

Case No. PAC-E-21-07
Exhibit No. 44
Witness: Steven R. McDougal

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Steven R. McDougal

ECAM Base – Allocated and LCAR Calculation

May 2021

Rocky Mountain Power
 Idaho General Rate Case
 ECAM Base Detail
 December 2021

Line	Category	Cost Item	FERC Account	Allocation Factor	Total Company	Idaho Allocated	Reference
1	Net Power Cost	Sales for Resale	447	SG	\$ 463,692,258	\$ 26,532,670	Final GRID Study
2		Fuel Expense	501	SE	604,951,439	39,477,251	Final GRID Study
3		Fuel Expense	503	SE	4,416,584	288,213	Final GRID Study
4		Fuel Expense	547	SE	223,652,745	14,594,883	Final GRID Study
5		Purchased Power	555	S	-	1,000,662	Final GRID Study
6		Purchased Power	555	SG	771,884,395	44,167,557	Final GRID Study
7		Purchased Power	555	SE	69,767,409	4,552,804	Final GRID Study
8		Wheeling Expense	565	SG	142,093,363	8,130,643	Final GRID Study
9		Wheeling Expense	565	SE	12,043,742	785,937	Final GRID Study
10		Total Net Power Costs:			\$ 1,365,117,419	\$ 86,465,280	
11		Reasonable Energy Price for QF Contracts			-	(90,931)	Exhibit 40, Page 5.1
12		Total ECAM Base:			\$ 1,365,117,419	\$ 86,374,348	
13		Total Sales at MWh			3,526,359		Exhibit 40, Page 3.1.2
14		ECAM Base \$/MWh			\$ 24.49		
15							
16							
17							
18							
19							
20	REC Revenue	Total Allocated REC Revenues			4,327,004	372,035	Exhibit 40, Page 3.4.2
21		Less: Retired Bayer RECs			-	(130,654)	Exhibit 40, Page 3.4.2
22		Total REC Revenue Base:			\$ 4,327,004	\$ 241,380	
23							
24							
25							
26		REC Revenue Base \$/MWh			\$ 3,526,359	\$ 0.07	Above
27							
28							
29	Production Tax Credits	Production Tax Credits	40910	SG	\$ (193,520,194)	\$ (11,073,309)	Exhibit 40, Page 7.3.1
30		Tax Bump Up Factor			(63,092,283)	(3,610,168)	
31		Total Production Tax Credits:			\$ (256,612,477)	\$ (14,683,476)	
32							
33		Total PTC Base:			\$ (256,612,477)	\$ (14,683,476)	
34							
35		Federal/State Combined Tax Rate			24.5866%		Exhibit 40, Page 2.1
36		Tax Bump Up Factor = (1/(1-tax rate))			1.3260		
37		Total Sales at MWh			3,526,359		Above
38		PTC Base \$/MWh			\$ (4.16)		
39							

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 LCAR Detail
 December 2021**

Unbundled Production Revenue Requirement (Excluding NPC)

<u>Description</u>	<u>Amount</u>	<u>Source</u>
1 Production - Return on Investment	839,474,729	ECD
2 Production - Expense	2,727,080,056	ECD
3 Production - NPC Expenses	(1,558,371,119)	NPC Study
Production Revenue Requirement (Excluding NPC)	2,008,183,666	Line 1 + Line 2 + Line 3
5 Net System Load	58,444,451	NPC Study
6 Production \$ per MWH	34.36	Line 4 / Line 5
7 %	25%	Energy Component*
8 LCAR Adjustment	<u>8.59</u>	Line 6 x Line 7

*LCAR does not include demand per Commission Order 32206