

Idaho Power Company Cost of Service Development

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November 16, 2011



Rate Calculation

	Source	Amount
TRANSMISSION RATE BASE		
1	Transmission Plant (excluding Asset Retirement Costs)	FF1 p207 58(g) - 57(g) \$ 855,201,745
2	Generator Step Up Facilities	Schedule 7 (21,898,059)
3	LGI's	Schedule 8 (821,682)
4	Account 252-Transmission (Net)	Schedule 9 -
5	General Plant (excluding Asset Retirement Costs)	Schedule 1 31,910,245
6	Intangible Plant	Schedule 1 7,121,857
7	Transmission Plant Held For Future Use	FF1 p214 4d + 5d + 10d + 12d 1,005,576
8	General Plant Held For Future Use	Schedule 1 439,541
9	Transmission Depreciation Reserve (Acct 108) (excluding Asset Retirement Costs)	FF1 p 219 25(b) - 108.100 = 0 (264,169,778)
10	Transmission Depreciation Reserve Generator Step-Ups	Schedule 7 10,527,858
11	Transmission Depreciation Reserve LGI's	Schedule 8 125,919
12	General Plant Depreciation Reserve (excluding Asset Retirement Costs)	Schedule 1 (12,809,750)
13	Amortization of Utility Plant	Schedule 1 (2,706,080)
14	ADIT Allocated to Trans	Schedule 1 (55,986,982)
15	ADIT Allocated to Gen & Intang	Schedule 1 (2,625,028)
16	Transmission Related Prepayments	Schedule 1 1,383,692
17	Transmission Materials & Supplies	Schedule 1 14,160,000
18	Transmission Cash Working Capital	Schedule 1 4,657,798
19	Unamortized RTO Development Costs	OATT Attach H, 3.1.1.11(e) 538,338
20	Transmission Rate Base	Sum (1) Thru (19) 566,055,211

Rate Calculation (Cont.)

22	RETURN AND ASSOCIATED INCOME TAXES		
23	Overall Return	Schedule 6	0.07977
24	Composite Income Tax (Federal and State)	Schedule 6	0.03157
25	Return and Income Taxes	(20)*((23)+(24))	63,024,587
28	EXPENSES		
29	Deprec Expense: Transmission	Schedule 2	15,929,527
30	Deprec Expense: General Plant	Schedule 2	1,518,945
31	Amortization Expense: Intangible Plant	Schedule 2	869,680
32	Amort of ITC (Acct 411.4)	Schedule 2	(680,086)
33	O&M Expense: Transmission	Schedule 2	22,836,037
34	Less Account 561 (Load Dispatching)	FF1 p 321 84b to 92b	(2,953,094)
35	Less: Account 565 (Transmission of Electricity By Others)	FF1 p 321 96b	(5,918,507)
36	O&M Expense: A&G	Schedule 2	14,426,350
37	Taxes Other than Income:	Schedule 2	3,900,169
38	Amortization of RTO Development Costs	OATT Attach H, 3.7	922,866
39	Interest Expense (Network Upgrade Prepayments)	Schedule 9	18,606
40	Transmission Expense	Sum (29) Thru (39)	50,870,493
41	Gross Transmission Revenue Requirement	(25) + (40))	113,895,080
42			
43	Transmission Revenue Credits	Schedule 4	(7,269,638)

Rate Calculation

45	Net PTP Transmission Revenue Requirement		\$ 106,625,442
46			
47	System Peak Demand - MW	Schedule 5	5,389
48			
49	Annual Rate \$/kW per year	$(45)/((47)*1000)$	19.79
50	Monthly Rate \$/kW per month	$(49) / 12$	1.6492
51	Weekly Rate \$/kW per week	$(49) / 52$	0.3806
52	Daily Rate \$/kW per day (Mon-Sat)	$(51) / 6$	0.0634
53	Daily Rate \$/kW per day (Sunday)	$(51) / 7$	0.0544
54	Hourly Rate \$/MW per hour (Peak)	$(49)*1000 / 4896$	4.04
55	Hourly Rate \$/MW per hour (Off-Peak)	$(49)*1000 / 8760$	2.26

Web Sites

- IPCO Transmission Rate