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IDAHO PUBLIC
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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

IDAHO POWER COMPANY

DIRECT TESTIMONY

OF

MICHAEL J. YOUNGBLOOD

Q. Please state your name and business address.

A. My name is Michael J. Youngblood. My business address is 1221 West Idaho Street, Boise, Idaho.

Q. By whom are you employed and in what capacity?

A. I am employed by Idaho Power Company ("Idaho Power" or "Company") as the Manager of Rate Design in the Regulatory Affairs Department.

Q. Please describe your educational background.

A. In May of 1977, I received a Bachelor of Science Degree in Mathematics and Computer Science from the University of Idaho. From 1994 through 1996, I was a graduate student in the Executive MBA program of Colorado State University. Over the years, I have attended numerous industry conferences and training sessions, including Edison Electric Institute's "Electric Rates Advanced Course."

Q. Please describe your work experience with Idaho Power.

A. I began my employment with Idaho Power in 1977. During my career, I have worked in several departments and subsidiaries of the Company, including Systems Development, Demand Planning, Strategic Planning, and IDACORP Solutions. Most relevant to this testimony though is my experience within the Regulatory Affairs Department. From 1981 to 1988, I worked as a Rate Analyst

in the Rates and Planning Department where I was responsible for the preparation of electric rate design studies and bill frequency analyses. I was also responsible for the validation and analysis of the load research data used for cost-of-service allocations.

From 1988 through 1991, I worked in Demand Planning and was responsible for the load research and load forecasting functions of the Company, including sample design, implementation, data retrieval, analysis, and reporting. I was responsible for the preparation of the five-year and twenty-year load forecasts used in revenue projections and resource plans as well as the presentation of these forecasts to the public and regulatory commissions.

In 2001, I returned to the Regulatory Affairs Department and have worked on special projects related to deregulation, the Company's Integrated Resource Plan, and filings with both the Idaho Public Utilities Commission ("IPUC" or "Commission") and the Oregon Public Utility Commission ("OPUC").

In 2008, I was promoted to my current position of Manager of Rate Design for Idaho Power. It is in this position that I am currently responsible for the management of the rate design strategies of the Company, as well as the oversight of all tariff administration.

Q. What is the purpose of your testimony in this matter?

A. In my testimony, I will discuss the Company's proposal to remove the temporary "pilot" status of Schedule 54, Fixed Cost Adjustment ("FCA") and convert the FCA to an ongoing, permanent tariff schedule. I will also discuss the derivation of the Fixed Cost per Customer ("FCC") and Fixed Cost per Energy ("FCE") rates which would result from the functionalized and classified revenue requirement data prepared as part of the Settlement Stipulation in IPUC Case No. IPC-E-11-08, the Company's most recently filed general rate case. If the Settlement Stipulation is approved and the general base rates are adopted as filed, these would be the FCC and FCE rates the Company would propose to be used in determining the annual adjustment under Schedule 54, Fixed Cost Adjustment.

Q. Are there any others that will be providing testimony in this matter?

A. Yes. Ralph Cavanagh, Energy Program Director for the Natural Resources Defense Council, is also providing testimony in support of converting the FCA to a permanent tariff schedule. Mr. Cavanagh is a nationally recognized advocate of energy efficiency, has been directly involved with the initial development of the FCA as a

pilot, and has remained supportive of the true-up mechanism throughout its pilot status for the last five years.

Q. Please describe the Fixed Cost Adjustment mechanism.

A. The FCA is a rate mechanism designed to remove the financial disincentive to utility acquisition of demand-side management ("DSM") resources. The mechanism accomplishes this goal by severing the link between energy sales and the recovery of fixed costs. Currently, the FCA applies only to Residential Service (Schedules 1, 3, 4, and 5) and Small General Service (Schedule 7). The annual FCA amount is determined according to the following formula:

FCA = (CUST X FCC) - (NORM X FCE)

Where:

FCA = Fixed Cost Adjustment;

CUST = Actual number of customers, by class;

FCC = Fixed Cost per Customer, by class;

NORM = Weather-normalized energy, by class;

FCE = Fixed Cost per Energy, by class.

Q. What values are required to calculate the FCA amount annually?

A. As outlined in the above formula, for each class (Residential Service and Small General Service), the actual number of customers, the fixed cost per customer, weather-normalized energy, and the Fixed Cost per Energy

are required to determine the FCA amount. Two of these variables (CUST and NORM) are determined at the end of each year based upon the Company's actual billing records. The other two variables (FCC and FCE) are updated each time the Company files a general rate case and are based on the results of the class cost-of-service study.

Q. Why is the Company now proposing to make Schedule 54, Fixed Cost Adjustment, an ongoing, permanent tariff schedule?

A. As established in Order No. 30267 issued in Case No. IPC-E-04-15, the FCA mechanism was originally approved as a three-year pilot program running January 1, 2007, through December 31, 2009. In Order No. 31063, Case No. IPC-E-09-28, the Commission extended the pilot for an additional two years, beginning January 1, 2010. The FCA pilot is currently scheduled to terminate December 31, 2011. The Company filed as part of its most recent general rate case, Case No. IPC-E-11-08, its proposal to remove the pilot status of the current FCA and establish an ongoing, permanent tariff schedule. As part of the Settlement Stipulation that was submitted in the general rate case on September 23, 2011, Idaho Power moved the Commission to remove the FCA issues from the rate case and initiate a separate proceeding to consider the permanency of the FCA. Order No. 32380 granted that motion and directed the

Company to initiate a new, separate proceeding for the FCA issues as soon as possible.

Q. What is the purpose of the FCA pilot?

A. The purpose of the FCA pilot is to test a fixed cost adjustment mechanism designed "to true-up the collection of fixed costs per customer to recover the difference between the fixed costs actually recovered through rates and the fixed costs authorized for recovery in the Company's most recent rate case." Case No. IPC-E-04-15, Order No. 30267. Results from the first three years of the pilot, and now the last year and a half of the extended pilot, indicate that the true-up mechanism is working as intended and operating to mitigate adverse financial effects to the Company from DSM by ensuring that the fixed costs authorized for recovery are being trued-up via the FCA mechanism. The mechanism has proven to be fair to both the customer and the Company, providing both a refund and a surcharge throughout the pilot years. The mechanism has also been proven to be reasonable as the individual customer bill impacts, both up and down, have been relatively small.

Q. Have customers benefited from the FCA pilot during its implementation?

A. Yes. The FCA's true-up mechanism benefits customers three ways. First, cost-effective energy

efficiency and DSM programs can lower customer costs. Customers benefit from the FCA true-up mechanism because the Company is not financially harmed by decreases in energy sales within the residential and small general service customer classes, nor is it financially benefited from increases in energy sales. Thus, the FCA removes a disincentive that would otherwise discourage the Company from pursuing additional DSM programs and expenditures. The implementation of the FCA pilot has facilitated significant increases in the Company's promotion and expenditures to pursue energy efficiency and DSM programs, which have resulted in significant energy efficiency savings. Exhibit No. 1 depicts how the Company has increased the number of DSM programs and substantially increased its level of expenditures for energy efficiency and demand response programs since the inception of the FCA pilot on January 1, 2007.

Q. What are the other ways customers have benefited from the FCA pilot during its implementation?

A. The second way the FCA pilot has benefited customers during its implementation is in the way the FCA true-up mechanism stabilizes customer bills when loads are increasing because the fixed cost component being recovered through the energy rate is less than the total energy rate. As a result, when average use per customer increases during

a year, the resulting FCA provides a refund to customers for fixed costs recovered by the Company which were above the authorized level of recovery. Because of the reciprocal nature of the FCA, the Company is not allowed to keep the additional revenue as it did before the FCA was implemented. Customers' bills are less with the FCA than they would be without the mechanism.

Third, customers benefit from the FCA when loads are decreasing because it gives the Company a better opportunity to recover more of the fixed costs it incurs to provide electric service to customers.

Q. Does anyone other than Idaho Power acknowledge the benefits of the FCA?

A. Yes. In the Company's earlier filing to make the FCA a permanent tariff schedule (Case No. IPC-E-09-28), all the parties who commented, with the exception of the American Association of Retired Persons ("AARP"), indicated that they supported the FCA and recognized the positive benefits customers obtained by implementation of the FCA. In addition to the Staff and Intervenors in that case, other entities in the state of Idaho also acknowledged the benefits flowing from the FCA.

Q. What other entities acknowledged the benefits flowing from the FCA?

A. Governor Otter, in his March 19, 2009, letter to the United States Secretary of Energy, written in support of Idaho's effort to obtain stimulus funds, cited the fact that he "has requested that the Commission continue their successful decoupling efforts . . . ." as evidence that Idaho deserved a share of the $3.1 billion in federal funding for the state energy program.

Another instance where the FCA was cited positively was in the Commission and the Idaho Office of Energy Resource's ("OER's") December 11, 2009, Joint Report to the Legislature regarding the successful implementation of the 2007 Idaho Energy Plan ("Joint Report"). In the Joint Report, the OER and the Commission specifically identified the fact that the Commission had adopted one of the nation's first electric decoupling mechanisms designed to remove financial disincentives for Idaho Power to implement energy cost efficiency programs. In its Report, the OER and the Commission describe the FCA as a positive step to encourage Idaho Power to aggressively and cost-effectively pursue energy efficiency and DSM programs.

Q. Are there more examples where the benefits flowing from the FCA have been acknowledged?

A. Yes. In Case No. GNR-E-08-04, the Commission fulfilled its obligation under the Energy Independence and Security Act of 2007 (16 USC § 2621(17)(B)(i))by

considering policies that "remove the throughput incentive and regulatory and management disincentives to energy efficiency." In that case, the Commission found that "it has or is presently considering energy efficiency programs such as fixed cost adjustments, tiered rates, time of use rates, seasonal rates, and decoupling" such that it has "already adopted comparable standards for rate design modifications to promote energy efficiency investments by utilities." (Order No. 30966, p. 6.)

Finally, the FCA is recognized by the financial community as a positive indication of proactive regulation. Various utility equity analysts have identified the FCA as a positive attribute in assessing whether to recommend buying IDACORP, Inc. stock. RBC Capital Markets, Wells Fargo Bank, and Key Banc are equity research firms which have identified the fact that Idaho Power has a decoupling mechanism in place in the state of Idaho as an indication of a positive regulatory environment in Idaho.

Q. You have stated that the FCA has performed as intended. Please explain your statement further.

A. During the workshops that led up to the submittal of the Stipulation in Case No. IPC-E-04-15 which created the FCA, the workshop participants developed a list of criteria that any regulatory mechanism for decoupling

utility energy sales from fixed cost recovery should meet. The criteria developed by the participants are as follows:

a. Stakeholders are better off than they would be without the mechanism. (Stakeholders include both customers and shareholders.)

b. Cross-subsidies are minimized across customer classes.

c. Financial disincentives are removed.

d. The acquisition of all cost-effective DSM is optimized.

e. Rate stability is promoted.

f. The mechanism is simple.

g. Administrative costs and the impacts of the mechanism are known, manageable, and not subject to unexpected fluctuation.

h. Short-term and long-term effects to customers and the Company are monitored.

i. Perverse incentives are avoided.

j. A close link between the mechanism and desired DSM outcomes is established.

Q. Does the Company believe that the FCA has met the criteria originally established?

A. Yes. The FCA provides a symmetrical (surcharge/credit) true-up mechanism for when the fixed cost recovery per customer varies above or below a

Commission-established base. Since the FCA was first implemented, customer rates have both increased and decreased as a result of the FCA. As a result, the Company has become indifferent to reduced energy consumption and demand from the participating customer classes. Idaho Power's recovery of fixed costs is more stable as are its customers' bills.

Q. Has implementation of the pilot FCA affected the Company's efforts toward promoting energy efficiency and DSM activities?

A. Since the inception of the pilot FCA, the Company has actively pursued new opportunities to promote energy efficiency and DSM. By removing the financial disincentive to invest in DSM programs, the FCA has provided the Company an opportunity to enhance and expand its portfolio of cost-effective demand-side resources.

Q. Please summarize the Company's DSM investments and energy savings since inception of the FCA pilot.

A. In total, the Company increased its level of investment toward energy efficiency and demand response programs annually since the inception of the FCA pilot on January 1, 2007. Exhibit No. 1 demonstrates the Company's enhanced DSM investment and energy impacts from 2006 to 2010. A complete description of all energy efficiency

activities can be found in the Company's *Demand-Side Management Annual Reports*, which are filed annually with the Commission.

Q. What types of programs has the Company utilized to promote energy and demand savings by customers?

A. Idaho Power has utilized four types of programs to promote energy and demand savings: (1) Demand Response, (2) Energy Efficiency, (3) Market Transformation, and (4) Other Programs and Activities.

Q. How has the Company enhanced its efforts in Demand Response and Energy Efficiency programs?

A. The Company has enhanced its efforts to acquire Demand Response and Energy Efficiency by continuing to support existing and proven programs and by aggressively pursuing new cost-effective DSM programs. For instance, from 2006 to 2010, the estimated reduction in demand related to the Company's Demand Response programs increased from 38.1 megawatts ("MW") to 336.2 MW. Energy savings resulting from the Company's Energy Efficiency programs increased from 67,026 megawatt-hours ("MWhs") in 2006 to 187,626 MWh in 2010.

Q. Has the Company enhanced its efforts in Market Transformation and Other Programs and Activities?

A. Yes. The Company continues to financially support Market Transformation through membership and

coordinated activities with the Northwest Energy Efficiency Alliance ("NEEA"). The Company's membership and participation with NEEA has enhanced the Company's ability to pursue appliance code standards and increased energy efficiency requirements in Idaho building codes.

The Company has enhanced its involvement in Other Programs and Activities through research, development, education, and program marketing. More specifically, the Company has increased the broad availability of efficiency and load management programs, increased customer awareness through the Residential Energy Efficiency Education Initiative, and contracted with third-party consultants to verify program specifications and energy savings. In addition, Idaho Power has updated Company facilities with energy efficient equipment and building products to internally promote and encourage energy efficiency.

Q. What other initiatives has the Company pursued to encourage energy efficiency since inception of the pilot FCA?

A. In the Company's 2008 general rate case, Case No. IPC-E-08-10, several new price-based rate designs were approved in support of the Company's objective of encouraging the wise and efficient use of electricity. Year-round tiered block rates, expanded time-of-use pricing, and the introduction of load-factor pricing were

all efforts toward encouraging the efficient use of electricity.

Q. Does the FCA only recover the fixed costs directly associated with DSM programs?

A. No. While the intent of the FCA is to remove the financial disincentive for the utility to invest in DSM activities, there are other factors which may affect the Company's ability to recover its fixed costs, both positively and negatively. It is difficult to determine with precision the exact amount of unrecovered fixed costs directly resulting from DSM activities. However, as a practical matter, the same financial disincentive extends to other load reducing activities as well. Some of these non-DSM related variables include building code changes, federal weatherization programs, tax incentives and appliance rebates, federal marketing programs, technological changes, substitutions between gas and electric equipment, rate design changes consistent with energy efficiency, shifts in the economy, customer education and information, and other behavioral changes. Idaho Power can assist in promoting many of the above-mentioned non-DSM program initiatives that benefit customers. The Company should be encouraged to pursue all legitimate load reducing activities and the FCA mechanism should appropriately capture all of the impacts to fixed

cost recovery that flow from these activities. Removing as many disincentives to load reduction activities as possible is in the public interest.

Q. Does this mean that the Company is allowed to benefit from activities that are not directly DSM related?

A. No. Under the current structure of the FCA mechanism, the Company is only allowed to recover the level of fixed costs previously authorized by the Commission in its last general rate case. If the Company recovers more than the level of fixed costs authorized, it will provide a refund to the customers for the amount over-recovered. The Company only recovers the authorized level of fixed costs, no more and no less.

Q. Is the Company proposing to expand the FCA to classes other than the Residential and Small General Service classes?

A. No, not at this time. In this case, the Company is only proposing to make the FCA an ongoing permanent tariff schedule for the Residential classes (Schedules 1, 3, 4, and 5) and Small General Service customers (Schedule 7).

Q. How does the Company propose to distribute the annual Residential and Small General Service FCA balances if Schedule 54 is changed to a permanent tariff?

A. For the first four years of the FCA pilot, either the Commission ordered or the Company proposed to recover or refund the FCA deferral balance equally to both classes. Under the proposed permanent tariff, the Company proposes to true-up the Residential and Small General Service FCA by combining the deferral balances of each class and implementing rates for each class that represent a uniform percent change. This method of recovery or refund is consistent with the first four years of the FCA Pilot. In addition, by combining the Residential and Small General Service FCA balances and determining the rate adders based on an equal FCA rate adjustment for each class, the overall rate impact to customers in these classes is a more representative total amount of the required fixed cost recovery for each class.

Q. Upon conversion to a permanent FCA, are you proposing any other changes to the pilot FCA provisions set forth in Case No. IPC-E-04-15, Order No. 30267?

A. Yes. Under the pilot, the Company was required to document each year specific ways it had increased its investment in energy efficiency and DSM as a result of the FCA mechanism. The Company believes that this increased commitment to invest in energy efficiency is now evident and a separate annual reporting requirement is duplicative and no longer needed with the permanent

Schedule 54. If questions arise as to the Company's commitment toward the acquisition of all cost-effective DSM, one can simply review the Company's DSM Annual Report which is filed with the Commission in March of each year. The Company will continue reporting the monthly FCA balance as it now does and will continue to file annual applications seeking approval of the FCA true-up balances. All other provisions will remain the same.

Q. What effective date is the Company proposing for converting Schedule 54 from a pilot schedule to a permanent schedule?

A. The Company is proposing to make Schedule 54 an ongoing, permanent schedule immediately following the completion of the extended pilot which ends December 31, 2011. Therefore, the Company proposes that Schedule 54 become a permanent tariff schedule, effective January 1, 2012.

Q. Have you updated the FCC and FCE rates that would be in effect if the Commission approves the Settlement Stipulation in IPC-E-11-08 and the base rates resulting from the approval were to be made effective January 1, 2012?

A. Yes. I have updated the FCC and the FCE rates using the functionalized and classified revenue requirement data developed for the Settlement Stipulation. The updated

FCC and FCE rates have been included on the revised Schedule 54, Fixed Cost Adjustment.

Q. Please describe the process used to determine the FCC and FCE rates for the FCA mechanism.

A. The FCC and FCE rates submitted are based upon the 2011 test year and the functionalized and classified revenue requirement data prepared as part of the Settlement Stipulation in IPUC Case No. IPC-E-11-08. These rates most accurately represent the Company's current fixed costs. Exhibit No. 2, Tables I, II, and III detail the computational process that was used to determine these class-specific fixed cost amounts.

The first step in this process is a determination of the 2011 test year fixed cost recovery embedded in the energy charges for Residential Service and Small General Service customers. As can be seen in Exhibit No. 2, Table III, column J, for Residential Service, $258,560,620 of fixed costs are to be recovered from the residential customers through energy charges. For Small General Service, $10,222,650 of fixed costs are to be recovered from the energy charges.

Q. Do these fixed cost amounts for the Residential and Small General Service customer classes include more than their actual class cost-of-service?

A. Yes. There is a difference between the class cost-of-service numbers and the amount of requested revenue requirement. This difference is a result of the cross-class subsidies that are currently present in the Company's rate structure. The total cross-class subsidies as well as the fixed cost portion of those subsidies are identified in Exhibit No. 2, Table II.

Q. Why is it important to include these fixed cost subsidies for the Residential and Small General Service classes?

A. When fixed costs are recovered through a volumetric rate, the effects of any conservation program that reduces energy consumption results in a loss in the recovery of those fixed costs. In the case of both the Residential and Small General Service customer classes, the reduction of energy consumption through conservation measures not only prevents the Company from recovering the fixed costs associated with those classes, but in addition, prevents the fixed cost recovery of the subsidies which are incorporated in their energy rates.

Q. How are the class-specific fixed cost amounts established in the initial step used to derive the updated FCC rates?

A. The determination of the FCC rate utilizes the annual average number of customers for the Residential

customer class and Small General Service customer class. As can be seen in Exhibit No. 2, Table III, column A, the 2011 average number customers is 397,403 for the Residential customer class and 28,351 for the Small General Service customer class.

With these two principal base level values, the FCC rate can be determined. The annual fixed costs recovered through the energy charges divided by the 2011 average number of customers results in an annual fixed cost recovery per customer, or the FCC rate, shown in Exhibit No. 2, Table III, column K. For the Residential class, the annual fixed cost recovery per customer is $650.63 ($258,560,620 / 397,403). For the Small General Service class, the annual fixed cost recovery per customer is $360.57 ($10,222,650 / 28,351).

Q. How are the class-specific fixed cost amounts established in the initial step used to derive the updated FCE values?

A. The determination of the FCE rate utilizes the Residential and Small General Service weather-normalized energy consumption for the 2011 test year. As can be seen in Exhibit No. 2, Table III, column B, the 2011 weather-normalized annual energy consumption for the Residential customer class is 5,010,676,610 kilowatt-hours ("kWh") and

annual energy consumption for the Small General Service class is 148,946,670 kWh.

With these additional principal base level values, the FCE rate can be determined. The annual fixed cost recovered through the energy charges divided by the normalized energy results in an annual fixed cost recovery per kWh, or the FCE rate, shown in Exhibit No. 2, Table III, column L. For the Residential class, the fixed cost recovery per kWh is $0.051602 ($258,560,620 / 5,010,676,610). For the Small General Service class, the annual fixed cost recovery per kWh is $0.068633($10,222,650 / 148,946,670).

Q. Is the methodology used to establish the FCC and FCE rates in this proceeding the same as that used previously to establish the FCC and FCE rates in Case Nos. IPC-E-07-08 and IPC-E-08-10?

A. Yes, it is.

Q. How do the FCC and FCE computed in this filing compare to the FCC and FCE established in the Company's last general rate case, Case No. IPC-E-08-10, Order No. 30754.

A. Both the FCC and FCC rates are greater than those currently in effect, which were established using the functionalized classified revenue requirement data in the Company's last filed general rate case, Case No. IPC-E-08-

10, Order No. 30754. The Company has made significant investments in its infrastructure since that time, and the newly calculated FCC and FCE rates reflect those fixed costs that are being recovered through the Residential and Small General Service energy charges. The magnitude of the amount of fixed costs being recovered through a volumetric rate emphasizes the Company's need to have an FCA true-up mechanism in place.

Q. Does this conclude your direct testimony in this case?

A. Yes, it does.

BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-11-19

IDAHO POWER COMPANY

YOUNGBLOOD, DI
TESTIMONY

EXHIBIT NO. 1

Annual DSM Expenditures and First Year Savings
2006-2010

Year	Number of Programs	Total DSM Expenditures	Percent Change	First Year Savings (kWh)	Percent Change
2006	20	$11,484,013		67,026,303	
2007	20	$15,662,377	36%	91,145,357	36%
2008	22	$21,193,520	35%	128,508,579	41%
2009	25	$34,846,766	64%	143,146,364	11%
2010	25	$45,832,851	32%	187,626,344	31%

Source: Demand-Side Management 2010 Annual Report: Revised Appendix 4 (filed with the IPUC on 8/2/2011)

Exhibit No. 1
Case No. IPC-E-11-19
M. Youngblood, IPC
Page 1 of 1

BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-11-19

IDAHO POWER COMPANY

YOUNGBLOOD, DI
TESTIMONY

EXHIBIT NO. 2

IDAHO POWER COMPANY
Development of Fixed Cost Adjustment Rate
2011 Test Year
Table I
Class Cost of Service Functionalized Costs
Based Upon GRC Settlement Stipulation - IPC-E-11-08 - Filed September 23, 2011

Line No.	Uniform Tariff Schedules	Rate Schedule No.	A COS Revenue Requirement	B Generation Fixed Costs	C Transmission Fixed Costs	D Distribution and Customer Fixed Costs	E Total Fixed Costs	F Fixed Cost % of Total Cost
							B+C+D	E ÷ A
1	Residential Service	1, 3, 4 & 5	381,455,150	88,687,817	39,491,942	145,508,296	273,688,056	71.7%
2	Small General Service	7	15,504,927	2,079,774	956,095	9,209,652	12,245,520	79.0%
3	Large General Service	9	185,764,579	49,513,107	21,296,565	40,827,039	111,636,711	60.1%
4	Dusk/Dawn Lighting	15	484,270	14,001	(1,248)	373,911	386,663	79.8%
5	Large Power Service	19	85,420,342	23,764,616	10,509,627	8,516,729	42,790,972	50.1%
6	Irrigation Service	24	125,624,218	32,006,975	15,022,220	41,104,415	88,133,610	70.2%
7	Unmetered Service	40	1,079,895	172,908	76,703	487,806	737,417	68.3%
8	Municipal Street Lighting	41	1,993,506	66,355	21,711	1,488,742	1,576,808	79.1%
9	Traffic Control Lighting	42	265,249	43,503	23,678	114,992	182,173	68.7%
10	Special Contracts	26, 29, 30 & 32	72,412,915	16,243,761	8,293,213	2,136,507	26,673,481	36.8%
11	Total Uniform Tariff Schedules		870,005,051				558,051,410	

Exhibit No. 2
Case No. IPC-E-11-19
M. Youngblood, IPC
Page 1 of 3