IBEW 125	3,686	3,304	3,248	3,265	3,094	4,034	3,485	3,436	4,193	3,315	3,137	3,329	41,525
4 IBEW 659	4,933	3,273	3,309	3,716	3,548	4,122	4,066	3,980	9,088	3,713	3,786	3,848	51,381
5 UWUA 197	207	130	143	149	171	174	180	225	249	196	240	188	2,254
8 UWUA 127	4,368	3,916	4,116	4,019	3,928	4,436	4,389	4,547	4,876	4,209	4,116	4,730	51,650
9 IBEW 57 WY	63	60	59	73	63	108	64	91	100	69	70	57	877
11 IBEW 57 PD	9,128	8,330	8,828	8,960	8,512	9,948	10,258	9,589	12,748	8,667	9,155	9,730	113,854
12 IBEW 57 PS	3,768	3,231	3,949	3,508	3,259	3,528	3,776	3,416	3,542	3,495	3,461	3,878	42,811
13 PCCC Non-Exempt	535	481	485	479	452	497	495	474	531	477	491	572	5,969
15 IBEW 57 CT	353	300	362	487	326	345	352	334	352	324	336	365	4,236
16 IBEW 77	130	118	109	108	112	135	135	131	137	128	129	152	1,524
18 Non-Exempt	1,189	1,043	1,160	1,170	1,104	1,173	1,281	1,101	1,151	1,126	1,036	1,190	13,724
Grand Total	46,106	39,493	42,689	43,100	40,563	44,499	46,400	42,735	53,192	42,998	41,154	45,474	528,404

Ref. 4.2.2

Pro Forma Increase to December 2021

Group Code	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
2 Officer/Exempt	1.49%												(1)
3 IBEW 125		2.50%											(1)
4 IBEW 659						2.50%							(1)
5 UWUA 197													(1)
8 UWUA 127													(1)
9 IBEW 57 WY							2.50%						(1)
11 IBEW 57 PD		2.50%											(1)
12 IBEW 57 PS		2.50%											(1)
13 PCCC Non-Exempt	1.16%												(1)
15 IBEW 57 CT		2.50%											(1)
16 IBEW 77													(1)
18 Non-Exempt													(1)

Pro Forma Labor December 2021

Group Code	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
2 Officer/Exempt	46,394	40,124	43,377	43,787	41,303	45,329	47,260	43,527	54,240	43,901	42,032	46,437	537,711,931
3 IBEW 125													201,559,025
4 IBEW 659													42,471,321
5 UWUA 197													52,375,184
8 UWUA 127													2,290,306
9 IBEW 57 WY													52,008,661
11 IBEW 57 PD													888,392
12 IBEW 57 PS													116,471,661
13 PCCC Non-Exempt													43,787,012
15 IBEW 57 CT													6,037,794
16 IBEW 77													4,333,336
18 Non-Exempt													1,562,467
Grand Total	46,394	40,124	43,377	43,787	41,303	45,329	47,260	43,527	54,240	43,901	42,032	46,437	537,711,931

Ref. 4.2.2

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract. (CONFIDENTIAL)

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Rocky Mountain Power
 Idaho General Rate Case - December 2021
 Decommissioning Costs

Plant	Plant Closure Date	Remaining Life (Years)	Incremental Decommissioning Costs	Total Company Annual Amount
Hunter	2042	22		
Huntington	2036	16		
Dave Johnston	2027	7		
Jim Bridger	2037	17		
Naughton	2029	9		
Wyodak	2039	19		
Hayden	2030	10		
Colstrip	2027	7		

Ref 6.6

Ref 6.6.2

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-21	-				
Jan-22	3,230,038	3,230,038	(794,156)	(3,230,038)	794,156
Feb-22	3,230,038	3,230,038	(794,156)	(6,460,075)	1,588,312
Mar-22	3,230,038	3,230,038	(794,156)	(9,690,113)	2,382,468
Apr-22	3,230,038	3,230,038	(794,156)	(12,920,151)	3,176,624
May-22	3,230,038	3,230,038	(794,156)	(16,150,188)	3,970,780
Jun-22	3,230,038	3,230,038	(794,156)	(19,380,226)	4,764,936
Jul-22	3,230,038	3,230,038	(794,156)	(22,610,264)	5,559,092
Aug-22	3,230,038	3,230,038	(794,156)	(25,840,301)	6,353,248
Sep-22	3,230,038	3,230,038	(794,156)	(29,070,339)	7,147,404
Oct-22	3,230,038	3,230,038	(794,156)	(32,300,377)	7,941,560
Nov-22	3,230,038	3,230,038	(794,156)	(35,530,414)	8,735,716
Dec-22	3,230,038	3,230,038	(794,156)	(38,760,452)	9,529,872

Annual Total	38,760,452	38,760,452	(9,529,872)		
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Ref 6.6

Ref 6.6

13 Mo. Avg.			(19,380,226)		4,764,936
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Ref 6.6

Ref 6.6

Rocky Mountain Power
 Idaho General Rate Case - December 2021
 New Wind and Repowering Capital Additions
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Rocky Mountain Power
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 Case No. PAC-E-21-07
 Witness: Steven R. McDougal

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	In-Service	Jan20 to Dec20 Plant Additions	Months	Incremental Expense on Plant Adds.
Wind Repowering								
Dunlap Repowering	343	403OP	SG-W	3.314%	Sep-20		8.5	
Marengo 1 Repowering	343	403OP	SG-W	3.314%	Jan-20		0.5	
Marengo 2 Repowering	343	403OP	SG-W	3.314%	Feb-20		1.5	
Total Wind Repowering						331,383,283		3,501,295 Ref. 8.15
New Wind Plant								
Cedar Springs II Wind Project 200MW	343	403OP	SG-W	3.314%	Dec-20		11.5	
Ekola Flats Wind Project 250MW	343	403OP	SG-W	3.314%	Dec-20		11.5	
Pryor Mtn Wind Project 240 MW 2020	343	403OP	SG-W	3.314%	Dec-20		11.5	
TB Flats Wind Project 500 MW 2020	343	403OP	SG-W	3.314%	Dec-20		11.5	
Total New Wind Plant						956,613,097		30,379,428 Ref. 8.15
Transmission Plant:								
Aeolus-Bridger/Anticline Seg D2 500kV TL	355	403TP	SG	1.753%	Nov-20		10.5	
Q712 Cedar Springs Wind 1	355	403TP	SG	1.753%	Nov-20		10.5	
Q707 TB Flats 1	355	403TP	SG	1.753%	Sep-20		8.5	
Total Transmission Plant						722,069,529		10,970,455 Ref. 8.15

*Composite Depreciation Rate - Wind
 **Composite Depreciation Rate - Transmission

Rocky Mountain Power
 Idaho General Rate Case - December 2021
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Project	Date	2021 Plant Additions Included in Adj	Stipulated Depreciation Rate	Months	Incremental Expense on Plant Adds.	Incremental Reserve on Plant Adds.
Foote Creek Repowering ¹	Mar-21		4.401%	12		
Incremental Wind Repowering Cap Adds						
Dunlap Repowering	Various		4.401%	12		
Glenrock 1 Repowering	Various		4.401%	12		
Glenrock 3 Repowering	Various		4.401%	12		
Goodnoe Hills Repowering	Various		4.401%	12		
High Plains Repowering	Various		4.401%	12		
Leaning Juniper Repowering	Various		4.401%	12		
Marengo 1 Repowering	Various		4.401%	12		
Marengo 2 Repowering	Various		4.401%	12		
McFadden Ridge Repowering	Various		4.401%	12		
Rolling Hills Repowering	Various		4.401%	12		
Seven Mile 1 Repowering	Various		4.401%	12		
Seven Mile 2 Repowering	Various		4.401%	12		
Total Wind Repowering		82,447,391			3,628,575	(3,628,575)
		Ref 8.15			Ref 8.15	Ref 8.15

1) Includes \$3,898,217 of removal and \$4,736,976 of trailing capital additions.

Project	Date	2021 Plant Additions Included in Adj	Stipulated Depreciation Rate	Months	Incremental Expense on Plant Adds.	Incremental Reserve on Plant Adds.
Incremental New Wind Plant Cap Adds						
Cedar Springs II Wind Project 200MW	Various		4.401%	12		
Ekola Flats Wind Project 250MW	Various		4.401%	12		
Pryor Mtn Wind Project 240 MW 2020	Various		4.401%	12		
TB Flats Wind Project 500 MW 2020	Various		4.401%	12		
		699,964,677			30,805,998	(30,805,998)
		Ref 8.15			Ref 8.15	Ref 8.15

Project	Date	2021 Plant Additions Included in Adj	Stipulated Depreciation Rate	Months	Incremental Expense on Plant Adds.	Incremental Reserve on Plant Adds.
Incremental Transmission Plant Cap Adds						
Aeolus-Bridger/Anticline Seg D2 500kV TL	Various		1.720%	12		
Q712 Cedar Springs Wind 1	Various		1.720%	12		
Q707 TB Flats 1	Various		1.720%	12		
		9,417,067			161,943	(161,943)
		Ref 8.15			Ref 8.15	Ref 8.15

Rocky Mountain Power
Idaho General Rate Case - December 2021
New Wind and Repowering Capital Additions
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Repowering	
Wind Facility	O&M
Dunlap	[REDACTED]
Footo Creek	
Glenrock I	
Glenrock III	
Goodnoe Hills	
High Plains & McFadden	
Leaning Juniper	
Marengo I	
Marengo II	
Rolling Hills	
Seven Mile Hill	
Wind Plant Administration	1,009,527

NEW Wind Build	
Wind Facility	O&M
Cedar Springs II	[REDACTED]
Ekola	
Pryor Mountain	
TB Flats I & II	
	14,030,673
Total Incremental Wind O&M	<u>15,040,200</u>
	Ref 8.15