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2014 MAY -9 AM 9:01

IDAHO PUBLIC  
UTILITIES COMMISSION

Lisa D. Nordstrom  
Lead Counsel  
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May 5, 2014

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:

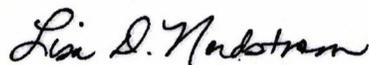
In Order No. 29904 issued in Case No. IPC-E-05-21, the Commission required:

1. The Company 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 5, 2014  
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Enclosed please find four copies of the 2013 PS&I report, which includes the summary of charges booked to account 183.001 for the Shoshone Falls Power Plant Expansion and the remaining amortization of the solar demonstration project through September 2013. If you have any questions, please contact Scott Wright at 208-388-5493 or [swright@idahopower.com](mailto:swright@idahopower.com).

Sincerely,



Lisa D. Nordstrom  
Lead Counsel

LDN:kkt

Enclosures

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



**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&amp;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 -NO COMPOUNDING - NO INTEREST**

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
4 January, 2013	(276.88)	2,215.04
5 February, 2013	(276.88)	1,938.16
6 March, 2013	(276.88)	1,661.28
7 April, 2013	(276.88)	1,384.40
8 May, 2013	(276.88)	1,107.52
9 June, 2013	(276.88)	830.64
10 July, 2013	(276.88)	553.76
11 August, 2013	(276.88)	276.88
12 September, 2013	(276.88)	-

Per IPUC order 29904 the deferral will be amortized over a 12 month period

549 Miscellaneous Other Power Generation Expenses  
 699 G40001 439 549000

\$ 276.88

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 699 X00001 439 182372

\$ 276.88