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IDAHO PUBLIC
UTILITIES COMMISSION

SCOTT WRIGHT
Regulatory Analyst

May 22, 2013

Ms. Jean D. Jewell, Secretary
Idaho Public Utilities Commission
475 West Washington Street
P. O. Box 83720
Boise, ID 83720-0074

RE: Annual Compliance Filing for Preliminary Survey & Investigation
(PS&I) Charges

Dear Ms. Jewell:

In Order No. 29904, the Commission directed that the Company:

1. Should file detailed yearly reports with the Commission concerning all PS&I booked to Account 183, with enough detail for Staff to properly identify each project, the initial date expenses are booked to the project, and all additions or deletions for each project. The report shall track the charges until such time as the charges are transferred to plant-in-service or Account 182.
2. The Company shall provide the corresponding information set out above for Account 182.3 on an annual basis.
3. The Company shall provide the accounting information for the amortized and the unamortized balance of the PS&I charges associated with projects that are deemed non-viable.
4. The Company shall submit its annual PS&I tracking reports based upon the preceding calendar year no later than July 1 of each year.
5. After a project is authorized, the Company shall file a report with the Commission Staff when the start of construction is delayed for more than 60 days, or when there is a delay of more than 60 days during construction. This report shall be filed no later than 14 days after the 60-day delay has occurred.

Ms. Jean Jewell
Idaho Public Utilities Commission
May 22, 2013
Page 2

Enclosed please find three copies of the 2012 PS&I report that are filed in compliance with Order No. 29904.

Very truly yours,



Scott Wright

SW/kkt

Enclosures

cc/enc: Terri Carlock, IPUC
Greg Said
Tim Tatum

**SUMMARY OF CHARGES BOOKED TO PRELIMINARY SURVEY AND INVESTIGATION ACCOUNTS
DURING THE PERIOD JANUARY 1 - DECEMBER 31, 2012**

**SUMMARY OF CHARGES BOOKED TO ACCOUNT 183001
SHOSHONE FALLS POWER PLANT EXPANSION
JANUARY 1 - DECEMBER 31, 2012**

Account	Project Number	Cost Center	Cost Element	Accounting Date	4/30/2012	5/31/2012	6/30/2012	7/31/2012	8/31/2012	9/30/2012	10/31/2012	11/30/2012	12/31/2012	Total Expenditures
183001	27200054	602	IPCO Labor	2/28/2012	1,114.47	1,326.75	6,792.96	5,996.91	10,267.45	9,708.43	5,805.32	7,992.89	7,055.70	55,460.88
		121	IPCO Labor						1,469.05	1,754.37				3,223.42
		131	IPCO Labor		302.50	371.49	1,902.03	1,678.13	2,874.89	2,718.36	1,625.50	2,070.01	1,975.60	15,519.51
		140	IPCO Labor		91.25	103.76	518.71	444.72	871.70	748.39	414.84	557.58	373.20	4,124.34
		142	IPCO Labor		14.97	17.52	97.95	89.48	152.54	145.74	82.96	124.38	92.36	817.80
		143	IPCO Labor		6.16		339.25	494.59	50.08	699.29		1,205.55	73.18	2,798.10
		532	Business Meals			7.08				20.25	224.03	20.41	24.22	265.99
		529	Other Transportation Expense						67.09	82.49	291.79	123.35		564.72
		219	Materials					783.81		64.59		635.50		1,483.90
		319	Consultants								3,678.50			3,678.50
		329	Other Purchased Services						145,000.00		23,969.56	13,911.77	29,798.53	212,679.86
		521	Company Vehicles/Equipment			343.44			1,689.13		2,533.79			4,766.36
		531	Personal Vehicles				636.81	149.30	213.12	208.88	155.96	273.06		1,638.03
		533	Lodging					70.19	113.06	70.19		77.97		401.60
		551	Office Supplies				28.49							28.49
		810	IPCO Labor			101.54								101.54
		131	IPCO Labor			27.42								27.42
		139	IPCO Labor			17.35								17.35
		142	IPCO Labor			1.12								1.12
		143	IPCO Labor			2.94								2.94
		603	IPCO Labor			2,198.59								2,198.59
		131	IPCO Labor			593.63								593.63
		140	IPCO Labor			228.52								228.52
		142	IPCO Labor			39.79								39.79
		143	IPCO Labor			138.55								138.55
		869	IPCO Labor			237.79		2,988.70						3,226.49
		131	IPCO Labor			66.58		836.84						903.42
		140	IPCO Labor			240.22		240.22						480.44
		142	IPCO Labor			5.73		64.93						70.66
		143	IPCO Labor			13.96								13.96
		642	IPCO Labor			551.98		1,463.68						1,995.66
		111	IPCO Labor			101.03		154.55						255.58
		131	IPCO Labor			409.84		51.15						460.99
		140	IPCO Labor			128.04		10.30						138.34
		142	IPCO Labor			24.87		2.16						27.03
		143	IPCO Labor			6.45		6.45						12.90
		661	IPCO Labor			1,280.01		7,026.76						8,306.77
		111	IPCO Labor			361.20		1,968.05						2,329.25
		140	IPCO Labor			107.73		595.55						703.28
		142	IPCO Labor			18.77		98.91						117.68
		143	IPCO Labor			385.08								385.08
		867	IPCO Labor			667.73		184.17						851.90
		131	IPCO Labor			52.80		10.60						63.40
		140	IPCO Labor			9.82		166.41						176.23
		142	IPCO Labor			154.76		69.44						224.20
		143	IPCO Labor			43.33		21.52						64.85
		868	IPCO Labor			14.20		4.82						19.02
		131	IPCO Labor			13.59		2.02						15.61
		140	IPCO Labor			13.59		2.02						15.61
		142	IPCO Labor			13.59		2.02						15.61
		143	IPCO Labor			13.59		2.02						15.61
		789	Payroll Accrual Adjustment		159.95	3,542.52	9,967.73	10,955.76	25,288.14	172,004.50	38,804.76	26,267.59	36,035.90	330,285.72
		197	Payroll Accrual Adjustment		21.70	267.39	2,278.85	286.13	(2,854.07)					1,995.90
		198	Payroll Accrual Adjustment											
		Total												
183001 Total					159.95	3,542.52	9,967.73	10,955.76	25,288.14	172,004.50	38,804.76	26,267.59	36,035.90	330,285.72
2012 Total Expenditures					159.95	3,542.52	9,967.73	10,955.76	25,288.14	172,004.50	38,804.76	26,267.59	36,035.90	330,285.72
Total Expenditures through December 31, 2011														
Grand Total Project Expenditures through December 31, 2012														819,409.44

**SUMMARY OF CHARGES BOOKED TO ACCOUNT 183014
PS&I-RP-Solar PV Demonstration Project
JANUARY 1 - DECEMBER 31, 2012**

Account	Project Number	Cost Center	Cost Element	Accounting Date	9/30/2012	2012 Total Expenditures
183014	699	999	IPCO Labor	9/30/2012	3,322.56	(3,322.56)
2012 Total Expenditures					3,322.56	(3,322.56)
Total Expenditures through December 31, 2011						
Grand Total Project Expenditures through December 31, 2012						

This project has been put on hold for an extended period of time, and any new project in the future might be somewhat different. It is questionable whether expenses incurred to date will benefit any future project. Since the project has been deferred until at least 2014 and the balance in this account is small, the decision was made to write off the balance. In accordance with IPU Order 29904, the accrued costs were written off and will be amortized over a 12-month period.

DATE: October 4, 2012

MEMO TO:

B MacMahon	G Said	M Youngblood	S Wright
C Miller	C Kreikemeier	J Williams	D Walker
M Annis	J Wilkerson	G Marchioro	P Zuniga
D Berg	K Petersen	S Mallard	J Hilton
G Gibson	D Bean	T White	
R Henderson	L Nordstrom	T Tatum	

FROM: D Jones

CC: C Culp

SUBJECT: To account for the transfer of costs incurred for the preliminary survey and investigation (PS&I) charges and the subsequent amortization related to the investigation to develop a solar photovoltaic (PV) demonstration project. As of September 11, 2012, the Company has decided that there isn't a clear near-term need to proceed with this project. The Company still has a need of to develop 500 kW of solar to meet the Oregon Renewable Portfolio Standards (RPS) requirement, but the development does not have to be completed until the year 2020. As a result, and in accordance with IPUC Order No. 29904, these costs will be transferred from the current PS&I account to a regulatory asset account to be amortized over the 12-month period beginning October 2012.

(1)

182.3 PS&I Solar ORD 29904	
699 X00001 999 182372	\$ 3,322.56
183 PS&I Solar Development	
699 X00001 999 183014	\$ 3,322.56

To record the transfer of the accrued costs incurred from August 2011 through November 2011 for the PS&I Solar PV demonstration project. This entry was made in September 2012 by Regulatory Accounting and Support.

(2)

549 Miscellaneous Other Power Generation Expenses

699 G40001 439 549000

\$ 276.88

182.3 PS&I Solar 29904

699 X00001 439 182372

\$ 276.88

To record the monthly amortization of the deferred balance. This amortization will be over a 12-month period from October 2012 through September 2013, in accordance with IPUC Order No. 29904.

IDAHO POWER COMPANY
PS&I Solar Development
October 2012 through September 2013

AMORTIZATION SCHEDULE

Balance at September 30, 2011	3,322.56
Months remaining	12
Adjusted amortization	276.88

Account 182372

<u>Month</u>	<u>Amount</u>	<u>Ending Balance</u>
		3,322.56
1 October, 2012	(276.88)	3,045.68
2 November, 2012	(276.88)	2,768.80
3 December, 2012	(276.88)	2,491.92