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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF IDAHO POWER COMPANY FOR AUTHORITY TO CONVERT SCHEDULE 54 – FIXED COST ADJUSTMENT – FROM A PILOT SCHEDULE TO AN ONGOING PERMANENT SCHEDULE.	**CASE NO. IPC-E-11-19** **COMMENTS OF THE COMMISSION STAFF**

COMES NOW the Staff of the Idaho Public Utilities Commission, by and through its attorney of record, Weldon B. Stutzman, Deputy Attorney General, and in response to the Notice of Modified Procedure issued in Order No. 32454 on February 14, 2012, submits the following comments.

BACKGROUND

On October 19, 2011, Idaho Power Company (Idaho Power, Company) filed an Application requesting a Commission Order authorizing the Company to convert its current Schedule 54 – Fixed Cost Adjustment (FCA) – from a pilot program to a permanent schedule. In March 2007, the Commission issued Order No. 30267 (Case No. IPC-E-04-15) approving implementation of a three-year FCA pilot program applicable to residential and small general service customers. In October 2009, the Company filed an Application seeking to convert the pilot program to a permanent program. In April 2010, the Commission issued Order No. 31063

denying the Company's request and instead extended the pilot program for an additional two-year period. The FCA pilot program expired on December 31, 2011.

The FCA purports to remove recovery of a portion of the Company's fixed costs from its energy sales. The present Application states that the purpose of the pilot program was to test the FCA mechanism to determine "its efficacy in removing the unintended rate design disincentive for the Company to aggressively pursue DSM programs." Application at ¶¶ 8. The Company contends in the present Application that the first four years of the pilot program indicate the FCA mechanism is working as intended and operates to mitigate the adverse affects of energy efficiency by ensuring that the fixed costs authorized by the Commission for recovery are being recovered through the FCA mechanism. *Id.* The Company again proposes making the program permanent for the residential and small general service customer classes, and proposes to true-up the FCA by combining the deferral balances of both classes and implementing uniform percentage changes for both classes. Idaho Power asserts that by combining the FCA balances and determining the rate adders on a uniform percentage rate adjustment for each class, the overall rate impact to customers is more representative of the total amount of the required fixed-cost recovery for each class. Application, pp. 5-6.

STAFF ANALYSIS

Staff agrees that traditional ratemaking has an inherent disincentive toward utility-sponsored energy efficiency investment, and that Idaho Power's FCA mechanism has worked to partially offset this paradigm. Though Staff raises questions of causality, it is true that Company sponsored program investment and energy savings have substantially increased since the advent of the FCA. However, Staff is not convinced that the FCA is entirely responsible for these increases. As will be explained more fully, Staff recommends that the FCA should continue as a permanent program subject to a symmetrical 50% sharing between customers and Idaho Power of fixed cost recovery impacts caused by load changes.

Purpose of the FCA

Staff believes it is important to reiterate the principle rationale for the FCA in order to differentiate what it was *not* intended to do. Decoupling in general is promoted as a means to sever the linkage between a utility's revenue and its energy sales. Decoupling can come in many forms, of which the FCA mechanism is only one. The FCA can be considered "partial revenue

per customer" decoupling: partial in the sense that sales variations due to weather are normalized; and per customer in the sense that revenues are allowed to change according to customer growth. Idaho Power, in its Application for the FCA Pilot and through supporting testimony of Ric Gale, regarded the FCA as a 'true-up' mechanism rather than a decoupling mechanism. While not losing sight of the central purpose, there are implications to moving away from the generic notion of decoupling.

Through a collaborative process, parties agreed in a Settlement Stipulation to the current pilot mechanism. Case No. IPC-E-04-15. Both the Company and Staff have echoed the notion that the purpose of the FCA is to remove the financial disincentives in the current rate design to encourage greater investment by the Company in energy efficiency activities. There are numerous methods that can and have been applied in other states[1], but the parties in the Stipulation agreed to this specific mechanism due to the transparency and potential to deliver energy efficiency savings that otherwise might not occur. In approving the 2006 Stipulation, the Commission noted that "[p]romotion of cost-effective energy efficiency...is an integral part of least cost service," and that the "proposed FCA mechanism removes a Company-identified disincentive to energy efficiency." Order No. 30267, p.13.

The intent of the Commission seems clear when directing the parties to "assess financial disincentives inherent in Company sponsored conservation programs" in Case No. IPC-E-03-13. Order No. 29505, p. 68. Staff has found no evidence that the Commission's main intent was to separate Idaho Power's revenues from its sales, or, as Company witness Cavanagh states in his testimony, "break the linkage between its financial health and its retail electricity sales." Cavanagh, p. 3. Due to the design of the FCA, this certainly has been a byproduct, whether intended or not. Staff believes that the current FCA provides benefits to the Company that exceed removal of the DSM throughput disincentive, and has failed to address associated concerns raised by various parties since its inception. Should the Commission agree that removal of energy efficiency investment disincentives is the purpose of the FCA, Staff maintains that modifications to the current program are warranted.

[1] An early reference for alternative mechanisms can be found in "The Theory and Practice of Decoupling" by Eto, et.al. The Regulatory Assistance Project has a more recent overview of decoupling and revenue stabilization mechanisms, entitled "Revenue Regulation and Decoupling: A Guide to Theory and Application" from June 2011.

Shortcomings of the FCA

In supporting the 2004 Stipulation, Staff noted several concerns with instituting the FCA. Staff witness Randy Lobb listed such concerns as: 1) the potential impact on customer rates, including fixed cost recovery associated with new customers; 2) recovery of lost fixed costs for reasons other than the Company's DSM efforts; and 3) whether removal of the disincentives would result in measurable improvement in the Company's DSM Programs. Case No. IPC-E-04-15, Lobb Direct, p. 6. Staff further cited overlapping recovery with the PCA through the load change adjustment rate (LCAR) and the impact of tiered rates of fixed cost collection as additional concerns. Case No. IPC-E-09-28, Staff Comments, p. 9. Because of these issues, Staff advocated a cautious approach toward implementing the FCA through first a three-year pilot and the subsequent two-year extension.

Staff's primary concern with the current FCA is that, with the exception of weather, there is no regard as to the source of variation in sales per customer.[2] In considering its position on continuing the FCA, Staff compared the Company's efforts toward energy efficiency, both directly through its own programs and indirectly (such as energy code revision and market transformation), against sources of declining consumption that are beyond the Company's control, such as economic decline. The table below demonstrates that the amount of reduced consumption attributed to non-Company sources is substantial:

IPC Residential Energy Efficiency Savings and Calculated Reduced Consumption

	EE Savings (kWh)[3]	Total Reduced Consumption (kWh)[4]	% of Reduction attributed to EE
2007[5]	19,253,839	N/A	N/A
2008	17,035,148	39,380,584	43%
2009	34,612,708	146,783,704	24%
2010	68,824,171	226,068,062	30%

[2] Company witness Youngblood acknowledges this in his testimony, citing several factors that may impact usage per customer. Youngblood, p.15.
[3] Energy Efficiency savings are calculated as the cumulative first year savings from programs instituted in the time period between rate filings.
[4] "Reduced consumption" was calculated by dividing the FCA balance by the FCE for each year.
[5] Customers received a credit in 2007, thus, technically, there was no reduced consumption.

The issue has been raised several times by Staff in comments and testimony since the inception of the FCA. Staff recognized in the 2009 FCA filing that approximately 42,000 MWh of the 54,000 MWh reduction in sales were due to non-DSM related factors. IPC-E-09-06, Staff Comments, p.4. Staff noted the downturn in the Idaho economy and the waning use of electric space heating has resulted in declining electric consumption in the 2010 and 2011 FCA filings. *See* Case No. IPC-E-10-07, Staff Comments, 3 and IPC-E-11-03, Staff Comments, p.4. The FCA's disregard for causes of consumption variation is also evident in periods of increased use per customer. Staff pointed this out in its comments in Case No. IPC-E-09-28, stating, "...when 2007 energy usage increased, the Company had to pay customers $2,400,588, thus penalizing IPC for factors that did not have anything to do with its energy efficiency programs." Staff Comments, p.6.

Staff stated in comments that "while [problems with non-DSM related reduced consumption] were identified before the FCA was implemented, the magnitude of the problem was not." Case No. IPC-E-09-28, Staff Comments, p.6. Staff has no evidence that DSM savings have contributed to any more than 43% of reduced consumption during the FCA timeframe. Even in 2010, two years removed from the base year, *cumulative* energy efficiency savings accounted for approximately 30% of reduced consumption. It is important to modify the FCA mechanism to adequately address lost fixed revenue due to Company DSM programs while not excessively compensating Idaho Power for non-DSM usage reduction. It is just as important to maintain a mechanism that remains relatively straight forward and does not rely solely on the Company's DSM Reports in calculating lost sales/reduced consumption.

Staff has raised other issues with the FCA, which Idaho Power's Application does not address. Staff first cited concerns with assumed fixed costs for new customers in IPC-E-04-15 (Lobb Direct, p. 8), and reiterated the point in IPC-E-09-28. Staff Comments, pp. 8-9. There are two categories of "new customers": 1) those that occupy existing premises (like an existing home) and 2) those that require the construction of new distribution facilities. The Company has not addressed the "new customer" issue in its Application. Since the FCA recouples fixed costs to customer counts, the implication is that new customers cause fixed costs to increase proportionately to the average embedded costs of existing customers based upon the most recent rate case. It is entirely possible that the fixed costs for new customers is higher than that embedded in rates, such as new home construction requiring distribution and metering equipment. Conversely, a new customer may require virtually no additional fixed costs, such

as a customer moving into an existing home. Despite Staff's request, the Company was unable to provide the level of fixed costs associated with new customers, both existing and new homes.

Additional fixed costs for new customers are presumptive by nature, but contain a portion of generation and transmission costs that Staff believes is not incrementally incurred as customer counts grow. As a result of recoupling fixed costs to customer counts, the FCA mechanism to date has recovered a higher level of *class* fixed costs than what was approved in the rate case, not "no more or no less" as the Company maintains. When customer growth outpaces sales growth, the FCA simply results in a higher level of fixed cost for the class. In other words, the FCA increases the class revenue requirement.

Also, one of the FCA design criteria stated by the parties was that cross-subsidies would be minimized across customer classes. *See* Youngblood, p. 11 and IPC-E-04-15, Gale Supplemental, p. 9. Staff does not believe this has been accomplished in practice. The cost of service study from the general rate case serves as the basis for calculating the fixed cost per customer (FCC) and fixed cost per energy (FCE). Since the advent of the FCA, the residential class revenue requirement has included fixed costs from other classes that were not moved to full cost of service, meaning the FCC and FCE contains fixed costs beyond those incurred by residential and small commercial customers.[6] In both Staff's and the Company's opinion, residential customers have been responsible for more fixed cost recovery than recent cost of service studies show is reasonable. Staff believes this is more appropriately a cost of service issue, and should be addressed by the Company in its next general rate case. *See* Order No. 32426 at 11. Coupled with the disproportionate amount of DSM rider revenue generated by the residential class, it is hard to argue that cross-class subsidies are minimized under the FCA.

The Company's Application does not address continuation of the discretionary 3% cap on FCA rate adjustments. Through the first four years, the FCA balance has not exceeded the discretionary cap.[7] Individual customer bills have seen modest, but not trivial, surcharges the past three years, as well as a slight refund the first year of the FCA, as shown in Attachment A of Staff's comments.[8] It should be noted that the class revenue requirement increased three times during the pilot period due to general rate increases, thus the magnitude of the FCA rate changes

[6] 3.1% of the current residential FCC is attributable to other customer classes. Idaho Power's revised residential FCC in this Application contains 3.4% of fixed costs from other customer classes.
[7] Had the FCA balances not been blended for the residential and small commercial classes, small commercial customers would have exceeded the cap in each of the four years.
[8] Staff prefers to characterize the rate adjustments as "modest" rather than "trivial", as Mr. Cavanagh states on page 8 of his supporting testimony.

on a dollar basis increased at a greater rate than on a percentage basis. If rate increases through general rate cases occur with relative frequency in the future, Staff believes that the possibility of exceeding the 3% cap remains relatively low. However, if the Commission decides to continue the FCA, Staff recommends maintaining the 3% cap on FCA rate adjustments in the event that sales do deviate significantly from the base year, along with blending the residential and small commercial FCA deferral balances for collection/refund as proposed by the Company.

Finally, Staff acknowledges that Idaho Power's investment in energy efficiency has grown since the inception of the FCA. Staff is cautious to credit the FCA for all of the increased energy efficiency gains. One would expect that the customer classes covered by the FCA would see significant growth in energy efficiency savings relative to other customer classes. That has not been the case. Three of the four customer segments[9] for Idaho Power have seen considerable growth in energy savings. Residential energy savings have been on par with Industrial savings on a percentage growth basis, though industrial customers are not subject to the FCA, and a fraction of the percentage growth relative to the Commercial segment.[10] These results raise the question whether the FCA has had a meaningful effect on Idaho Power's energy efficiency activities. There is still a considerable amount of cost-effective achievable energy efficiency savings, and Staff believes maintaining some form of fixed cost recovery mechanism should aid the Company in its continued pursuit to prudently acquire additional DSM energy savings.

Staff Proposal for Continuing the FCA

Due to the shortcomings of the current FCA, Staff believes it is inappropriate to continue the mechanism in its current form. Staff acknowledges that the FCA provides value to both the Company and customers, and does not propose terminating it at this time. Staff recommends modifying the existing mechanism to focus on lost fixed cost recovery caused by Company DSM programs and its support of non-programmatic energy efficiency activities.

[9] Prior to 2011, Idaho Power did not keep track of energy savings by schedule, but rather customer segments. Customer segments include multiple rate classes in the segments Residential, Commercial, Industrial, and Irrigation.
[10] Due to the grouping of commercial customers in the DSM Report, Staff is not able to distinguish between Schedule 7 (covered by the FCA) savings and Schedule 9 (not covered by the FCA) savings. For perspective, Schedule 7 comprises roughly 3% of Commercial energy sales.

Staff's proposal maintains the relative simplicity of the FCA and limits introducing elements that may make it cumbersome or contentious. Staff's proposal is outline in greater detail below.

1. Sharing

In order to address Staff's concerns while maintaining the relative transparency of the FCA, Staff recommends that the FCA balance be equally shared between customers and the Company. Staff arrived at the 50% sharing formula when evaluating the impact of Company-sponsored DSM savings on reduced consumption (shown earlier in the table on page 4). DSM savings accounted for a range of 24 – 43% of reduced consumption. Non-programmatic savings, such as support of building and appliance codes, market transformation, energy education and rate design, are more difficult to quantify. Idaho Power committed to pursuing these areas when initially agreeing to the FCA. IPC-E-04-15, Stipulation, Section 8. Setting the FCA recovery at 50% allows the Company to recover lost fixed costs associated with these activities as well as traditional DSM programs.

2. Symmetry

Staff also recommends that the sharing band be symmetrical in that it would be applicable to both under- and over-recovery of fixed costs. By maintaining symmetry, the Company would issue a smaller credit to customers during periods of rising use per customer. Staff believes this is appropriate since, as evidenced in 2007, other factors may have overshadowed the Company's energy efficiency efforts. In staying true to the mission of the FCA, the Company would retain a portion of fixed cost revenues for its programmatic and non-programmatic DSM savings. The table below shows the historical impact of implementing Staff's proposal on each FCA year, and reflects the lower credit customers would have received in 2007.

Effect of Staff's Proposal on FCA Balance

	FCA Balance	With 50% Sharing
2007	$ (2,300,424)	$ (1,150,212)
2008	$ 2,663,866	$ 1,331,933
2009	$ 6,263,983	$ 3,131,992
2010	$ 9,261,879	$ 4,630,940
Total	**$ 15,889,304**	**$ 7,944,652**

3. Tracking and Reporting

Under Staff's proposal, Idaho Power would continue to set the baseline FCC and FCE and track the FCA deferral balances in the same manner as is currently in practice. Upon filing for deferral collection/refund, the Company would calculate the portion of the balance, including any accrued interest, to be apportioned to customers. Monthly reporting of the FCA balance should continue concurrent with the PCA monthly report.

Staff Consideration of Alternative Proposals

Many state commissions have authorized some type of mechanism to recover lost revenues associated with energy efficiency investment. According to the "American Council for an Energy-Efficient Economy," 34 states currently have at least one utility with some type of decoupling or lost-margin recovery mechanism in their jurisdiction. Of the 34 states, 22 (including Idaho) have full or partial decoupling; 18 states have a utility enrolled in a lost recovery revenue mechanism; and 1 state has straight fixed variable pricing for natural gas. 2011 ACEEE State Energy Efficiency Scorecard, Appendix D. These mechanisms have been authorized in a highly irregular and patchwork manner across the states. Oftentimes, a Commission will authorize different types of decoupling for different utilities depending upon the utilities' characteristics. The common thread cited by Commissions is a desire for increased energy efficiency savings. A number of jurisdictions have implemented safeguards to protect against some of the issues raised by Staff. Many state Commissions, such as Oregon and Vermont, have established energy efficiency targets or performance incentives that are evaluated by a third-party in conjunction to decoupling. Others, like Washington, exclude new customer counts as a method to reign in excessive revenues due to customer growth.[11] The states of Vermont and Hawaii have established an earnings sharing mechanism based on a utility's actual return on equity to reflect reduced risk.

Staff considered various options regarding the FCA, including a deadband on the deferral balance, reduction in the return on equity to reflect reduced risk, and terminating the program. Staff acknowledges that the FCA has merit, and determined that terminating the FCA at this point would be counterproductive. Staff decided against the deadband approach as it failed to

[11] Washington Commission Staff also promoted a deadband around the rate of retum for Puget Sound Energy (2011 General Rate Case, Dockets UE-111048 and UG-111049). Staff advocated for a 25 basis point deadband above the authorized ROR that, when met, would trigger an adjustment to decrease recovery into the deferral amount.

meet the primary objective of the FCA in times when reduced consumption fell within the deadband. The notion that a fixed cost recovery mechanism reduces Company risk has been highly debated; Staff or other parties may pursue this in a general rate case setting. Staff concludes that none of these options, including maintaining the FCA as it currently stands, aligns the mechanism with its intent more effectively than Staff's proposal.

Staff does not believe that a perfect mechanism exists for removing the disincentive toward energy efficiency investment. Staff's research has found that parameters can be set too broad (as in the case of the current FCA) as to provide a "found" revenue source that is marginally or totally unrelated to conservation endeavors. Similarly, many mechanisms are complex, cumbersome to administer, and rife with contention. Based on Staff's calculations of reduced consumption, it is clear that Idaho Power's conservation efforts, though noteworthy, compose but a fraction of overall reduced consumption. Based on historical observation, Staff believes setting an FCA recovery at 50% allows ample collection of unrecovered fixed costs due to Company-specific programs while providing additional revenues to reflect non-programmatic energy reduction. Staff believes its approach represents a modest, but appropriate, adjustment to the current FCA. Adopting the Staff's proposal will maintain the simplicity of the mechanism while demonstrating strong support for the Company's growing energy efficiency achievements.

Staff Proposal Addressing the FCA on Customers' Bills

The FCA does not appear as a separate line item on customers' bills. It is combined with the Energy Efficiency Rider charge and appears on customers' bills with the label "Energy Efficiency Services." Staff recommends that the FCA component be removed from the Energy Efficiency Services line item and instead be combined with the Power Cost Adjustment (PCA). Staff is not proposing that calculation of the PCA change in any respect except for addition of the FCA to the line item on customers' bills. From a practical perspective, both the FCA and PCA adjust annually and concurrently. The Energy Efficiency Rider, which is currently combined with the FCA in a line item, changes far less frequently.

The transparency of billing elements on customers' bills has become an issue as energy rates have increased and the Energy Efficiency Rider amount has changed over time. The amount that actually appears on bills under the Energy Efficiency Services line item is greater than the tariff rider itself due to the addition of the FCA. The difference between the Energy

Efficiency Rider at 4% of base rate charges and the FCA as a fixed charge per kWh increases the complexity of the calculation for customers trying to verify that their bill is correct, if in fact they are aware of the FCA "adder" to this line item. Staff believes that this is a simple step that will improve customers' understanding of the components that make up the total bill.

In addition, Staff recommends that the line item currently entitled "PCA" be renamed "Annual Adjustment Mechanism." The total amount shown on bills as the Annual Adjustment Mechanism would be the sum of the PCA as calculated under Schedule 55 and the FCA as calculated under Schedule 54. Instead of simply piggybacking the FCA on the PCA (as is currently done with the FCA and the Energy Efficiency Rider), a new line item label will more appropriately describe the billing elements that customers are being billed. The fact that the PCA mechanism itself recently expanded in scope to include recovery of the DSM deferral balance provides further justification for renaming the line item as it appears on customers' bills.

2012 FCA Rates

Idaho Power has filed updated FCC and FCE rates to reflect the terms of the Settlement Stipulation in the recent general rate case (Case No. IPC-E-11-08). Though no formal cost of service study was agreed upon, the Company did prepare a functionalized and classified revenue requirement analysis as part of the 2011 Settlement Stipulation. Company witness Youngblood testifies that the methodology used in determining the FCC and FCE for Residential and Small Commercial customers is unchanged relative to previous studies. Youngblood, p. 22.

Staff has reviewed the Company's proposed updates to the FCC and FCE, and believes that the figures reflect the approved methodology. If the Commission authorizes the FCA to continue, Staff recommends that the FCC for Residential customers be set at $650.63 per customer per year, and the Residential FCE be set at $0.051602 per kWh. The Small Commercial FCC of $360.57 per customer per year and FCE of $0.068633 per kWh are also appropriate. As outlined in section 10(b) of the Settlement Stipulation, the FCC and FCE would be retroactively applied as of January 1, 2012, concurrent to when the new rates went into effect. Staff notes that this does not impact the current collection of the FCA balance from 2010, but updates the baseline for the deferral year of 2012.

STAFF RECOMMENDATIONS

Staff recommends continuing the FCA on a permanent basis with the modification that the deferral balance be shared equally among customers and Idaho Power. Doing so would better align the mechanism with the intent of removing the disincentive toward energy efficiency investment. Staff recommends that the 3% cap on rate adjustments remains in place, and that any FCA deferral balance be blended between the Residential and Small Commercial classes.

Staff does not oppose the Company's request to discontinue documenting its commitment to energy efficiency outside of the annual DSM Report. The Company agrees to continue reporting the monthly FCA balance as part of the PCA report. Staff also recommends that the FCA be removed from the Energy Efficiency Charges line item on customer bills. It is more fitting to combine the FCA with the PCA, and create a line item entitled "Annual Adjustment Mechanism." Finally, Staff has reviewed the Company's updated FCC and FCE, and believes the rates stated above are appropriate, and should be applicable from January 1, 2012 going forward.

Respectfully submitted this 1st day of March 2012.

for Weldon B. Stutzman
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Idaho Power Company FCA Balance by Year

	Residential	Commercial	Blended
2007	$ (3,439,800)	$ 1,139,375	$ 7,995,385
2008	$ 1,310,901	$ 1,352,965	$ 9,857,900
2009	$ 5,114,091	$ 1,149,892	$ 10,293,442
2010	$ 7,876,437	$ 1,385,442	$ 10,293,442

Attachment A
Case No. IPC-E-11-19
Staff Comments
3/01/12

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 1ST DAY OF MARCH 2012, SERVED THE FOREGOING **COMMENTS OF THE COMMISSION STAFF,** IN CASE NO. IPC-E-11-19, BY E-MAILING AND MAILING A COPY THEREOF, POSTAGE PREPAID, TO THE FOLLOWING:

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