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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF PACIFICORP DBA ROCKY MOUNTAIN POWER'S APPLICATION FOR APPROVAL OF ITS $16.7 MILLION DEFERRAL OF NET POWER COSTS, AND AUTHORITY TO DECREASE RATES BY $9.0 MILLION	**CASE NO. PAC-E-16-05** **COMMENTS OF THE COMMISSION STAFF**

The Staff of the Idaho Public Utilities Commission comments as follows on PacifiCorp dba Rocky Mountain Power's Application.

BACKGROUND

On February 1, 2016, PacifiCorp dba Rocky Mountain Power applied to the Commission for an Order authorizing the Company to adjust its rates under the Energy Cost Adjustment Mechanism (ECAM). The ECAM allows the Company to adjust its rates each year to capture the difference between the Company's actual power supply expenses and the power expenses already embedded in base rates. The adjustment appears as a separate line item on customer bills that increases if power supply costs are higher than the amount embedded in base rates, or decreases if power supply costs are lower. The ECAM does not affect the Company's earnings.

The Commission first approved an annual ECAM in 2009, and the mechanism has been modified several times since then. *See* Order Nos. 30904, 32432, 32910, 33008, and 33440. In summary, the ECAM allows the Company to increase or decrease rates each year to reflect changes in the Company's power supply costs over the year. These costs vary with changes in the Company's fuel (gas and coal) costs, surplus power sales, power purchases, and the market price of power. Each month, the Company tracks the difference between the actual Net Power Costs (NPC) it incurred to serve customers, and the embedded (or base) NPC it collected from customers through base rates. The Company defers the difference between actual NPC and base NPC into a balancing account for later disposition at the end of the yearly deferral period. At that time, the ECAM allows the Company to credit or collect the difference between actual NPC and base NPC through a decrease or increase in customer rates.

Besides the NPC difference, this year's ECAM components include: (1) a Load Change Adjustment Rate (LCAR); (2) a credit for SO2 allowance sales; (3) an adjustment for load control (DSM); (4) an adjustment for the treatment of coal stripping costs; (5) a true-up of 100% of the incremental Renewable Energy Credit (REC) revenues; (6) Deer Creek amortization expense; (7) Lake Side 2 generation resource adder; (8) a back cast adjustment that accounts for any over/under-collection of NPC, LCAR, DSM costs, Deer Creek amortization expense, and REC revenues; and (9) a "90/10 sharing band" in which customers pay/receive 90% of the increase/decrease in the difference between actual NPC and base NPC, LCAR, SO2 sales, DSM costs, and the coal stripping costs, and the Company incurs/retains the remaining 10%.

OVERVIEW OF COMPANY APPLICATION

The Company's Application seeks to revise Schedule 94, Energy Cost Adjustment, to recover about $16.9 million in total deferred NPC over the collection period from April 1, 2016 through March 31, 2017. It is intended to recover total deferred net power costs of about $16.7 million (with interest) for the period beginning December 1, 2014, and ending November 30, 2015, as illustrated by the following table:

Balances for Collections allocated by Class

	All Idaho Customer	Tariff Customer	Sch 400	Sch. 401	Total
Balance of Previous Deferral prior to 12/1/14					
Unamortized Previous Balance	$ 16,393,738	$ 1,760,965	$ 7,949,050	$ 616,484	$ 26,720,238
ECAM Rider Revenues	$ (11,714,989)	$ (1,629,547)	$ (5,957,572)	$ (467,841)	$ (19,769,949)
Tariff Customer moved to All Idaho Customer 4/1/2015	$ 134,437	$ (134,437)			$ -
Interest on Deferrals prior to 12/1/14	$ 129,351	$ 3,019	$ 50,771	$ 3,809	$ 186,950
Previous Deferral Balance for Collection as of Nov 30, 2015	$ 4,942,536	$ -	$ 2,042,250	$ 152,452	$ 7,137,238
2016 ECAM Deferral (12/1/14 - 11/30/15)	$ 16,629,079	$ -	$ -	$ -	$ 16,629,079
Interest on Current Deferral	$ 97,008			$ -	$ 97,008
November 30, 2015 Total Balance for Collection	$ 21,668,624	$ -	$ 2,042,250	$ 152,452	$ 23,863,325
Schedule 94 Collection (12/1/15 - 3/31/16)	$ (4,805,816)	$ -	$ (2,045,654)	$ (152,706)	$ (7,004,176)
Interest on Forecasted Balances (12/1/15 - 3/31/16)	$ 8,416	$ -	$ 3,404	$ 254	$ 12,074
March 31, 2016 Expected Balance for Collection	$ 16,871,223	$ -	$ -	$ -	$ 16,871,223

The proposed $16.9 million recovery represents about a $9.0 million decrease in revenue, or an overall 3.0 percent reduction in current Schedule 94 rates. Of this decrease, $7.0 million is allocated to Monsanto, $0.5 million is allocated to Agrium, and $1.4 million is allocated to tariff customers, for rate reductions of 7.1 percent, 7.3 percent, and 0.7 percent, respectively. The large reductions in Monsanto and Agrium's rates are due to full amortization of deferral balances from 2012 through 2014 and elimination of associated payments in proposed rates. According to the Company, if its Application is approved, rates will decrease for all customer classes, with an average residential customer's bill decreasing by about $0.58 per month. A copy of Company Exhibit No. 2—detailing the impact of the new rates for individual customer classes—appears as Attachment A to these Comments.

The total proposed $16.7 million deferral amount consists of cost and revenue components as illustrated in the table below:

Summary Table of 2016 ECAM Deferral

Description	Dollar Amount	
NPC Differential for Deferral	$	9,269,760
Load Change Adjustment (LCAR)		(389,057)
SO2		(20)
Load Control (DSM)		(543,999)
EITF 04-6 Adjustment		(82,470)
Total	$	8,254,213
Sharing Percentage		90%
Customer Responsibility	$	7,428,792
REC Deferral		6,160,170
Lake Side 2 Resource Adder		4,101,943
Deer Creek Depreciation Expense		626,238
Back cast adjustment		(1,688,064)
2016 ECAM Deferral (without interest)	$	16,629,079
Interest on Deferral		97,008
2016 ECAM Deferral (with interest)	$	16,726,087

For the 12-month period ending November 30, 2015, the NPC differential for deferral was about $9.3 million before applying the 90% (customers)/10% (Company) sharing band. The differential roughly calculates the difference between actual NPC and base NPC. As noted earlier, other components subject to the 90/10 sharing band in this year's ECAM include: (1) a Load Change Adjustment Rate (LCAR); (2) a credit for SO2 allowance sales; (3) an adjustment for load control cost (DSM); and (4) an adjustment for the treatment of coal stripping costs (EITF 04-6).

Components not subject to sharing include: (1) a true-up of incremental Renewable Energy Credit (REC) revenues; (2) a Lake Side 2 generation resource adder; and (3) Deer Creek amortization expense. The back cast adjustment, which is an accuracy verification step ordered by the Commission (Order No. 33008), adjusts any ECAM component that currently has cost or revenue embedded in base rates. This adjustment reduces this year's ECAM deferral balance by about $1.7 million. A copy of Company Exhibit No. 1—detailing the Company's deferral calculations—appears as Confidential Attachment B to these Comments.

STAFF REVIEW

Staff thoroughly reviewed the Company's Application and focused on three critical areas. First, Staff analyzed whether the costs and revenues in the Company's NPC were reasonable during the deferral period. Second, Staff reviewed whether the Company accurately calculated the deferral amount, account balances, and resulting rates in compliance with past Commission orders. Finally, Staff audited contracts, invoices, and other documents to authenticate the actual cost and revenue reflected in the Company's deferral balance. Based on this review, Staff concluded:

1. The Company's back cast adjustment did not account for the Separation of Deer Creek Depreciation from NPC on January 1, 2015. Staff thus recommends that the Commission decrease the Company's proposed deferral by about $51,343.
2. The Company overstates interest on the deferral amount in the balancing accounts by about $8,019 because the Company reflected the back cast adjustment amount in the last month of the deferral period instead of spread across the 12-month deferral period.
3. The Company did not include the tariff customer ending balance amount for March in the interest calculation of the April All Customer Balancing Account. Although inaccurate, the amount was immaterial.
4. There were no anomalies in the Company's actual costs, revenues, or loads.

Staff's analysis and conclusions are further explained below.

<u>Analysis of Deferral</u>

Audit Results

Staff thoroughly audited the Company's books and performed on-site audits at the Company's Portland and Salt Lake City offices. Staff reviewed the Company's internal audit work papers, control processes, journal entries, invoices, and contracts. Staff also reviewed the Company's adjustments to its actual costs. Staff reconciled the general ledger amounts to the net power costs provided in Company Exhibit No. 1. Staff reviewed the Company's hedge contracts and policies and believes they reasonably safeguard price stability and fuel availability. In addition, Staff reviewed the entries for the regulatory depreciation of the Deer Creek mine closure, and believes they comply with Order No. 33304 from Case No. PAC-E-14-10. Staff believes the NPC in Company Exhibit No. 1 is accurate and complies with ECAM policies.

Cost/Revenue Differences

In this year's ECAM, three components account for almost all of the Company's proposed deferral: (1) the \$6.8 million difference between actual NPC and the NPC already embedded in base rates; (2) base rate recovery versus actual REC revenue at \$6.4 million; and (3) an adder for recovery of Lakeside 2 expense at \$4.1 million.[1] Each component is described below.

<u>\$6.8 Million NPC Difference</u>

Staff analyzed the Company's NPC categories as reflected in the table below. Changes in natural gas prices had the largest impact on the NPC difference, with actual expenses being \$35.58 per MWh lower than those embedded in base rates. The decrease in gas prices helped lessen the impact of a \$17.77 per MWh increase in purchased power expense, a \$6.08 per MWh increase for wheeling, hydro and other expense, and a \$2.70 per MWh increase in coal expense. Staff believes the Company made prudent tradeoffs to reduce actual NPC incurred. This is demonstrated by a 53 percent increase in the amount of actual natural gas generation when compared to the amount assumed in the base to take advantage of lower natural gas prices and a decrease in the amount of electricity purchases and generation in other categories that experienced higher unit price increases. In addition, the Company saw off-system sales decrease by 48 percent as compared to the base. Staff believes this is reasonable given the lower market prices relative to actual production costs.

[1] The three components total \$17.3 million, which is more than the proposed \$16.9 million deferral amount. This is because the proposed deferral amount includes sales for resale and wheeling revenue, which both reduce the deferral amount.

	Base verse Actual Difference			% Change NPC Base-to-Actual		
Net Power Cost Analysis	$ Difference	MWh Difference	Unit Cost Difference	NPC ($)	Energy (MWh)	Unit Cost ($/MWh)
Wholesale Sales Revenue	246,671,938	6,259,734	(3.46)	-48%	-43%	-10%
Purchased Power Expense	(10,709,599)	(6,311,004)	17.77	-2%	-36%	54%
Coal Fuel Expense	101,143,798	(633,845)	2.70	14%	-2%	16%
Natural Gas Expense	(114,990,006)	3,231,830	(35.58)	-28%	53%	-53%
Wheeling, Hydro and Other Expense	901,141	(1,680,407)	6.08	1%	-23%	30%
Net Total	223,017,271	866,308	3.45	17%	1%	15%

The 54 percent increase in purchased power unit cost as compared to the base was higher than expected. Staff requested copies of contracts and explanations of those electricity purchases. Staff concluded that changing market conditions and contracts that provided historically low purchase prices had expired. However, several higher cost per unit contracts remain in place. The Commission had previously approved these contracts, and Staff believes the expenditures were reasonable.

<u>$6.4 Million REC Adjustment</u>

REC prices remain low compared to REC prices used to estimate REC revenues embedded in base rates established in Case No. PAC-E-11-12. The Company only earned $366,000 (Idaho share) in REC revenue as compared to $6.5 million included in base rates. Staff believes the resulting net deferral of about $6.4 million (without sharing) is reasonable.

In Case No. PAC-E-15-09, the Commission approved a settlement that shifted $3 million in Idaho-allocated NPC and $6.5 million in REC-related expense from the ECAM to the base rates effective January 1, 2016. *See* Order No. 33440. Staff thus expects NPC and REC deferrals to be less in next year's ECAM than they are for this ECAM.

<u>$4.2 Million Lake Side 2 Adder</u>

In Case No. PAC-E-13-04, the Commission approved a Settlement Stipulation to allow the Company to recover Lake Side 2 generation costs through the ECAM until the Company has the opportunity to include them in base rates. *See* Order No. 32910. Staff believes the Company has complied with this order by using the authorized rate of $1.99 per MWh of generation, and that the Company can include the full $4.1 million amount (Idaho's allocation) in the deferral (without sharing) by remaining under the $5.43 million authorized cap. This component will be eliminated from the ECAM when Lake Side 2 costs are built into base rates in the next general rate case.

Deferral Calculation

As a result of its review, Staff believes the Company's deferral calculations are accurate except for two calculations related to the Company's back cast adjustment. Consequently, Staff proposes additional adjustments to the back cast. If approved by the Commission, the Company's deferral calculation, as adjusted by Staff, would reduce the Company's total deferral amount by $51,343. A summary of the Company's proposed deferral and the effect of Staff's adjustments are illustrated in the table below:

2016 ECAM Deferral Summary	Company Filing			Staff Proposal	
	Current Method	BackCast Adjustment	Total Deferral (without interest)	Staff Adjustment	Total Deferral (without interest)
Subject to 90% sharing:					
NPC Adjustment	8,342,784	(1,509,503)	6,833,280	(47,539)	6,785,742
LCAR Adjustment	(350,151)	(378,739)	(728,890)		(728,890)
SO2 Adjustment	(18)		(18)		(18)
DSM Load Control Adjustment	(489,599)	(37,768)	(527,367)		(527,367)
EITF 04-6 Adjustment	(74,223)		(74,223)		(74,223)
100% Recovery:					
REC Adjustment	6,160,170	261,983	6,422,153		6,422,153
Lakeside II Resource Adder Adjustment	4,101,943		4,101,943		4,101,943
Deer Creek Depreciation Expense Adjustment	626,238	(24,038)	602,200	(3,805)	598,396
Total			**16,629,079**	(51,343)	**16,577,736**

By way of background, the Commission had previously ordered the Company to use a back cast adjustment to ensure the costs the Company recovers through base rates and the ECAM are no more and no less than actual NPC. *See* Order No. 33008. Next year's ECAM will not include a back cast adjustment, because the Company will change its deferral calculation method to directly calculate the difference between actual cost and the NPC recovered through base rates. *See* Order No. 33440. Until the new method is implemented, the Company must incorporate the back cast adjustment into its deferral calculation to ensure accuracy.

Staff's two concerns with the Company's proposed back cast calculation relate to the separation of Deer Creek depreciation/amortization expense from NPC that started on January 1, 2015. *See* Order Nos. 33304 and 33440. First, the Company failed to establish two separate NPC embedded base rates to calculate base rate recovery: $26.31 per MWh for December 2014 and $26.11 per MWh for the period of January 2015 through November 2015. Staff's proposed correction increases the NPC back cast adjustment from $1,509,503 to $1,557,042, and decreases the NPC deferral by $47,539.

Second, the Company failed to annualize the amount of Deer Creek depreciation expense in its calculation of Deer Creek base rate recovery. Staff believes the embedded rate should include the full 12 months of Deer Creek depreciation authorized in Case No. PAC-E-11-12, not just 11 months of depreciation expense. Including 12 months of depreciation expense in the embedded rate increases the Company's Deer Creek amortization back cast adjustment from $24,038 to $27,843, and decreases the Deer Creek deferral by $3,805. Staff's calculation of its proposed back cast adjustments appear in Confidential Attachment C to these Comments.

<u>Analysis of Balancing Accounts</u>

In Order No. 33265, the Commission approved the Company's adoption of an equal monthly payment approach under which Monsanto and Agrium would make equal monthly payments to retire their ECAM balances. The Company was to maintain separate balancing accounts for Monsanto, Agrium, and tariff customers. After reviewing the Company's ECAM balancing accounts, Staff believes the Company complied with Commission Order No. 33265 by applying an equal payment approach starting April 2015 to satisfy Agrium and Monsanto deferral amounts that accrued in the 2012 through 2014 deferral periods. Staff believes the amounts will be fully collected if carried forward through March of 2016, and that separate balancing accounts will no longer be needed. However, Staff believes the Company's All Customer Balancing Account is problematic for three reasons.

First, the Company miscalculated April 2015's "Interest on Balancing Account" (*see* Company Exhibit No. 1) by omitting the March tariff customers' ending balance and rolling that balance into April's All Customer Balancing Account. The resulting $113 error is immaterial, and Staff merely mentions it in the interest of accuracy going forward.

Second, the Company inaccurately reflected the back cast adjustment in the deferral by putting the total negative adjustment amount in the last month, which overstates the amount of interest the Company should earn. Realistically, the back cast adjustment's base rate revenue stream and actual costs are incurred across the 12-month deferral period. Staff thus believes it is more accurate to calculate the interest against the back cast adjustment amount across the entire 12-months. Doing this results in an interest expense reduction of about $8,019.

Third, if the Commission authorizes Staff's proposed $51,343 deferral adjustment from the previous section, that amount along with a corresponding amount of interest should be deducted from the balancing account shown in the table below. Staff's resulting adjustments would decrease the Company's total recovery (as of November 30, 2015) from $23,863,325 to $23,804,075:

Summary of Balancing Accounts (thru Nov. 30, 2015)	Company Filing	Staff Deferral Adjustments	Staff Interest Adjustments	Staff Proposal
Unamortized Previous Balance	26,720,238			26,720,238
ECAM Rider Revenues	(19,769,949)			(19,769,949)
2016 ECAM Deferral	16,629,079	(51,343)		16,577,736
Interest on Deferral	97,008		(8,019)	88,989
Interest on Balancing Accounts	186,950		113	187,063
Total Company Recovery	**23,863,325**	**(51,343)**	**(7,907)**	**23,804,075**

Finally, Staff notes that there was a March ending balance of $134,000 in the "Tariff Customer Balancing Account" that was rolled into the April "All Customer Balancing Account." Staff believes that this is a reasonable treatment given the small size of the amount.

Analysis of Proposed Rates

Staff thoroughly reviewed the Company's rate design and found that it complies with past Commission orders and that the Company's calculations are accurate and reasonable. Given the limited size of Staff's proposed adjustments, Staff does not recommend a change in the Company's proposed rates. Rather, Staff recommends that the adjustments be carried forward with any remaining balances to be collected in next year's ECAM.

CUSTOMER RELATIONS

The Company's Application includes a press release and customer notice. The customer notice was mailed with cyclical billings. The last notice was mailed on February 24, 2016, which allowed customers a reasonable opportunity to file timely comments with the Commission by the March 10, 2016, deadline.

As of March 10, 2016, the Commission has received no comments from customers.

STAFF RECOMMENDATION

Staff recommends that a total deferral amount of $16,577,736 (without interest) for the period of December 1, 2014 through November 30, 2015 be approved for recovery from ratepayers.

In addition Staff recommends that:

1. The Company decrease interest amounts reflected in the balancing accounts by $7,907 based on Staff's proposed adjustments.

2. Schedule 94 ECAM rates, as illustrated in Attachment A, should be approved by the Commission with an effective date of April 1, 2016.

3. The Company should file tariffs that reflect Commission approved rates.

Respectfully submitted this 10th day of March 2016.

for

Karl T. Klein
Deputy Attorney General

Technical Staff: Mike Louis
Joe Terry
Daniel Klein
Johanna Bell

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EXHIBIT NO. 2
ESTIMATED IMPACT OF PROPOSED ECAM ADJUSTMENT
FROM ELECTRIC SALES TO ULTIMATE CONSUMERS
DISTRIBUTED BY RATE SCHEDULES IN IDAHO
HISTORIC 12 MONTHS ENDED DECEMBER 2014

					Present	At Meter			At	ECAM Proposal				Present		
Line			Average		Rev	MWh by Voltage			Generation	Rev	Rate ¢/kWh			ECAM Rev	Net Change	
No.	Description	Sch.	Cust	MWH	($000)	S	P	T	MWh	($000)	S	P	T	($000)	($000)	%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Residential Sales															
1	Residential Service	1	46,059	442,589	$49,602	442,589			487,503	$1,892	0.428	0.413	0.402	$2,213	($321)	-0.6%
2	Residential Optional TOD	36	13,484	235,152	$22,484	235,152			259,016	$1,005	0.428	0.413	0.402	$1,176	($170)	-0.7%
3	AGA Revenue				$3											
4	Total Residential		59,543	677,741	$72,090	677,741	0	0	746,519	$2,897				$3,389	($491)	-0.7%
5	**Commercial & Industrial**															
6	General Service - Large Power	6	1,036	303,011	$23,667	258,477	44,534		332,125	$1,289	0.428	0.413	0.402	$1,507	($218)	-0.9%
7	General Svc. - Lg. Power (R&F)	6A	214	30,600	$2,616	30,600			33,705	$131	0.428	0.413	0.402	$153	($22)	-0.8%
8	*Subtotal-Schedule 6*		*1,250*	*333,611*	*$26,283*	*289,077*	*44,534*	*0*	*365,830*	*$1,420*				*$1,660*	*($241)*	*-0.9%*
9	General Service - High Voltage	9	17	121,001	$7,626			121,001	125,363	$487	0.428	0.413	0.402	$569	($82)	-1.0%
10	Irrigation	10	4,969	602,488	$54,316	602,488			663,629	$2,576	0.428	0.413	0.402	$3,012	($437)	-0.8%
11	Comm. & Ind. Space Heating	19	103	5,151	$438	5,151			5,674	$22	0.428	0.413	0.402	$26	($4)	-0.8%
12	General Service	23	6,634	153,848	$14,913	152,484	1,364		169,411	$658	0.428	0.413	0.402	$769	($111)	-0.7%
13	General Service (R&F)	23A	2,314	33,450	$3,376	32,839	611		36,822	$143	0.428	0.413	0.402	$167	($24)	-0.7%
14	*Subtotal-Schedule 23*		*8,948*	*187,299*	*$18,289*	*185,323*	*1,975*	*0*	*206,233*	*$800*				*$936*	*($136)*	*-0.7%*
15	General Service Optional TOD	35	3	1,893	$123	1,893			2,085	$8	0.428	0.413	0.402	$9	($1)	-1.0%
16	Special Contract 1	400	1	1,443,926	$86,967			1,443,926	1,495,980	$5,806			0.402	$12,851	($7,045)	-7.1%
17	Special Contract 2	401	1	107,486	$6,264			107,486	111,361	$432			0.402	$958	($526)	-7.3%
18	AGA Revenue				$478											
19	Total Commercial & Industrial		15,293	2,802,855	$200,786	1,083,932	46,510	1,672,413	2,976,154	$11,551				$20,022	($8,471)	-3.8%
20	**Public Street Lighting**															
21	Security Area Lighting	7	193	267	$102	267			294	$1	0.428	0.413	0.402	$1	($0)	-0.2%
22	Security Area Lighting (R&F)	7A	136	107	$44	107			117	$0	0.428	0.413	0.402	$1	($0)	-0.2%
23	Street Lighting - Company	11	37	87	$40	87			95	$0	0.428	0.413	0.402	$0	($0)	-0.2%
24	Street Lighting - Customer	12	234	2,424	$436	2,424			2,670	$10	0.428	0.413	0.402	$12	($2)	-0.4%
25	AGA Revenue				$0											
26	Total Public Street Lighting		600	2,884	$621	2,884	0	0	3,177	$12				$14	($2)	-0.3%
27	**Total Sales to Ultimate Customers**		75,435	3,483,480	$273,497	1,764,558	46,510	1,672,413	3,725,850	$14,461				$23,425	($8,964)	-3.0%
28	**Total (w/o Sch 400, 401)**		75,433	1,932,068	$180,265	1,764,558	46,510	121,001	2,118,509	$8,223				$9,616	($1,394)	-0.7%

Attachment A
Case No. PAC-E-16-05
Staff Comments 3/10/16

ATTACHMENT B IS CONFIDENTIAL AND PROTECTED UNDER THE PROTECTIVE AGREEMENT

ATTACHMENT C IS CONFIDENTIAL AND PROTECTED UNDER THE PROTECTIVE AGREEMENT

CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 10TH DAY OF MARCH 2016, SERVED THE FOREGOING **COMMENTS OF THE COMMISSION STAFF,** IN CASE NO. PAC-E-16-05, BY MAILING A COPY THEREOF, POSTAGE PREPAID, TO THE FOLLOWING:

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