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IDAHO PUBLIC  
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION )  
OF IDAHO POWER COMPANY FOR ) CASE NO. IPC-E-20-14  
AUTHORITY TO IMPLEMENT FIXED COST )  
ADJUSTMENT ("FCA") RATES FOR )  
ELECTRIC SERVICE FROM JUNE 1, )  
2020, THROUGH MAY 31, 2021. )  
\_\_\_\_\_)

IDAHO POWER COMPANY

DIRECT TESTIMONY

OF

PAWEL P. GORALSKI

1 Q. Please state your name, business address, and  
2 present position with Idaho Power Company ("Idaho Power" or  
3 "Company").

4 A. My name is Pawel P. Goralski and my business  
5 address is 1221 West Idaho Street, Boise, Idaho 83702. I  
6 am employed by Idaho Power as a Regulatory Analyst in the  
7 Regulatory Affairs department.

8 Q. Please describe your educational background.

9 A. In May of 2007, I received a Bachelor of  
10 Administration degree in Finance from Boise State  
11 University in Boise, Idaho. I have also attended "The  
12 Basics: Practical Regulatory Training for the Electric  
13 Industry," an electric utility ratemaking course offered  
14 through the New Mexico State University's Center for Public  
15 Utilities, "Electric Utility Fundamentals and Insights," an  
16 electric utility course offered by Western Energy  
17 Institute, and "Electric Rates Advanced Course," an  
18 electric utility ratemaking course offered through Edison  
19 Electric Institute.

20 Q. Please describe your work experience with  
21 Idaho Power.

22 A. In 2017, I was hired as a Regulatory Analyst  
23 in the Company's Regulatory Affairs Department. My primary  
24 responsibilities include supporting the Company's class  
25 cost-of-service activities, supporting activities

1 associated with demand-side management ("DSM"), and I have  
2 been the Company's witness supporting its annual Fixed Cost  
3 Adjustment ("FCA") calculation and corresponding rates.

4 Q. What is the purpose of your testimony?

5 A. The purpose of my testimony is to describe the  
6 Company's request to implement its annual FCA rates in  
7 conformance with Idaho Public Utilities Commission  
8 ("Commission") Order No. 32505 (Case No. IPC-E-11-19),  
9 which approved the FCA as a permanent rate mechanism for  
10 the Residential and Small General Service customers. The  
11 Company is seeking authority to collect the 2019 FCA  
12 deferral balance of \$35,498,856 through its proposed 2020-  
13 2021 FCA rates, which is an increase of \$710,580 from the  
14 current FCA deferral balance of \$34,788,276. This  
15 represents a 0.02 percent increase over current authorized  
16 billed revenue for the Residential and Small General  
17 Service classes.

18 Q. How is your testimony organized?

19 A. My testimony will discuss three areas related  
20 to the FCA mechanism and Schedule 54, Fixed Cost  
21 Adjustment. First, I will briefly discuss the FCA  
22 mechanism itself and how the FCA amount is determined.  
23 Second, I will describe the determination of the 2019 FCA  
24 amount. Lastly, I will discuss the calculation of the FCA

25

1 rates the Company is proposing to be effective June 1,  
2 2020, through May 31, 2021.

3 **I. FIXED COST ADJUSTMENT MECHANISM**

4 Q. What is the purpose of the FCA mechanism?

5 A. The FCA is a true-up mechanism that  
6 "decouples," or separates, billed energy sales from revenue  
7 in order to remove the financial disincentive that exists  
8 when the Company invests in DSM resources and activities.  
9 Under the FCA, rates for Residential Service (Schedules 1,  
10 3, 4, 5, and 6) and Small General Service (Schedule 7 and  
11 8) customers are adjusted annually to recover or refund the  
12 difference between the level of fixed cost recovery  
13 authorized by the Commission in the Company's most recent  
14 general rate case and the level of fixed cost recovery that  
15 the Company received based upon the actual billed energy  
16 sales during the previous calendar year.

17 Q. What level of incremental annual energy  
18 efficiency savings was achieved in 2019?

19 A. On a system-wide basis, Idaho Power achieved  
20 203,041 megawatt-hours ("MWh") of savings. This value  
21 includes 184,934 MWh from Idaho Power-managed programs and  
22 an estimated 18,108 MWh<sup>1</sup> of energy efficiency market  
23 transformation savings through Northwest Energy Efficiency

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<sup>1</sup>Because Idaho Power will not receive final 2019 savings from NEEA until May 2020, the NEEA-attributable savings is an estimate provided to Idaho Power by NEEA.

1 Alliance ("NEEA") initiatives and represents a 10 percent  
2 increase from finalized savings reported in 2018. The  
3 energy savings claimed are enough energy to power almost  
4 18,000 average homes a year in Idaho Power's service area.

5 Q. Does the Company engage in customer education  
6 and outreach activities for which it cannot quantify or  
7 report savings?

8 A. Yes. The Company engages in significant  
9 educational and awareness activities and marketing efforts  
10 that are likely to result in energy savings experienced by  
11 the customer but are not quantified or claimed as part of  
12 Idaho Power's annual savings. These efforts are designed  
13 to reach all customer segments and as more fully explained  
14 on pages 1-2 of the 2019 DSM Annual Report, filed on March  
15 13, 2020, in Case No. IPC-E-20-15.

16 Q. Has the FCA mechanism been effective at  
17 removing the financial disincentive that would otherwise be  
18 associated with Idaho Power pursuing all cost-effective  
19 energy efficiency?

20 A. Yes. The FCA has been and continues to be an  
21 effective mechanism that has positioned the Company to  
22 continue to grow energy efficiency resources while  
23 maintaining a reasonable opportunity to recover its fixed  
24 cost of servicing residential and small commercial  
25 customers.

1 Q. Please describe the FCA mechanism.

2 A. For both the Residential and Small General  
3 Service classes, the FCA mechanism is the same. The  
4 formula used to determine the FCA amount is:

$$5 \quad \text{FCA} = (\text{CUST} \times \text{FCC}) - (\text{ACTUAL} \times \text{FCE})$$

6 Where:

7 FCA = Fixed Cost Adjustment;

8 CUST = Average Number of Customers, by class;

9 FCC = Fixed Cost per Customer rate, by class;

10 ACTUAL = Actual Billed kilowatt-hours ("kWh")  
11 Energy Sales, by class; and

12 FCE = Fixed Cost per Energy rate, by class.

13 The FCA amount is the difference between the Company's  
14 level of "authorized fixed cost recovery" (CUST X FCC) and  
15 the level of "actual fixed cost recovery" (ACTUAL X FCE).

16 Q. Can the FCA deferral balance be either  
17 positive or negative?

18 A. Yes. A positive FCA indicates the Company's  
19 authorized level of fixed cost recovery is greater than the  
20 level of fixed costs recovered through the energy rate.  
21 This would occur when energy use per customer has  
22 decreased. The effect would be that the Company has under-  
23 collected its authorized level of fixed costs. In a  
24 similar fashion, a negative FCA indicates the Company's  
25 authorized fixed cost recovery amount is less than the

1 fixed costs determined to have been recovered through the  
2 energy rate and results in a refund to customers.

3 **II. FCA DETERMINATION FOR CALENDAR YEAR 2019**

4 Q. Did the FCC and FCE rates used to determine  
5 the 2019 FCA deferral balance change from prior years?

6 A. No. The FCC and FCE rates used to determine  
7 the 2019 FCA deferral balance are unchanged from the prior  
8 year. The FCC and FCE rates were established in the  
9 Company's most recent general rate case, Case No. IPC-E-11-  
10 08, and can be found in the Company's tariff under Schedule  
11 54, Fixed Cost Adjustment.

12 Q. How is the authorized level of fixed cost  
13 recovery derived?

14 A. The authorized level of fixed cost recovery is  
15 the product of the FCC and the average number of customers,  
16 by class. The Company uses a prorated customer count based  
17 on the number of active utility service agreements at the  
18 end of each month. This approach applies the same  
19 methodology that was used to determine customer counts in  
20 the Company's most recent general rate case. The annual  
21 average customer count is derived by calculating the  
22 average of the 12 monthly prorated customer counts.

23 Q. How is the actual level of fixed cost recovery  
24 determined?

25

1           A.       In compliance with Order No. 33295, the actual  
2 level of fixed cost recovery is the product of the FCE and  
3 the actual billed energy sales for the calendar year,  
4 measured in kWh.

5           Q.       Does the Company compute a monthly FCA  
6 deferral balance?

7           A.       Yes. Since 2009, the Company has reported the  
8 estimated monthly FCA deferral balance in the monthly FCA  
9 Report provided to the Commission. Exhibit No. 1 is a copy  
10 of the monthly FCA Report for calendar year 2019 with year-  
11 end information.

12           Although the FCA is an annual mechanism that is  
13 ultimately calculated and determined using customer counts  
14 and billed energy sales data for the entire calendar year,  
15 a monthly FCA deferral balance is estimated and recorded in  
16 the Company's accounting records to maintain compliance  
17 with Generally Accepted Accounting Principles. This  
18 estimated monthly FCA deferral balance is provided to the  
19 Commission in the monthly FCA Report.

20           Q.       Is it possible for the reported monthly FCA  
21 deferral balance estimate to differ from the annual amount?

22           A.       Yes. Because the monthly FCA deferral balance  
23 is computed using monthly customer counts while the annual  
24 FCA deferral balance is computed using the average customer  
25



1 count for the year, the sum of the monthly calculations may  
2 differ from the annual calculation.

3 Q. How is the reported monthly estimate adjusted  
4 to align with the authorized annual amount?

5 A. At year-end, once the annual FCA amount is  
6 determined, an adjustment is made to the sum of the  
7 previously recorded 12 monthly estimates to align with the  
8 annual FCA deferral balance. Because the annual customer  
9 count is the average of the 12 monthly customer counts, it  
10 is not available until year-end.

11 Q. What adjustment was made to the 2019 monthly  
12 estimates to translate to the Company's a single year-end  
13 2019 FCA deferral balance?

14 A. To align with the annual FCA amount to be  
15 recorded in the Company's 2019 financial statements, an  
16 upward adjustment of \$154,404 was made for the Residential  
17 customer classes, reflected on line 6, column O of Exhibit  
18 No. 1. An upward adjustment of \$2,516 was made for the  
19 Small General Service customer classes, reflected on line  
20 20, column O of Exhibit No. 1. The total upward adjustment  
21 for both customer classes is \$156,920.

22 Q. What is the total amount of the FCA, not  
23 including interest?

24 A. The total amount of the FCA for the  
25 Residential and Small General Service customer classes, not

1 including interest, is \$34,863,639. Exhibit No. 2 shows  
2 the calculation of the FCA. The calculation of the FCA  
3 uses the average annual customer count and the annual  
4 billed sales amount, which are included in Exhibit No. 3.  
5 The calculated FCA deferral balance for the Residential  
6 customer classes, not including interest, is \$33,582,430.  
7 An amount of \$33,582,429 is found in Exhibit No. 1, line 6,  
8 column P. The \$1 difference between Exhibit No. 1 and  
9 Exhibit No. 2 is due to rounding.

10           The calculated FCA deferral balance for the Small  
11 General Service customer classes, not including interest,  
12 is \$1,281,208. This amount is also found in Exhibit No. 1,  
13 line 20, column P. The \$1 difference between Exhibit No. 1  
14 and Exhibit No. 2 is also due to rounding.

15           Q.       What is the total amount of the 2019 FCA,  
16 including interest, the Company is requesting to implement  
17 in rates on June 1, 2020?

18           A.       The total amount of the 2019 FCA the Company  
19 is requesting to begin recovering in rates on June 1, 2020,  
20 is \$35,498,855.85, reflected on line 32, column V, of  
21 Exhibit No. 4. The FCA for the Residential classes is  
22 \$34,194,870.58 reflected on line 15, column V, of Exhibit  
23 No. 4. The FCA for the Small General Service classes is  
24 \$1,303,985.27 reflected on line 29, column V, of Exhibit  
25 No. 4. Exhibit No. 4 shows the FCA deferral balances and

1 adjustments, plus interest, through May 2020. Exhibit No.  
2 4 and Exhibit No. 1 both contain the same information as  
3 the FCA Report sent to the Commission each month; however,  
4 Exhibit No. 4 calculates interest from January 2019 through  
5 May 2020 while Exhibit No. 1 shows that information only  
6 for the 2019 calendar year.

7 Q. What is the significance of these numbers with  
8 respect to the Company's recovery of its fixed costs?

9 A. Because the Residential FCA is a positive  
10 number, it means that the calculated average use per  
11 customer has decreased from the level established in the  
12 Company's last general rate case. In accordance with the  
13 approved mechanism, the Residential classes will receive a  
14 rate adjustment to allow for recovery of the fixed costs  
15 that were not recovered through actual billed energy  
16 charges during the year.

17 The Small General Service FCA is also a positive  
18 number, meaning that the calculated use per customer for  
19 these classes has also decreased from the level established  
20 in the Company's most recent general rate case and the  
21 Company has not recovered its authorized level of fixed  
22 costs based on actual billed sales for the Small General  
23 Service classes. For both Residential and Small General  
24 Service customer classes, the average use per customer  
25 based on actual billed sales for the year were lower than

1 the level established in the Company's most recent general  
2 rate case.

3 **III. CALCULATION OF THE 2020-2021 FCA RATE**

4 Q. Please describe the calculation of the FCA  
5 rates the Company is proposing to go into effect on June 1,  
6 2020.

7 A. The FCA rates the Company proposes to go into  
8 effect on June 1, 2020, were calculated by taking the FCA  
9 deferral balances for each of the customer classes  
10 described above and dividing by the respective class energy  
11 sales forecast for the June 1, 2020, through May 31, 2021,  
12 time frame ("Test Year"). The forecasted June 1 through  
13 May 31 time frame is the same period that has been used  
14 historically and is also used for the Power Cost Adjustment  
15 mechanism.

16 Q. What has the Company determined the forecast  
17 energy sales to be for both the Residential and Small  
18 General Service classes?

19 A. The Company's forecasted energy sales are  
20 5,188,266,971 kWh for the Residential classes and  
21 136,505,596 kWh for the Small General Service classes. The  
22 forecasted energy sales are found in Exhibit No. 5.

23 Q. What are the corresponding FCA rates for the  
24 Residential and Small General Service classes based on a

25

1 combined and equal FCA rate change, as defined in the  
2 approved mechanism?

3 A. To recover the authorized level of fixed  
4 costs, the FCA rate for the Residential classes would be  
5 0.6622 cents per kWh and the corresponding rate for the  
6 Small General Service classes would be 0.8381 cents per  
7 kWh. The calculation of these rates is found in Exhibit  
8 No. 5.

9 In Order No. 32505, the Commission ordered that the  
10 FCA deferral balance will continue to be recovered or  
11 refunded equally between the Residential and Small General  
12 Service customer classes. Order No. 32505 at 9. Because  
13 the Residential and Small General Service classes reduced  
14 their energy consumption per customer such that the Company  
15 under-collected its authorized level of fixed costs as  
16 established in Case No. IPC-E-11-08, each class requires a  
17 rate surcharge.

18 Q. What is the difference between the FCA  
19 deferral balance currently in amortization and the proposed  
20 FCA deferral balance to be collected through the FCA rate?

21 A. In this filing, the Company is proposing to  
22 collect rates based on an FCA deferral balance of  
23 \$35,498,855.85, which is \$710,580 more than the current FCA  
24 deferral balance of \$34,788,276. The current deferral  
25 balance was approved in Order No. 34346, issued in Case No.

1 IPC-E-19-10, with rates based on that balance effective for  
2 the period June 1, 2019, through May 31, 2020.

3 Q. Including the current FCA rates in effect,  
4 what is the percentage change in billed revenue as measured  
5 from total billed amounts currently recovered from  
6 Residential and Small General Service classes?

7 A. The Company proposes to collect the resulting  
8 increase of \$710,580 in the FCA rates effective June 1,  
9 2020, through May 31, 2021. This would represent an annual  
10 increase of 0.02 percent from current billed revenue for  
11 the affected customer classes. The percentage change in  
12 billed revenue is found in Exhibit No. 6. This proposed  
13 increase results in an approximate \$0.02 increase to the  
14 monthly bill of a typical residential customer using 950  
15 kWh per month.

16 Q. How will the Company incorporate the FCA  
17 surcharges for the Residential and Small General Service  
18 classes on customers' bills?

19 A. The Company proposes to continue including the  
20 FCA with the Fixed Cost Adjustment line item on Residential  
21 and Small General Service customers' bills.

22 Q. Does this complete your testimony?

23 A. Yes, it does.

24

25

1 **ATTESTATION OF TESTIMONY**

2  
3  
4 STATE OF IDAHO )  
5 ) ss.  
6 County of Ada )  
7

8  
9 I, Pawel P. Goralski, having been duly sworn to  
10 testify truthfully, and based upon my personal knowledge,  
11 state the following:

12 I am employed by Idaho Power Company as a Regulatory  
13 Analyst and am competent to be a witness in this  
14 proceeding.

15 I declare under penalty of perjury of the laws of  
16 the state of Idaho that the foregoing pre-filed direct  
17 testimony is true and correct to the best of my information  
18 and belief.

19 DATED this 13<sup>th</sup> day of March 2020.

20  
21 Pawel P. Goralski  
22 Pawel P. Goralski  
23

24 SUBSCRIBED AND SWORN to before me this 13<sup>th</sup> day of  
25 March 2020.



31  
32 [Signature]  
33 Notary Public for Idaho  
34 Residing at Nampa, Idaho  
35 My commission expires 8/8/2020





**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-20-14**

**IDAHO POWER COMPANY**

**GORALSKI, DI  
TESTIMONY**

**EXHIBIT NO. 1**



| A  | B  | C              | D              | E             | F              | G              | H              | I              | J              |
|--|----|----------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|
| 1 Fixed Cost Adjustment Monthly Report     |    | January        | February       | March         | April          | May            | June           | July           | August         |
| 2 for the year ended December 31, 2019     |    |                |                |               |                |                |                |                |                |
| 3  |    |                |                |               |                |                |                |                |                |
| <b>Residential FCA:</b>                    |    |                |                |               |                |                |                |                |                |
| 4 Beginning Balance                        | \$ | 0.00           | 6,193,249.00   | 10,309,993.00 | 11,218,862.00  | 14,501,501.00  | 16,841,074.00  | 18,792,048.00  | 20,407,923.00  |
| 5 Amount Deferred                          | \$ | 6,193,249.00   | 4,116,744.00   | 908,869.00    | 3,282,639.00   | 2,339,573.00   | 1,950,974.00   | 1,615,875.00   | 1,708,795.00   |
| 6 Ending Balance                           | \$ | 6,193,249.00   | 10,309,993.00  | 11,218,862.00 | 14,501,501.00  | 16,841,074.00  | 18,792,048.00  | 20,407,923.00  | 22,116,718.00  |
| 7  |    |                |                |               |                |                |                |                |                |
| 8  |    |                |                |               |                |                |                |                |                |
| 9 Interest:                                |    |                |                |               |                |                |                |                |                |
| 10 Accrual thru Prior Month                | \$ | -              | -              | 10,324.15     | 27,510.91      | 46,212.75      | 70,386.75      | 98,460.82      | 129,787.16     |
| 11 Monthly Interest Rate (Annual 2%)       |    | 0.1667%        | 0.1667%        | 0.1667%       | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        |
| 12 Monthly Interest Inc/(Exp)              | \$ | -              | 10,324.15      | 17,186.76     | 18,701.84      | 24,174.00      | 28,074.07      | 31,326.34      | 34,020.01      |
| 13 Interest Accrued to date                | \$ | -              | 10,324.15      | 27,510.91     | 46,212.75      | 70,386.75      | 98,460.82      | 129,787.16     | 163,807.17     |
| 14   |    |                |                |               |                |                |                |                |                |
| 15 <b>Total Residential FCA:</b>           |    | 6,193,249.00   | 10,320,317.15  | 11,246,372.91 | 14,547,713.75  | 16,911,460.75  | 18,890,508.82  | 20,537,710.16  | 22,280,525.17  |
| 16   |    |                |                |               |                |                |                |                |                |
| 17   |    |                |                |               |                |                |                |                |                |
| 18 <b>Small General Service FCA:</b>       |    |                |                |               |                |                |                |                |                |
| 19 Beginning Balance                       | \$ | -              | 184,137.00     | 270,994.00    | 312,954.00     | 449,665.00     | 534,125.00     | 662,452.00     | 783,870.00     |
| 20 Amount Deferred                         | \$ | 184,137.00     | 86,857.00      | 41,960.00     | 136,711.00     | 84,460.00      | 128,337.00     | 121,408.00     | 78,218.00      |
| 21 Ending Balance                          | \$ | 184,137.00     | 270,994.00     | 312,954.00    | 449,665.00     | 534,125.00     | 662,462.00     | 783,870.00     | 862,088.00     |
| 22   |    |                |                |               |                |                |                |                |                |
| 23 Interest:                               |    |                |                |               |                |                |                |                |                |
| 24 Accrual thru Prior Month                | \$ | -              | -              | 306.96        | 758.71         | 1,280.40       | 2,029.99       | 2,920.38       | 4,024.70       |
| 25 Monthly Interest Rate (Annual 2%)       |    | 0.1667%        | 0.1667%        | 0.1667%       | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        |
| 26 Monthly Interest Inc/(Exp)              | \$ | -              | 306.96         | 451.75        | 521.69         | 749.59         | 890.39         | 1,104.32       | 1,306.71       |
| 27 Interest Accrued to date                | \$ | -              | 306.96         | 758.71        | 1,280.40       | 2,029.99       | 2,920.38       | 4,024.70       | 5,331.41       |
| 28   |    |                |                |               |                |                |                |                |                |
| 29 <b>Total Small General Service FCA:</b> |    | 184,137.00     | 271,300.96     | 313,712.71    | 450,945.40     | 536,154.99     | 665,382.38     | 787,894.70     | 867,419.41     |
| 30   |    |                |                |               |                |                |                |                |                |
| 31   |    |                |                |               |                |                |                |                |                |
| 32 <b>Total Fixed Cost Adjustment</b>      | \$ | 6,377,386.00   | 10,591,618.11  | 11,560,085.62 | 14,998,659.15  | 17,447,615.74  | 19,555,891.20  | 21,325,604.86  | 23,147,944.58  |
| 33   |    |                |                |               |                |                |                |                |                |
| 34   |    |                |                |               |                |                |                |                |                |
| 35   |    |                |                |               |                |                |                |                |                |
| 36   |    |                |                |               |                |                |                |                |                |
| 37 <b>Entries:</b>                         |    |                |                |               |                |                |                |                |                |
| 38 599 X00001 999 182302 (254302)          |    | 6,377,386.00   | 4,214,232.11   | 968,467.51    | 3,438,573.53   | 2,448,956.59   | 2,108,275.46   | 1,769,713.66   | 1,822,339.72   |
| 39 599 X00001 999 440301                   |    | (6,193,249.00) | (4,116,744.00) | (908,869.00)  | (3,282,639.00) | (2,339,573.00) | (1,950,974.00) | (1,615,875.00) | (1,708,795.00) |
| 40 599 X00001 999 442301                   |    | (184,137.00)   | (86,857.00)    | (41,960.00)   | (136,711.00)   | (84,460.00)    | (128,337.00)   | (121,408.00)   | (78,218.00)    |
| 41 599 X00001 999 431090/(419000)          |    | -              | (10,631.11)    | (17,638.51)   | (19,223.53)    | (24,923.59)    | (28,964.46)    | (32,430.66)    | (35,326.72)    |
| 42   |    |                |                |               |                |                |                |                |                |

|    | A                                       | B  | K              | L              | M              | N              | O             | P                  |
|----|---|----|----------------|----------------|----------------|----------------|---------------|--------------------|
|    | Fixed Cost Adjustment Monthly Report    |    | September      | October        | November       | December       | Adjustment    | Current Year Total |
|    | for the year ended December 31, 2019    |    |                |                |                |                |               |                    |
| 1  |   |    |                |                |                |                |               |                    |
| 2  |   |    |                |                |                |                |               |                    |
| 3  |   |    |                |                |                |                |               |                    |
| 4  | <b>Residential FCA:</b>                 |    |                |                |                |                |               |                    |
| 5  | Beginning Balance                       | \$ | 22,116,718.00  | 24,015,392.00  | 26,604,568.00  | 28,477,996.00  | 33,428,025.00 | 33,582,429.00      |
| 6  | Amount Deferred                         | \$ | 1,898,674.00   | 2,589,176.00   | 1,873,428.00   | 4,950,029.00   | 154,404.00    | 33,582,429.00      |
| 7  | Ending Balance                          | \$ | 24,015,392.00  | 26,604,568.00  | 28,477,996.00  | 33,428,025.00  | 33,582,429.00 | 33,582,429.00      |
| 8  |   |    |                |                |                |                |               |                    |
| 9  | Interest:                               |    |                |                |                |                |               |                    |
| 10 | Accrual thru Prior Month                | \$ | 163,807.17     | 200,675.74     | 240,709.40     | 285,059.21     | -             | -                  |
| 11 | Monthly Interest Rate (Annual 2%)       |    | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%       | 0.1667%            |
| 12 | Monthly Interest Inc/(Exp)              | \$ | 36,868.57      | 40,033.66      | 44,349.81      | 47,472.82      | -             | 332,532.03         |
| 13 | Interest Accrued to date                | \$ | 200,675.74     | 240,709.40     | 285,059.21     | 332,532.03     | -             | 332,532.03         |
| 14 |   |    |                |                |                |                |               |                    |
| 15 | <b>Total Residential FCA:</b>           |    | 24,216,067.74  | 26,845,277.40  | 28,763,055.21  | 33,760,557.03  | 33,582,429.00 | 33,914,961.03      |
| 16 |   |    |                |                |                |                |               |                    |
| 17 |   |    |                |                |                |                |               |                    |
| 18 | <b>Small General Service FCA:</b>       |    |                |                |                |                |               |                    |
| 19 | Beginning Balance                       | \$ | 862,088.00     | 973,767.00     | 1,089,673.00   | 1,133,870.00   | 1,278,692.00  | 1,281,208.00       |
| 20 | Amount Deferred                         | \$ | 111,679.00     | 115,906.00     | 44,197.00      | 144,822.00     | 2,516.00      | 1,281,208.00       |
| 21 | Ending Balance                          | \$ | 973,767.00     | 1,089,673.00   | 1,133,870.00   | 1,278,692.00   | 1,281,208.00  | 1,281,208.00       |
| 22 |   |    |                |                |                |                |               |                    |
| 23 | Interest:                               |    |                |                |                |                |               |                    |
| 24 | Accrual thru Prior Month                | \$ | 5,331.41       | 6,768.51       | 8,391.78       | 10,208.26      | -             | -                  |
| 25 | Monthly Interest Rate (Annual 2%)       |    | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%       | 0.1667%            |
| 26 | Monthly Interest Inc/(Exp)              | \$ | 1,437.10       | 1,623.27       | 1,816.48       | 1,890.16       | -             | 12,098.42          |
| 27 | Interest Accrued to date                | \$ | 6,768.51       | 8,391.78       | 10,208.26      | 12,098.42      | -             | 12,098.42          |
| 28 |   |    |                |                |                |                |               |                    |
| 29 | <b>Total Small General Service FCA:</b> |    | 980,535.51     | 1,098,064.78   | 1,144,078.26   | 1,290,790.42   | 1,281,208.00  | 1,293,306.42       |
| 30 |   |    |                |                |                |                |               |                    |
| 31 |   |    |                |                |                |                |               |                    |
| 32 | <b>Total Fixed Cost Adjustment</b>      | \$ | 25,196,603.25  | 27,943,342.18  | 29,907,133.47  | 35,051,347.45  | 34,863,637.00 | 35,208,267.45      |
| 33 |   |    |                |                |                |                |               |                    |
| 34 |   |    |                |                |                |                |               |                    |
| 35 |   |    |                |                |                |                |               |                    |
| 36 |   |    |                |                |                |                |               |                    |
| 37 | <b>Entries:</b>                         |    |                |                |                |                |               |                    |
| 38 | 599 X00001 999 182302 (254302)          |    | 2,048,658.67   | 2,746,738.93   | 1,963,791.29   | 5,144,213.98   | 156,920.00    | 35,208,267.45      |
| 39 | 599 X00001 999 440301                   |    | (1,898,674.00) | (2,589,176.00) | (1,873,428.00) | (4,950,029.00) | (154,404.00)  | (33,582,429.00)    |
| 40 | 599 X00001 999 442301                   |    | (111,679.00)   | (115,906.00)   | (44,197.00)    | (144,822.00)   | (2,516.00)    | (1,281,208.00)     |
| 41 | 599 X00001 999 431090/(419000)          |    | (38,305.67)    | (41,656.93)    | (46,166.29)    | (49,362.96)    | -             | (344,630.45)       |
| 42 |   |    |                |                |                |                |               |                    |

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-20-14**

**IDAHO POWER COMPANY**

**GORALSKI, DI  
TESTIMONY**

**EXHIBIT NO. 2**



## 2019 Annual Fixed Cost Adjustment Deferral Calc

### Residential

|                            |                 |
|----------------------------|-----------------|
| Customer Count             | 457,507.45      |
| FCC                        | <u>\$650.63</u> |
| Authorized Recovery Amount | \$297,668,073   |

|                        |                   |
|------------------------|-------------------|
| Billed Sales in kWh    | 5,117,740,458     |
| FCE                    | <u>\$0.051602</u> |
| Actual Recovery Amount | \$264,085,643     |

**Residential FCA** \$33,582,430

### Small General Service

|                            |                 |
|----------------------------|-----------------|
| Customer Count             | 28,814.68       |
| FCC                        | <u>\$360.57</u> |
| Authorized Recovery Amount | \$10,389,710    |

|                        |                   |
|------------------------|-------------------|
| Billed Sales in kWh    | 132,713,145       |
| FCE                    | <u>\$0.068633</u> |
| Actual Recovery Amount | \$9,108,501       |

**Small General Service FCA** \$1,281,209

**Total FCA** \$34,863,639

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

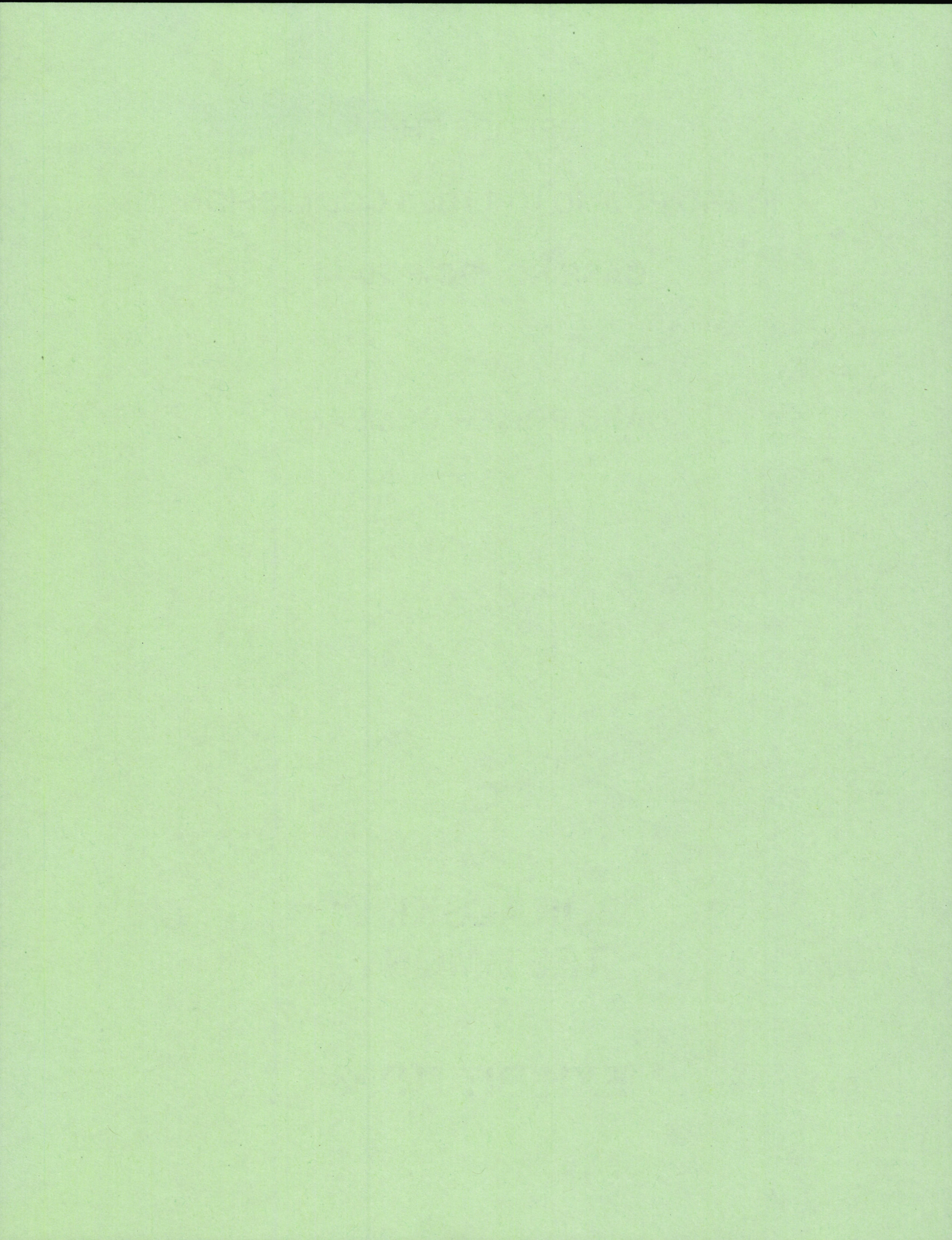
**CASE NO. IPC-E-20-14**

**IDAHO POWER COMPANY**

**GORALSKI, DI  
TESTIMONY**

**EXHIBIT NO. 3**





## 2019 Monthly Customer Count and Billed Sales

### Residential Customer Classes

| <u>Month</u> | <u>Customer Count</u>            | <u>Billed Sales</u>          |
|--------------|----------------------------------|------------------------------|
| January      | 452,091.97                       | 538,558,346                  |
| February     | 452,367.25                       | 516,704,460                  |
| March        | 453,400.97                       | 498,300,303                  |
| April        | 454,522.43                       | 383,707,854                  |
| May          | 455,484.00                       | 322,559,271                  |
| June         | 457,086.36                       | 332,324,645                  |
| July         | 457,814.71                       | 403,519,369                  |
| August       | 459,145.28                       | 483,710,072                  |
| September    | 460,344.76                       | 424,111,078                  |
| October      | 461,387.66                       | 334,544,077                  |
| November     | 462,721.86                       | 397,858,550                  |
| December     | 463,722.14                       | 481,842,433                  |
|              | Annual Average<br>Customer Count | Total Annual<br>Billed Sales |
|              | 457,507.45                       | 5,117,740,458                |

### Small General Service Customer Classes

| <u>Month</u> | <u>Customer Count</u>            | <u>Billed Sales</u>          |
|--------------|----------------------------------|------------------------------|
| January      | 28,710.41                        | 12,848,448                   |
| February     | 28,551.22                        | 12,993,471                   |
| March        | 28,848.63                        | 12,410,103                   |
| April        | 28,603.90                        | 10,011,582                   |
| May          | 28,659.29                        | 9,100,465                    |
| June         | 29,175.95                        | 9,313,286                    |
| July         | 28,749.83                        | 10,660,866                   |
| August       | 28,904.69                        | 12,085,698                   |
| September    | 28,846.90                        | 11,078,130                   |
| October      | 28,889.44                        | 9,693,298                    |
| November     | 28,880.82                        | 10,579,301                   |
| December     | 28,955.10                        | 11,938,497                   |
|              | Annual Average<br>Customer Count | Total Annual<br>Billed Sales |
|              | 28,814.68                        | 132,713,145                  |

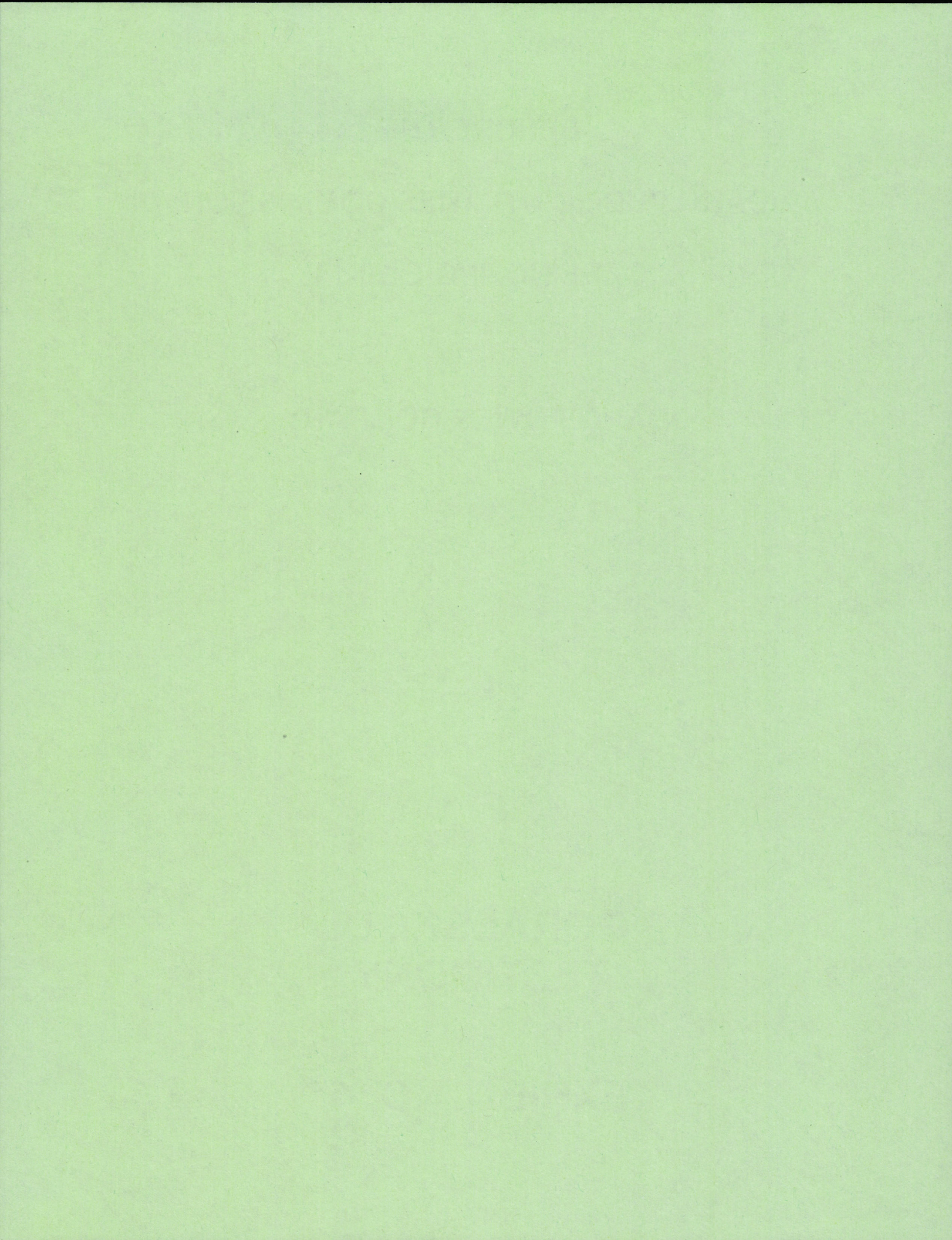
**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-20-14**

**IDAHO POWER COMPANY**

**GORALSKI, DI  
TESTIMONY**

**EXHIBIT NO. 4**



|    | A                                       | B  | C              | D              | E             | F              | G              | H              | I              | J              | K              | L              | M              |
|----|---|----|----------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|    | Fixed Cost Adjustment Monthly Report    |    | January        | February       | March         | April          | May            | June           | July           | August         | September      | October        | November       |
|    | for the year ended December 31, 2019    |    |                |                |               |                |                |                |                |                |                |                |                |
| 3  |   |    |                |                |               |                |                |                |                |                |                |                |                |
| 4  | <b>Residential FCA:</b>                 |    |                |                |               |                |                |                |                |                |                |                |                |
| 5  | Beginning Balance                       | \$ | 0.00           | 6,193,249.00   | 10,309,993.00 | 11,218,862.00  | 14,501,501.00  | 16,841,074.00  | 18,792,048.00  | 20,407,923.00  | 22,116,718.00  | 24,015,392.00  | 26,604,568.00  |
| 6  | Amount Deferred                         | \$ | 6,193,249.00   | 4,116,744.00   | 908,869.00    | 3,282,639.00   | 2,339,573.00   | 1,950,974.00   | 1,615,875.00   | 1,708,795.00   | 1,898,674.00   | 2,589,176.00   | 1,873,428.00   |
| 7  | Ending Balance                          | \$ | 6,193,249.00   | 10,309,993.00  | 11,218,862.00 | 14,501,501.00  | 16,841,074.00  | 18,792,048.00  | 20,407,923.00  | 22,116,718.00  | 24,015,392.00  | 26,604,568.00  | 28,477,996.00  |
| 8  | Interest:                               |    |                |                |               |                |                |                |                |                |                |                |                |
| 9  | Accrual thru Prior Month                | \$ | -              | -              | 10,324.15     | 27,510.91      | 46,212.75      | 70,386.75      | 98,460.82      | 129,787.16     | 163,807.17     | 200,675.74     | 240,709.40     |
| 10 | Monthly Interest Rate (Annual 2%)       |    | 0.1667%        | 0.1667%        | 0.1667%       | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        |
| 11 | Monthly Interest Inc/(Exp)              | \$ | -              | 10,324.15      | 17,186.76     | 18,701.84      | 24,174.00      | 28,074.07      | 31,326.34      | 34,020.01      | 36,868.57      | 40,033.66      | 44,349.81      |
| 12 | Interest Accrued to date                | \$ | -              | -              | 27,510.91     | 46,212.75      | 70,386.75      | 98,460.82      | 129,787.16     | 163,807.17     | 200,675.74     | 240,709.40     | 285,059.21     |
| 13 |   |    |                |                |               |                |                |                |                |                |                |                |                |
| 14 |   |    |                |                |               |                |                |                |                |                |                |                |                |
| 15 | <b>Total Residential FCA:</b>           |    | 6,193,249.00   | 10,320,317.15  | 11,246,372.91 | 14,547,713.75  | 16,911,460.75  | 18,890,508.82  | 20,537,710.16  | 22,280,525.17  | 24,216,067.74  | 26,845,277.40  | 28,763,055.21  |
| 16 |   |    |                |                |               |                |                |                |                |                |                |                |                |
| 17 |   |    |                |                |               |                |                |                |                |                |                |                |                |
| 18 | <b>Small General Service FCA:</b>       |    |                |                |               |                |                |                |                |                |                |                |                |
| 19 | Beginning Balance                       | \$ | -              | 184,137.00     | 270,994.00    | 312,954.00     | 449,665.00     | 534,125.00     | 662,462.00     | 783,870.00     | 862,088.00     | 973,767.00     | 1,089,673.00   |
| 20 | Amount Deferred                         | \$ | 184,137.00     | 86,857.00      | 41,960.00     | 136,711.00     | 84,460.00      | 128,337.00     | 121,408.00     | 78,218.00      | 111,679.00     | 115,906.00     | 44,197.00      |
| 21 | Ending Balance                          | \$ | 184,137.00     | 270,994.00     | 312,954.00    | 449,665.00     | 534,125.00     | 662,462.00     | 783,870.00     | 862,088.00     | 973,767.00     | 1,089,673.00   | 1,133,870.00   |
| 22 | Interest:                               |    |                |                |               |                |                |                |                |                |                |                |                |
| 23 | Accrual thru Prior Month                | \$ | -              | -              | 306.96        | 758.71         | 1,280.40       | 2,029.99       | 2,920.38       | 4,024.70       | 5,331.41       | 6,768.51       | 8,391.78       |
| 24 | Monthly Interest Rate (Annual 2%)       |    | 0.1667%        | 0.1667%        | 0.1667%       | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        | 0.1667%        |
| 25 | Monthly Interest Inc/(Exp)              | \$ | -              | 306.96         | 451.75        | 521.69         | 749.59         | 890.39         | 1,104.32       | 1,306.71       | 1,437.10       | 1,623.27       | 1,816.48       |
| 26 | Interest Accrued to date                | \$ | -              | -              | 306.96        | 758.71         | 1,280.40       | 2,029.99       | 2,920.38       | 4,024.70       | 5,331.41       | 6,768.51       | 8,391.78       |
| 27 |   |    |                |                |               |                |                |                |                |                |                |                |                |
| 28 |   |    |                |                |               |                |                |                |                |                |                |                |                |
| 29 | <b>Total Small General Service FCA:</b> |    | 184,137.00     | 271,300.96     | 313,712.71    | 450,945.40     | 536,154.99     | 665,382.38     | 787,894.70     | 867,419.41     | 980,535.51     | 1,098,064.78   | 1,144,078.26   |
| 30 |   |    |                |                |               |                |                |                |                |                |                |                |                |
| 31 |   |    |                |                |               |                |                |                |                |                |                |                |                |
| 32 | <b>Total Fixed Cost Adjustment</b>      | \$ | 6,377,386.00   | 10,591,618.11  | 11,560,085.62 | 14,998,659.15  | 17,447,615.74  | 19,555,891.20  | 21,325,604.86  | 23,147,944.58  | 25,196,603.25  | 27,943,342.18  | 29,907,133.47  |
| 33 |   |    |                |                |               |                |                |                |                |                |                |                |                |
| 34 |   |    |                |                |               |                |                |                |                |                |                |                |                |
| 35 |   |    |                |                |               |                |                |                |                |                |                |                |                |
| 36 |   |    |                |                |               |                |                |                |                |                |                |                |                |
| 37 | Entries:                                |    |                |                |               |                |                |                |                |                |                |                |                |
| 38 | 599 X00001 999 182302 (254302)          |    | 6,377,386.00   | 4,214,232.11   | 968,467.51    | 3,438,573.53   | 2,448,956.59   | 2,108,275.46   | 1,769,713.66   | 1,822,339.72   | 2,048,658.67   | 2,746,738.93   | 1,963,791.29   |
| 39 | 599 X00001 999 440301                   |    | (6,193,249.00) | (4,116,744.00) | (908,869.00)  | (3,282,639.00) | (2,339,573.00) | (1,950,974.00) | (1,615,875.00) | (1,708,795.00) | (1,898,674.00) | (2,589,176.00) | (1,873,428.00) |
| 40 | 599 X00001 999 442301                   |    | (184,137.00)   | (86,857.00)    | (41,960.00)   | (136,711.00)   | (84,460.00)    | (128,337.00)   | (121,408.00)   | (78,218.00)    | (111,679.00)   | (115,906.00)   | (44,197.00)    |
| 41 | 599 X00001 999 431090(419000)           |    | -              | (10,631.11)    | (17,638.51)   | (19,223.53)    | (24,923.59)    | (28,964.46)    | (32,430.66)    | (35,326.72)    | (38,305.67)    | (41,656.93)    | (46,166.29)    |
| 42 |   |    |                |                |               |                |                |                |                |                |                |                |                |

|    | A                                       | B                | N             | O                  | P             | Q             | R             | S             | T             | U             | V |
|----|---|------------------|---------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---|
|    | Fixed Cost Adjustment Monthly Report    | December         | Adjustment    | Current Year Total | January, 2020 | February      | March         | April         | May           | Grand Total   |   |
| 1  | for the year ended December 31, 2019    |                  |               |                    |               |               |               |               |               |               |   |
| 2  |   |                  |               |                    |               |               |               |               |               |               |   |
| 3  |   |                  |               |                    |               |               |               |               |               |               |   |
| 4  | <b>Residential FCA:</b>                 |                  |               |                    |               |               |               |               |               |               |   |
| 5  | Beginning Balance                       | \$ 28,477,996.00 | 33,428,025.00 | 33,582,429.00      | 33,582,429.00 | 33,582,429.00 | 33,582,429.00 | 33,582,429.00 | 33,582,429.00 | 33,582,429.00 |   |
| 6  | Amount Deferred                         | \$ 4,950,029.00  | 154,404.00    | 33,582,429.00      | 33,582,429.00 | 33,582,429.00 | 33,582,429.00 | 33,582,429.00 | 33,582,429.00 | 33,582,429.00 |   |
| 7  | Ending Balance                          | \$ 33,428,025.00 | 33,582,429.00 | 33,582,429.00      | 33,582,429.00 | 33,582,429.00 | 33,582,429.00 | 33,582,429.00 | 33,582,429.00 | 33,582,429.00 |   |
| 8  |   |                  |               |                    |               |               |               |               |               |               |   |
| 9  | Interest:                               |                  |               |                    |               |               |               |               |               |               |   |
| 10 | Accrual thru Prior Month                | \$ 285,059.21    | -             | 332,532.03         | 388,513.94    | 444,495.85    | 500,477.76    | 556,459.67    | 612,441.58    | 612,441.58    |   |
| 11 | Monthly Interest Rate (Annual 2%)       | 0.1667%          | 0.1667%       | 0.1667%            | 0.1667%       | 0.1667%       | 0.1667%       | 0.1667%       | 0.1667%       | 0.1667%       |   |
| 12 | Monthly Interest Inc/(Exp)              | \$ 47,472.82     | -             | 332,532.03         | 55,981.91     | 55,981.91     | 55,981.91     | 55,981.91     | 55,981.91     | 55,981.91     |   |
| 13 | Interest Accrued to date                | \$ 332,532.03    | -             | 332,532.03         | 388,513.94    | 444,495.85    | 500,477.76    | 556,459.67    | 612,441.58    | 612,441.58    |   |
| 14 |   |                  |               |                    |               |               |               |               |               |               |   |
| 15 | <b>Total Residential FCA:</b>           | \$ 33,760,557.03 | 33,582,429.00 | 33,914,961.03      | 33,970,942.94 | 34,026,924.85 | 34,082,906.76 | 34,138,888.67 | 34,194,870.58 | 34,194,870.58 |   |
| 16 |   |                  |               |                    |               |               |               |               |               |               |   |
| 17 |   |                  |               |                    |               |               |               |               |               |               |   |
| 18 | <b>Small General Service FCA:</b>       |                  |               |                    |               |               |               |               |               |               |   |
| 19 | Beginning Balance                       | \$ 1,133,870.00  | 1,278,692.00  | 1,281,208.00       | 1,281,208.00  | 1,281,208.00  | 1,281,208.00  | 1,281,208.00  | 1,281,208.00  | 1,281,208.00  |   |
| 20 | Amount Deferred                         | \$ 144,822.00    | 2,516.00      | 1,281,208.00       | 1,281,208.00  | 1,281,208.00  | 1,281,208.00  | 1,281,208.00  | 1,281,208.00  | 1,281,208.00  |   |
| 21 | Ending Balance                          | \$ 1,278,692.00  | 1,281,208.00  | 1,281,208.00       | 1,281,208.00  | 1,281,208.00  | 1,281,208.00  | 1,281,208.00  | 1,281,208.00  | 1,281,208.00  |   |
| 22 |   |                  |               |                    |               |               |               |               |               |               |   |
| 23 | Interest:                               |                  |               |                    |               |               |               |               |               |               |   |
| 24 | Accrual thru Prior Month                | \$ 10,208.26     | -             | 12,098.42          | 14,234.19     | 16,369.96     | 18,505.73     | 20,641.50     | 22,777.27     | 22,777.27     |   |
| 25 | Monthly Interest Rate (Annual 2%)       | 0.1667%          | 0.1667%       | 0.1667%            | 0.1667%       | 0.1667%       | 0.1667%       | 0.1667%       | 0.1667%       | 0.1667%       |   |
| 26 | Monthly Interest Inc/(Exp)              | \$ 1,890.16      | -             | 12,098.42          | 2,135.77      | 2,135.77      | 2,135.77      | 2,135.77      | 2,135.77      | 2,135.77      |   |
| 27 | Interest Accrued to date                | \$ 12,098.42     | -             | 12,098.42          | 14,234.19     | 16,369.96     | 18,505.73     | 20,641.50     | 22,777.27     | 22,777.27     |   |
| 28 |   |                  |               |                    |               |               |               |               |               |               |   |
| 29 | <b>Total Small General Service FCA:</b> | \$ 1,290,790.42  | 1,281,208.00  | 1,293,306.42       | 1,295,442.19  | 1,297,577.96  | 1,299,713.73  | 1,301,849.50  | 1,303,985.27  | 1,303,985.27  |   |
| 30 |   |                  |               |                    |               |               |               |               |               |               |   |
| 31 |   |                  |               |                    |               |               |               |               |               |               |   |
| 32 | <b>Total Fixed Cost Adjustment</b>      | \$ 35,051,347.45 | 34,863,637.00 | 35,208,267.45      | 35,266,385.13 | 35,324,502.81 | 35,382,620.49 | 35,440,736.17 | 35,498,855.85 | 35,498,855.85 |   |
| 33 |   |                  |               |                    |               |               |               |               |               |               |   |
| 34 |   |                  |               |                    |               |               |               |               |               |               |   |
| 35 |   |                  |               |                    |               |               |               |               |               |               |   |
| 36 |   |                  |               |                    |               |               |               |               |               |               |   |
| 37 | Entries:                                |                  |               |                    |               |               |               |               |               |               |   |
| 38 | 599 X00001 999 182302 (254302)          | 5,144,213.98     | 156,920.00    | 35,208,267.45      | 58,117.68     | 58,117.68     | 58,117.68     | 58,117.68     | 58,117.68     | 58,117.68     |   |
| 39 | 599 X00001 999 440301                   | (4,950,029.00)   | (154,404.00)  | (33,582,429.00)    | -             | -             | -             | -             | -             | -             |   |
| 40 | 599 X00001 999 442301                   | (144,822.00)     | (2,516.00)    | (1,281,208.00)     | -             | -             | -             | -             | -             | -             |   |
| 41 | 599 X00001 999 431090/(419000)          | (49,362.98)      | -             | (344,630.45)       | (58,117.68)   | (58,117.68)   | (58,117.68)   | (58,117.68)   | (58,117.68)   | (58,117.68)   |   |
| 42 |   |                  |               |                    |               |               |               |               |               |               |   |

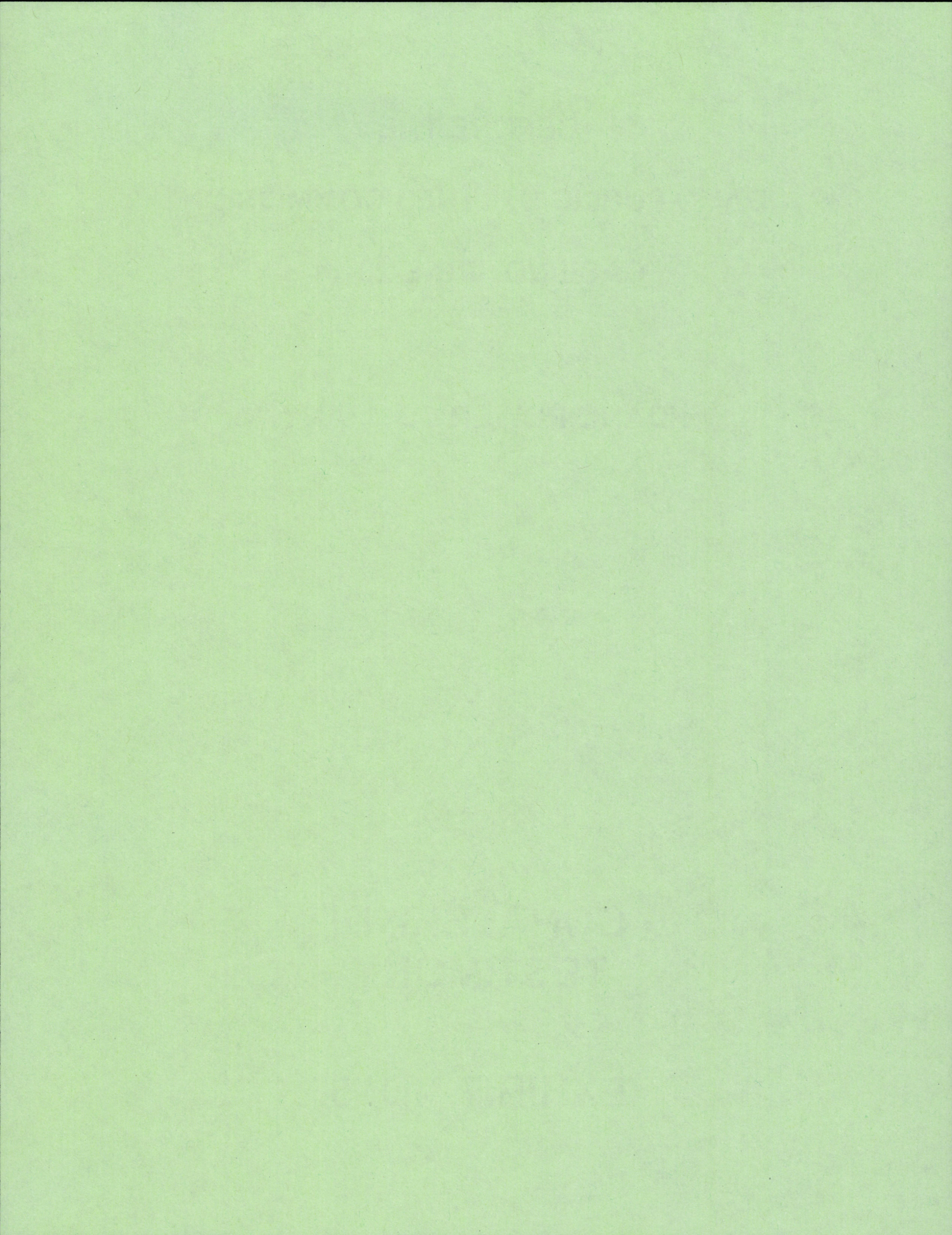
**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-20-14**

**IDAHO POWER COMPANY**

**GORALSKI, DI  
TESTIMONY**

**EXHIBIT NO. 5**





**FCA Rate Determination**

|  | Target          | Normalized Energy | Base Revenue  | FCA Dollars Collected | Over/Under     | Percent Diff from Base | Rate     |
|--|-----------------|-------------------|---------------|-----------------------|----------------|------------------------|----------|
|  | FCA Dollars     |                   |               |                       |                |                        |          |
| <b>Combined Option - Different Rates</b> |                 |                   |               |                       |                |                        |          |
| Residential                              | \$34,194,870.58 | 5,188,226,971     | \$470,181,630 | \$34,354,794.92       | \$159,924.34   | 7.31%                  | 0.006622 |
| Small General Service                    | \$1,303,985.27  | 136,505,596       | \$15,657,681  | \$1,144,060.93        | (\$159,924.34) | 7.31%                  | 0.008381 |
| Combined                                 | \$35,498,855.85 | 5,324,732,567     | \$485,839,311 | \$35,498,855.85       | \$0.00         | 7.31%                  |          |

Existing FCA Balance per Order No. 34346  
 Proposed 2019 FCA Deferral Balance  
 FCA Annual Increase (Decrease)  
\$710,580

**Forecasted Base Rate Revenue** \$485,839,311

**Annual FCA Difference Percentage of Base Rate Revenue** 0.15%

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-20-14**

**IDAHO POWER COMPANY**

**GORALSKI, DI  
TESTIMONY**

**EXHIBIT NO. 6**



Idaho Power Company  
 Calculation of Revenue Impact  
 State of Idaho  
 Fixed Cost Adjustment  
 Filed March 13, 2020

Summary of Revenue Impact  
 Current Billed Revenue to Proposed Billed Revenue

| Line No | Tariff Description                          | Rate Sch. No. | Average Number of Customers <sup>(1)</sup> | Normalized Energy (kWh) <sup>(1)</sup> | Current Billed Revenue | Mills Per kWh | Total Adjustments to Billed Revenue | Proposed Total Billed Revenue | Mills Per kWh | Percent Change Billed to Revenue |
|---------|---|---------------|--|--|------------------------|---------------|-------------------------------------|-------------------------------|---------------|----------------------------------|
| 1       | Residential Service                         | 1             | 463,409                                    | 5,114,643,529                          | \$513,128,496          | 100.33        | \$122,751                           | \$513,251,247                 | 100.35        | 0.02%                            |
| 2       | Master Metered Mobile Home Park             | 3             | 22   | 4,238,259                              | \$406,190              | 95.84         | \$102                               | \$406,292                     | 95.86         | 0.03%                            |
| 3       | Residential Service Energy Watch            | 4             | 0  | 0                                      | \$0                    | 0.00          | \$0                                 | \$0                           | 0.00          | 0.00%                            |
| 4       | Residential Service Time-of-Day             | 5             | 1,098                                      | 18,402,131                             | \$1,779,796            | 96.72         | \$442                               | \$1,780,238                   | 96.74         | 0.02%                            |
| 5       | Residential Service On-Site Generation      | 6             | 8,099                                      | 50,943,052                             | \$5,378,461            | 105.58        | \$1,223                             | \$5,379,683                   | 105.60        | 0.02%                            |
|         |   |               | 472,628                                    | 5,188,226,971                          | \$520,692,942          | 100.36        | \$124,517                           | \$520,817,460                 | 100.38        | 0.02%                            |
| 6       | Small General Service                       | 7             | 29,586                                     | 136,266,978                            | \$17,262,782           | 126.68        | \$2,044                             | \$17,264,826                  | 126.70        | 0.01%                            |
| 7       | Small General Service On-Site Generation    | 8             | 63   | 238,618                                | \$31,019               | 129.99        | \$4                                 | \$31,023                      | 130.01        | 0.01%                            |
|         |   |               | 29,649                                     | 136,505,596                            | \$17,293,801           | 126.69        | \$2,048                             | \$17,295,849                  | 126.70        | 0.01%                            |
| 8       | Total Residential and Small General Service |               | 502,277                                    | 5,324,732,567                          | \$537,986,744          | 101.04        | \$126,565                           | \$538,113,309                 | 101.06        | 0.02%                            |

Uniform Tariff Rates:

(1) June 01, 2020 - May 31, 2021 Forecasted Test Year (Spring 2020 Forecast)