### 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").
- 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
- 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

- 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.
- 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 MWh¹ of energy efficiency market
- 23 transformation savings through Northwest Energy Efficiency

 $<sup>^{1}</sup>$  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 O. 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 FCA = (CUST X FCC) (ACTUAL X FCE)
- 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 O. 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 O. Did the FCC and FCE rates used to determine
- 5 the 2019 FCA deferral balance change from prior years?
- 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?

- 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

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

- 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.
- Q. Does this complete your testimony?
- 23 A. Yes, it does.

24

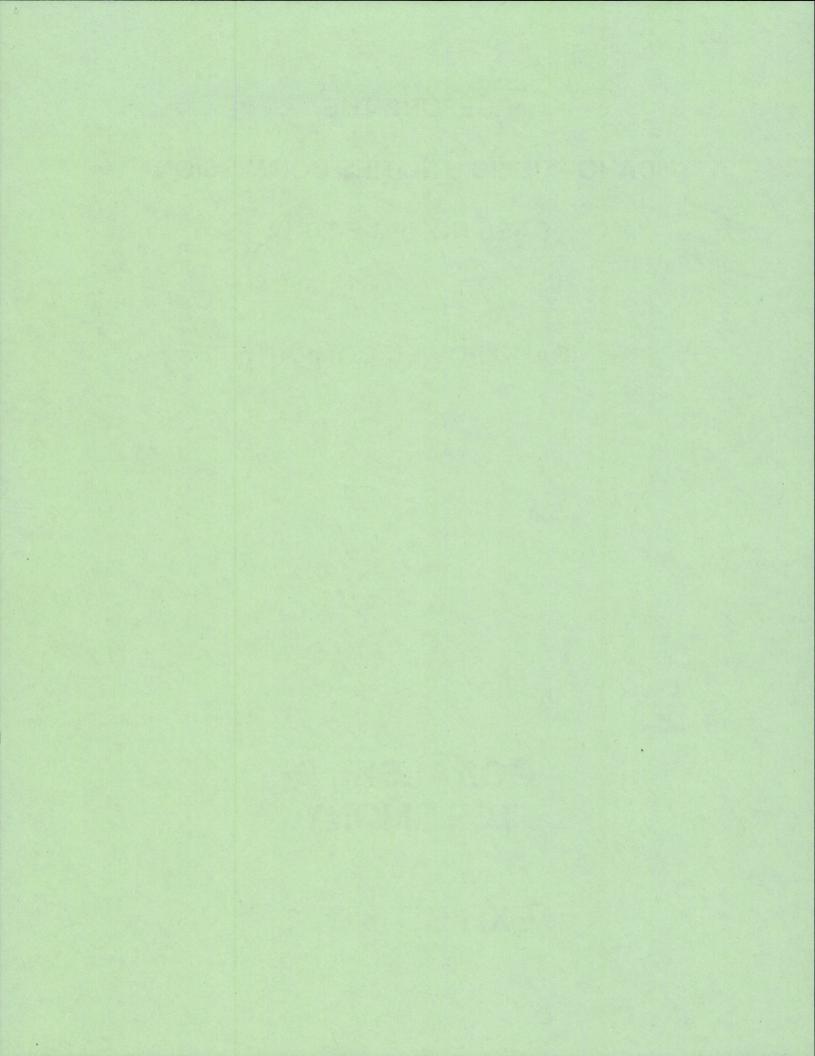
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1 2	ATTESTATION OF TESTIMONY
3 4	STATE OF IDAHO )
5 6 7	) ss. County of Ada )
8 9	I, Pawel P. Goralski, having been duly sworn to
10	testify truthfully, and based upon my personal knowledge,
11	state the following:
12	I am employed by Idaho Power Company 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 13th day of March 2020.
20	Paris P Cornel 1.
21 22 23	Pawel P. Goralski
24	SUBSCRIBED AND SWORN to before me this 13th day of
25	March 2020.
26	
27	DAVE VI
28 29	Notary Public for Idaho  Residing at Nampa, Idaho  Notary Public for Idaho  Residing at Nampa, Idaho
30	My commission expires 8/8/2020
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**IDAHO POWER COMPANY** 

GORALSKI, DI TESTIMONY



Fixed Coard Mathement Monthly Report   January February   Februa		¥	В	ပ	٥	ш	ш	9	Ŧ	_	7
Particle	-	Fixed Cost Adjustment Monthly Report		January	February	March	April	May	June	July	August
Peginning Balance   S   6193,249 00   10,309,993 00   11,218,862 00   14,601,501 00   18,41,074 00   18,792,048 00   22,117,001	2	for the year ended December 31, 2019									
Residential EAL:         6         100         6 (193249 to 10 1309 993 to 10 11218 882 to 10 14 1501 (10 10 10 14 157 to 10 10 14 157 to 10 15 15 15 15 10 15 15 15 10 15 15 15 15 15 15 15 15 15 15 15 15 15	$\neg$										
Beginning Balance   S   6.192.249 0		Residential FCA:									
Amount Defended   S   6199249 00   4116 744 00   900 880 0   2.225 630 0   2.235 57 0   1.505 974 00   1516 575 0   2.1110 Belance   S   6.199249 00   11.216 862 0   4.501 97     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9     4.501 97 9		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
Ending Balance   S		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
Accusal thrue Prior Month         S         -         -         -         10 324 15         27 510 91         46,212 75         70 386 75         98 450 82         128 78           Accusal thrue Prior Monthly Interest Rate (Annual 2%)         0.1667%         0.166	7	Ending Balance	8	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
Monthly Interest Park Annual 2%)   0.1667%	$\overline{}$				-2						
Accusal fund (with) interest Rate (with)         5	$\neg$	Interest:									
Monthly interest Reckletchmula (%)         0.1667%	10	Accrual thru Prior Month	↔	,	1	10,324.15	27,510.91	46,212.75	70,386.75	98,460.82	129,787.16
Monthly Interest Naccined to date   S		Monthly Interest Rate (Annual 2%)		0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%
Total Residential FCA:		Monthly Interest Inc/(Exp)	€9	-	10,324.15	17,186.76	18,701.84	24,174.00	28,074.07	31,326.34	34,020.01
Small General Service FCA:         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         22,88           Small General Service FCA:         Small General Service FCA:         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         22,88           Beginning Balance         S         184,137.00         270,994.00         312,954.00         449,665.00         534,125.00         662,462.00         78           Interest Amount Deferred         \$         184,137.00         270,994.00         312,954.00         449,665.00         534,125.00         662,462.00         78         78         70         78         70         78         70         71         71         70 <td>13</td> <td>Interest Accrued to date</td> <td>8</td> <td></td> <td>10,324.15</td> <td>27,510.91</td> <td>46,212.75</td> <td>70,386.75</td> <td>98,460.82</td> <td>129,787.16</td> <td>163,807.17</td>	13	Interest Accrued to date	8		10,324.15	27,510.91	46,212.75	70,386.75	98,460.82	129,787.16	163,807.17
Small General Service FCA:	14										
Small General Service FCA:         5         -         184.137.00         270.994.00         312.954.00         449.665.00         534.125.00         682.482.00         78           Beginning Balance         \$         184.137.00         270.994.00         312.954.00         449.665.00         534.125.00         662.462.00         78.870         78.870         78.870         78.870         78.870         78.870         78.870         78.870         78.870         78.871         78.870         78.870         78.870         78.870         78.870         78.870         78.870         78.870         78.870         78.870         78.870         78.870         78.871         77.880         78.870         78.871         77.880         78.870         78.871         77.880         78.871         77.880         78.871         78.871         77.880         78.872         78.872         78.880         78.872         78.880         78.780         78.872         78.880         78.780         78.872         78.880         78.780         78.780         78.880         78.780         78.880         78.780         78.780         78.780         78.780         78.780         78.780         78.780         78.780         78.780         78.780         78.780         78.780	-	-		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
Small General Service FCA:         5         184.137.00         270.994.00         312.954.00         449,665.00         534,125.00         662,462.00         78           Beginning Balance         5         184.137.00         270,994.00         312,954.00         449,665.00         534,125.00         662,462.00         783,870.00         78           Ending Balance         5         184,137.00         270,994.00         312,954.00         449,665.00         534,125.00         662,462.00         783,870.00         78           Ending Balance         5         184,137.00         270,994.00         312,954.00         449,665.00         534,125.00         662,462.00         783,870.00         78           Accougle Increast Reade Annual 2%)         5         184,137.00         270,994.00         312,954.00         449,665.00         534,125.00         662,462.00         783,870.00         7667%         0.1667%         0.	16										
Small General Service FCA:         5         -         184,137.00         270,994.00         312,954.00         449,665.00         534,125.00         662,462.00         78           Beginning Balance         \$         184,137.00         270,994.00         136,711.00         84,460.00         128,337.00         121,408.00         73           Ending Balance         \$         184,137.00         270,994.00         312,954.00         449,665.00         534,125.00         662,462.00         783,870.00         121,408.00           Ending Balance         \$         164,137.00         270,994.00         312,954.00         449,665.00         662,462.00         783,870.00         1867.80           Interest         Accual thru Prior Month         \$         -         -         306.96         758.71         1,280.40         2,029.99         2,920.38         7,907.80         7,01667%         0,1667%	17										
Beginning Balance         \$         184,137 00         270,994 00         312,954 00         449,665 00         534,125 00         662,462 00         78           Amount Deferred         \$         184,137 00         270,994 00         41,960 00         136,711 00         64,460 00         128,337 00         121,408 00         78           Amount Deferred         \$         184,137 00         270,994 00         312,954 00         449,665 00         652,462 00         783,370 0         121,408 00         78           Interest         184,137 00         270,994 00         312,954 00         449,665 00         652,462 00         783,370 0         121,408 00         783,370 0         184,370 0         86           Accruel thru Prior Month         \$         -         306,96         451,75         0.1667% <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>											
Amount Deferred         \$ 184,137 00         86.657 00         41.960 00         136,711 00         84,460 00         128,337 00         121,408 00         77           Ending Balance         \$ 184,137 00         270,994 00         312,964 00         449,665 00         534,125 00         662,462 00         783,870 00         86           Interest:         Interest:         306,96         76,73         306,96         783,70         0.1667%			↔		184,137.00	270,994.00	312,954.00	449,665.00	534,125.00	662,462.00	783,870.00
Interest: Accural thru Prior Month Interest Rate (Annual 2%)   6			₩	184,137.00	86,857.00	41,960.00	136,711.00	84,460.00	128,337.00	121,408.00	78,218.00
Interest.	_	Ending Balance	θ	184,137.00	270,994.00	312,954.00	449,665.00	534,125.00	662,462.00	783,870.00	862,088.00
Accrual thru Prior Month   \$   -   -   306.96   758.71   1,280.40   2,029.99   2,920.38   4,024.70   1,04.32   1,104.32	22										
Accrual thru Prior Month         \$         -         366 96         758.71         1,280.40         2,029.99         2,920.38         Accrual thru Prior Monthly Interest Rate (Annual 2%)         0.1667%         <											
Monthly Interest Rate (Annual 2%)         0.1667%         <		Accrual thru Prior Month	₩	•	-	306.96	758.71	1,280.40	2,029.99	2,920.38	4,024.70
Monthly Interest Inc/(Exp)         \$         -         306.96         451.75         521.69         749.59         890.39         1,104.32           Interest Accrued to date         \$         -         306.96         758.71         1,280.40         2,029.99         2,920.38         1,104.32           Total Small General Service FCA:         184,137.00         271,300.96         313,712.71         450,945.40         536,154.99         665,382.38         787,894.70         8           Total Small General Service FCA:         184,137.00         271,300.96         313,712.71         450,945.40         536,154.99         665,382.38         787,894.70         8           Total Fixed Cost Adjustment         \$         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         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,755,604.86         23,710,601,755,754         1,769,713.00         1,769,713.00				0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%
Total Small General Service FCA:         \$ 306.96         758.71         1,280.40         2,029.99         2,920.38         4,024.70           Total Small General Service FCA:         184,137.00         271,300.96         313,712.71         450,945.40         536,154.99         665,382.38         787,894.70         8           Total Fixed Cost Adjustment         \$ 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         23,735,	56	Monthly Interest Inc/(Exp)	↔	-	306.96	451.75	521.69	749.59	890.39	1,104.32	1,306.71
Total Small General Service FCA:         184,137.00         271,300.96         313,712.71         450,945.40         536,154.99         665,382.38         787,894.70         8           Total Fixed Cost Adjustment         \$ 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         23,735,604.86         23,735,604.86         23,7386.00         42,14,232.11         968,467.51         3,438,573.53         2,448,956.59         2,108,275.46         1,769,713.66         1,850,713.66         1,850,000         1,999,403.00         1,990,974.00         1,615,875.00         1,150,713.66         1,850,713.66         1,850,739.00         1,283,37.00         1,214,08.00         1,390,974.00         1,615,875.00         1,1408.00         1,214,08.00 <td></td> <td>Interest Accrued to date</td> <td>₩</td> <td>-</td> <td>306.96</td> <td>758.71</td> <td>1,280.40</td> <td>2,029.99</td> <td>2,920.38</td> <td>4,024.70</td> <td>5,331.41</td>		Interest Accrued to date	₩	-	306.96	758.71	1,280.40	2,029.99	2,920.38	4,024.70	5,331.41
Total Small General Service FCA:         184,137.00         271,300.96         313,712.71         450,945.40         536,154.99         665,382.38         787,894.70         8           Total Fixed Cost Adjustment         \$ 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         23,725,604.86	28									8	
Total Fixed Cost Adjustment         \$ 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         23,735,604.86         23,735,604.86         23,735,604.86         23,235,604.86         23,735,604.86				184,137.00	271,300.96	313,712.71	450,945.40	536,154.99	665,382.38	787,894.70	867,419.41
Total Fixed Cost Adjustment         \$ 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         23,735,604.86         23,735,604.86         23,735,604.86         23,235,604.86         23,735,604.86	30										
Total Fixed Cost Adjustment         \$ 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, 235,604.86	$\overline{}$										
Entries: 599 X00001 999 182302 (254302) 6,377,386.00 6,377,386.00 6,377,386.00 6,377,386.00 6,4,116,744.00) 6,908,467.51 6,999 X00001 999 440301 6,193,249.00) 7,328,573.53 7,448,956.59 7,108,275,46 7,769,713.66 7,	_	_	<del>S</del>	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
Entries: 599 X00001 999 182302 (254302) 6,377,386.00 7,214,232.11 7,000 1,000	35										
Entries: 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 1,8 599 X00001 999 182302 (254302) (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) (1,516,875.00) (1,21,408.00) (1,	36										
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         1,8           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)         (1,161,875.00)         (1,161,408.00)	-	Entries:									
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)         (1,161,875.00)         (1,116,744.00)           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)           599 X00001 999 431090/(419000)         (10,631.11)         (17,638.51)         (19,223.53)         (24,923.59)         (28,964.46)         (32,430.66)	38			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
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)       599 X00001 999 431090/(419000)     (184,100.00)     (10,631.11)     (17,638.51)     (19,223.53)     (24,923.59)     (28,964.46)     (32,430.66)	33	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)
599 X00001 999 431090/(419000) - (10,631.11) (17,638.51) (19,223.53) (24,923.59) (28,964.46) (32,430.66)	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)
42	4	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		$\exists$								

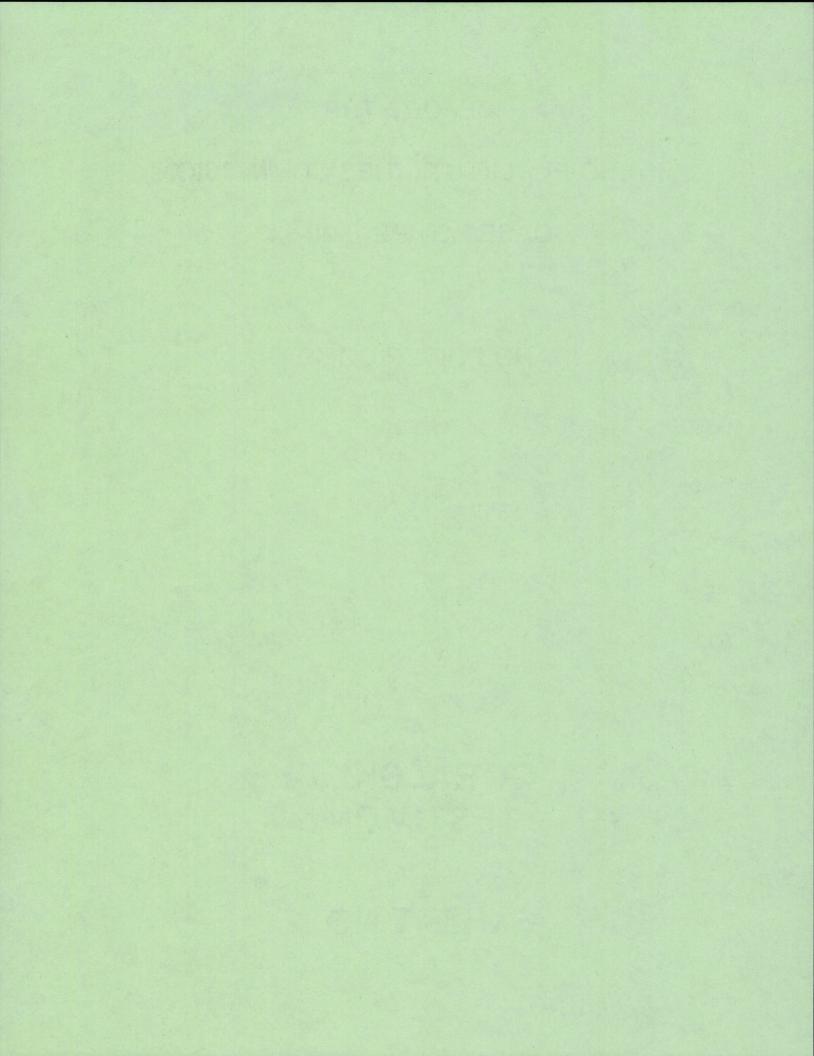
Exhibit No. 1 Case No. IPC-E-20-14

P. Goralski, IPC Page 1 of 2

1 Fixed Cost Adjustment Monthly Report         September           2 for the year ended December 31, 2019         3           4 Residential FCA:         5         22,116,718.00           5 Beginning Balance         5         24,015,392.00           8 Interest:         8         24,015,392.00           9 Interest:         9         163,807.17           10 Accrual thru Prior Month         5         24,015,392.00           11 Monthly Interest Rate (Annual 2%)         5         24,015,392.00           12 Monthly Interest Inc(Exp)         5         200,675.74           13 Interest Accrued to date         5         24,216,067.74           15 Total Residential FCA:         5         24,216,067.74           16 Amount Deferred         5         38,888.57           17 Beginning Balance         5         36,216.067.74           20 Amount Deferred         5         973,767.00           21 Ending Balance         5         973,767.00           22 Interest:         5         973,767.00           23 Interest:         5         973,767.00           24 Monthly Interest Rate (Annual 2%)         5         973,767.00           25 Monthly Interest Inc(Exp)         5         6,788.51           26 Monthly Inte		A	8	×		Σ	z	0	۵
Residential FCA:   Beginning Balance	_	Fixed Cost Adjustment Monthly Report		September	October	November	December	Adjustment	Current Year Total
Residential FCA:         \$ 22,11           Beginning Balance         \$ 24,01           Amount Deferred         \$ 24,01           Ending Balance         \$ 24,01           Interest:         Accrual thru Prior Month         \$ 16           Monthly Interest Rate (Annual 2%)         \$ 30           Monthly Interest Inc/(Exp)         \$ 30           Interest Accrued to date         \$ 24,21           Ending Balance         \$ 97           Accrual thru Prior Month         \$ 97           Interest:         \$ 97           Accrual thru Prior Month         \$ 97           Interest:         \$ 97           Monthly Interest Rate (Annual 2%)         \$ 97           Interest:         \$ 97           Accruel thru Prior Month         \$ 97           Interest:         \$ 97           Accruel thru Prior Month         \$ 97           Interest:         \$ 97           Accruel thru Prior Month         \$ 97           Interest Accrued to date         \$ 97           Total Small General Service FCA:         \$ 25,19           Total Fixed Cost Adjustment         \$ 25,19           599 X00001 999 440301         (1,189           599 X00001 999 440301         (1,189		for the year ended December 31, 2019							
Residential FCA:         \$ 22,111           Beginning Balance         \$ 24,011           Amount Deferred         \$ 24,011           Interest:         \$ 24,011           Accrual thru Prior Month         \$ 3           Monthly Interest Rate (Annual 2%)         \$ 3           Interest Accrued to date         \$ 24,211           Small General Service FCA:         \$ 86           Beginning Balance         \$ 97           Amount Deferred         \$ 97           Ending Balance         \$ 97           Amount Deferred         \$ 97           Interest:         \$ 97           Accrual thru Prior Month         \$ 97           Interest:         Accrual thru Prior Month         \$ 97           Monthly Interest Rate (Annual 2%)         \$ 97           Monthly Interest Rate (Annual 2%)         \$ 97           Interest Accrued to date         \$ 25,19           Total Small General Service FCA:         \$ 25,19           Total Fixed Cost Adjustment         \$ 25,19           Entries:         \$ 25,19           599 X00001 999 442301         (1,189           599 X00001 999 442301         (1,189           599 X00001 999 442301         (3,149	8								
Beginning Balance		Residential FCA:							
Amount Deferred		Beginning Balance	છ	22,116,718.00	24,015,392.00	26,604,568.00	28,477,996.00	33,428,025.00	
Ending Balance		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
Accrual thru Prior Month	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
Accrual thru Prior Month									
Accrual thru Prior Month  Monthly Interest Rate (Annual 2%)  Monthly Interest Rate (Annual 2%)  Total Residential FCA:  Small General Service FCA:  Beginning Balance  Accrual thru Prior Month  Monthly Interest Rate (Annual 2%)		Interest:							
Monthly Interest Rate (Annual 2%) \$ 3  Monthly Interest Rate (Annual 2 \$ 20  Interest Accrued to date \$ 20  Total Residential FCA: \$ 24,21  Small General Service FCA: \$ 86  Amount Deferred \$ 11  Ending Balance \$ 97  Interest: \$ 97  Monthly Interest Rate (Annual 2%) \$ 97  Interest: Accrued to date \$ 25,19  Total Fixed Cost Adjustment \$ 25,19  Entries: 599 X00001 999 442301 (1,89  599 X00001 999 442301 (1,89  599 X00001 999 442301 (1,89  599 X00001 999 431090/(419000) (3)	0	Accrual thru Prior Month	ક્ક	163,807.17	200,675.74	240,709.40	285,059.21	1	
Monthly Interest Inc/(Exp)   \$ 36     Interest Accrued to date   \$ 201     Total Residential FCA:   \$ 201     Small General Service FCA:   \$ 86     Amount Deferred   \$ 11     Ending Balance   \$ 97     Ending Balance   \$ 97     Ending Balance   \$ 97     Monthly Interest Rate (Annual 2%)   \$ 97     Interest:   Accrual thru Prior Month   \$ 97     Monthly Interest Rate (Annual 2%)   \$ 97     Interest Accrued to date   \$ 97     Interest Accrued to date   \$ 98     Total Small General Service FCA:   \$ 25,19     Entries:   \$ 599 X00001 999 442301   (1,89)     599 X00001 999 442301   (1,89)     599 X00001 999 431090/(419000)   (3)     639 X00001 999 431090/(419000)   (3)     630 X00001 999 431090/(419000)   (3)     630 X00001 999 431090/(419000)   (3)	1	Monthly Interest Rate (Annual 2%)		0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	
Total Residential FCA: 24,216   Small General Service FCA: \$ 86   Amount Deferred	2	Monthly Interest Inc/(Exp)	₩	36,868.57	40,033.66	44,349.81	47,472.82		332,532.03
Small General Service FCA:	3	Interest Accrued to date	₩	200,675.74	240,709.40	285,059.21	332,532.03		332,532.03
Small General Service FCA:	4								
Small General Service FCA:         \$ 86.           Beginning Balance         \$ 11           Ending Balance         \$ 97.           Ending Balance         \$ 97.           Interest:         \$ 97.           Accrual thru Prior Month         \$ 97.           Monthly Interest Rate (Annual 2%)         \$ 98.           Monthly Interest Inc/(Exp)         \$ 25.19           Total Small General Service FCA:         \$ 25.19           Total Fixed Cost Adjustment         \$ 20.044           599 X00001 999 440301         (1,89)           599 X00001 999 442301         (1,89)           599 X00001 999 431090/(419000)         (3)	5	Total Residential FCA:		24,216,067.74	26,845,277.40	28,763,055.21	33,760,557.03	33,582,429.00	33,914,961.03
Small General Service FCA:         \$ 86           Beginning Balance         \$ 11           Ending Balance         \$ 97           Ending Balance         \$ 97           Interest:         \$ 97           Accrual thru Prior Month         \$ 98           Monthly Interest Rate (Annual 2%)         \$ 98           Monthly Interest Rate (Annual 2%)         \$ 98           Interest Accrued to date         \$ 25,19           Total Small General Service FCA:         \$ 25,19           Fotal Fixed Cost Adjustment         \$ 25,19           599 X00001 999 482302 (254302)         (1,89           599 X00001 999 440301         (1,189           599 X00001 999 4410901         (31           599 X00001 999 4430901         (31	9								
Small General Service FCA:         \$ 86;           Beginning Balance         \$ 11           Ending Balance         \$ 97;           Ending Balance         \$ 97;           Interest:         \$ 97;           Accrual thru Prior Month         \$ 6           Monthly Interest Rate (Annual 2%)         \$ 6           Monthly Interest Rate (Annual 2%)         \$ 6           Interest Accrued to date         \$ 25,19           Total Small General Service FCA:         \$ 25,19           Total Fixed Cost Adjustment         \$ 25,19           Entries:         \$ 299 X00001 999 440301           599 X00001 999 442301         (1,89)           599 X00001 999 431090/(419000)         (31,89)           599 X00001 999 431090/(419000)         (31,89)	7								
Beginning Balance         \$ 86.           Amount Deferred         \$ 11           Ending Balance         \$ 97.           Interest:         \$ 97.           Accrual thru Prior Month         \$ 6.           Monthly Interest Rate (Annual 2%)         \$ 6.           Monthly Interest Rate (Annual 2%)         \$ 7.           Interest Accrued to date         \$ 7.           Total Small General Service FCA:         \$ 25.19           Total Fixed Cost Adjustment         \$ 25.19           Entries:         \$ 299 X00001 999 440301           599 X00001 999 443001         (1,89)           599 X00001 999 4430901         (3,89)           599 X00001 999 431090/(419000)         (3)	8	Small General Service FCA:							
Amount Deferred \$ 11  Ending Balance \$ 977  Interest:	9	Beginning Balance	↔	862,088.00	973,767.00	1,089,673.00	1,133,870.00	1,278,692.00	
Ending Balance \$ 97.  Interest: Accrual thru Prior Month Monthly Interest Rate (Annual 2%) \$ \$ 1000000000000000000000000000000000	0	Amount Deferred	ક્ક	111,679.00	115,906.00	44,197.00	144,822.00	2,516.00	1,281,208.00
Accrual thru Prior Month	1	Ending Balance	မာ	973,767.00	1,089,673.00	1,133,870.00	1,278,692.00	1,281,208.00	1,281,208.00
Accrual thru Prior Month	2								
Accrual thru Prior Month \$ hadron \$ had	3	Interest:							
Monthly Interest Rate (Annual 2%) \$   Monthly Interest Rate (Annual 2%)   \$   Monthly Interest Inc/(Exp)   \$   Interest Accrued to date   \$   Interest Accr	4	Accrual thru Prior Month	↔	5,331.41	6,768.51	8,391.78	10,208.26	•	
Monthly Interest Inc/(Exp) \$ Interest Accrued to date \$ Interest Accrued Cost Adjustment \$ Interest Accrued Total Fixed Fixed Cost Adjustment \$ Interest Accrued Total Fixed Fi	5	Monthly Interest Rate (Annual 2%)		0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	
Total Small General Service FCA:  Total Fixed Cost Adjustment \$ 25  Total Fixed Cost Adjustment \$ 25  Entries: 599 X00001 999 440301 (1 599 X00001 999 442301 (259 X00001 999 442301 (1 599 X00001 999 431090/(419000)	9	Monthly Interest Inc/(Exp)	છ	1,437.10	1,623.27	1,816.48	1,890.16		12,098.42
Total Small General Service FCA:  Total Fixed Cost Adjustment \$ 25  Total Fixed Cost Adjustment \$ 25  Entries: 599 X00001 999 482302 (254302) 2 599 X00001 999 442301 (1 599 X00001 999 431090/(419000)	7	Interest Accrued to date	↔	6,768.51	8,391.78	10,208.26	12,098.42		12,098.42
Total Small General Service FCA:  Total Fixed Cost Adjustment \$ 25  Entries: 599 X00001 999 440301 (1 599 X00001 999 442301 (599 X00001 999 431090/(419000)	8								
Total Fixed Cost Adjustment \$ 25  Entries: 599 X00001 999 182302 (254302) 2 599 X00001 999 440301 (1 599 X00001 999 442301 (1 599 X00001 999 431090/(419000)	6	Total Small General Service FCA:	+	980,535.51	1,098,064.78	1,144,078.26	1,290,790.42	1,281,208.00	1,293,306.42
Total Fixed Cost Adjustment \$ 25  Entries: 599 X00001 999 182302 (254302) 2 599 X00001 999 442301 (1 599 X00001 999 431090/(419000) 599 X00001 999 431090/(419000)	न								
Entries: 599 X00001 999 442301 (1 599 X00001 999 431090/(419000)	-1		-						1
Entries: 599 X00001 999 182302 (254302) 2 599 X00001 999 440301 (1 599 X00001 999 442301 599 X00001 999 431090/(419000)	7	Total Fixed Cost Adjustment	es .	25,196,603.25	27,943,342.18	29,907,133.47	35,051,347.45	34,863,637.00	35,208,267.45
Entries: 599 X00001 999 182302 (254302) 2599 X00001 999 440301 599 X00001 999 442301 599 X00001 999 431090/(419000)	2								
Entries: 599 X00001 999 182302 (254302) 2599 X00001 999 440301 599 X00001 999 442301 599 X00001 999 431090/(419000)	9								
599 X00001 999 182302 (254302) 2 599 X00001 999 440301 (1 599 X00001 999 442301 599 X00001 999 431090/(419000)		Entries:							
599 X00001 999 440301 599 X00001 999 442301 599 X00001 999 431090/(419000)		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
599 X00001 999 442301 599 X00001 999 431090/(419000)	6	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)
599 X00001 999 431090/(419000)	0	599 X00001 999 442301		(111,679.00)	(115,906.00)	(44,197.00)	(144,822.00)	(2,516.00)	(1,281,208.00)
23	-	599 X00001 999 431090/(419000)		(38,305.67)	(41,656.93)	(46,166.29)	(49,362.98)		(344,630.45)
74	7		-						

**IDAHO POWER COMPANY** 

GORALSKI, DI TESTIMONY

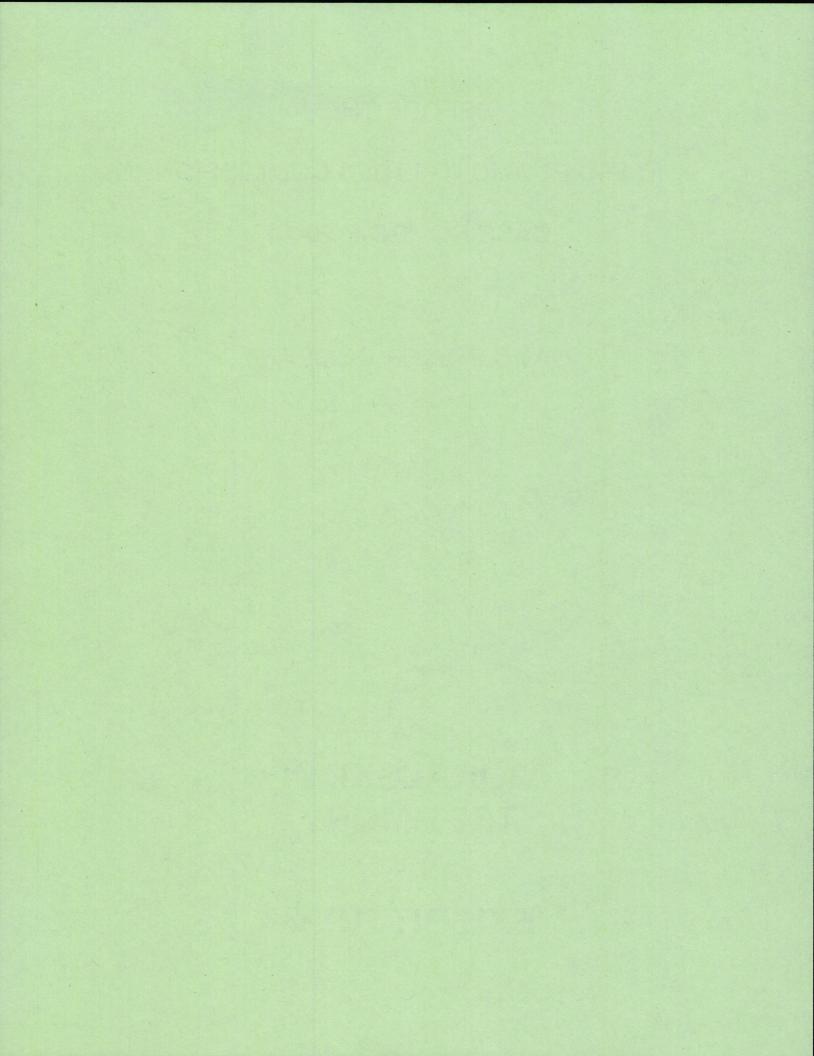


### 2019 Annual Fixed Cost Adjustment Deferral Calc

Residential	
Customer Count	457,507.45
FCC	\$650.63
Authorized Recovery Amount	\$297,668,073
Billed Sales in kWh	5,117,740,458
FCE	\$0.051602
Actual Recovery Amount	\$264,085,643
Residential FCA	\$33,582,430
Small General Service	00.044.00
Customer Count	28,814.68
FCC	\$360.57
Authorized Recovery Amount	\$10,389,710
Billed Sales in kWh	132,713,145
FCE	\$0.068633
Actual Recovery Amount	\$9,108,501
Small General Service FCA	\$1,281,209
Total FCA	\$34,863,639

**IDAHO POWER COMPANY** 

GORALSKI, DI TESTIMONY



### 2019 Monthly Customer Count and Billed Sales

### **Residential Customer Classes**

<u>Month</u>	<b>Customer Count</b>	<b>Billed Sales</b>
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 Customer Count	Total Annual Billed Sales
	457,507.45	5,117,740,458

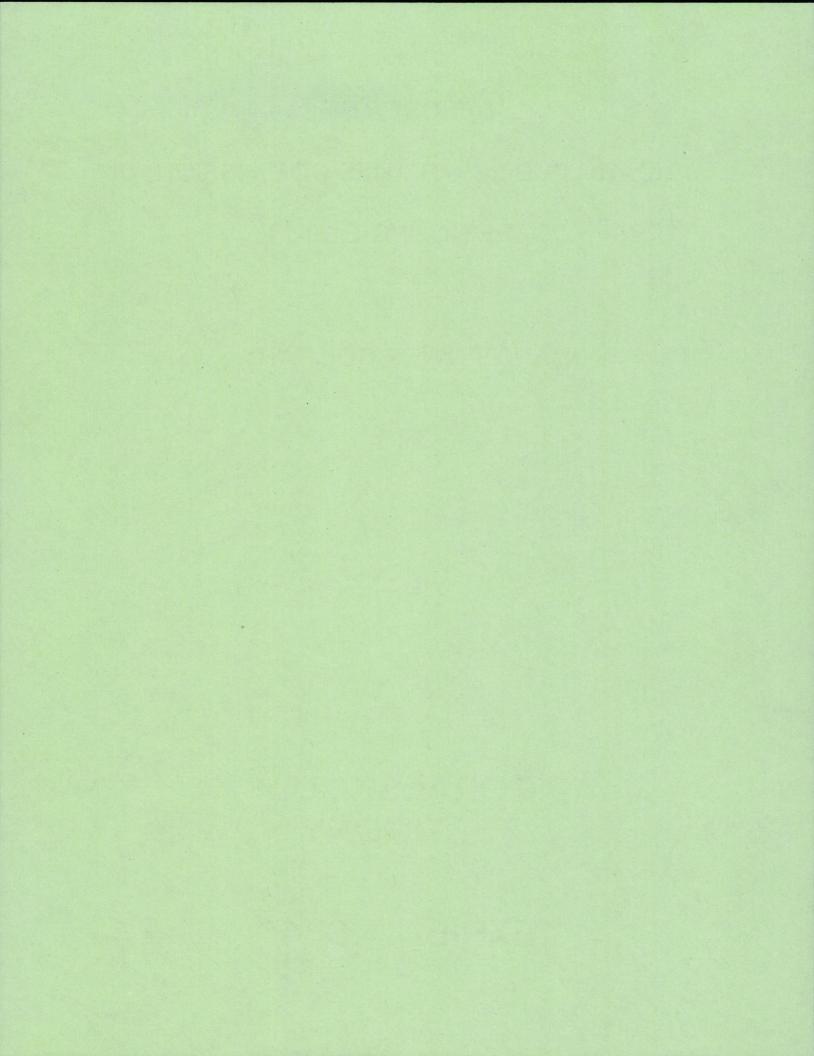
### **Small General Service Customer Classes**

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<u>Month</u>	<b>Customer Count</b>	<b>Billed Sales</b>
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	Total Annual
	<b>Customer Count</b>	Billed Sales
	28,814.68	132,713,145

Exhibit No. 3 Case No. IPC-E-20-14 P. Goralski, IPC Page 1 of 1

**IDAHO POWER COMPANY** 

GORALSKI, DI TESTIMONY

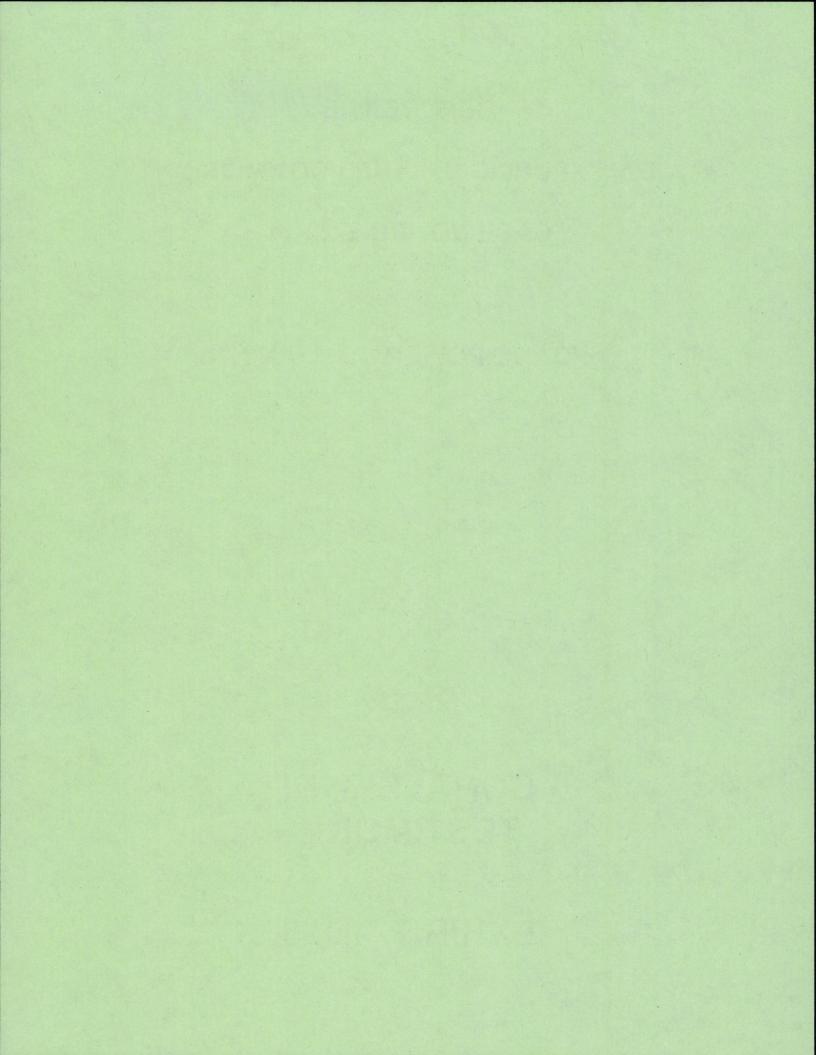


Fined Coard Adjustment Monthly Report   Fined Coard Adjustment Report   Fined Coard Adjustme	A	В	ပ	٥	ш	ш	9	I	_	7	¥	_	W
S	1 Fixed Cost Adjustment Monthly Report	t	January	February	March	April	May	June	July	August	September	October	November
\$         6.193,249.00         6.193,249.00         11,218,882.00         14,501,501.00         16,501,500.00         16,502,500         12,02,500.00         17,02,745.00         12,02,745.00         16,502,746.00         16,502,746.00         16,502,746.00         16,502,746.00         16,502,740.00         16,502,746.00         <													
\$         6.193.249.00         6.193.249.00         10.209.993.00         11.218.882.00         11.218.882.00         11.218.882.00         12.238.573.00         15.909.740.00         16.587.50.0         17.087.750.00         22.185.710.00         22.986.770.00	3												
\$         0.00         41,02,249.00         0.100,599.00         1,120,099.00         1,500,074.00         1,	4 Residential FCA:												
\$         6,193,249.00         4,116,144.00         91,808.89.00         1,202,250.00         2,309,573.00         1,500,573.00         2,509,770.00	е	4	00:0	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 1932 48 00         10,209,993 00         11,218,862 00         16,501,501 00         16,502,00         16,502,00         26,64,566 00         20,401,923 00         22,116,718 00         24,015,392 00         26,64,566 00         26,64,666 00         26,714         26,512,74         27,216 00         16,702,741         27,210,91         46,212,75         70,386 76         98,460 82         159,787 16         1657%         0.1667%         0.16		s	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
\$         10.32415         2751091         46.21275         70.386.75         98.460.82         129.78716         61.6879         0.16679		8	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
\$         0.1667%         0.16	8												
\$         0.1667%         0.16	9 Interest:												
\$         0.1667%         0.16		8			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
CA.         S         -         10.324.15         17.186.76         18.70184         28.460.02         28.074.07         31.325.43         36.020.01         28.00.057.74         20.0357.71	11 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%
Legistration   S		8	-	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
Service FCA:  S		<del>s</del>		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	285,059.21
Service FCA:         6,193,249.00         10,220,317.15         11,246,372.91         14,547,713.75         16,911,460.75         18,890,508.82         20,537,710.16         22,280,525.17         24,16,067.74         28,847.70         28,877.70         86,926.80         973,767.00         1,691,740.00         1,691,460.75         18,890,508.82         20,537,710.16         22,280,525.17         24,16,067.74         28,877.00         18,847.71         24,860.00         18,847.71         449,665.00         534,125.00         682,482.00         782,870.00         11,679.00         11,679.00         11,679.00         11,679.00         11,679.00         11,690.00	14												
Service FCA:         Service FCA:<	15 Total Residential FCA:		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
Service FCA:         \$         184,137 00         270,994 00         312,994 00 <td>16</td> <td></td>	16												
Service FCA:         5         184,137 00         270,994 00         312,954 00         449,665 00         534,125 00         662,462 00         783,870 00         783,870 00         783,870 00         783,870 00         11,679 00         115,996 00         115,996 00           row         \$         184,137 00         270,994 00         132,954 00         449,665 00         128,337 00         12,1405 00         783,870 00         11,679 00         11,679 00         11,679 00         11,679 00         11,679 00         11,699 00         11,679 00         11,699	17												
ce         \$         184,137,00         212,994,00         312,954,00         449,665,00         534,125,00         662,462,00         78,3870,00         78,3870,00         78,3870,00         78,3870,00         78,218,00         111,579,00         115,906,00         1	18 Small General Service FCA:												
d         \$         184.137.00         86.857.00         41,960.00         41,660.00         534,125.00         662,462.00         782,187.00         782,187.00         115,906.00		€		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
\$         184,137 00         270,994,00         312,954,00         449,665,00         534,125,00         662,462,00         788,870,00         862,088,00         913,767,00         1,089,673,00         1,1280,04         1,280,40         2,029,99         2,920,38         4,024,70         5,331,41         6,768,51         0,1667%	D	€9	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
Promiting S		\$	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
\$         -         -         306.96         758.71         1,280.40         2,0220.38         4,024.70         5,331.41         6,788.51         6,788.51           \$         0.1667% <t< td=""><td>22</td><td></td><td></td><td>2</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	22			2									
\$         0.1667%         0.16	23 Interest:												
\$         0.1667%         0.16		\$		-	306.96	758.71	1,280.40	2,029.99	2,920.38	Ì	•		8,391.78
\$         -         306.96         451.75         521.69         749.59         890.39         1,104.32         1,306.71         1,437.10         1,623.27           \$         -         306.96         758.71         1,280.40         2,029.99         2,920.38         4,024.70         5,331.41         6,786.51         1,098,064.78         1,104.32           \$         -         306.96         758.71         450,945.40         536,154.99         665,382.38         787,894.70         867,419.41         980,535.51         1,098,064.78         1,104.23           \$         6,377,386.00         10,591,618.11         11,560,085.62         14,998,659.15         17,447,615.74         19,555,891.20         21,725,604.86         23,147,944.58         25,196,603.25         27,467,38.93         15,55,891.20           \$         6,377,386.00         4,214,232.11         968,467.51         17,447,615.74         19,555,891.20         21,769,713.66         2,048,658.67         2,148,956.59         2,108,275.46         1,769,713.66         2,048,658.67         2,746,738.93         1,544,732.71         1,156,713.00         1,116,790.00         1,116,790.00         1,116,790.00         1,116,790.00         1,116,790.00         1,116,790.00         1,116,790.00         1,116,790.00         1,116,790.00         1,116,790.	25 Monthly Interest Rate (Annual 2%)		0.1667%		0.1667%	0.1667%	0.1667%	0.1667%	0.1667%				0.1667%
\$         -         306.96         758.71         1,280.40         2,029.99         2,920.38         4,024.70         5,331.41         6,786.51         1,098,064.78         1,1           \$         -         306.96         758.71         450,945.40         536,154.99         665,382.38         787,894.70         867,419.41         6,786,55.51         1,098,064.78         1,1           \$         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         28,342.18           \$         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         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.60         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769,713.66         1,769	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
\$         6.377,386.00         4.214,232.11         450,945.40         536,154.99         665,382.38         787,894.70         867,419.41         980,535.51         1,098,064.78         1,1           \$         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         1,156,000           (6,193,249.00)         (4,116,744.00)         (908,869.00)         (136,711.00)         (184,450.00)         (126,375,00)         (126,377,00)         (116,790.00)         (116,790.00)         (116,590.00)	Interest Accrued to date	s		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	10,208.26
\$         6.377.386.00         4.214.232.11         968.467.51         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, 21,325,604.86         23,147,944.58         25,196,603.25         27,943,342.18         29, 21,325,604.86         23,147,944.58         25,196,603.25         27,943,342.18         29, 21,325,604.86         23,147,944.58         25,196,603.25         27,943,342.18         29, 21,325,604.86         23,147,944.58         25,196,603.25         27,943,342.18         29, 21,08,213         29, 21,08	28												
\$ 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 29,342,18 29,342,18 29,342,18 29,342,18 29,342,18 29,342,18 29,342,18 29,342,18 29,342,18 29,342,18 29,342,18 29,342,18 29,342,18 29,342,18 29,342,18 29,342,18 29,342,18 29,342,18 29,343,18 29,344,18 29,343,18 29,344,18 29,343,18 29,344,18 29,343,18 29,344,18 29,343,18 29,344,18 29,343,18 29,344,18 29,343,18 29,344,18 29,343,18 29,344,18 29,343,18 29,344,18 29,343,18 29,344,18 29,343,18 29,344,18 29,343,18 29,344,18 29,343,18 29,344,18 29,34	29 Total Small General Service FCA:		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
\$         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         29,134,18           302)         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         1,589,776.00         (1,518,675.00)         (1,518,675.00)         (1,518,675.00)         (1,16,906.00)         (1	30												
\$ 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, 29, 23,377,386.00 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 1,5 (1,93,249.00) (4,116,744.00) (908,869.00) (3,282,639.00) (2,339,573.00) (1,28,377,00) (1,615,875.00) (1,708,795.00) (1,116,740.00) (41,960.00) (136,711.00) (84,460.00) (128,337.00) (128,337.00) (121,408.00) (171,679.00) (115,906.00) (115,658.37 (115,7906.00) (115,658.37 (115,7906.00) (115,658.37 (115,7906.00) (115,658.37 (115,7906.00) (115,658.37 (115,7906.00) (115,658.37 (115,7906.00) (115,658.37 (115,7906.00) (115,658.37 (115,7906.00) (115,658.37 (115,7906.00) (115,658.37 (115,906.0	31												
302) 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 1,13 (6,193,249,00) (4,116,744.00) (908,869.00) (3,282,539.00) (2,339,573.00) (1,950,974.00) (1,615,875.00) (1,615,875.00) (1,615,875.00) (1,708,795.00) (1,1679.		\$	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
Entries: 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 1,5 599 X00001 999 442301 (184,137.00) (86,857.00) (416,740.00) (41,670.00) (4	35												
Entries: 599 X00001 999 182302 (254302) 6,377,386 00 6,37	36												
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         2,748,738.93         1,59,713.60           599 X00001 999 440301         (6,193,249.00)         (4,116,744.00)         (36,867.00)         (3,282,539.00)         (1,365,974.00)         (1,615,875.00)         (1,615,875.00)         (1,615,875.00)         (1,10,679.00)         (115,906.00)         (115,906.00)         (115,906.00)         (111,679.00)         (115,906.00)         (116,5875.00)         (111,679.00)         (115,906.00)         (115,906.00)         (116,906.00) <td>37 Entries:</td> <td></td>	37 Entries:												
599 X00001 999 440301         (6,193,249.00)         (4,116,744.00)         (908,869.00)         (3,282,639.00)         (3,282,639.00)         (1,360,974.00)         (1,615,875.00)         (1,708,795.00)         (1,708,795.00)         (1,1679.00)         (11,659.00)         (1,1679.00)         (11,659.00)         (1,1679.00)         (11,659.00)			6,377,386.00		968,467.51	3,438,573.53	2,448,956.59	2,108,275.46	1,769,713.66				1,963,791.29
599 X000001 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)         (11,679.00)         (115,906.00)           599 X000001 999 431090I/(419000)         (184,137.00)         (17,638.51)         (19,223.53)         (24,923.59)         (28,964.46)         (32,430.66)         (35,326.72)         (38,305.67)         (41,656.93)			(6,193,249.00)	,4	(908,869.00)	(3,282,639.00)	(2,339,573.00)	(1,950,974.00)	(1,615,875.00)				(1,873,428.00)
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) (41,656.93)			(184,137.00)	(86,857.00)	(41,960.00)	(136,711.00)	(84,460.00)	(128,337.00)	(121,408.00)				(44,197.00)
42		()		(10,631.11)	(17,638.51)	(19,223.53)	(24,923.59)	(28,964.46)	(32,430.66)				(46,166.29)
	42	Ш											

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-	Fixed Cost Adjustment Monthly Report	_	December	Adjustment	Current Year Total	January, 2020	February	March	April	May	Grand Total
2	for the year ended December 31, 2019										
3											
4	4 Residential FCA:										
2	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	
9	d	\$	4,950,029.00	154,404.00	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	
8											
6	9 Interest:										
10	10 Accrual thru Prior Month	8	285,059.21			332,532.03	388,513.94	444,495.85	500,477.76	556,459.67	
1	11 Monthly Interest Rate (Annual 2%)		0.1667%	0.1667%		0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	
12	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	612,441.58
13		\$	332,532.03	-	332,532.03	388,513.94	444,495.85	500,477.76	556,459.67	612,441.58	
14											
2	15 Total Residential FCA:		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	18 Small General Service FCA:										
6	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	
2	d	8	144,822.00	2,516.00	1,281,208.00			1			1,281,208.00
21	Ending Balance	8	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	
22											
23	23 Interest:										
42		8	10,208.26	-		12,098.42	14,234.19	16,369.96	18,505.73	20,641.50	
22	25 Monthly Interest Rate (Annual 2%)		0.1667%	0.1667%		0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	
9	0	s	1,890.16	-	12,098.42	2,135.77	2,135.77	2,135.77	2,135.77	2,135.77	22,777.27
72	27 Interest Accrued to date	8	12,098.42		12,098.42	14,234.19	16,369.96	18,505.73	20,641.50	22,777.27	
78											
62 6	29 Total Small General Service FCA:		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
अह											
22	32 Total Fixed Cost Adjustment	8	35,051,347.45	34,863,637.00	35,208,267.45	35,266,385.13	35,324,502.81	35,382,620.49	35,440,738.17	35,498,855.85	35,498,855.85
35											
38											
37	37 Entries:										
	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	35,498,855.85
39	599 X00001 999 440301		(4,950,029.00)	(154,404.00)	(33,582,429.00)	-				-	(33,582,429.00)
9	599 X00001 999 442301		(144,822.00)	(2,516.00)	(1,281,208.00)			-	-		(1,281,208.00)
4	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)	(635,218.85)
42											

**IDAHO POWER COMPANY** 

GORALSKI, DI TESTIMONY



# **FCA Rate Determination**

	Target	Normalized	Base	FCA Dollars		Percent Diff	
Combined Option - Different Rates	FCA Dollars	Energy	Revenue	Collected	Over/Under	from Base	Rate
Residential	\$34,194,870.58	5,188,226,971	\$470,181,630	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	\$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	485,839,311 \$35,498,855.85	\$0.00	7.31%	

\$35,498,856 \$710,580 \$34,788,276 Existing FCA Balance per Order No. 34346 Proposed 2019 FCA Deferral Balance FCA Annual Increase (Decrease)

\$485,839,311 Forecasted Base Rate Revenue

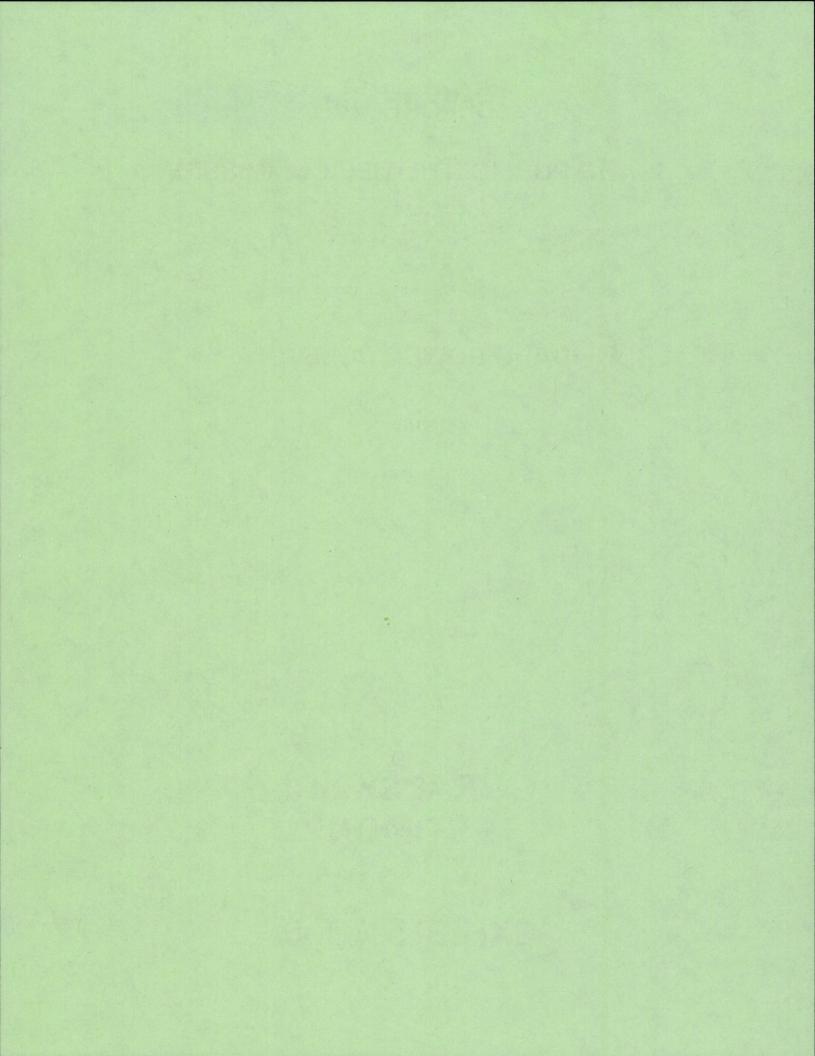
Annual FCA Difference Percentage of Base Rate Revenue

0.15%

Exhibit No. 5 Case No. IPC-E-20-14 P. Goralski, IPC Page 1 of 1

**IDAHO POWER COMPANY** 

GORALSKI, DI TESTIMONY



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

		Rate	Average	Normalized	Current		Total Adjustments	Proposed		Percent Change
Line		Sch.	Number of	Energy	Billed	Mills	to Billed	Total Billed	Mills	Billed to Billed
윈	Tariff Description	<u>N</u>	Customers (1)	(kWh) (1)	Revenue	Per kWh	Revenue	Revenue	Per kWh	Revenue
	Uniform Tariff Rates:									
-	Residential Service	-	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	ო	22	4,238,259	\$406,190	95.84	\$102	\$406,292	95.86	0.03%
က	Residential Service Energy Watch	4	0	0	\$0	0.00	\$0	\$0	0.00	%00.0
4	Residential Service Time-of-Day	2	1,098	18,402,131	\$1,779,796	96.72	\$442	\$1,780,238	96.74	0.02%
2	Residential Service On-Site Generation	9	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%
9	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	ω ∞	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%
ω	Total Residential and Small General Service	1 1	502,277	5,324,732,567	\$537,986,744	101.04	\$126,565	\$538,113,309	101.06	0.02%
		IÍ								

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