

Rocky Mountain Power  
Exhibit RMP\_\_\_(CCP-4)  
Docket No. 20000-\_\_\_-ER-11  
Witness: C. Craig Paice

BEFORE THE WYOMING PUBLIC SERVICE  
COMMISSION

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of C. Craig Paice  
Cost Allocation Collaborative Report Compliance Filing

December 2011

## **Cost Allocation Collaborative**

### **Report to the Public Service Commission of Wyoming**

AARP  
Cimarex Energy Co.  
City of Casper  
Kinder Morgan Interstate Gas Transmission LLC  
QEP Field Services Company  
Rocky Mountain Power  
Town of Bar Nunn  
United States Department of Energy  
Wyoming Industrial Energy Consumers  
Wyoming Office of Consumer Advocate

October 31, 2011

## **I. Process**

### **A. The Participants**

The following companies or entities participated in the Collaborative process and are hereinafter collectively referred to in this Report as the “Parties”:

AARP  
Cimarex Energy Co.  
City of Casper  
Kinder Morgan Interstate Gas Transmission LLC  
QEP Field Services Company  
Rocky Mountain Power  
Town of Bar Nunn  
United States Department of Energy  
Wyoming Industrial Energy Consumers  
Wyoming Office of Consumer Advocate

### **B. Origin of the Collaborative**

In Rocky Mountain Power’s (RMP’s) 2010 general rate case (Docket No. 20000-384-ER-10) the Parties entered into a stipulation agreeing to participate in a collaborative process to consider different methods for allocating RMP’s cost of service, including generation, transmission, and distribution costs, among the various customer classes and tariff rate Schedules. This agreement resolved a dispute in that case among several of the parties regarding the appropriate methodology for cost allocation. Parties agreed to examine a wide variety of different class cost of service methodologies, including RMP’s current Wyoming allocation methodology. The methods studied are described more fully below. Parties further agreed to study and consider the implication of changing loads and usage patterns of RMP’s Wyoming customers. The objective of the Collaborative process was to determine whether the Parties could agree upon a recommended methodology for purposes of the Company’s next general rate case filing.

Parties agreed that the Collaborative process would continue until October 31, 2011, and culminate in a report filed with the Commission on that date. In accordance with the stipulation, all discussions, communications, and information exchanged and provided through the Collaborative process are considered privileged and confidential and shall not be admissible as evidence in any proceeding before the Commission or any court. However, information

contained in the report presented to the Commission is not subject to this confidentiality provision.

### **C. Meeting Dates**

The Collaborative meetings were conducted on the following dates at the specified locations:

Meeting	Date	Time	Location
In person/Conf. call	June 20, 2011	11:30 AM-1 PM	Cheyenne
In person/Conf. call	August 16, 2011	9:30 AM-4 PM	Denver
Conference call	August 25, 2011	2:00 PM-2:30 PM	n/a
In person/Conf. call	September 1, 2011	9:00 AM-3:30 PM	Denver

## **II. Analysis and Conclusion**

### **A. Cost Allocation Principles**

As described in the NARUC Electric Utility Cost Allocation Manual (1992), the ratemaking process can be thought of in four steps: (1) develop the utility's total revenue requirement, (2) calculate the share of the revenue requirement to be recovered through rates (as opposed to other revenue sources), (3) assign the revenue requirement to the different customer classes based on an allocation of the cost to serve each class, and (4) design the rates for each class to collect the allocated share of the revenue requirement. The Collaborative process set forth in this report focused on the third step in this process – cost allocation.

The Manual goes on to describe how the cost allocation step has three sub-parts: (1) functionalize costs (i.e. divide into production, transmission, distribution, customer facilities, administrative and general), (2) classify costs (i.e. divide into costs driven by demand, energy, or number of customers), and (3) allocate costs among the customer classes. The Collaborative process considered different alternatives for both classifying costs and allocating those costs to different customer classes.

The Collaborative participants used as a benchmark the RMP cost study included in its rebuttal filing in the last rate case. The participants then considered different methodologies, beginning with the current methodology, to classify and allocate the costs reflected in that study. In reviewing all of the alternatives, the Parties were guided by the foundational goal described in the NARUC Manual of, “attributing costs to different categories of customers based on how those customers cause costs to be incurred.”

#### **B. Rocky Mountain Power’s Current Cost Allocation Methodology**

The Collaborative began by analyzing RMP’s current cost allocation methodology. For production and transmission cost allocation, the current methodology is that all fixed costs are classified as 75% demand related and 25% energy related. The 75% of fixed production and transmission costs that have been classified as demand are allocated to rate classes on the basis of each class’s contribution to the 12 monthly PacifiCorp system peaks, while the 25% classified as energy are allocated on energy usage, adjusted for losses. Energy related production costs (for example, fuel and non-firm purchased power costs) are also allocated on loss adjusted rate class energy usage.

With regard to production and transmission costs, RMP’s current allocation methodologies have been recognized and approved by the Commission in previous rate cases and related proceedings since the Pacific Power–Utah Power merger in 1989. These methodologies are also consistent with the methodology used in the jurisdictional revenue requirement determination.

With regard to distribution demand-related costs, RMP’s present cost allocation methodology originates from a collaborative process held in 2001 and 2002. During the 2002

collaborative process, several cost of service studies addressing various methods to allocate primary distribution costs were reviewed by the parties. The first of these studies used the Distribution CP (12 DCP) method to allocate the cost of primary lines according to individual class contribution to the 12 monthly distribution system peaks. Another study used the Facilities method (NCP) where primary distribution line costs were allocated on the basis of non-coincident demands placed on the distribution system. A Distance method study using an approach incorporating both the typical customer distance from the substation and the contribution to 12 monthly distribution peaks to allocate primary lines was also analyzed by the parties. Finally, the parties studied a hybrid approach combining methods used in the Facilities (NCP) and the Distance methods into one study.

After reviewing the various options, the parties to the 2002 collaborative process selected the hybrid approach to cost of service allocation of distribution pole and conductor costs. First, parties agreed to assign primary distribution costs to large general service distribution voltage (Schedule 46) customers using the Facilities (NCP) method. The parties reached this conclusion referencing the principle that any class's allocated share of the cost of a jointly used distribution system should be equal or lower, but not greater than the cost of a dedicated distribution system for that class. Second, the hybrid approach relied on the 12 DCP method for allocating remaining distribution costs to all other classes of customers. This hybrid methodology has been used by RMP to allocate distribution pole and conductor costs in each of the rate cases since 2002.

Further, in 2009, as a result of the Wyoming Public Service Commission's order approving the stipulation in Docket No. 20000-333-ER-08, Rocky Mountain Power agreed to initiate a work group to discuss issues related to allocating distribution substation costs. The

work group discussed various alternatives and concluded that the hybrid methodology was an appropriate method of allocating distribution substation costs. Subsequently, Rocky Mountain Power used the hybrid methodology to allocate distribution substation costs in Docket No. 20000-352-ER-09 and Docket No. 20000-384-ER-10.

### **C. Changes in Loads and Peaks**

During preparation of the collaborative discussions, a question was raised concerning the case to case variation in the rate increase percentages for residential customers. Specifically, why was the percentage rate increase for residential consumers in the most recent case nearly equal to the percentage increase for the largest customers (Schedule 48T), yet in prior cases, the residential customers received a lower increase than these larger customers? The Collaborative believed that it was important to understand the extent to which the changes from case to case in the relative impact of rate increases among the customer classes were being driven by Rocky Mountain Power's current cost allocation methodology, as opposed to underlying changes in peaks and loads or other factors.

Rocky Mountain Power reviewed the rate impact for residential customers for the two most recent cases. Although the proposed Wyoming overall percentage increases for the 2010 case and the 2009 case were similar (14.1 percent and 13.7 percent, respectively), the cost of service results showed that the residential class needed a substantially greater increase in the 2010 case than in the 2009 case (19.92 percent versus 14.88 percent, respectively). (Note: These percentage rate increases from the cost of service study are higher than the filed rebuttal increases for each rate schedule because a revenue credit was applied from Schedule 33 which lowered the increases to all rate schedules.)

This change in results for the residential class appeared to be primarily related to the change in residential peaks between the two cases. As shown in the table below, while total kWh sales for the residential class increased by only about 2 percent, their coincident peaks (CP) increased by about 20 percent, distribution coincident peaks (DCP) declined by about 5 percent and maximum non-coincident peak (NCP) increased by about 15 percent.

**Case to Case Differences for the Residential Class**

	<b>2010 Case 20000-384-ER-10 Rebuttal Filing</b>	<b>2009 Case 20000-352-ER-09 Direct Filing</b>	<b>Case to Case Difference</b>
<b>Overall Increase</b>	14.14%	13.67%	0.47%
<b>Increase to Residential</b>	19.92%	14.88%	5.04%
<b>Residential Class Cost of Service Characteristics</b>			
MWH Sales	1,104,652	1,079,896	2.29%
Sum of 12 Monthly Coincident Peaks (CP)	2,017,959	1,677,634	20.29%
Sum of 12 Monthly Distribution Coincident Peaks (DCP)	2,218,455	2,346,717	-5.47%
Maximum Monthly Non Coincident Peak (NCP)	828,801	722,034	14.79%

Hypothetically, if the CP, DCP, and NCP load factors for the residential class in the 2010 rate case were the same as in the 2009 rate case, using the Company's cost of service methodology, the Company's proposed rebuttal rate increase for the residential class in the 2010 case would have been about 15.1 percent rather than 19.92 percent, as shown below. This would have resulted in a rate increase for the residential class in 2010 that was in line with the rate increase in 2009.

**Hypothetical Cost of Service Results applying Residential Load Factors from the 2009 Case to the 2010 Case**

	2010 Case 20000-384-ER-10	2009 Case 20000-352-ER-09	
	Using Residential Load Factors from 2009 Case	Direct Filing	Difference
<b>Overall Increase</b>	14.14%	13.67%	0.47%
<b>Increase to Residential</b>	15.08%	14.88%	0.20%

Based on these results, it appeared the higher price increase assigned to residential customers in the 2010 case was the result of a sharp increase in residential peaks compared to the 2009 case. While Rocky Mountain Power did not have data available to detail the causes of the sharp increase in residential peak usage, the apparent change in the residential usage patterns in relation to system peaks was a more important factor than the cost of service methodology in driving the large increase to residential rates in the 2010 case. Further, with regard to the load research data that was provided by RMP to the Parties, the Collaborative conducted a high-level review of that data but did not attempt to fully address the accuracy or reliability of that data. While the Parties have agreed to continue using the current allocation methodology in the next rate case, the Parties may continue to investigate RMP's load research procedures to evaluate both those procedures as well as the stability of RMP's cost allocation methodology given how demand allocators are developed for the different customer classes.

**D. Cost Allocation Alternatives Considered**

With that background in mind, the Collaborative explored approximately 20 different cost allocation methodologies in addition to the methodology currently used by RMP. The methodologies reviewed by the Collaborative include different combinations of a modified energy allocator, modifying the demand allocator to use 5CP instead of 12CP, using alternative

methodologies to calculate distribution demand allocation, using a minimum distribution system analysis, using an average and excess methodology, using different versions of an equivalent peaker methodology, using different versions of a peak and average methodology, allocating transmission and generation 100% on a demand basis, allocating transmission and generation 50% on a demand basis and 50% on an energy basis, and a marginal cost analysis. Each of these approaches is described generally below.

**Energy Allocator:** The Collaborative considered whether energy-related costs should be allocated using average energy costs over the test period, as is done currently, or weighting energy costs such that customer classes that use more energy during expensive peak periods are allocated a greater share of the total energy costs as compared to customer classes that use more energy during off-peak periods that are typically less expensive.

**Demand Allocator:** The Collaborative considered whether demand costs should be allocated based on each class's contribution to peak demands in every month of the test year (the 12 CP approach) or based on each class's contribution to peak demands in only the 5 peak summer and winter months (the 5 CP approach). In either case the term "CP or coincident peak" means each class's contribution to the monthly peak at the time of the PacifiCorp system peak for all of the six states it serves.

**Distribution Peaks:** The Collaborative considered the merits of the current distribution NCP or non-coincident peak method to allocate distribution costs to Rate Schedule 46 customers and whether that method adequately reflected the fact that different customers within each class used the system at different times creating what is known as diversity.

**Minimum Distribution System:** A minimum distribution system is an analysis that estimates the smallest distribution system necessary to serve every customer. This portion of

total distribution costs (“the customer component”) would then be allocated to rate classes on a per customer basis rather than on a demand or energy basis. The remaining distribution costs, which are deemed to be incurred based on customer demands, would then be allocated on demand. The Collaborative considered different methodologies to calculate a minimum system and the merits of such an approach.

**Average and Excess Methodology:** The Collaborative considered this methodology whereby production plant costs are allocated using factors that combine each class’s average demands over the test period with its non-coincident peak demands (the highest demand for each class regardless of whether that peak occurs when the system as a whole is peaking).

**Equivalent Peaker Methodology:** Several different variations of this methodology were considered. This methodology looks to generation expansion planning practices and evaluates whether new generation is built to meet peak demands or provide energy year-round. Under this approach, total fixed production related costs are separated into those costs deemed to serve peak demands (“peaker costs”) and those that are deemed to be incurred to provide energy year-round. The peaker costs are allocated on a demand basis and the remaining costs, deemed to be energy related, are allocated on an energy basis.

**Peak and Average Methodology:** This is the methodology recommended by Mr. Backofen on behalf of the OCA in the last rate case. This methodology uses a combination of the class contribution to 12 CP and class contribution to average energy usage to allocate production plant costs.

**Allocating 100% on Demand:** The Collaborative considered the impacts and merits of allocating production and transmission costs 100% on demand (either 12 or 5 CP) based on the theory that demand is what causes the costs to be incurred. This is an alternative to

the current methodology that allocates 75% of the costs on a demand basis and 25% on an energy basis.

**Allocating 50% on Demand and 50% on Energy:** The Collaborative considered the impacts and merits of allocating production and transmission costs 50% on a demand basis (either 12 or 5 CP) and 50% on an energy basis based on the theory that energy usage plays a larger role in causing costs to be incurred than is reflected in the current 75%/25% approach.

**Marginal Cost:** Finally, the Collaborative reviewed the impacts of applying a marginal cost analysis similar to that which the Company uses in Oregon and California. The Parties agreed that this methodology is not appropriate for use in Wyoming at this time for a variety of reasons, however the analysis was considered as illustrative. The Parties also discussed the relative merits and deficiencies of a marginal cost approach compared to an embedded cost approach (which is the approach of the current methodology as well as all of the other above methodologies considered).

A summary of the cost-of-service results for each methodology studied is included in Attachment A. The Parties note that the results illustrated in Attachment A are generally consistent with the results anticipated from each of the methods studies based on the theoretical underpinnings of those methods as described above. However, the results shown in Attachment A may not accurately reflect the results that would occur in future rate cases because of changes in relative customer class usage, loads, peaks, and other inputs as discussed above.

#### **E. Conclusion**

After reviewing the results from the studies examined in the Collaborative process, the Collaborative determined that it is appropriate to continue to employ the methodology used

currently by RMP for cost allocation in Wyoming. Further, members of the Collaborative have agreed not to recommend or endorse any modifications to the current methodology in the next RMP general rate case.

The Collaborative could not reach a consensus that any individual or group of modifications to the current methodology is superior from an economic or policy perspective to the current methodology. However, the Collaborative did reach a consensus that the current methodology produces reasonable results that are in the public interest. While some of the methodologies benefit smaller customers and others benefit larger customers, the Collaborative observed that the current methodology appears generally to produce a reasonable middle-ground result among the various alternatives considered. The Collaborative also agreed that potential rate shock to one or more customer classes that would result from most of the other alternatives considered weighed in favor of retaining the current methodology. The Collaborative was mindful of the analysis done by the Company that demonstrated that changes to relative customer class loads and peaks significantly impact the cost of service results regardless of the allocation methodology employed.

Following the next general rate case (anticipated in December 2011), it may be appropriate to consider changes to the cost allocation approach from time to time, particularly as additional data becomes available to map current trends in customer class loads and relative peaks. As a result, each Collaborative participant reserves the right to recommend changes to the current RMP cost allocation methodology in RMP rate cases following the next general rate case. In addition, in the December 2011 rate case, nothing shall prevent Parties from recommending such changes to rate design within each customer class as each Party may deem appropriate.

Wyoming Cost Allocation Collaborative Report Attachment A

Description	Sch. 2	Sch. 25	Small General Service	General Service	Sch 28	Sch. 46	Large General Service	Large General Service Trans	Irrigation	Sch. 40	Sch. 210	Irrigation	Street & Area Lighting	Traffic Sgns
RMP Present	Sch. 2	Sch. 25	Sch. 25	Sch 28	Sch. 46	Sch. 48 Trns	Sch. 40	Sch. 210	Sch. 210	Sch. 211, 212	Sch. 213	Sch. 213	Sch. 15/58,	Sch. 213
Revenues (Forecast)	95,055,310	23,364,523	95,739,940	111,046,188	1,214,624	287,989	2,609,954	7,883						
RMP Rebuttal as filed	18,932,574	4,339,990	5,984,436	12,978,335	80,435	(13,090)	368,054	561						
Percentage Change	19.9%	18.6%	6.3%	11.7%	6.6%	-4.5%	14.1%	7.1%						

WIEC Cases - WIEC 1b

Total Impact - Hourly Energy	19,023,213	4,551,424	5,992,593	13,247,643	103,616	(11,324)	341,643	400						
Total Impact - Percentage Change	20.0%	19.5%	6.3%	11.9%	8.5%	-3.9%	13.1%	5.1%						
Incremental Impact - Hourly Energy	90,639	211,434	8,157	269,308	23,181	1,766	(26,411)	(161)						
Incremental Impact Percentage Change	0.1%	0.9%	0.0%	0.2%	1.9%	0.6%	-1.0%	-2.0%						

WIEC Cases - WIEC 1c

Total Impact - WIEC 1c - RMP + 5CP Demand	22,202,965	4,107,969	6,154,772	13,000,077	310,142	26,002	322,287	615						
Total Impact - Percentage Change	23.4%	17.6%	6.4%	11.7%	25.5%	9.0%	12.3%	7.8%						
Incremental Impact - Hourly Energy	3,270,391	(232,021)	170,335	21,742	229,707	39,093	(45,768)	54						
Incremental Impact Percentage Change	3.4%	-1.0%	0.2%	0.0%	18.9%	13.6%	-1.8%	0.7%						

Wyoming Cost Allocation Collaborative Report Attachment A

Small General Service      Sch. 25      Sch. 28      Sch. 46      Sch. 48 Trns      Sch. 40      Sch. 210      Sch. 211, 212      Sch. 213  
 Residential      General Service      Large General Service      Large General Service Trans      Irrigation      Irrigation      Street & Area Lighting      Traffic Sgnls  
 Sch. 2      Sch. 25      Sch. 28      Sch. 46      Sch. 48 Trns      Sch. 40      Sch. 210      207, 211, 212      Outdoor Lgt  
 Sch. 15/58,

Description	Sch. 2	Sch. 25	Sch. 28	Sch. 46	Sch. 48 Trns	Sch. 40	Sch. 210	Sch. 211, 212	Sch. 213
<b>WIEC Cases - WIEC 1d</b>									
Total Impact - WIEC 1d - RMP + Min Sys	25,842,484	5,869,167	(92,231)	10,086,046	37,456,209	69,811	(20,361)	913,316	3,064
Total Impact - Percentage Change	27.2%	25.1%	-0.1%	9.1%	20.5%	5.7%	-7.1%	35.0%	38.9%
<b>Incremental</b>									
Impact - Hourly Energy	6,909,910	1,529,176	(6,076,667)	(2,892,289)	0	(10,625)	(7,271)	545,262	2,503
<b>Incremental</b>									
Impact - Percentage Change	7.3%	6.5%	-6.3%	-2.6%	0.0%	-0.9%	-2.5%	20.9%	31.8%

Description	Sch. 2	Sch. 25	Sch. 28	Sch. 46	Sch. 48 Trns	Sch. 40	Sch. 210	Sch. 211, 212	Sch. 213
<b>WIEC Cases - WIEC 2a1</b>									
Total Impact - 2a1 - 5CP G/100%	\$25,879,742	\$4,714,715	\$7,348,356	\$12,425,804	\$29,093,242	\$407,989	\$40,965	\$216,863	(\$170)
Total Impact - Percentage Change	27.2%	20.2%	7.7%	11.2%	15.9%	33.6%	14.2%	8.3%	-2.2%
<b>Incremental</b>									
Impact - 2a1 - 5CP G/100%	6,947,168	374,724	1,363,920	(552,531)	(8,362,967)	327,554	54,055	(151,192)	(731)
<b>Incremental</b>									
Impact - 2a1 - 5CP G/100%	7.3%	1.6%	1.4%	-0.5%	-4.6%	27.0%	18.8%	-5.8%	-9.3%

Wyoming Cost Allocation Collaborative Report Attachment A

Description	Residential	Small General Service	General Service	Large General Service	Large General Service Trans	Irrigation	Irrigation	Street & Area Lighting	Traffic Sgns	
	Sch. 2	Sch. 25	Sch 28	Sch. 46	Sch. 48 Trns	Sch. 40	Sch. 210	207, 211, 212 Sch. 15/58,	Sch. 213	
<b>WIEC Cases - WIEC 2a2</b>										
<b>Total Impact - 2a2 - 5CP G/100%</b>										
Dem/MinSys	\$32,789,652	\$6,243,891	\$1,271,689	\$9,533,515	\$29,093,242	\$397,365	\$33,693	\$762,125	\$2,333	
<b>Total Impact - Percentage Change</b>										
	34.5%	26.7%	1.3%	8.6%	15.9%	32.7%	11.7%	29.2%	29.6%	
<b>Incremental</b>										
<b>Impact - 2a2 - 5CP G/100%</b>										
Dem/MinSys	13,857,078	1,903,901	(4,712,747)	(3,444,820)	(8,362,967)	316,929	46,783	394,070	1,772	
<b>Impact - 2a2 - 5CP G/100%</b>										
Dem/MinSys	14.6%	8.1%	-4.9%	-3.1%	-4.6%	26.1%	16.2%	15.1%	22.5%	

Description	Small General Service		General Service	Large General Service	Large General Service Trans	Irrigation	Irrigation	Street & Area Lighting	Traffic Sgns	
	Sch. 2	Sch. 25	Sch 28	Sch. 46	Sch. 48 Trns	Sch. 40	Sch. 210	207, 211, 212 Sch. 15/58,	Sch. 213	
<b>WIEC Cases - WIEC 2b1</b>										
<b>Total Impact - 2b1 - 5CP G/75%</b>										
Dem/RMP Dist	\$23,514,019	\$4,453,933	\$6,566,347	\$12,982,302	\$31,950,683	\$358,733	\$32,260	\$268,986	\$241	
<b>Total Impact - Percentage Change</b>										
	24.7%	19.1%	6.9%	11.7%	17.5%	29.5%	11.2%	10.3%	3.1%	
<b>Incremental</b>										
<b>Impact - 2b1 - 5CP G/75%</b>										
Dem/RMP Dist	4,581,445	113,943	581,910	3,967	(5,505,525)	278,298	45,350	(99,068)	(319)	
<b>Impact - 2b1 - 5CP G/75%</b>										
Dem/RMP Dist	4.8%	0.5%	0.6%	0.0%	-3.0%	22.9%	15.7%	-3.8%	-4.0%	

Wyoming Cost Allocation Collaborative Report Attachment A

Description	Residential		Small General Service		General Service		Large General Service		Large General Service Trns		Irrigation		Street & Area Lighting		Traffic Sgnls	
	Sch. 2	Sch. 25	Sch. 28	Sch. 46	Sch. 48 Trns	Sch. 40	Sch. 210	Sch. 207, 211, 212	Sch. 213							
<b>WIEC Cases - WIEC 2b2</b>																
<b>Total Impact - 2b2 - 25CP G/75%</b>																
Dem/MinSys	\$30,423,929	\$5,983,109	\$489,680	\$10,090,014	\$31,950,683	\$348,108	\$24,988	\$814,248	\$2,745							
<b>Total Impact - Percentage Change</b>	32.0%	25.6%	0.5%	9.1%	17.5%	28.7%	8.7%	31.2%	34.8%							
<b>Incremental Impact - 2b2 - 25CP G/75%</b>																
Dem/MinSys	11,491,355	1,643,119	(5,494,757)	(2,888,321)	(5,505,525)	267,673	38,078	446,193	2,184							
<b>Total Impact - 2b2 - 25CP G/75%</b>	12.1%	7.0%	-5.7%	-2.6%	-3.0%	22.0%	13.2%	17.1%	27.7%							

**WIEC Cases - WIEC 2c1**

<b>Total Impact - 2c1 - 5CP G/50%</b>																
Dem/RMP Dist	\$21,148,295	\$4,193,151	\$5,784,337	\$13,538,801	\$34,808,125	\$309,477	\$23,555	\$321,110	\$653							
<b>Total Impact - Percentage Change</b>	22.2%	17.9%	6.0%	12.2%	19.1%	25.5%	8.2%	12.3%	8.3%							
<b>Incremental Impact - 2c1 - 5CP G/50%</b>																
Dem/RMP Dist	2,215,721	(146,839)	(200,099)	560,466	(2,648,084)	229,042	36,645	(46,945)	93							
<b>Total Impact - 2c1 - 5CP G/50%</b>	2.3%	-0.6%	-0.2%	0.5%	-1.5%	18.9%	12.7%	-1.8%	1.2%							



Wyoming Cost Allocation Collaborative Report Attachment A

Description	Sch. 2		Sch. 25		Sch. 28		Sch. 46		Sch. 48 Trns		Sch. 40		Sch. 210		Sch. 211, 212		Sch. 213	
	Residential	Small General Service	General Service	Large General Service	Large General Service Trans	Irrigation	Large General Service	Large General Service Trans	Irrigation	Irrigation	Street & Area Lighting	Traffic Sgns	Street & Area Lighting	Traffic Sgns	Street & Area Lighting	Traffic Sgns	Street & Area Lighting	Traffic Sgns
<b>Total Impact - 2d2 - A&amp;E G/100%</b>																		
Dem/MinSys	\$33,612,761	\$8,527,944	\$3,013,888	\$4,526,802	\$28,253,006	\$847,772	\$129,292	\$1,212,944	\$3,095									
<b>Percentage Change</b>																		
Incremental	35.4%	36.5%	3.1%	4.1%	15.5%	69.8%	44.9%	46.5%	39.3%									
<b>Impact - 2d2 - A&amp;E G/100%</b>																		
Dem/MinSys	14,680,187	4,187,953	(2,970,548)	(8,451,533)	(9,203,203)	767,337	142,382	844,889	2,535									
<b>Incremental</b>																		
Impact - 2d2 - A&E G/100%	15.4%	17.9%	-3.1%	-7.6%	-5.0%	63.2%	49.4%	32.4%	32.2%									

WIEC Cases, Alternative Views of OCA Distribution Methodology

WIEC Cases - WIEC 2d2		WIEC Cases - WIEC 3a1	
<b>Total Impact - 3a1 - RMP + Class NCP for Subst</b>			
Dem/MinSys	\$18,122,446	\$4,244,235	\$5,016,248
<b>Percentage Change</b>			
Incremental	19.1%	18.2%	5.2%
<b>Impact - 3a1 - RMP + Class NCP for Subst</b>			
Dem/MinSys	(810,128)	(95,755)	(968,188)
<b>Incremental</b>			
Impact - 3a1 - RMP + Class NCP for Subst	-0.9%	-0.4%	-1.0%
<b>Total Impact - 3a1 - RMP + Class NCP for Subst</b>			
Dem/MinSys	\$142,535	\$37,456,209	\$14,735,534
<b>Percentage Change</b>			
Incremental	11.7%	20.5%	13.3%
<b>Impact - 3a1 - RMP + Class NCP for Subst</b>			
Dem/MinSys	(927)	12,163	42,626
<b>Percentage Change</b>			
Incremental	-0.3%	4.2%	15.7%
<b>Impact - 3a1 - RMP + Class NCP for Subst</b>			
Dem/MinSys	545	1,630	1,757,199
<b>Percentage Change</b>			
Incremental	6.9%	0.0%	1.6%
<b>Impact - 3a1 - RMP + Class NCP for Subst</b>			
Dem/MinSys	(16)	1,630	1,757,199
<b>Percentage Change</b>			
Incremental	-0.2%	1.6%	1.6%

Wyoming Cost Allocation Collaborative Report Attachment A

Description	Residential		Small General Service		General Service		Large General Service		Large General Service Trans		Irrigation		Irrigation		Street & Area Lighting		Traffic Sgnls	
	Sch. 2	Sch. 25	Sch. 28	Sch. 46	Sch. 48 Trns	Sch. 40	Sch. 210	Sch. 211, 212	Sch. 213									
<b>WIEC Cases - WIEC 3a2</b>																		
Total Impact - 3a2 - Min Sys + Class NCP	\$24,166,857	\$5,671,113	(\$2,094,781)	\$13,720,546	\$37,456,209	\$198,254	\$4,795	\$1,001,482	\$3,031									
Total Impact - Percentage Change	25.4%	24.3%	-2.2%	12.4%	20.5%	16.3%	1.7%	38.4%	38.4%									
<b>Incremental</b>																		
Impact - 3a2 - Min Sys + Class NCP	5,234,283	1,331,122	(8,079,218)	742,211	0	117,819	17,885	633,427	2,470									
<b>Incremental</b>																		
Impact - 3a2 - Min Sys + Class NCP	5.5%	5.7%	-8.4%	0.7%	0.0%	9.7%	6.2%	24.3%	31.3%									
<b>OCA Cases - Equiv. Peak @ \$819/MW</b>																		
Total Impact - Equiv Peak @ \$819/MW	\$15,223,728	\$3,552,550	\$4,321,748	\$14,111,053	\$42,384,531	\$73,076	(\$14,106)	\$473,349	\$1,575									
Total Impact - Percentage Change	16.0%	15.2%	4.5%	12.7%	23.2%	6.0%	-4.9%	18.1%	20.0%									
<b>Incremental</b>																		
Impact - Equiv Peak @ \$819/MW	(3,708,846)	(787,441)	(1,662,688)	1,132,718	4,928,322	(7,359)	(1,016)	105,294	1,014									
<b>Incremental</b>																		
Impact - OCA Equiv Peak @ \$819/MW	-3.9%	-3.4%	-1.7%	1.0%	2.7%	-0.6%	-0.4%	4.0%	12.9%									

Wyoming Cost Allocation Collaborative Report Attachment A

Residential      Sch. 2      Sch. 25      Small General Service      Sch. 28      General Service      Sch. 46      Large General Service      Sch. 48 Trns      Irrigation      Sch. 40      Irrigation      Sch. 210      Street & Area Lighting      Sch. 15/58, 207, 211, 212      Traffic Sgnls Outdoor Lgt      Sch. 213

**OCA Cases - Equiv. Peak @ \$1074/MW**

<b>Total Impact - Equiv Peak @ \$1074/MW</b>	\$16,045,225	\$3,726,965	\$4,690,028	\$13,860,160	\$41,292,925	\$74,706	(\$13,881)	\$450,026	\$1,350
<b>Total Impact - Percentage Change</b>	16.9%	16.0%	4.9%	12.5%	22.6%	6.2%	-4.8%	17.2%	17.1%
<b>Incremental Impact - Equiv Peak @ \$1074/MW</b>	(2,887,349)	(613,025)	(1,294,408)	881,825	3,836,716	(5,729)	(791)	81,972	790
<b>Incremental Impact - OCA Equiv Peak @ \$1074/MW</b>	-3.0%	-2.6%	-1.4%	0.8%	2.1%	-0.5%	-0.3%	3.1%	10.0%

**OCA Cases - Equiv. Peak @ 810/MW & Transm @12CP**

<b>Total Impact - Equiv Peak @ 819/MW &amp; Transm @12CP</b>	\$17,258,784	\$3,986,704	\$5,241,806	\$13,491,381	\$39,676,923	\$76,659	(\$13,612)	\$407,865	\$994
<b>Total Impact - Percentage Change</b>	18.2%	17.1%	5.5%	12.1%	21.7%	6.3%	-4.7%	15.6%	12.6%
<b>Incremental Impact - Equiv Peak @ 819/MW &amp; Transm @12CP</b>	(1,673,790)	(353,286)	(742,630)	513,046	2,220,714	(3,776)	(522)	39,811	433
<b>Incremental Impact - OCA Equiv Peak @ 819/MW &amp; Transm @12CP</b>	-1.8%	-1.5%	-0.8%	0.5%	1.2%	-0.3%	-0.2%	1.5%	5.5%

Wyoming Cost Allocation Collaborative Report Attachment A

Description	Sch. 2	Sch. 25	Sch. 28	Sch. 46	Sch. 48 Trns	Sch. 40	Sch. 210	Sch. 211, 212	Sch. 213
	Residential	Small General Service	General Service	Large General Service	Large General Service Trans	Irrigation	Irrigation	Street & Area Lighting Sch. 15/58, 207, 211, 212	Traffic Sgnls Outdoor Lgt
<b>OCA Cases - Equip. Peak @ 1074/MW &amp; Transm @12CP</b>									
<b>Total Impact - Equip Peak @1074/MW &amp; Transm @12CP</b>	\$17,886,453	\$4,117,884	\$5,515,457	\$13,297,830	\$38,846,296	\$78,359	(\$13,377)	\$397,754	\$847
<b>Total Impact - Percentage Change</b>	18.8%	17.6%	5.8%	12.0%	21.3%	6.5%	-4.6%	15.2%	10.7%
<b>Incremental Impact - Equip Peak @1074/MW &amp; Transm @12CP</b>	(1,046,121)	(222,106)	(468,979)	319,496	1,390,087	(2,076)	(287)	29,699	286
<b>Incremental Impact - OCA Equip Peak @1074/MW &amp; Transm @12CP</b>	-1.1%	-1.0%	-0.5%	0.3%	0.8%	-0.2%	-0.1%	1.1%	3.6%

**OCA Cases - 12CP&Ave & Trans @ 12CP**

<b>Total Impact - 12 CP&amp;Ave &amp; Trans @12CP</b>	\$19,315,428	\$4,421,275	\$6,156,071	\$12,861,407	\$36,947,472	\$81,195	(\$12,985)	\$357,185	\$456
<b>Total Impact - Percentage Change</b>	20.3%	18.9%	6.4%	11.6%	20.2%	6.7%	-4.5%	13.7%	5.8%
<b>Incremental Impact - 12 CP&amp;Ave &amp; Trans @12CP</b>	382,854	81,285	171,635	(116,927)	(508,737)	760	105	(10,869)	(105)
<b>Incremental Impact - OCA 12 CP&amp;Ave &amp; Trans @12CP</b>	0.4%	0.3%	0.2%	-0.1%	-0.3%	0.1%	0.0%	-0.4%	-1.3%

Wyoming Cost Allocation Collaborative Report Attachment A

Description	Sch. 2	Sch. 25	Sch 28	Large General Service	Sch. 46	Large General Service Trans	Sch. 40	Irrigation	Sch. 210	Street & Area Lighting	Traffic Sglns
	Sch. 2	Sch. 25	Sch 28	Large General Service	Sch. 46	Sch. 48 Trns	Sch. 40	Irrigation	Sch. 210	207, 211, 212	Sch. 213

OCA Cases - Modified Hybrid											
Total Impact - Modified Hybrid	\$16,596,334	\$3,725,495	\$3,583,927	\$18,380,969	\$37,451,853	\$52,809	(\$19,189)	\$354,840	\$468		
Total Impact - Percentage Change	17.5%	15.9%	3.7%	16.6%	20.5%	4.3%	-6.7%	13.6%	5.9%		
Incremental Impact - Modified Hybrid	(2,336,240)	(614,496)	(2,400,509)	5,402,634	(4,356)	(27,626)	(6,099)	(13,215)	(93)		
Incremental Impact - OCA Modified Hybrid	-2.5%	-2.6%	-2.5%	4.9%	0.0%	-2.3%	-2.1%	-0.5%	-1.2%		

RMP Cases											
Total Impact - Marginal Cost Methodology	\$13,535,491	\$8,001,487	\$583,266	\$17,259,243	\$40,446,252	\$324,536	\$61,618	(\$86,096)	\$1,708		
Total Impact - Percentage Change	14.2%	34.2%	0.6%	15.5%	22.1%	26.7%	21.4%	-3.3%	21.7%		
Incremental Impact - Marginal Cost Methodology	(5,397,083)	3,661,497	(5,401,170)	4,280,908	2,990,043	244,101	74,708	(454,150)	1,147		
Incremental Impact - RMP Marginal Cost Methodology	-5.7%	15.7%	-5.6%	3.9%	1.6%	20.1%	25.9%	-17.4%	14.6%		