



MATTHEW T. LARKIN
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RECEIVED
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IDAHO PUBLIC
UTILITIES COMMISSION

May 1, 2023

IPC-E

VIA ELECTRONIC FILING

Jan Noriyuki, Secretary
Idaho Public Utilities Commission
11331 W. Chinden Blvd., Bldg 8,
Suite 201-A (83714)
PO Box 83720
Boise, Idaho 83720-0074

Re: Idaho Power Company's 2022 Annual FERC Form 1 Report

Dear Ms. Noriyuki:

Pursuant to Idaho Code § 61-405, attached for electronic filing are Idaho Power Company's FERC Form 1 Report and Idaho Supplement for the year ending December 31, 2022. Also included is the IDACORP 2022 Annual Report.

If you have any questions, please contact Regulatory Consultant Kelley Noe at 208-388-5736 or knoe@idahopower.com.

Very truly yours,

A handwritten signature in blue ink, appearing to be "M. Larkin", written over a light blue horizontal line.

Matthew T. Larkin

MTL:sg
Enclosures

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No.



**FERC FINANCIAL REPORT
FERC FORM No. 1: Annual Report of
Major Electric Utilities, Licensees
and Others and Supplemental
Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Idaho Power Company

Year/Period of Report

End of: 2022/ Q4

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

1. one million megawatt hours of total annual sales,
2. 100 megawatt hours of annual sales for resale,
3. 500 megawatt hours of annual power exchanges delivered, or
4. 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

- a. Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.
- b. The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.
- c. Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:
Secretary
Federal Energy Regulatory Commission 888 First Street, NE
Washington, DC 20426
- d. For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- a. Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b. Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

<u>Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- e. The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its

applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- f. Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.
- g. Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

IV. When to Submit

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a. FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- b. FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- X. Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons

and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

- I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

3. 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;
4. 'Person' means an individual or a corporation;
5. 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;
7. 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power;
11. "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

- a. "To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

- a. Every Licensee and every public utility shall file with the Commission such annual and other periodic or special* reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies*.10

"Sec. 309.

The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

GENERAL PENALTIES

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

FERC FORM NO. 1 (ED. 03-07)

**FERC FORM NO. 1
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION

01 Exact Legal Name of Respondent Idaho Power Company	02 Year/ Period of Report End of: 2022/ Q4
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03 Previous Name and Date of Change (If name changed during year)
/

04 Address of Principal Office at End of Period (Street, City, State, Zip Code)
1221 W Idaho St, P.O. Box 70 Boise, Id 83707-0070

05 Name of Contact Person Ken Petersen	06 Title of Contact Person VP, CAO & Treasurer
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07 Address of Contact Person (Street, City, State, Zip Code)
1221 W Idaho St, P.O. Box 70 Boise, Id 83707-0070

08 Telephone of Contact Person, Including Area Code (208) 388-2761	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/13/2023
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Annual Corporate Officer Certification

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Ken Petersen	03 Signature Ken Petersen	04 Date Signed (Mo, Da, Yr) 04/13/2023
02 Title VP, CAO & Treasurer		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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LIST OF SCHEDULES (Electric Utility)

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	Identification	1	
	List of Schedules	2	
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106	
7	Important Changes During the Year	108	
8	Comparative Balance Sheet	110	
9	Statement of Income for the Year	114	
10	Statement of Retained Earnings for the Year	118	
12	Statement of Cash Flows	120	
12	Notes to Financial Statements	122	
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	122a	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200	
15	Nuclear Fuel Materials	202	NA
16	Electric Plant in Service	204	
17	Electric Plant Leased to Others	213	NA
18	Electric Plant Held for Future Use	214	
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224	
22	Materials and Supplies	227	
23	Allowances	228	NA
24	Extraordinary Property Losses	230a	NA
25	Unrecovered Plant and Regulatory Study Costs	230b	NA
26	Transmission Service and Generation Interconnection Study Costs	231	

LIST OF SCHEDULES (Electric Utility)

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254b	
33	Long-Term Debt	256	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262	
36	Accumulated Deferred Investment Tax Credits	266	
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	NA
39	Accumulated Deferred Income Taxes-Other Property	274	
40	Accumulated Deferred Income Taxes-Other	276	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300	
43	Regional Transmission Service Revenues (Account 457.1)	302	NA
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310	
46	Electric Operation and Maintenance Expenses	320	
47	Purchased Power	326	
48	Transmission of Electricity for Others	328	
49	Transmission of Electricity by ISO/RTOs	331	NA
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	336	
53	Regulatory Commission Expenses	350	
54	Research, Development and Demonstration Activities	352	
55	Distribution of Salaries and Wages	354	

LIST OF SCHEDULES (Electric Utility)

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
56	Common Utility Plant and Expenses	356	NA
57	Amounts included in ISO/RTO Settlement Statements	397	NA
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	NA
61	Electric Energy Account	401a	
62	Monthly Peaks and Output	401b	
63	Steam Electric Generating Plant Statistics	402	
64	Hydroelectric Generating Plant Statistics	406	
65	Pumped Storage Generating Plant Statistics	408	NA
66	Generating Plant Statistics Pages	410	
0	Energy Storage Operations (Large Plants)	414	NA
67	Transmission Line Statistics Pages	422	
68	Transmission Lines Added During Year	424	
69	Substations	426	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports (check appropriate box)		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Ken Petersen Vice President, CAO & Treasurer, Idaho Power Company 1221 W. Idaho Street, P.O. Box 70, Boise, Idaho 83707-0070

Ken Petersen

VP, CAO & Treasurer

1221 W. Idaho Street, P.O. Box 70, Boise, Idaho 83707-0070

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Idaho, June 30, 1989

State of Incorporation: ID

Date of Incorporation: 1989-06-30

Incorporated Under Special Law:

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not Applicable

(a) Name of Receiver or Trustee Holding Property of the Respondent:

(b) Date Receiver took Possession of Respondent Property:

(c) Authority by which the Receivership or Trusteeship was created:

(d) Date when possession by receiver or trustee ceased:

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Class of Utility Service State Electric Idaho Electric Oregon

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) Yes

(2) No

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

IDACORP owns 100% of Idaho Power Company's Common Stock.

IDACORP is a public utility Holding Company Incorporated effective October 1, 1998.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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CORPORATIONS CONTROLLED BY RESPONDENT

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Direct Control			
2	Idaho Energy Resources Company	Coal mining and mineral	100%	
3		development		

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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OFFICERS

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	President & CEO Idaho Power Company	Lisa Grow	850,000		
2	Senior Vice President,	Steven R. Keen	397,693		2022-09-30
3	Senior Vice President, COO	Adam J. Richins	485,000		
4	Senior Vice President, CFO	Brian R. Buckham	462,000		
5	Senior Vice President, Public Affairs	Jeffery L. Malmén	372,000		
6	Vice President, CAO & Treasurer	Ken W. Petersen	325,500		
7	Vice President, Regulatory Affairs	Tim Tatum	275,000		
8	Vice President, Power Supply	Ryan N. Adelman	263,000		
9	Vice President, Human Resources	Sarah E. Griffin	270,000		
10	Vice President, General Counsel and Corporate Secretary	Patrick Harrington	280,000		
11	Vice President, Customer Operations & CSO	Bo Hanchey	252,800		
12	Vice President, Corporate Services & Communications	Debra H. Leithauser	243,500		
13	Vice President, Information Technology & CIO	Jason C. Huszar	240,000		
14	Vice President, Planning, Engineering & Construction	Mitch Colburn	240,000		

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: OfficerSalary

Salary shows YTD wages.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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DIRECTORS

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
----------	----------------------------------	--------------------------------	---------------------------------------	---

- Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), name and abbreviated titles of the directors who are officers of the respondent.
- Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).

1	^(a) Darrell T. Anderson	1528 E Garden Brook Drive, Eagle, Idaho 83616	false	false
2	Odette C. Bolano	1055 N. Curtis Rd., Boise, Idaho 83706	false	false
3	Thomas E. Carlile	611 S 8th Street, Unit 503, Boise, Idaho 83702	false	false
4	Richard J. Dahl, Board Chair	PO Box 2052, McCall, Idaho 83638	true	false
5	Annette G. Elg	3475 E Rivernest Lane, Boise, ID 83706	false	false
6	Lisa A. Grow, President and CEO	Idaho Power Company, 1221 W. Idaho Street, PO Box 70, Boise, ID 83707	true	true
7	Ronald W. Jibson	417 Aerie Circle, North Salt Lake, Utah 84054	false	false
8	Judith A. Johansen, Comp Committee Chair	10446 E. Palo Brea Dr, Scottsdale, Arizona 85262	true	false
9	Dennis L. Johnson, Corp Gov. Chair	926 West Oakhampton Drive, Eagle, Idaho 83616	true	false
10	Richard J. Navarro, Audit Chair	1256 E Candleridge Ct., Boise, Idaho 83712	true	false
11	Dr. Mark Peters	884 Neil Avenue, Columbus, Ohio 43215	false	false
12	^(b) Jeff C. Kinneeveauk	7319 E Montebello Ave, Scottsdale, AZ 85250	false	false

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: NameAndTitleOfDirector
Retired from the Board on May 19, 2022
(b) Concept: NameAndTitleOfDirector
Appointed to the Board on February 9, 2022

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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INFORMATION ON FORMULA RATES

Line No.	FERC Rate Schedule or Tariff Number (a)	FERC Proceeding (b)
Does the respondent have formula rates?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
1	FERC Electric Tariff	

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding

Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
1	20220826-5212	08/26/2022	ER09-1641-000	Idaho Power Company 2022 Annual Informational filing under ER09-1641-000	FERC Electric Tariff

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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INFORMATION ON FORMULA RATES - Formula Rate Variances

Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
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INFORMATION ON FORMULA RATES - Formula Rate Variances				
Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
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Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

None.

None.

None.

None.

None.

In December 2022, Idaho Power entered into the Bond Purchase Agreement with certain institutional purchasers, relating to the sale by Idaho Power of \$170 million in aggregate principal amount of Series N Notes. Also in December 2022, Idaho Power entered into the Fifty-second Supplemental Indenture, dated effective as of December 30, 2022, to the Indenture (Fifty-second Supplemental Indenture). The Fifty-second Supplemental Indenture provides for, among other items, the issuance of Series N Notes pursuant to the Indenture. The Series N Notes consist of:

- \$23 million in aggregate principal amount of Idaho Power's 4.99% first mortgage bonds due 2032, Series N Notes, Tranche 1 (Tranche 1 Bonds);
- \$25 million in aggregate principal amount of Idaho Power's 5.06% first mortgage bonds due 2042, Series N Notes, Tranche 2 (Tranche 2 Bonds);
- \$60 million in aggregate principal amount of Idaho Power's 5.06% first mortgage bonds due 2043, Series N Notes, Tranche 3 (Tranche 3 Bonds); and
- \$62 million in aggregate principal amount of Idaho Power's 5.20% first mortgage bonds due 2053, Series N Notes, Tranche 4 (Tranche 4 Bonds).

The Tranche 1 Bonds and Tranche 2 Bonds were issued on December 22, 2022, and Idaho Power has a commitment to issue the Tranche 3 Bonds and Tranche 4 Bonds on March 8, 2023, each under the Indenture. In May and June 2022, Idaho Power received orders from the IPUC, OPUC, and WPSC authorizing the company to issue and sell from time to time up to \$1.2 billion in aggregate principal amount of debt securities and first mortgage bonds, subject to conditions specified in the orders.

On March 4, 2022, Idaho Power entered into a floating rate term loan credit agreement (Term Loan Facility). The Term Loan Facility is a two-year senior unsecured term loan facility. It provided for the issuance of loans not to exceed the aggregate principal amount of \$150 million with a maturity date of March 4, 2024. The interest rates for the floating rate advances under the Term Loan Facility were based on the highest of (1) the prime commercial lending rate of the lender acting as administrative agent, (2) the federal funds rate, plus 0.5 percent, (3) Term Secured Overnight Financing Rate administered by the Federal Reserve Bank of New York (SOFR) (as defined in the Term Loan Facility) for a one-month tenor that is published by CME Group Benchmark Administration limited (or the successor administrator of such rate), plus 1 percent, and (4) zero percent. The interest rates for SOFR Advances (as defined in the Term Loan Facility) were based on the Term SOFR rate for the borrower-selected period plus the Applicable Margin. The "Applicable Margin" is based on Idaho Power's senior unsecured non-credit enhanced long-term indebtedness credit rating, as set forth on a schedule to the Term Loan Facility. At December 31, 2022, \$150 million in principal amount of one month term SOFR advances had been drawn and was outstanding on the Term Loan Facility. In November and December of 2019, Idaho Power received orders from the IPUC, OPUC, and WPSC authorizing the company to borrow up to \$450 million in aggregate principal amount of short- to mid-term debt with maturities up to three years in duration, subject to conditions specified in the orders.

None.
Effective 12/24/2022, a 6% general wage adjustment was implemented.
None.
None.
None.
<p>Officer Changes in 2022:</p> <ul style="list-style-type: none"> • Steve Keen retired from the company on September 30, 2022, but stepped down as CFO on March 1, 2022, and was an SVP until his retirement. • Brian Buckham became SVP and CFO on March 1, 2022. • Pat Harrington became VP, General Counsel and Corporate Secretary on March 1, 2022. <p>Director Changes in 2022:</p> <ul style="list-style-type: none"> • Jeff C. Kinneveauk was appointed to the Board on February 9, 2022. • Darrel Anderson retired from the Board on May 19, 2022.
Idaho Power and its unregulated parent, IDACORP, have separate cash management programs (separate bank accounts, liquidity facilities, short-term debt and investment programs). No money has been loaned or advanced from Idaho Power to IDACORP through a cash management program.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	6,837,661,812	6,514,123,678
3	Construction Work in Progress (107)	200	786,213,001	671,424,756
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		7,623,874,813	7,185,548,434
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	2,645,515,886	2,483,620,791
6	Net Utility Plant (Enter Total of line 4 less 5)		4,978,358,927	4,701,927,643
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			0
14	Net Utility Plant (Enter Total of lines 6 and 13)		4,978,358,927	4,701,927,643
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		4,557,979	3,646,749
19	(Less) Accum. Prov. for Depr. and Amort. (122)		0	0
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224	14,691,519	27,909,477
23	Noncurrent Portion of Allowances	228		
24	Other Investments (124)		0	0
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)		66,953,493	56,140,386

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)		578,438	890,345
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		86,781,429	88,586,957
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		74,192,042	49,369,572
36	Special Deposits (132-134)		4,719,757	1,830,847
37	Working Fund (135)		21,000	13,000
38	Temporary Cash Investments (136)		34,468,327	10,392,659
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		119,228,349	83,325,175
41	Other Accounts Receivable (143)		46,115,478	12,806,869
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		5,545,578	5,015,917
43	Notes Receivable from Associated Companies (145)		14,502,758	6,169,545
44	Accounts Receivable from Assoc. Companies (146)		0	0
45	Fuel Stock (151)	227	14,760,362	18,045,117
46	Fuel Stock Expenses Undistributed (152)	227	1,691	0
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	91,871,314	73,329,824
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228		
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227	589,580	4,221,832
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
57	Prepayments (165)		24,395,907	24,557,592
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)		408,892	6,639
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		84,861,841	74,842,947
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)		40,917,552	6,598,152
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		578,438	890,345
65	Derivative Instrument Assets - Hedges (176)			0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		544,930,834	359,603,508
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		14,610,380	15,341,796
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	1,501,960,906	1,533,747,521
73	Prelim. Survey and Investigation Charges (Electric) (183)		849,613	291,336
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		4,883,074	3,092,658
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	78,408,895	75,436,950
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352	0	0
81	Unamortized Loss on Reaquired Debt (189)		36,741,730	39,557,636
82	Accumulated Deferred Income Taxes (190)	234	266,405,788	324,688,128
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		1,903,860,386	1,992,156,025

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		7,513,931,576	7,142,274,133

FERC FORM No. 1 (REV. 12-03)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250	97,877,030	97,877,030
3	Preferred Stock Issued (204)	250	0	0
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)		712,257,435	712,257,435
7	Other Paid-In Capital (208-211)	253	0	0
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b	2,096,925	2,096,925
11	Retained Earnings (215, 215.1, 216)	118	1,824,318,236	1,670,857,887
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	12,228,426	25,446,384
13	(Less) Reaquired Capital Stock (217)	250	0	0
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(12,922,387)	(40,039,894)
16	Total Proprietary Capital (lines 2 through 15)		2,631,661,815	2,464,301,917
17	LONG-TERM DEBT			
18	Bonds (221)	256	2,014,100,000	1,970,460,000
19	(Less) Reaquired Bonds (222)	256	0	0
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256	169,885,000	19,885,000
22	Unamortized Premium on Long-Term Debt (225)		27,858,531	28,965,492
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		3,088,412	3,328,774
24	Total Long-Term Debt (lines 18 through 23)		2,208,755,119	2,015,981,718
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)			
27	Accumulated Provision for Property Insurance (228.1)			

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
28	Accumulated Provision for Injuries and Damages (228.2)		2,736,418	3,729,566
29	Accumulated Provision for Pensions and Benefits (228.3)		238,478,974	521,815,572
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		207,527,563	187,716,141
32	Long-Term Portion of Derivative Instrument Liabilities		3,271,994	3,757,551
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		37,556,680	36,697,825
35	Total Other Noncurrent Liabilities (lines 26 through 34)		489,571,629	753,716,655
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		318,080,097	170,836,741
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		56,338,432	2,158,568
41	Customer Deposits (235)		1,000,860	891,328
42	Taxes Accrued (236)	262	(4,258,456)	(1,558,227)
43	Interest Accrued (237)		24,546,434	24,259,107
44	Dividends Declared (238)		953,600	0
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		1,471,843	1,478,743
48	Miscellaneous Current and Accrued Liabilities (242)		124,973,948	88,755,058
49	Obligations Under Capital Leases-Current (243)			
50	Derivative Instrument Liabilities (244)		6,787,944	5,747,262
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		3,271,994	3,757,551
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		526,622,708	288,811,029

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		19,112,288	8,350,901
57	Accumulated Deferred Investment Tax Credits (255)	266	115,285,406	109,459,666
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	12,865,420	9,055,170
60	Other Regulatory Liabilities (254)	278	357,700,683	311,088,834
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort. (281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		989,140,934	993,806,435
64	Accum. Deferred Income Taxes-Other (283)		163,215,574	187,701,809
65	Total Deferred Credits (lines 56 through 64)		1,657,320,305	1,619,462,815
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		7,513,931,576	7,142,274,134

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STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
1	UTILITY OPERATING INCOME							
2	Operating Revenues (400)	300	1,642,534,019	1,456,168,287			1,642,534,019	1,456,168,287
3	Operating Expenses							
4	Operation Expenses (401)	320	1,021,238,677	850,660,604			1,021,238,677	850,660,604
5	Maintenance Expenses (402)	320	81,802,969	66,854,588			81,802,969	66,854,588
6	Depreciation Expense (403)	336	162,962,070	165,446,697			162,962,070	165,446,697
7	Depreciation Expense for Asset Retirement Costs (403.1)	336		0				0
8	Amort. & Depl. of Utility Plant (404-405)	336	5,251,912	8,739,017			5,251,912	8,739,017
9	Amort. of Utility Plant Acq. Adj. (406)	336	15,018	15,018			15,018	15,018
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)			0				0
11	Amort. of Conversion Expenses (407.2)			0				0
12	Regulatory Debits (407.3)		10,159,686	9,284,794			10,159,686	9,284,794
13	(Less) Regulatory Credits (407.4)		2,380,983	3,067,653			2,380,983	3,067,653
14	Taxes Other Than Income Taxes (408.1)	262	28,701,677	30,947,260			28,701,677	30,947,260
15	Income Taxes - Federal (409.1)	262	42,187,659	35,047,688			42,187,659	35,047,688
16	Income Taxes - Other (409.1)	262	1,940,619	13,298,956			1,940,619	13,298,956
17	Provision for Deferred Income Taxes (410.1)	234, 272	53,504,641	22,846,006			53,504,641	22,846,006

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	64,332,926	44,552,318			64,332,926	44,552,318
19	Investment Tax Credit Adj. - Net (411.4)	266	5,825,740	11,832,897			5,825,740	11,832,897
20	(Less) Gains from Disp. of Utility Plant (411.6)			0				0
21	Losses from Disp. of Utility Plant (411.7)			0				0
22	(Less) Gains from Disposition of Allowances (411.8)		414,026	258,569			414,026	258,569
23	Losses from Disposition of Allowances (411.9)			0				0
24	Accretion Expense (411.10)		27,141	56,783			27,141	56,783
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,346,489,874	1,167,151,768			1,346,489,874	1,167,151,768
27	Net Util Oper Inc (Enter Tot line 2 less 25)		296,044,145	289,016,519			296,044,145	289,016,519
28	Other Income and Deductions							
29	Other Income							
30	Nonutility Operating Income							
31	Revenues From Merchandising, Jobbing and Contract Work (415)		3,911,815	3,961,448				
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		4,701,875	4,522,755				
33	Revenues From Nonutility Operations (417)		15,581	18,346				
34	(Less) Expenses of Nonutility Operations (417.1)		(49,430)	52,086				

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
35	Nonoperating Rental Income (418)			3,613				
36	Equity in Earnings of Subsidiary Companies (418.1)	119	8,782,042	8,991,348				
37	Interest and Dividend Income (419)		12,658,172	7,129,761				
38	Allowance for Other Funds Used During Construction (419.1)		37,285,494	31,537,344				
39	Miscellaneous Nonoperating Income (421)		(1,358,052)	(265,679)				
40	Gain on Disposition of Property (421.1)		62,312	7,217				
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		56,704,919	46,808,557				
42	Other Income Deductions							
43	Loss on Disposition of Property (421.2)			0				
44	Miscellaneous Amortization (425)							
45	Donations (426.1)		2,646,442	1,638,267				
46	Life Insurance (426.2)		(7,106,697)	(5,203,369)				
47	Penalties (426.3)		94,250	1,002,943				
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,328,198	1,031,900				
49	Other Deductions (426.5)		12,390,838	8,871,633				
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		9,353,031	7,341,374				
51	Taxes Applic. to Other Income and Deductions							
52	Taxes Other Than Income Taxes (408.2)	262	36,746	24,200				
53	Income Taxes- Federal (409.2)	262	496,189	(644,711)				

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
54	Income Taxes-Other (409.2)	262	147,450	(196,593)				
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	590	103,913				
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	1,192,646	692,073				
57	Investment Tax Credit Adj.-Net (411.5)			0				
58	(Less) Investment Tax Credits (420)			0				
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(511,671)	(1,405,264)				
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		47,863,559	40,872,447				
61	Interest Charges							
62	Interest on Long-Term Debt (427)		87,258,742	84,144,940				
63	Amort. of Debt Disc. and Expense (428)		1,358,114	1,338,232				
64	Amortization of Loss on Reaquired Debt (428.1)		2,851,131	2,938,715				
65	(Less) Amort. of Premium on Debt-Credit (429)		1,106,962	1,106,961				
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)			0				
67	Interest on Debt to Assoc. Companies (430)		3,248	0				
68	Other Interest Expense (431)		12,591,039	11,341,371				
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		13,914,276	11,992,630				
70	Net Interest Charges (Total of lines 62 thru 69)		89,041,036	86,663,667				

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		254,866,668	243,225,299				
72	Extraordinary Items							
73	Extraordinary Income (434)							
74	(Less) Extraordinary Deductions (435)							
75	Net Extraordinary Items (Total of line 73 less line 74)			0				
76	Income Taxes- Federal and Other (409.3)	262	0	0				
77	Extraordinary Items After Taxes (line 75 less line 76)		0	0				
78	Net Income (Total of line 71 and 77)		254,866,668	243,225,299				

STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25		0		0
27		0		0
28				
29				
30				
31				
32				
33				

STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
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57				
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60				
61				
62				
63				
64				
65				

STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
66				
67				
68				
69				
70				
71				
72				
73				
74				
75				
76				
77				
78				

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		1,657,584,781	1,554,426,452
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
4.1				
4.2				
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
4.9				
4.10				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
10.1				
10.2				
10.3				
10.4				
10.5				
10.6				
10.7				
10.8				
10.9				
10.10				
15	TOTAL Debits to Retained Earnings (Acct. 439)			

STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
16	Balance Transferred from Income (Account 433 less Account 418.1)		246,084,627	234,233,952
17	Appropriations of Retained Earnings (Acct. 436)			
17.1				
17.2				
17.3				
17.4				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
23.1				
23.2				
23.3				
23.4				
23.5				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1	Acct 438		(114,624,278)	(146,075,623)
30.2				
30.3				
30.4				
30.5				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(114,624,278)	(146,075,623)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		22,000,000	15,000,000
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,811,045,130	1,657,584,781
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
39.1				
39.2				
39.3				

STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
39.4				
39.5				
39.6				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		13,273,106	13,273,106
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		13,273,106	13,273,106
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		1,824,318,236	1,670,857,887
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		25,446,384	31,455,036
50	Equity in Earnings for Year (Credit) (Account 418.1)		8,782,042	8,991,348
51	(Less) Dividends Received (Debit)		22,000,000	15,000,000
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
52.1				
53	Balance-End of Year (Total lines 49 thru 52)		12,228,426	25,446,384

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	254,866,668	243,225,299
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	162,962,070	165,446,697
5	Amortization of (Specify) (footnote details)		
5.1	Plant	5,266,930	8,754,035
5.2	Unamortized debt expense	4,324,548	4,365,718
5.3	Unamortized discount	(866,599)	(866,599)
5.4	Amortization of		
5.5	Water Rights	1,042,009	1,042,009
5.6	Other	247,310	104,721
8	Deferred Income Taxes (Net)	(10,454,124)	(7,045,057)
9	Investment Tax Credit Adjustment (Net)	2,019,318	4,101,519
10	Net (Increase) Decrease in Receivables	(72,305,949)	(6,292,909)
11	Net (Increase) Decrease in Inventory	(11,626,320)	990,657
12	Net (Increase) Decrease in Allowances Inventory	0	0
13	Net Increase (Decrease) in Payables and Accrued Expenses	164,086,842	2,003,163
14	Net (Increase) Decrease in Other Regulatory Assets	(100,178,478)	(50,932,965)
15	Net Increase (Decrease) in Other Regulatory Liabilities	20,486,226	17,228,109
16	(Less) Allowance for Other Funds Used During Construction	37,285,494	31,537,344
17	(Less) Undistributed Earnings from Subsidiary Companies	(4,884,745)	(9,927,830)
18	Other (provide details in footnote):		
18.1	Pension and postretirement benefit plan expense	29,268,379	33,803,097
18.2	Contributions to pension and postretirement benefit plans	(44,175,136)	(44,206,756)
18.3	Changes in unbilled revenues	(8,479,542)	(2,737,386)
18.4	Changes in prepayments	0	(6,588,935)
18.5	Changes in company owned life insurance	(6,763,262)	(4,961,062)
18.6	Other	2,097,770	1,321,971

STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
18.7	Other (provide details in footnote):	29,351,815	
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	388,769,726	337,145,812
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(469,715,418)	(331,509,226)
27	Gross Additions to Nuclear Fuel	0	0
28	Gross Additions to Common Utility Plant	0	0
29	Gross Additions to Nonutility Plant	0	0
30	(Less) Allowance for Other Funds Used During Construction	(37,285,494)	(31,537,344)
31	Other (provide details in footnote):		
31.1	Payments received from joint funding partners	17,778,170	5,876,358
31.2	Sale of renewable energy certificates and emission allowances	2,042,118	2,230,655
31.3	Other (provide details in footnote):	0	0
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(412,609,636)	(291,864,869)
36	Acquisition of Other Noncurrent Assets (d)	0	0
37	Proceeds from Disposal of Noncurrent Assets (d)	0	0
39	Investments in and Advances to Assoc. and Subsidiary Companies	0	0
40	Contributions and Advances from Assoc. and Subsidiary Companies	0	0
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies	0	0
44	Purchase of Investment Securities (a)	(75,128,212)	(16,123,299)
45	Proceeds from Sales of Investment Securities (a)	63,857,030	11,327,616
46	Loans Made or Purchased	0	0
47	Collections on Loans	0	0
49	Net (Increase) Decrease in Receivables	0	0
50	Net (Increase) Decrease in Inventory	0	0
51	Net (Increase) Decrease in Allowances Held for Speculation	0	0
52	Net Increase (Decrease) in Payables and Accrued Expenses	0	0

STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
53	Other (provide details in footnote):		
53.1	Other (provide details in footnote):	5,563,106	
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(418,317,712)	(296,660,552)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	198,000,000	0
62	Preferred Stock	0	0
63	Common Stock	0	0
64	Other (provide details in footnote):		
66	Net Increase in Short-Term Debt (c)	0	
67	Other (provide details in footnote):		
70	Cash Provided by Outside Sources (Total 61 thru 69)	198,000,000	0
72	Payments for Retirement of:		
73	Long-term Debt (b)	(4,359,999)	0
74	Preferred Stock		0
75	Common Stock		0
76	Other (provide details in footnote):		
76.1	Other	(738,529)	(238,230)
76.2	Other (provide details in footnote):	0	0
78	Net Decrease in Short-Term Debt (c)		0
80	Dividends on Preferred Stock		0
81	Dividends on Common Stock	(114,447,348)	(146,075,623)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	78,454,124	(146,313,853)
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	48,906,138	(105,828,593)
88	Cash and Cash Equivalents at Beginning of Period	59,775,231	165,603,824
90	Cash and Cash Equivalents at End of Period	108,681,369	59,775,231

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: NetIncreaseDecreaseInPayablesAndAccruedExpensesOperatingActivities

Cash (received) paid during the period for:

Note 6	Income taxes	(503,713)
Note 6	Interest (net of amount capitalized)	85,648,178

(b) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

Other long-term assets (\$7,650,512)

Other current assets \$23,335,227

Other long-term liabilities \$13,667,100

(c) Concept: GrossAdditionsToUtilityPlantLessNuclearFuelInvestingActivities

Non-cash investing activities:

Note 7	Additions to PP&E in accounts payable	84,323,931
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(d) Concept: OtherAdjustmentsToCashFlowsFromInvestmentActivities

Life insurance proceeds received

(e) Concept: NetIncreaseDecreaseInPayablesAndAccruedExpensesOperatingActivities

Cash (received) paid during the period for:

Income taxes	58,279,359
Interest (net of amount capitalized)	83,464,253

(f) Concept: GrossAdditionsToUtilityPlantLessNuclearFuelInvestingActivities

Non-cash investing activities:

Additions to PP&E in accounts payable	53,689,935
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Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

IDAHO POWER COMPANY NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Idaho Power Company (Idaho Power) is the principal operating subsidiary of IDACORP, Inc. (IDACORP), a holding company formed in 1998. Idaho Power is an electric utility engaged in the generation, transmission, distribution, sales, and purchase of electric energy and capacity with a service area covering approximately 24,000 square miles in southern Idaho and eastern Oregon. Idaho Power is regulated primarily by the state utility regulatory commissions of Idaho and Oregon and the Federal Energy Regulatory Commission (FERC). Idaho Power is the parent of Idaho Energy Resources Co. (IERCo), a joint venturer in Bridger Coal Company (BCC), which mines and supplies coal to the Jim Bridger power plant (Jim Bridger plant) owned in part by Idaho Power.

Basis of Reporting

The financial statements include the assets, liabilities, revenues and expenses of Idaho Power and have been prepared in accordance with the accounting requirements of the FERC as set forth in the applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP). As required by the FERC, Idaho Power accounts for its investments in its majority-owned subsidiary on the equity method rather than consolidating the assets, liabilities, revenues and expenses of the subsidiary as required by U.S. GAAP. The accompanying financial statements include Idaho Power's proportionate share of the utility plant and related operations resulting from its interest in jointly-owned plants. In addition, under the requirements of the FERC, there are differences from U.S. GAAP in the presentation of (1) current portion of long-term debt, (2) assets and liabilities for cost of removal of assets, (3) regulatory assets and liabilities (4) deferred income taxes, (5) income tax expense, (6) non-utility revenues, (7) accrued taxes, and (8) debt issue costs.

Management Estimates

Management makes estimates and assumptions when preparing financial statements in conformity with GAAP. These estimates and assumptions include those related to rate regulation, retirement benefits, contingencies, asset impairment, income taxes, unbilled revenues, and bad debt. These estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. These estimates involve judgments with respect to, among other things, future economic factors that are difficult to predict and are beyond management's control. Accordingly, actual results could differ from those estimates.

Regulation of Utility Operations

As a regulated utility, many of Idaho Power's fundamental business decisions are subject to the approval of governmental agencies, including the prices that Idaho Power is authorized to charge for its electric service. These approvals are a critical factor in determining Idaho Power's results of operations and financial condition.

Idaho Power meets the requirements under accounting principles generally accepted in the United States of America (GAAP) to prepare its financial statements applying the specialized rules to account for the effects of cost-based rate regulation. Idaho Power's financial statements reflect the effects of the different ratemaking principles followed by the jurisdictions regulating Idaho Power. Accounting for the economics of rate regulation impacts multiple financial statement line items and disclosures, such as property, plant, and equipment; regulatory assets and liabilities; operating revenues; operation and maintenance expense; depreciation expense; and income tax expense. The application of accounting principles related to regulated operations sometimes results in Idaho Power recording expenses and revenues in a different period than when an unregulated enterprise would record such expenses and revenues. In these instances, the amounts are deferred or accrued as regulatory assets or regulatory liabilities on the balance sheet. Regulatory assets represent incurred costs that have been deferred because it is probable they will be recovered from customers through future rates. Regulatory liabilities represent obligations to make refunds to customers for previous collections, or represent amounts collected in advance of incurring an expense. The effects of applying these regulatory accounting principles to Idaho Power's

operations are discussed in more detail in Note 3 - "Regulatory Matters."

System of Accounts

The accounting records of Idaho Power conform to the Uniform System of Accounts prescribed by the FERC and adopted by the public utility commissions of Idaho, Oregon, and Wyoming.

Cash and Cash Equivalents

Cash and cash equivalents include cash on-hand and highly liquid temporary investments that mature within 90 days of the date of acquisition.

Receivables and Allowance for Uncollectible Accounts

Customer receivables are recorded at the invoiced amounts and do not bear interest. A late payment fee of one percent per month may be assessed on account balances after 30 days. An allowance is recorded for potential uncollectible accounts. The measurement of expected credit losses on Idaho Power accounts receivable is based on historical experience, current economic conditions, and forecasted information that may affect collections on the outstanding balance. Generally, this includes adjustments based upon a combination of historical write-off experience, aging of accounts receivable, an analysis of specific customer accounts, and an evaluation of whether there are current or forecasted economic conditions that might cause variation in collection from the historical experience. Adjustments are charged to income. Customer accounts receivable balances that remain outstanding after reasonable collection efforts are written off.

The following table provides a rollforward of the allowance for uncollectible accounts related to customer receivables (in thousands of dollars):

	Year Ended	
	December 31,	
	2022	2021
Balance at beginning of period	\$ 4,499	\$ 4,766
Additions to the allowance	3,265	2,017
Write-offs, net of recoveries	(2,730)	(2,284)
Balance at end of period	\$ 5,034	\$ 4,499
Allowance for uncollectible accounts as a percentage of customer receivables	4.2 %	5.4 %

Other receivables are also reviewed for impairment periodically, based upon transaction-specific facts. When it is probable that Idaho Power will be unable to collect all amounts due according to the contractual terms of the agreement, an allowance is established for the estimated uncollectible portion of the receivable and charged to income.

There were no impaired receivables without related allowances at December 31, 2022 and 2021. Once a receivable is determined to be impaired, any further interest income recognized is fully reserved.

Derivative Financial Instruments

Financial instruments such as commodity futures, forwards, options, and swaps are used to manage exposure to commodity price risk in the electricity and natural gas markets. All derivative instruments are recognized as either assets or liabilities at fair value on the balance sheet unless they are designated as normal purchases and normal sales. With the exception of forward contracts for the purchase of natural gas for use at Idaho Power's natural gas generation facilities and a nominal number of power transactions, Idaho Power's physical forward contracts are designated as normal purchases and normal sales. Because of Idaho Power's regulatory accounting mechanisms, Idaho Power records the unrealized changes in fair value of derivative instruments related to power supply as regulatory assets or liabilities.

Revenues

Operating revenues are generally recorded when service is rendered or energy is delivered to customers. Idaho Power accrues estimated unbilled revenues for electric services delivered to customers but not yet billed at year-end. Idaho Power does not report any collections of franchise fees and similar taxes related to energy consumption on the income statement. In addition, regulatory mechanisms in place in Idaho and Oregon affect the reported amount of revenue. The effects of applying these regulatory mechanisms are discussed in more detail in Note 4 - "Revenues."

Property, Plant and Equipment and Depreciation

The cost of utility plant in service represents the original cost of contracted services, direct labor and material, allowance for funds used during construction (AFUDC), and indirect charges for engineering, supervision, and similar overhead items. Repair and maintenance costs associated with planned major maintenance are expensed as the costs are incurred, as are maintenance and repairs of property and replacements and renewals of items determined to be less than units of property. For utility property replaced or renewed, the original cost plus removal cost less salvage is charged to accumulated provision for depreciation, while the cost of related replacements and renewals is added to property, plant and equipment.

All utility plant in service is depreciated using the straight-line method at rates approved by regulatory authorities. Annual depreciation provisions as a percent of average depreciable utility plant in service approximated 2.7 percent in 2022 and 2.9 percent in 2021.

During the period of construction, costs expected to be included in the final value of the constructed asset, and depreciated once the asset is complete and placed in service, are classified as construction work in progress on the balance sheets. If the project becomes probable of being abandoned, these costs are expensed in the period such determination is made. Idaho Power may seek recovery of these costs in customer rates, although there can be no guarantee such recovery would be granted.

Long-lived assets are periodically reviewed for impairment when events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If the sum of the undiscounted expected future cash flows from an asset is less than the carrying value of the asset, impairment is recognized in the financial statements. There were no material impairments of long-lived assets in 2022 and 2021.

Allowance for Funds Used During Construction

AFUDC represents the cost of financing construction projects with borrowed funds and equity funds. With one exception, for the Hells Canyon Complex (HCC) relicensing project, cash is not realized currently from such allowance; it is realized under the ratemaking process over the service life of the related property through increased revenues resulting from a higher rate base and higher depreciation expense. The component of AFUDC attributable to borrowed funds is included as a reduction to total interest expense. Idaho Power's weighted-average monthly AFUDC rate was 7.4 percent for 2022 and 7.5 percent for 2021.

Income Taxes

Idaho Power accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements. Under this method (commonly referred to as normalized accounting), deferred tax assets and liabilities are determined based on the differences between the financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. In general, deferred income tax expense or benefit for a reporting period is recognized as the change in deferred tax assets and liabilities from the beginning to the end of the period. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date unless Idaho Power's primary regulator, the Idaho Public Utilities Commission (IPUC), orders direct deferral of the effect of the change in tax rates over a longer period of time.

Consistent with orders and directives of the IPUC, unless contrary to applicable income tax guidance, Idaho Power does not record deferred income tax expense or benefit for certain income tax temporary differences and instead recognizes the tax impact currently (commonly referred to as flow-through accounting) for rate making and financial reporting. Therefore, Idaho Power's effective income tax rate is impacted as these differences arise and reverse. Idaho Power recognizes such adjustments as regulatory assets or liabilities if it is probable that such amounts will be recovered from or returned to customers in future rates.

Idaho Power use judgment, estimation, and historical data in developing the provision for income taxes and the reporting of tax-related assets and liabilities, including development of current year tax depreciation, capitalized repair costs, capitalized overheads, and other items. Income taxes can be impacted by changes in tax laws and regulations, interpretations by taxing authorities, changes to accounting guidance, and actions by federal or state public utility regulators. Actual income taxes could vary from estimated amounts and may result in favorable or unfavorable impacts to net income, cash flows, and tax-related assets and liabilities.

In compliance with the federal income tax requirements for the use of accelerated tax depreciation, Idaho Power records deferred income taxes related to its plant assets for the difference between income tax depreciation and book depreciation used for financial statement purposes. Deferred income taxes are recorded for other temporary differences unless accounted for using flow-through.

Investment tax credits earned on regulated assets are deferred and amortized to income over the estimated service lives of the related properties.

Income taxes are discussed in more detail in Note 2 - "Income Taxes."

Other Accounting Policies

Debt discount, expense, and premium are deferred and amortized over the terms of the respective debt issuances. Losses on reacquired debt and associated costs are amortized over the life of the associated replacement debt, as allowed under regulatory accounting.

New and Recently Adopted Accounting Pronouncements

There have been no recently issued accounting pronouncements that have had or are expected to have a material impact on Idaho Power's financial statements.

Subsequent Events

Management has evaluated the impact of events occurring after December 31, 2022, up to February 16, 2023, the date that Idaho Power Company's U.S. GAAP financial statements were issued and has updated such evaluation for disclosure purposes through April 14, 2023. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

2. INCOME TAXES

A reconciliation between the statutory federal income tax rate and the effective tax rate is as follows:

	<u>2022</u>	<u>2021</u>
	(thousands of dollars)	
Federal income tax expense at 21% statutory rate	\$ 61,623	\$ 58,857
Change in taxes resulting from:		
Equity earnings of subsidiary companies	(1,844)	(1,888)
AFUDC	(10,752)	(9,141)
Capitalized interest	1,633	1,077
Investment tax credits	(3,119)	(2,866)
Removal costs	(4,900)	(3,302)
Capitalized overhead costs	(3,150)	(8,190)
Capitalized repair costs	(19,320)	(17,430)
State income taxes, net of federal benefit	18,352	11,633
Depreciation	11,897	14,233
Excess deferred income tax reversal	(11,405)	(8,958)
Income tax return adjustments	(2,034)	2,690
Other, net	1,596	329
Total income tax expense	<u>\$ 38,577</u>	<u>\$ 37,044</u>
Effective tax rate	13.1%	13.2%

The items comprising income tax expense are as follows:

	<u>2022</u>	<u>2021</u>
	(thousands of dollars)	
Income taxes currently payable:		
Federal	\$ 33,056	\$ 34,574
State	11,715	12,932
Total	<u>44,771</u>	<u>47,506</u>
Income taxes deferred:		
Federal	(9,818)	(16,999)
State	(2,202)	(5,295)
Total	<u>(12,020)</u>	<u>(22,294)</u>
Investment tax credits:		
Deferred	8,945	14,698
Restored	(3,119)	(2,866)
Total	<u>5,826</u>	<u>11,832</u>
Total income tax expense	<u>\$ 38,577</u>	<u>\$ 37,044</u>

The components of the net deferred tax liability are as follows:

	<u>2022</u>	<u>2021</u>
	(thousands of dollars)	
Deferred tax assets:		
Regulatory liabilities	\$ 94,946	\$ 96,880

Deferred compensation	24,495	23,333
Deferred revenue	53,418	48,318
Tax credits	44,727	35,781
Retirement benefits	38,687	110,997
Other	10,133	9,379
Total	266,406	324,688
Deferred tax liabilities:		
Property, plant and equipment	249,452	272,530
Regulatory assets	739,689	721,276
Power cost adjustment	33,116	9,015
Retirement benefits	80,777	138,154
Other	49,322	40,533
Total	1,152,356	1,181,508
Net deferred tax liabilities	\$ 885,950	\$ 856,820

The components of the net deferred tax liability are as follows (in thousands):

IDACORP's tax allocation agreement provides that each member of its consolidated group compute its income taxes on a separate company basis. Amounts payable or refundable are settled through IDACORP and are reported as taxes accrued or income taxes receivable, respectively, on the balance sheets of Idaho Power. See Note 1 - "Summary of Significant Accounting Policies" for further discussion of accounting policies related to income taxes.

Uncertain Tax Positions

Idaho Power believes that it has no material income tax uncertainties for 2022 and prior tax years. Idaho Power recognizes interest accrued related to unrecognized tax benefits as interest expense and penalties as other expense.

Idaho Power is subject to examination by its major tax jurisdictions - United States federal and the State of Idaho. The open tax years for examination are 2020-2022 for federal and 2016-2022 for Idaho. The Idaho State Tax Commission began its examination of the 2016-2018 tax years in March of 2020. In May 2009, IDACORP formally entered the U.S. Internal Revenue Service (IRS) Compliance Assurance Process (CAP) program for its 2009 tax year and has remained in the CAP program for all subsequent years. The CAP program provides for Internal Revenue Service (IRS) examination and issue resolution throughout the current year with the objective of return filings containing no contested items. IDACORP was in the bridge phase of CAP for both the 2020 and 2021 tax years. The IRS moved IDACORP from the bridge phase of CAP to the maintenance phase for the 2022 tax year.

Excess Deferred Income Taxes

Following the enactment of income tax reform in 2017, Idaho Power was required to remeasure its deferred tax assets and liabilities at the new federal corporate income tax rate which resulted in lower net deferred tax liabilities and the establishment of a net regulatory liability for its depreciation-related excess deferred income taxes (EDIT). Idaho Power's deferred taxes for depreciation-related temporary differences on its public utility property are subject to the normalization method of accounting. As provided in the 2017 income tax reform statute, the normalization method requires the use of either the average rate assumption method (ARAM) or the alternative method for the reversal of the EDIT. In 2021, Idaho Power began using the alternative method for the EDIT reversal pursuant to the interpretation of an Internal Revenue Service revenue procedure and series of related private letter rulings. The alternative method results in the ratable return of the EDIT to customers over the remaining regulatory lives of Idaho Power's plant assets. For fiscal years 2018-2020, the ARAM method was used to reverse the EDIT.

Inflation Reduction Act

On August 16, 2022, the Inflation Reduction Act of 2022 (the 2022 IRA) was signed into law. The 2022 IRA provides for, among other things, numerous renewable energy tax credits, for example: extension of the current investment (ITC) and production (PTC) tax credits, a new ITC for standalone energy storage, application of the PTC to solar, transition to a technology-neutral ITC and PTC after 2024 and created a transferability option that allows credits to be sold to an unrelated taxpayer. The 2022 IRA modifies the calculation of most of the energy tax credits by introducing the concept of a "base credit" (e.g., 6 percent ITC) and a "bonus credit" (e.g., an additional 24 percent ITC) if certain wage and apprenticeship requirements are met in the construction and ongoing maintenance of the renewable energy facilities. Additionally, the 2022 IRA also established a 15 percent alternative minimum tax for C-corporations with an average financial statement income of more than \$1 billion for the previous three taxable years. Idaho Power is not subject to the alternative minimum tax.

3. REGULATORY MATTERS

Idaho Power's financial statements reflect the effects of the different ratemaking principles followed by the jurisdictions regulating Idaho Power. Included below is a summary of Idaho Power's regulatory assets and liabilities, as well as a discussion of notable regulatory matters.

Regulatory Assets and Liabilities

The application of accounting principles related to regulated operations sometimes results in Idaho Power recording some expenses and revenues in a different period than when an unregulated enterprise would record those expenses and revenues. Regulatory assets represent incurred costs that have been deferred because it is probable they will be recovered from customers through future rates. Regulatory liabilities represent obligations to make refunds to customers for previous collections, or represent amounts collected in advance of incurring an expense.

The following table presents a summary of Idaho Power's regulatory assets and liabilities (in thousands of dollars):

Description	As of December 31, 2022		Total as of December 31,		
	Remaining Amortization Period	Earning a Return ⁽¹⁾	Not Earning a Return	2022	2021
Regulatory Assets:					
Income taxes ⁽²⁾		\$ 739,689		\$ 739,689	\$ 721,276
Unfunded postretirement benefits ⁽³⁾			70,254	70,254	315,011
Pension expense deferrals ⁽⁴⁾		220,648	28,855	249,503	234,437
Energy efficiency program costs ⁽⁵⁾		3,767		3,767	7,622
Power supply costs ⁽⁶⁾	2023-2024	145,321	(16,012)	129,309	33,623
Fixed cost adjustment ⁽⁶⁾	2023-2024	24,859	17,042	41,901	54,944
North Valmy plant settlements ⁽⁶⁾	2023-2028	90,747		90,747	97,852
Jim Bridger plant settlement ⁽⁶⁾	2023-2030	76,392	4,139	80,531	

Asset retirement obligations ⁽⁷⁾		28,780	28,780	22,585
Wildfire Mitigation Plan deferral ⁽⁶⁾		27,078	27,078	6,075
Long-term service agreement	2023-2043	13,363	8,751	23,273
Other	2023-2056	2,790	15,498	17,050
Total		\$ 577,887	\$ 924,074	\$ 1,501,961
Regulatory Liabilities:				
Income taxes ⁽⁸⁾		\$ 94,946	\$ 94,946	\$ 96,880
Depreciation-related excess deferred income taxes ⁽⁹⁾		158,634	158,634	170,039
Energy efficiency program costs ⁽⁵⁾		154	154	
Settlement agreement sharing mechanism ⁽⁶⁾	2023			569
Mark-to-market liabilities		59,544	59,544	8,581
Tax reform accrual for future amortization ⁽¹⁰⁾		32,793	32,793	24,522
Other		6,553	5,077	10,498
Total		\$ 165,341	\$ 192,360	\$ 357,701

- (1) Earning a return includes either interest or a return on the investment as a component of rate base at the allowed rate of return.
- (2) Represents flow-through income tax accounting differences which have a corresponding deferred tax liability disclosed in Note 2 - "Income Taxes."
- (3) Represents the unfunded obligation of Idaho Power's pension and postretirement benefit plans, which are discussed in Note 10 - "Benefit Plans."
- (4) Idaho Power records a regulatory asset for the difference between net periodic pension cost and pension cost considered for rate-making purposes relating to Idaho Power's defined benefit pension plan. In its Idaho jurisdiction, Idaho Power's inclusion of pension costs for the establishment of retail rates is based upon contributions made to the pension plan. This regulatory asset account represents the difference between cumulative cash contributions and amounts collected in rates. Deferred costs are amortized into expense as the amounts are provided for in Idaho retail revenues.
- (5) The energy efficiency asset and liability represent the separate Idaho and Oregon jurisdiction balances at December 31, 2022.
- (6) This item is discussed in more detail in this Note 3 - "Regulatory Matters."
- (7) Asset retirement obligations and removal costs are discussed in Note 12 - "Asset Retirement Obligations (ARO)."
- (8) Represents the tax gross-up related to the depreciation-related excess deferred income taxes and investment tax credits included in this table and has a corresponding deferred tax asset disclosed in Note 2 - "Income Taxes."
- (9) In 2017, income tax reform reduced deferred income tax assets and liabilities. For depreciation-related temporary differences under the normalized tax accounting method, the resulting excess deferred taxes will flow back to customers ratably over the remaining regulatory lives of Idaho Power's plant assets under the alternative method provided in the statute.
- (10) Represents amount accrued under the May 2018 Idaho Tax Reform Settlement Stipulation (described below) for the future amortization of existing or future unspecified regulatory deferrals that would otherwise be a future liability recoverable from Idaho customers.

Idaho Power's regulatory assets and liabilities are typically amortized over the period in which they are reflected in customer rates. In the event that recovery of Idaho Power's costs through rates becomes unlikely or uncertain, regulatory accounting would no longer apply to some or all of Idaho Power's operations and the items above may represent stranded investments. If not allowed full recovery of these items, Idaho Power would be required to write off the applicable portion, which could have a materially adverse financial impact.

Power Cost Adjustment Mechanisms and Deferred Power Supply Costs

In both its Idaho and Oregon jurisdictions, Idaho Power's power cost adjustment mechanisms address the volatility of power supply costs and provide for annual adjustments to the rates charged to its retail customers. The power cost adjustment mechanisms compare Idaho Power's actual net power supply costs (primarily fuel and purchased power less wholesale energy sales) against net power supply costs being recovered in Idaho Power's retail rates. Under the power cost adjustment mechanisms, certain differences between actual net power supply costs incurred by Idaho Power and costs being recovered in retail rates are recorded as a deferred charge or credit on the balance sheets for future recovery or refund. The power supply costs deferred primarily result from changes in the levels of Idaho Power's own hydroelectric generation, changes in contracted power purchase prices and volumes, changes in wholesale market prices and transaction volumes, and changes in fuel prices.

Idaho Jurisdiction Power Cost Adjustment Mechanism: In the Idaho jurisdiction, the annual power cost adjustment (PCA) consists of (a) a forecast component, based on a forecast of net power supply costs in the coming year as compared with net power supply costs included in base rates; and (b) a balancing component that true up the difference between the previous year's actual net power supply costs and the costs collected in the previous year's forecast component. The latter component ensures that, over time, the actual collection or refund of net power supply costs matches the amounts authorized. The PCA mechanism includes:

- a cost or benefit sharing ratio that allocates the deviations in net power supply expenses between customers (95 percent) and Idaho Power (5 percent), with the exceptions of expenses associated with PURPA power purchases and demand response incentive payments, which are allocated 100 percent to customers; and
- a sales-based adjustment intended to ensure that power supply expense recovery resulting solely from sales volume changes does not distort the results of the mechanism.

The Idaho deferral period or Idaho-jurisdiction PCA year runs from April 1 through March 31. Amounts deferred during the PCA year are primarily recovered or refunded during the subsequent June 1 through May 31 period.

The table below summarizes the three most recent Idaho-jurisdiction PCA rate adjustments, which also include non-PCA-related rate adjustments as ordered by the IPUC:

Effective Date	\$ Change (millions)	Notes
June 1, 2022	\$ 94.9	The \$94.9 million increase in PCA rates reflects a forecasted reduction in low-cost hydroelectric generation as well as higher costs associated with market energy prices and natural gas prices. The rate also reflects \$0.6 million of 2021 earnings shared with customers under the May 2018 Idaho Tax Reform Settlement Stipulation described below.
June 1, 2021	\$ 39.1	The net increase in PCA rates reflects a forecasted reduction in low-cost hydroelectric generation as well as higher costs associated with forecasted PURPA power purchases. The net increase in PCA revenues also reflects a smaller credit to customers through the true-up component.

Oregon Jurisdiction Power Cost Adjustment Mechanism: Idaho Power's power cost recovery mechanism in Oregon has two components: an annual power cost update (APCU) and a power cost adjustment mechanism (PCAM). The APCU allows Idaho Power to reestablish its Oregon base net power supply costs annually, separate from a general rate case, and to forecast net power supply costs for the upcoming water year. The PCAM is a true-up filed annually in February. The filing calculates the deviation between actual net power supply expenses incurred for the preceding calendar year and the net power supply expenses recovered through the APCU for the same period. Actual 2022 Oregon-jurisdiction power supply costs exceeded the amount recovered through the APCU, resulting in a \$1.1 million deferral of costs for future recovery. Oregon jurisdiction power supply cost changes during 2021 did not have a material impact on Idaho Power's financial statements.

Notable Idaho Base Rate Adjustments

Idaho base rates were most recently established through a general rate case in 2012, and adjusted in 2014, 2017, 2018, and 2019.

January 2012 and June 2014 Idaho Base Rate Adjustments: Effective January 1, 2012, Idaho Power implemented new Idaho base rates resulting from IPUC approval of a settlement stipulation that provided for a 7.86 percent authorized overall rate of return on an Idaho-jurisdiction rate base of approximately \$2.36 billion. The settlement stipulation resulted in a 4.07 percent, or \$34.0 million, overall increase in Idaho Power's annual Idaho-jurisdiction base rate revenues. Idaho base rates were subsequently adjusted again in 2012, in connection with Idaho Power's completion of the Langley Gulch power plant. In June 2012, the IPUC issued an order approving a \$58.1 million increase in annual Idaho-jurisdiction base rates, effective July 1, 2012. The order also provided for a \$335.9 million increase in Idaho rate base. Neither the settlement stipulation nor the IPUC orders adjusting base rates specified an authorized rate of return on equity or imposed a moratorium on Idaho Power filing a general rate case at a future date.

The IPUC issued a March 2014 order approving Idaho Power's request for an increase in the normalized or "base level" net power supply expense to be used to update base rates and in the determination of the PCA rate that became effective June 1, 2014.

May 2018 Idaho Tax Reform Settlement Stipulation: In December 2017, the Tax Cuts and Jobs Act was signed into law, which, among other things, lowered the corporate federal income tax rate from 35 percent to 21 percent and modified or eliminated certain federal income tax deductions for corporations. In March 2018, Idaho House Bill 463 was signed into law reducing the Idaho state corporate income tax rate from 7.4 percent to 6.925 percent.

In May 2018, the IPUC issued an order approving a settlement stipulation (May 2018 Idaho Tax Reform Settlement Stipulation) related to income tax reform. Beginning June 1, 2018, the settlement stipulation provided an annual (a) \$18.7 million reduction to Idaho customer base rates and (b) \$7.4 million amortization of existing regulatory deferrals for specified items or future amortization of other existing or future unspecified regulatory deferrals that would otherwise be a future regulatory asset recoverable from Idaho customers. The May 2018 Idaho Tax Reform Settlement Stipulation also provided for the indefinite extension, with modifications, of a previous settlement stipulation beyond its termination date of December 31, 2019.

The May 2018 settlement stipulation provides Idaho Power the ability to earn a minimum Idaho-Jurisdiction return on year-end equity (Idaho ROE) of 9.4 percent by amortizing up to \$25 million of additional ADITC in any calendar year, so long as the cumulative amount of additional accumulated deferred investment tax credits (ADITC) used does not exceed \$45 million; however, Idaho Power may seek approval from the IPUC to replenish the total amount of additional ADITC it is permitted to amortize and if there are no remaining amounts of additional ADITC authorized to be amortized, the remainder of the revenue sharing provisions below would not be applicable until additional ADITC is replenished.

If Idaho Power's annual Idaho ROE in any year exceeds 10.0 percent, the amount of earnings exceeding 10.0 percent and up to and including 10.5 percent will be allocated 80 percent to Idaho Power's Idaho customers as a rate reduction to be effective at the time of the subsequent year's PCA, and 20 percent to Idaho Power.

If Idaho Power's annual Idaho ROE in any year exceeds 10.5 percent, the amount of earnings exceeding a 10.5 percent Idaho ROE will be allocated 55 percent to Idaho Power's Idaho customers as a rate reduction to be effective at the time of the subsequent year's PCA, 25 percent to Idaho Power's Idaho customers in the form of a reduction to the pension regulatory asset balancing account (to reduce the amount to be collected in the future from Idaho customers) and 20 percent to Idaho Power.

In the event the IPUC approves a change to Idaho Power's allowed annual Idaho ROE as part of a general rate case proceeding effective on or after January 1, 2020, the Idaho ROE thresholds will be adjusted on a prospective basis as follows: (a) the Idaho ROE under which Idaho Power will be permitted to amortize an additional amount of ADITC will be set at 95 percent of the newly authorized Idaho ROE, (b) sharing with customers on an 80 percent basis as a customer rate reduction will begin at the newly authorized Idaho ROE, and (c) sharing with customers on an 80 percent basis but allocated 55 percent to a rate reduction, and 25 percent to a pension expense deferral regulatory asset, will begin at 105 percent of the newly authorized Idaho ROE.

The May 2018 Idaho Tax Reform Settlement Stipulation did not impose a moratorium on Idaho Power filing a general rate case or other form of rate proceeding in Idaho during its respective term.

In 2022, Idaho Power recorded no provision against current revenue for sharing with customers or additional amortization of ADITC, as its full-year Idaho ROE was between 9.4 percent and 10.0 percent. In 2021, Idaho Power recorded a \$0.6 million provision against current revenue for sharing with customers, as its Idaho ROE exceeded 10.0 percent. Accordingly, at December 31, 2022, the full \$45 million of additional ADITC remained available for future use under the terms of the May 2018 Idaho Tax Reform Settlement Stipulation.

Valmy Base Rate Adjustment Settlement Stipulations: Idaho Power has settlement stipulations in place in Idaho and Oregon related to the planned early retirement of both units of its jointly-owned North Valmy coal-fired power plant. Idaho Power ceased coal-fired operations at unit 1 in 2019, as planned, and plans to cease coal-fired operations at unit 2 in 2025. Both commissions have approved this plan. The IPUC-approved settlement stipulation provides for (1) accelerated depreciation for the North Valmy plant to allow the coal-related plant assets to be fully depreciated and recovered by December 31, 2028, (2) Idaho Power to use prudent and commercially reasonable efforts to end its participation in coal-fired operations at North Valmy as described above, (3) a balancing account to track the incremental costs, benefits, and required regulatory accounting associated with ceasing participation in coal-fired operations at the North Valmy plant, and (4) increased customer rates related to the associated incremental annual levelized revenue requirement. If actual costs incurred differ from forecasted amounts included in the settlement stipulation, collection or refund of any differences would be subject to regulatory approval.

Jim Bridger Power Plant Rate Base Adjustment and Recovery: In June 2022, the IPUC issued an order approving, with modifications, Idaho Power's amended application requesting authorization to (1) accelerate depreciation for the Jim Bridger plant to allow the coal-related plant assets to be fully depreciated and recovered by December 31, 2030, (2) establish a balancing account to track the incremental costs, benefits, and required regulatory accounting associated with ceasing participation in coal-fired operations at the Jim Bridger plant, and (3) increase customer rates related to the associated incremental annual levelized revenue requirement (Bridger Order).

The Bridger Order allows for regulatory accounting entries and establishes balancing accounts (recorded as regulatory assets or liabilities on Idaho Power's balance sheets) to track differences between amounts recovered in rates and actual incremental costs and benefits associated with Idaho Power's cessation of coal-fired operations at the Jim Bridger plant. The incremental costs and benefits include the revenue requirement associated with the incremental Jim Bridger plant coal-related investments made from 2012 through the end of 2020, forecasted coal-related investments, and near-term decommissioning costs, offset by other operations and maintenance (O&M) cost savings. The Bridger Order deemed all coal-related investments at the Jim Bridger plant from 2012 through 2020 to be prudent for recovery. In the Bridger Order, the IPUC reduced Idaho Power's requested rate increase from 2.1 percent in its amended filing to 1.5 percent, a reduction from a requested \$27.1 million to \$18.8 million annually. The Bridger Order provides that any uncollected amount resulting from the reduction in the rate increase will be recorded in the balancing account for future recovery with no carrying charge. Idaho Power anticipates making future filings with the IPUC that may result in periodic adjustments to rates to true up variances between revenue collections and actual revenue requirement amounts.

The Bridger Order allows Idaho Power to earn a return on and recover through 2030 the net book value of coal-related assets at the Jim Bridger plant as of December 31, 2020, as well as forecasted coal-related investments, which resulted in Idaho Power's deferral of certain depreciation expense during the full year of 2022. The deferral and impacts of the Bridger Order resulted in an increase in net income for 2022 of approximately \$20 million.

Other Notable Idaho Regulatory Matters

Fixed Cost Adjustment: The Idaho jurisdiction fixed cost adjustment (FCA) mechanism, applicable to Idaho residential and small commercial customers, is designed to remove a portion of Idaho Power's financial disincentive to invest in energy efficiency programs by separating (or decoupling) the recovery of fixed costs from the variable kilowatt-hour (kWh) charge and linking it instead to a set amount per customer. Under Idaho Power's current rate design, recovery of a portion of fixed costs is included in the variable kWh charge, which may result in over-collection or under-collection of fixed costs. To return over-collection to customers or to collect under-collection from customers, the FCA mechanism allows Idaho Power to accrue, or defer, the difference between the authorized fixed-cost recovery amount per customer and the actual fixed costs per customer recovered by Idaho Power during the year. The IPUC has discretion to cap the annual increase in the FCA recovery at 3 percent of base revenue, with any excess deferred for collection in a subsequent year.

The following table summarizes FCA amounts approved for collection in the prior three FCA years:

FCA Year	Period Rates in Effect	Annual Amount (in millions)
2021	June 1, 2022-May 31, 2023	\$35.2
2020	June 1, 2021-May 31, 2022	\$38.3

Wildfire Mitigation Cost Recovery: In June 2021, the IPUC authorized Idaho Power to defer for future amortization incremental O&M and depreciation expense for certain capital investments necessary to implement Idaho Power's Wildfire Mitigation Plan (WMP). The IPUC also authorized Idaho Power to record these deferred expenses as a regulatory asset until Idaho Power can request amortization of the deferred costs in a future IPUC proceeding, at which time the IPUC will have the opportunity to review actual costs and determine the amount of prudently incurred costs that Idaho Power can recover through retail rates. In its 2021 application with the IPUC, Idaho Power projected spending approximately \$47 million in incremental wildfire mitigation-related O&M and roughly \$35 million in wildfire mitigation system-hardening incremental capital expenditures over a five-year period. The IPUC authorized a deferral period of five years, or until rates go into effect from Idaho Power's next general rate case, whichever is first. As of December 31, 2022, Idaho Power's deferral of Idaho-jurisdiction costs related to the WMP was \$27.1 million.

During the 2021 and 2022 wildfire seasons, Idaho Power identified needs for expanded mitigation measures by gaining additional insights and knowledge on wildfires and wildfire mitigation activities. In October 2022, Idaho Power filed an updated WMP with the IPUC along with an application requesting authorization to defer an estimated \$16 million of newly identified incremental costs expected to be incurred between 2022 and 2025 associated with expanded wildfire mitigation efforts. As of the date of this report, the application with the IPUC is pending.

Notable Oregon Regulatory Matters

Oregon Base Rate Changes: Oregon base rates were most recently established in a general rate case in 2012. In February 2012, the Public Utility Commission of Oregon (OPUC) issued an order approving a settlement stipulation that provided for a \$1.8 million base rate increase, a return on equity of 9.9 percent, and an overall rate of return of 7.757 percent in the Oregon jurisdiction. New rates in conformity with the settlement stipulation were effective March 1, 2012. Subsequently, in September 2012, the OPUC issued an order approving an approximately \$3.0 million increase in annual Oregon jurisdiction base rates, effective October 1, 2012, for inclusion of the Langley Gulch power plant in Idaho Power's Oregon rate base. Additionally, in October 2020, the OPUC approved an increase in Oregon customer rates of \$0.4 million annually associated with amortization of deferred Langley Gulch power plant revenue requirement variances, effective November 1, 2020, through October 31, 2024.

In May 2018, the OPUC issued an order approving a settlement stipulation that provides for an annual \$1.5 million reduction to Oregon customer base rates beginning June 1, 2018 through May 31, 2020, related to income tax reform. In May 2020, the OPUC issued an order to approve the quantification of \$1.5 million in annualized Oregon jurisdictional benefits associated with federal and state income tax changes resulting from tax reform and adjusting customer rates to reflect this amount, effective June 1, 2020, until its next general rate case or other proceeding where the tax-related revenue requirement components are reflected in rates.

The OPUC has also approved settlement stipulations that provide for the accelerated cost recovery of jointly-owned North Valmy unit 1 through 2019 and unit 2 through 2025. The net rate impact of the Oregon settlement stipulations is immaterial.

Federal Regulatory Matters - Open Access Transmission Tariff Rates

Idaho Power uses a formula rate for transmission service provided under its OATT, which allows transmission rates to be updated annually based primarily on actual financial and operational data Idaho Power files with the FERC and allows Idaho Power to recover costs associated with its transmission system. Idaho Power's OATT rates submitted to the FERC in Idaho Power's three most recent annual OATT Final Informational Filings were as follows:

Applicable Period	OATT Rate (per kW-year)
October 1, 2022 to September 30, 2023	\$ 31.42
October 1, 2021 to September 30, 2022	\$ 31.19
October 1, 2020 to September 30, 2021	\$ 29.95

Idaho Power's current OATT rate is based on a net annual transmission revenue requirement of \$132.7 million, which represents the OATT formulaic determination of Idaho Power's net cost of providing OATT-based transmission service.

4. REVENUES

Revenues from Contracts with Customers

Revenues from contracts with customers are primarily related to Idaho Power's regulated tariff-based sales of energy or related services. Generally, tariff-based sales do not involve a written contract, but are classified as revenues from contracts with customers. Idaho Power assesses revenues on a contract-by-contract basis to determine the nature, amount, timing, and uncertainty, if any, of revenues being recognized.

Retail Revenues: Idaho Power's retail revenues primarily relate to the sale of electricity to customers based on regulated tariff-based prices. Idaho Power recognizes retail revenues in amounts for which it has the right to invoice the customer in the period when energy is delivered or services are provided to customers. The total energy price generally has a fixed component related to having service available and a usage-based component related to the demand, delivery, and consumption of energy. The revenues recognized reflect the consideration Idaho Power expects to be entitled to in exchange for energy and services. Retail customers are classified as residential, commercial, industrial, or irrigation. Approximately 95 percent of Idaho Power's retail revenue originates from customers located in Idaho, with the remainder originating from customers located in Oregon. Idaho Power's retail customer rates are based on Idaho Power's cost of service and are determined through general rate case proceedings, settlement stipulations, and other filings with the IPUC and OPUC. Changes in rates and changes in customer demand are typically the primary causes of fluctuations in retail revenue from period to period. The primary influences on changes in customer demand for electricity are weather, economic conditions (including growth in the number of Idaho Power customers), and energy efficiency. Idaho Power's utility revenues are not earned evenly during the year.

Retail revenues are billed monthly based on meter readings taken throughout the month. Payments for amounts billed are generally due from the customer within 15 days of billing. Idaho Power accrues estimated unbilled revenues for energy or related services delivered to customers but not yet billed at period-end based on actual meter readings at period-end and estimated rates.

Residential Customers: Idaho Power's energy sales to residential customers typically peak during the summer cooling season and winter heating season. Extreme temperatures increase sales to residential customers who use electricity for cooling and heating, compared with normal temperatures. Idaho Power's rate structure provides for higher rates during the summer when overall system loads are at their highest, and includes tiers such that rates increase as a customer's consumption level increases. These seasonal and tiered rate structures contribute to the seasonal fluctuations in revenues and earnings. Economic and demographic conditions can also affect residential customer demand; strong job growth and population growth in Idaho Power's service area have led to higher customer growth in recent years. Residential demand is also impacted by energy efficiency initiatives. Idaho Power's FCA mechanism mitigates some of the fluctuations caused by weather and energy efficiency initiatives.

Commercial Customers: Most businesses are included in Idaho Power's commercial customer class, as are small industrial companies, and public street and highway lighting accounts. Idaho Power's commercial customers are less influenced by weather conditions than residential customers, although weather does still affect commercial customer energy use. Economic conditions, including manufacturing activity levels, and energy efficiency initiatives also affect energy use of commercial customers.

Industrial Customers: Industrial customers consist of large industrial companies, including special contract customers. Energy use of industrial customers is primarily driven by economic conditions, with weather having little impact on this customer class.

Irrigation Customers: Irrigation customers use electricity to operate irrigation pumps, primarily during the agricultural growing season. The amount and timing of precipitation as well as temperature levels affect the timing and amounts of sales to irrigation customers, with increased precipitation during the agricultural growing season generally resulting in decreased sales.

Provision for Sharing: Idaho Power has regulatory settlement stipulations in Idaho that provide for the potential sharing between Idaho Power and its Idaho customers of Idaho-

jurisdictional earnings in excess of 10.0 percent of Idaho ROE. Based on full-year 2022 Idaho ROE, Idaho Power recorded no provision against current revenues for sharing of earnings with customers for 2022. Idaho Power recorded \$0.6 million of sharing of earnings with customers during 2021. The regulatory settlement stipulations are described further in Note 3 - "Regulatory Matters."

Wholesale Energy Sales: As a public utility under the Federal Power Act (FPA), Idaho Power has the authority to charge market-based rates for wholesale energy sales under its FERC tariff. Idaho Power's wholesale electricity sales are primarily to utilities and power marketers and are predominantly short-term and consist of a single performance obligation satisfied as energy is transferred to the counterparty. Idaho Power's wholesale energy sales depend largely on the availability of generation resources in excess of the amount necessary to serve customer loads as well as adequate market power prices and demand at the time when those resources are available. A reduction in any of those factors may lead to lower wholesale energy sales.

Transmission Wheeling-Related Revenues: As a public utility under the FPA, Idaho Power has the authority to provide cost-based wholesale and retail access transmission services under its OATT. Services under the OATT are offered on a nondiscriminatory basis such that all potential customers have an equal opportunity to access the transmission system. Idaho Power's transmission revenue is primarily related to third parties reserving capacity on Idaho Power's transmission system to transmit electricity through Idaho Power's service area. Reservations are predominantly short-term contracts or on-demand when available, but may be part of a long-term capacity contract. Transmission wheeling-related revenues consist of a single performance obligation satisfied as capacity on Idaho Power's transmission system is provided to the third party. Transmission wheeling-related revenues are affected by changes in Idaho Power's OATT rate and customer demand. Demand for transmission services can be affected by regional market factors, such as loads and generation of utilities in Idaho Power's region.

Energy Efficiency Program Revenues: Idaho Power collects most of its energy efficiency program costs through an energy efficiency rider on customer bills. The rider collections are deferred until expenditures are incurred. Energy efficiency program expenditures funded through the rider are reported as an operating expense with an equal amount recognized in revenues, resulting in no net impact on earnings. Fewer energy efficiency projects were completed in 2021 and 2022 due mostly to impacts of the COVID-19 public health crisis and other economic conditions which decreased energy efficiency program revenues compared with prior years. The cumulative variance between expenditures and amounts collected through the rider is recorded as a regulatory asset or liability. A liability balance indicates that Idaho Power has collected more than it has spent, and an asset balance indicates that Idaho Power has spent more than it has collected. At December 31, 2022, Idaho Power's energy efficiency rider balances were a \$3.8 million regulatory asset in the Idaho jurisdiction and a \$0.2 million regulatory liability in the Oregon jurisdiction.

Alternative Revenue Programs and Other Revenues

While revenues from contracts with customers make up most of Idaho Power's revenues, the IPUC has authorized the use of an additional regulatory mechanism, the Idaho FCA mechanism, which may increase or decrease tariff-based customer rates. The Idaho FCA mechanism is described in Note 3 - "Regulatory Matters." The FCA mechanism revenues include only the initial recognition of FCA revenues when they meet the regulator-specified conditions for recognition. Revenue from contracts with customers excludes the portion of the tariff price representing FCA revenues that Idaho Power initially recorded in prior periods when revenues met regulator-specified conditions. When Idaho Power includes those amounts in the price of utility service and billed to customers, Idaho Power records such amounts as recovery of the associated regulatory asset or liability and not as revenues.

Derivative revenues include gains from settled electricity swaps and sales of electricity under forward sales contracts that are bundled with renewable energy credits. Related to these forward sales, Idaho Power simultaneously enters into forward purchases of electricity for the same quantity at the same location, which are recorded in purchased power on the statements of income. For more information on settled electricity swaps, see Note 14 - "Derivative Financial Instruments."

5. LONG-TERM DEBT

The following table summarizes Idaho Power's long-term debt at December 31 (in thousands of dollars):

	2022	2021
First mortgage bonds:		
2.50% Series due 2023	\$ 75,000	\$ 75,000
1.90% Series due 2030	80,000	80,000
6.00% Series due 2032	100,000	100,000
4.99% Series due 2032	23,000	
5.50% Series due 2033	70,000	70,000
5.50% Series due 2034	50,000	50,000
5.875% Series due 2034	55,000	55,000
5.30% Series due 2035	60,000	60,000
6.30% Series due 2037	140,000	140,000
6.25% Series due 2037	100,000	100,000
4.85% Series due 2040	100,000	100,000
4.30% Series due 2042	75,000	75,000
5.06% Series due 2042	25,000	
4.00% Series due 2043	75,000	75,000
3.65% Series due 2045	250,000	250,000
4.05% Series due 2046	120,000	120,000
4.20% Series due 2048	450,000	450,000
Total first mortgage bonds	1,848,000	1,800,000
Pollution control revenue bonds:		
1.45% Series due 2024 ⁽¹⁾	49,800	49,800
1.70% Series due 2026 ⁽¹⁾	116,300	116,300
Variable Rate Series 2000 (redeemed in 2022)		4,360
Total pollution control revenue bonds	166,100	170,460
Floating Rate Term Loan Facility due 2024	150,000	
American Falls Variable Rate bond guarantee due 2025	19,885	19,885
Unamortized premium/discourt	24,770	25,637
Total Idaho Power outstanding debt⁽²⁾	2,208,755	2,015,982

(1) Humboldt County and Sweetwater County Pollution Control Revenue Bonds are secured by the first mortgage bonds, bringing the total first mortgage bonds outstanding at December 31, 2022, to \$2.014 billion.

(2) At December 31, 2022 and 2021, the overall effective cost rate of Idaho Power's outstanding debt was 4.60 percent and 4.40 percent, respectively.

At December 31, 2022, the maturities for the aggregate amount of Idaho Power long-term debt outstanding were as follows (in thousands of dollars):

2023	2024	2025	2026	2027	Thereafter
\$ 75,000	\$ 199,800	\$ 19,885	\$ 116,300	\$	\$ 1,773,000

Long-Term Debt Issuances, Maturities, and Redemptions

On its balance sheet as of December 31, 2022, Idaho Power classified the \$75 million in principal amount of 2.50% first mortgage bonds, Series I, maturing on April 1, 2023, as long-term debt based upon Idaho Power's intent and ability to refinance the bonds on a long-term basis.

On December 22, 2022, Idaho Power entered into a Bond Purchase Agreement (Bond Purchase Agreement) with certain institutional purchasers relating to the sale by Idaho Power of \$170 million of first mortgage bonds secured medium-term-term notes, Series N (Series N Notes), as described in more detail below. At December 31, 2022, \$48 million in principal amount of Series N Notes had been issued and was outstanding.

On December 1, 2022, Idaho Power redeemed at par \$4.36 million in principal amount of variable-rate pollution control revenue bonds due in 2027.

On March 4, 2022, Idaho Power entered into a floating rate term loan credit agreement (Term Loan Facility). The Term Loan Facility is a two-year senior unsecured term loan facility. It provided for the issuance of loans not to exceed the aggregate principal amount of \$150 million with a maturity date of March 4, 2024. The interest rates for the floating rate advances under the Term Loan Facility were based on the highest of (1) the prime commercial lending rate of the lender acting as administrative agent, (2) the federal funds rate, plus 0.5 percent, (3) Term Secured Overnight Financing Rate administered by the Federal Reserve Bank of New York (SOFR) (as defined in the Term Loan Facility) for a one-month tenor that is published by CME Group Benchmark Administration limited (or the successor administrator of such rate), plus 1 percent, and (4) zero percent. The interest rates for SOFR Advances (as defined in the Term Loan Facility) were based on the Term SOFR rate for the borrower-selected period plus the Applicable Margin. The "Applicable Margin" is based on Idaho Power's senior unsecured non-credit enhanced long-term indebtedness credit rating, as set forth on a schedule to the Term Loan Facility. At December 31, 2022, \$150 million in principal amount of one month term SOFR advances had been drawn and was outstanding on the Term Loan Facility. On March 31, 2023, Idaho Power repaid \$100 million in principal amount of one month term SOFR advances on the Term Loan Facility.

On March 14, 2023, Idaho Power issued \$400,000,000 aggregate principal amount of 5.50% First Mortgage Bonds due 2053, Secured Medium-Term Notes, Series M.

Idaho Power First Mortgage Bonds

Idaho Power's issuance of long-term indebtedness is subject to the approval of the IPUC, OPUC, and Wyoming Public Service Commission (WPSC). In May and June 2022, Idaho Power received orders from the IPUC, OPUC, and WPSC authorizing the company to issue and sell from time to time up to \$1.2 billion in aggregate principal amount of debt securities and first mortgage bonds, subject to conditions specified in the orders. Authority from the IPUC is effective through May 31, 2025, subject to extensions upon request to the IPUC. The OPUC's and WPSC's orders do not impose a time limitation for issuances, but the OPUC order does impose a number of other conditions, including a requirement that the interest rates for the debt securities or first mortgage bonds fall within either (a) designated spreads over comparable U.S. Treasury rates or (b) a maximum interest rate limit of 8.0 percent. At December 31, 2022, \$1.15 billion remains available for debt issuance under the regulatory orders, prior to the commitment to draw the remaining \$122 million of Series N Notes in March 2023.

In May 2022, Idaho Power filed a shelf registration statement with the SEC, which became effective upon filing, for the offer and sale of an unspecified principal amount of its first mortgage bonds. The issuance of first mortgage bonds requires that Idaho Power meet interest coverage and security provisions set forth in Idaho Power's Indenture of Mortgage and Deed of Trust, dated as of October 1, 1937, as amended and supplemented from time to time (Indenture). Future issuances of first mortgage bonds are subject to satisfaction of covenants and security provisions set forth in the Indenture, market conditions, regulatory authorizations, and covenants contained in other financing agreements.

In June 2022, Idaho Power entered into a selling agency agreement with six banks named in the agreement in connection with the potential issuance and sale from time to time of up to \$1.2 billion aggregate principal amount of first mortgage bonds, secured medium term notes, Series M (Series M Notes), under Idaho Power's Indenture. Also in June 2022, Idaho Power entered into the Fiftieth Supplemental Indenture, dated effective as of June 30, 2022, to the Indenture (Fiftieth Supplemental Indenture). The Fiftieth Supplemental Indenture provides for, among other items, the issuance of up to \$1.2 billion in aggregate principal amount of Series M Notes pursuant to the Indenture. In October 2022, Idaho Power entered into the Fifty-first Supplemental Indenture to increase the limit of the amount of first mortgage bonds at any one time outstanding to \$3.5 billion as provided in the Indenture. The amount issuable is also restricted by property, earnings, and other provisions of the Indenture and supplemental indentures to the Indenture. The Indenture requires that Idaho Power's net earnings be at least twice the annual interest requirements on all outstanding debt of equal or prior rank, including the bonds that Idaho Power may propose to issue. Under certain circumstances, the net earnings test does not apply, including the issuance of refunding bonds to retire outstanding bonds that mature in less than two years or that are of an equal or higher interest rate, or prior lien bonds.

In December 2022, Idaho Power entered into the Bond Purchase Agreement with certain institutional purchasers, relating to the sale by Idaho Power of \$170 million in aggregate principal amount of Series N Notes. Also in December 2022, Idaho Power entered into the Fifty-second Supplemental Indenture, dated effective as of December 30, 2022, to the Indenture (Fifty-second Supplemental Indenture). The Fifty-second Supplemental Indenture provides for, among other items, the issuance of Series N Notes pursuant to the Indenture. The Series N Notes consist of:

- \$23 million in aggregate principal amount of Idaho Power's 4.99% first mortgage bonds due 2032, Series N Notes, Tranche 1 (Tranche 1 Bonds);
- \$25 million in aggregate principal amount of Idaho Power's 5.06% first mortgage bonds due 2042, Series N Notes, Tranche 2 (Tranche 2 Bonds);
- \$60 million in aggregate principal amount of Idaho Power's 5.06% first mortgage bonds due 2043, Series N Notes, Tranche 3 (Tranche 3 Bonds); and
- \$62 million in aggregate principal amount of Idaho Power's 5.20% first mortgage bonds due 2053, Series N Notes, Tranche 4 (Tranche 4 Bonds).

The Tranche 1 Bonds and Tranche 2 Bonds were issued on December 22, 2022, and Idaho Power Tranche 3 Bonds and Tranche 4 Bonds were issued on March 8, 2023, each under the Indenture.

The mortgage of the Indenture secures all bonds issued under the Indenture equally and ratably, without preference, priority, or distinction. First mortgage bonds issued in the future will also be secured by the mortgage of the Indenture. The lien constitutes a first mortgage on all the properties of Idaho Power, subject only to certain limited exceptions including liens for taxes and assessments that are not delinquent and minor excepted encumbrances. Certain of the properties of Idaho Power are subject to easements, leases, contracts, covenants, workmen's compensation awards, and similar encumbrances and minor defects common to properties. The mortgage of the Indenture does not create a lien on revenues or profits, or notes or accounts receivable, contracts or choses in action, except as permitted by law during a completed default, securities, or cash, except when pledged, or merchandise or equipment manufactured or acquired for resale. The mortgage of the Indenture creates a lien on the interest of Idaho Power in property subsequently acquired, other than excepted property, subject to limitations in the case of consolidation, merger, or sale of all or substantially all of the assets of Idaho Power. The Indenture requires Idaho Power to spend or appropriate 15 percent of its annual gross operating revenues for maintenance, retirement, or amortization of its properties. Idaho Power may, however, anticipate or make up these expenditures or appropriations within the 5 years that immediately follow or precede a particular year.

As of December 31, 2022, the maximum amount of additional first mortgage bonds Idaho Power could issue, which excludes commitments to issue that have not already funded, is approximately \$1.5 billion, though as of the date of this report the amount is limited to the \$1.15 billion amount authorized by the IPUC, OPUC, and WPSC. Separately, the Indenture also limits the amount of additional first mortgage bonds that Idaho Power may issue to the sum of (a) the principal amount of retired first mortgage bonds and (b) 60 percent of total unfunded property additions, as defined in the Indenture. As of December 31, 2022, Idaho Power could issue approximately \$2.3 billion of additional first mortgage bonds based on retired first mortgage bonds and total unfunded property additions.

6. COMMON STOCK

Idaho Power Common Stock

No contributions were made to Idaho Power in 2022 and 2021 and no additional shares of Idaho Power common stock were issued.

Restrictions on Dividends

Idaho Power's ability to pay dividends on its common stock held by IDACORP is limited to the extent payment of such dividends would violate the covenants in its Credit Facility or Idaho Power's Revised Code of Conduct. A covenant under Idaho Power's credit facility requires Idaho Power to maintain leverage ratios of consolidated indebtedness to consolidated total capitalization, as defined therein, of no more than 65 percent at the end of each fiscal quarter. At December 31, 2022, the leverage ratio for Idaho Power was 46 percent. Based on this restriction, Idaho Power's dividends were limited to \$1.4 billion at December 31, 2022. There are additional facility covenants, subject to exceptions, that prohibit or restrict the sale or disposition of property without consent and any agreements restricting dividend payments to IDACORP and Idaho Power from any material subsidiary. At December 31, 2022, Idaho Power was in compliance with those covenants.

Idaho Power's Revised Policy and Code of Conduct relating to transactions between and among Idaho Power, IDACORP, and other affiliates, which was approved by the IPUC in April 2008, provides that Idaho Power will not pay any dividends to IDACORP that will reduce Idaho Power's common equity capital below 35 percent of its total adjusted capital without IPUC approval. At December 31, 2022, Idaho Power's common equity capital was 55 percent of its total adjusted capital. Further, Idaho Power must obtain approval from the OPUC before it can directly or indirectly loan funds or issue notes or give credit on its books to IDACORP.

Idaho Power's articles of incorporation contain restrictions on the payment of dividends on its common stock if preferred stock dividends are in arrears. As of the date of this report, Idaho Power has no preferred stock outstanding.

In addition to contractual restrictions on the amount and payment of dividends, the FPA prohibits the payment of dividends from "capital accounts." The term "capital account" is undefined in the FPA or its regulations, but Idaho Power does not believe the restriction would limit Idaho Power's ability to pay dividends out of current year earnings or retained earnings.

In accordance with Section 10(d) of the Federal Power Act, Idaho Power has \$13.3 million of amortization reserves established for certain of its licensed hydroelectric facilities.

7. SHARE-BASED COMPENSATION

Through its parent company IDACORP, Idaho Power has one share-based compensation plan the 2000 Long-Term Incentive and Compensation Plan (LTICP). The LTICP (for officers, key employees, and directors) permits the grant of stock options, restricted stock and restricted stock units, performance shares and performance-based units, and several other types of share-based awards. At December 31, 2022, the maximum number of shares available under the LTICP was 350,763.

Restricted Stock Unit and Performance-Based Unit Awards

Restricted stock unit awards have three-year vesting periods, entitle the recipients to dividend equivalents, and units do not have voting rights until the units are vested and settled in shares. Unvested awards are restricted as to disposition and subject to forfeiture under certain circumstances. The fair value of these awards is based on the closing market price of common stock on the grant date and is charged to compensation expense over the vesting period, reduced for any forfeitures during the vesting period.

Performance-based unit awards have three-year vesting periods and do not have voting rights until the units are vested and settled in shares. Unvested awards are restricted as to disposition, subject to forfeiture under certain circumstances, and subject to the attainment of specific performance conditions over the three-year vesting period. The performance conditions are two equally-weighted metrics, cumulative earnings per share (CEPS) and total shareholder return (TSR) relative to a peer group. Depending on the level of attainment of the performance conditions and the year issued, the final number of shares awarded can range from zero to 200 percent of the target award. Dividend equivalents are accrued during the vesting period and paid out based on the final number of shares awarded.

The grant-date fair value of the CEPS portion is based on the closing market value at the date of grant, reduced by the loss in time-value of the estimated future dividend payments. The fair value of this portion of the awards is charged to compensation expense over the requisite service period based on the estimated achievement of performance targets, reduced for any forfeitures during the vesting period. The grant-date fair value of the TSR portion is estimated using the market value at the date of grant and a statistical model that incorporates the probability of meeting performance targets based on historical returns relative to the peer group. The fair value of this portion of the awards is charged to compensation expense over the requisite service period, provided the requisite service period is rendered, regardless of the level of TSR metric attained.

A summary of restricted stock units and performance-based units award activity is presented below. Idaho Power unit amounts represent units of IDACORP:

	Number of Units	Weighted- Average Grant Date Fair Value
Nonvested units at January 1, 2022	174,209	\$ 99.61
Units granted	87,685	100.76
Units forfeited	(8,144)	97.29
Units vested	(65,934)	100.59
Nonvested units at December 31, 2022	187,816	\$ 99.91

The total fair value of shares vested was \$6.9 million in 2022 and \$6.7 million in 2021. At December 31, 2022, Idaho Power had \$8.3 million of total unrecognized compensation cost related to nonvested share-based compensation. These costs are expected to be recognized over a weighted-average period of 1.7 years. Original issue shares of IDACORP are used for these awards.

In 2022, a total of 12,021 shares of IDACORP common stock were awarded to directors of IDACORP and Idaho Power at an average grant date fair value of \$103.95 per share. Directors elected to defer receipt of 4,616 of these shares, which are being held as deferred stock units with dividend equivalents reinvested in additional stock units.

Compensation Expense: The following table shows Idaho Power's compensation cost recognized in income and the tax benefits resulting from the LTICP (in thousands of dollars):

	2022	2021
Compensation cost	\$ 10,204	\$ 8,497
Income tax benefit	2,627	2,187

No equity compensation costs have been capitalized. These costs are primarily reported within "Other operations and maintenance" expense on the statements of income.

8. COMMITMENTS

Purchase Obligations

At December 31, 2022, Idaho Power had the following long-term commitments relating to purchases of energy, capacity, transmission rights, and fuel (in thousands of dollars):

	2023	2024	2025	2026	2027	Thereafter
Cogeneration and power production	\$ 321,321	\$ 327,054	\$ 319,588	\$ 319,852	\$ 322,043	\$ 2,597,922
Fuel	144,856	31,559	8,239	8,492	8,659	50,884

As of December 31, 2022, Idaho Power had 1,137 megawatt (MW) nameplate capacity of PURPA-related projects on-line, with an additional 75 MW nameplate capacity of projects projected to be on-line by 2024. The power purchase contracts for these projects have original contract terms ranging from one to 35 years. Idaho Power's expenses associated with PURPA-related projects were approximately \$189 million in 2022 and \$200 million in 2021.

In January 2023, Idaho Power entered into an additional new non-PURPA-qualifying solar facility power purchase contract, subject to regulatory approval, which increased Idaho Power's contractual purchase obligations by approximately \$228 million over the 25-year term of the contract. The facility is scheduled to be online in June 2024.

As of December 31, 2022, Idaho Power had a remaining \$95 million commitment related to two contracts to acquire and own battery storage systems expected to be in service in 2023. Also, in January 2023, Idaho Power entered into a commitment to acquire and own a 60 MW battery storage system for \$129 million, due upon its expected completion in 2024.

Idaho Power also has the following long-term commitments (in thousands of dollars):

	2023	2024	2025	2026	2027	Thereafter
Joint-operating agreement payments ⁽¹⁾	\$ 3,243	\$ 3,243	\$ 3,243	\$ 3,243	\$ 3,243	\$ 16,217
Easements and other payments	2,075	2,119	2,163	2,209	2,255	12,005
Maintenance, service, and materials agreements ⁽¹⁾	174,619	11,931	9,652	7,623	11,660	38,729
FERC and other industry-related fees ⁽¹⁾	17,402	15,619	15,562	15,839	15,348	75,272

(1) Approximately \$34 million, \$18 million, and \$152 million of the obligations included in joint-operating agreement payments, maintenance, service, and materials agreements, and FERC and other industry-related fees, respectively, have contracts that do not specify terms related to expiration. As these contracts are presumed to continue indefinitely, ten years of information, estimated based on current contract terms, has been included in the table for presentation purposes.

Idaho Power's expense for operating leases was not material for the years ended 2022 and 2021.

Guarantees

Idaho Power guarantees its portion of reclamation activities and obligations at BCC, of which IERCo owns a one-third interest. This guarantee, which is renewed annually with the Wyoming Department of Environmental Quality, was \$48.2 million at December 31, 2022, representing IERCo's one-third share of BCC's total reclamation obligation of \$144.7 million. BCC has a reclamation trust fund set aside specifically for the purpose of paying these reclamation costs. At December 31, 2022, the value of the reclamation trust fund was \$196.1 million. During 2022, the reclamation trust fund made \$3.9 million of distributions for reclamation activity costs associated with the BCC surface mine. BCC periodically assesses the adequacy of the reclamation trust fund and its estimate of future reclamation costs. To ensure that the reclamation trust fund maintains adequate reserves, BCC has the ability to, and does, add a per-ton surcharge to coal sales, all of which are made to the Jim Bridger plant. Because of the existence of the fund and the ability to apply a per-ton surcharge, the estimated fair value of this guarantee is minimal.

Idaho Power enter into financial agreements and power purchase and sale agreements that include indemnification provisions relating to various forms of claims or liabilities that may arise from the transactions contemplated by these agreements. Generally, a maximum obligation is not explicitly stated in the indemnification provisions and, therefore, the overall maximum amount of the obligation under such indemnification provisions cannot be reasonably estimated. Idaho Power periodically evaluates the likelihood of incurring costs under such indemnities based on their historical experience and the evaluation of the specific indemnities. As of December 31, 2022, management believes the likelihood is remote that Idaho Power would be required to perform under such indemnification provisions or otherwise incur any significant losses with respect to such indemnification obligations. Idaho Power has not recorded any liability on its balance sheets with respect to these indemnification obligations.

9. CONTINGENCIES

Idaho Power has in the past and expect in the future to become involved in various claims, controversies, disputes, and other contingent matters, some of which involve litigation and regulatory or other contested proceedings. The ultimate resolution and outcome of litigation and regulatory proceedings is inherently difficult to determine, particularly where (a) the remedies or penalties sought are indeterminate, (b) the proceedings are in the early stages or the substantive issues have not been well developed, or (c) the matters involve complex or novel legal theories or a large number of parties. In accordance with applicable accounting guidance, Idaho Power, as applicable, establishes an accrual for legal proceedings when those matters proceed to a stage where they present loss contingencies that are both probable and reasonably estimable. If the loss contingency at issue is not both probable and reasonably estimable, Idaho Power does not establish an accrual and the matter will continue to be monitored for any developments that would make the loss contingency both probable and reasonably estimable. As of the date of this report, Idaho Power's accruals for loss contingencies are not material to its financial statements as a whole; however, future accruals could be material in a given period. Idaho Power's determination is based on currently available information, and estimates presented in financial statements and other financial disclosures involve significant judgment and may be subject to significant uncertainty. For matters that affect Idaho Power's operations, Idaho Power intends to seek, to the extent permissible and appropriate, recovery through the ratemaking process of costs incurred, although there is no assurance that such recovery would be granted.

Idaho Power is party to legal claims and legal, tax, and regulatory actions and proceedings in the ordinary course of business and, as noted above, record an accrual for associated loss contingencies when they are probable and reasonably estimable. In connection with its utility operations, Idaho Power is subject to claims by individuals, entities, and governmental agencies for damages for alleged personal injury, property damage, and economic losses, relating to the company's provision of electric service and the operation of its generation, transmission, and distribution facilities. Some of those claims relate to electrical contacts, service quality, property damage, and wildfires. In recent years, utilities in the western United States have been subject to significant liability for personal injury, loss of life, property damage, trespass, and economic losses, and in some cases, punitive damages and criminal charges, associated with wildfires that originated from utility property, most commonly transmission and distribution lines. Idaho Power has also regularly received claims by governmental agencies and private landowners for damages for fires allegedly originating from Idaho Power's transmission and distribution system. As of the date of this report, Idaho Power believes that resolution of existing claims will not have a material adverse effect on its financial statements.

Idaho Power is also actively monitoring various pending environmental regulations and executive orders related to environmental matters that may have a significant impact on its future operations. Given uncertainties regarding the outcome, timing, and compliance plans for these environmental matters, Idaho Power is unable to estimate the financial impact of these regulations.

10. BENEFIT PLANS

Idaho Power sponsors defined benefit and other postretirement benefit plans that cover the majority of its employees. Idaho Power also sponsors a defined contribution 401(k) employee savings plan and provides certain post-employment benefits.

Pension Plans

Idaho Power has pension plans—a noncontributory defined benefit pension plan (pension plan) and two nonqualified defined benefit pension plans for certain senior management employees called the Security Plan for Senior Management Employees I and Security Plan for Senior Management Employees II (together, SMSP). Idaho Power also has a nonqualified defined benefit pension plan for directors that was frozen in 2002. Remaining vested benefits from that plan are included with the SMSP in the disclosures below. The benefits under these plans are based on years of service and the employee's final average earnings.

The following table summarizes the changes in benefit obligations and plan assets of these plans (in thousands of dollars):

	Pension Plan		SMSP	
	2022	2021	2022	2021
Change in projected benefit obligation:				
Benefit obligation at January 1	\$ 1,346,530	\$ 1,337,395	\$ 133,012	\$ 134,791
Service cost	52,025	54,202	1,185	813
Interest cost	39,670	37,317	3,897	3,557
Actuarial (gain) loss	(438,297)	(35,833)	(32,009)	33
Benefits paid	(46,159)	(46,551)	(6,109)	(6,182)
Projected benefit obligation at December 31	953,769	1,346,530	99,976	133,012
Change in plan assets:				
Fair value at January 1	984,464	871,603		
Actual return on plan assets	(138,577)	119,412		
Employer contributions	40,000	40,000		
Benefits paid	(46,159)	(46,551)		
Fair value at December 31	839,728	984,464		
Funded status at end of year	\$ (114,041)	\$ (362,066)	\$ (99,976)	\$ (133,012)
Amounts recognized in accumulated other comprehensive income consist of:				
Net loss	\$ 83,263	\$ 322,908	\$ 15,127	\$ 51,365
Prior service cost	37	43	2,408	2,687
Subtotal	83,300	322,951	17,535	54,052
Less amount recorded as regulatory asset ⁽¹⁾	(83,300)	(322,951)		
Net amount recognized in accumulated other comprehensive income	\$	\$	\$ 17,535	\$ 54,052
Accumulated benefit obligation	\$ 837,377	\$ 1,120,036	\$ 93,995	\$ 121,591

(1) Changes in the funded status of the pension plan that would be recorded in accumulated other comprehensive income for an unregulated entity are recorded as a regulatory asset for Idaho Power as Idaho Power believes it is probable that an amount equal to the regulatory asset will be collected through the setting of future rates.

The actuarial gains reflected in the benefit obligations for the pension and SMSP plans in 2022 are due primarily to increases in the assumed discount rates of both plans from December 31, 2021, to December 31, 2022. The actuarial gains reflected in the benefit obligations for the pension and SMSP plans in 2021 are due primarily to increases in the assumed discount rates of both plans from December 31, 2020 to December 31, 2021. For more information on discount rates, see "Plan Assumptions" below in this Note 10.

As a non-qualified plan, the SMSP has no plan assets. However, Idaho Power has a Rabbi trust designated to provide funding for SMSP obligations. The Rabbi trust holds investments in marketable securities and corporate-owned life insurance. The recorded value of these investments was approximately \$134.2 million and \$117.1 million at December 31, 2022 and 2021, respectively.

The following table shows the components of net periodic pension cost for these plans (in thousands of dollars). For purposes of calculating the expected return on plan assets, the market-related value of assets is equal to the fair value of the assets.

	Pension Plan		SMSP	
	2022	2021	2022	2021
Service cost	\$ 52,025	\$ 54,202	\$ 1,185	\$ 813
Interest cost	39,670	37,317	3,897	3,557
Expected return on assets	(72,348)	(64,090)		
Amortization of net loss	12,273	23,796	4,229	4,205
Amortization of prior service cost	6	6	279	296
Net periodic pension cost	31,626	51,231	9,590	8,871
Regulatory deferral of net periodic pension cost ⁽¹⁾	(30,197)	(48,962)		
Previously deferred pension cost recognized ⁽¹⁾	17,154	17,154		
Net periodic pension cost recognized for financial reporting ⁽¹⁾ (2)	\$ 18,583	\$ 19,423	\$ 9,590	\$ 8,871

(1) Net periodic pension costs for the pension plan are recognized for financial reporting based upon the authorization of each regulatory jurisdiction in which Idaho Power operates. Under IPUC order, the Idaho portion of net periodic pension cost is recorded as a regulatory asset and is recognized in the income statement as those costs are recovered through rates.

The following table shows the components of other comprehensive income (loss) for the plans (in thousands of dollars):

	Pension Plan		SMSP	
	2022	2021	2022	2021
Actuarial (loss) gain during the year	\$ 227,372	\$ 91,156	\$ 32,009	\$ (33)

Plan amendment service cost				
Reclassification adjustments for:				
Amortization of net (gain) loss	12,273	23,796	4,229	4,205
Amortization of prior service cost	6	6	279	296
Adjustment for deferred tax effects	(61,686)	(29,590)	(9,399)	(1,150)
Adjustment due to the effects of regulation	(177,965)	(85,368)		
Other comprehensive income (loss) recognized related to pension benefit plans	\$	\$	\$ 27,118	\$ 3,318

The following table summarizes the expected future benefit payments of these plans (in thousands of dollars):

	2023	2024	2025	2026	2027	2026-2030
Pension Plan	\$ 47,477	\$ 48,972	\$ 50,666	\$ 52,490	\$ 54,209	\$ 298,823
SMSP	6,514	6,558	6,656	6,695	6,725	35,197

Idaho Power's funding policy for the pension plan is to contribute at least the minimum required under the Employee Retirement Income Security Act of 1974 (ERISA) but not more than the maximum amount deductible for income tax purposes. In 2022 and 2021, Idaho Power elected to contribute more than the minimum required amounts in order to bring the pension plan to a more funded position, to reduce future required contributions, and to reduce Pension Benefit Guaranty Corporation premiums. As of the date of this report, Idaho Power has no estimated minimum required contributions to the pension plan for 2023. Depending on market conditions and cash flow considerations in 2023, Idaho Power could contribute up to \$40 million to the pension plan during 2023 in order to help balance the regulatory collection of these expenditures with the amount and timing of contributions and to mitigate the cost of being in an underfunded position.

Postretirement Benefits

Idaho Power maintains a defined benefit postretirement benefit plan (consisting of health care and death benefits) that covers all employees who were enrolled in the active-employee group plan at the time of retirement as well as their spouses and qualifying dependents. Retirees hired on or after January 1, 1999, have access to the standard medical option at full cost, with no contribution by Idaho Power. Benefits for employees who retire after December 31, 2002, are limited to a fixed amount, which has limited the growth of Idaho Power's future obligations under this plan.

The following table summarizes the changes in benefit obligation and plan assets (in thousands of dollars):

	2022	2021
Change in accumulated benefit obligation:		
Benefit obligation at January 1	\$ 74,075	\$ 80,952
Service cost	1,071	1,063
Interest cost	2,112	2,059
Actuarial gain	(21,845)	(5,805)
Benefits paid ⁽¹⁾	(4,379)	(4,194)
Plan amendments	8,065	
Benefit obligation at December 31	59,099	74,075
Change in plan assets:		
Fair value of plan assets at January 1	41,464	41,311
Actual return on plan assets	(6,586)	6,308
Employer contributions ⁽¹⁾	(1,934)	(1,961)
Benefits paid ⁽¹⁾	(4,379)	(4,194)
Fair value of plan assets at December 31	28,565	41,464
Funded status at end of year (included in noncurrent liabilities)	\$ (30,534)	\$ (32,611)

(1) Contributions and benefits paid are each net of \$2.9 million and \$3.0 million of plan participant contributions for 2022 and 2021, respectively.

Amounts recognized in accumulated other comprehensive income consist of the following (in thousands of dollars):

	2022	2021
Net gain	\$ (20,896)	\$ (8,020)
Prior service cost	7,849	80
Subtotal	(13,047)	(7,940)
Less amount recognized in regulatory assets	13,047	7,940
Net amount recognized in accumulated other comprehensive income	\$	\$

The net periodic postretirement benefit cost was as follows (in thousands of dollars):

	2022	2021
Service cost	\$ 1,071	\$ 1,063
Interest cost	2,112	2,059
Expected return on plan assets	(2,351)	(2,395)
Immediate recognition of loss from temporary deviation ⁽¹⁾		4,736
Amortization of net loss	(31)	
Amortization of prior service cost	295	47

Net periodic postretirement benefit cost \$ 1,096 \$ 5,510

(1) In 2021, a loss associated with a temporary deviation from the cost-sharing provisions of the substantive plan was recognized on the statements of income.

The following table shows the components of other comprehensive income for the plan (in thousands of dollars):

	2022	2021
Actuarial gain (loss) during the year	\$ 12,908	\$ 9,718
Prior service cost arising during the year	(8,065)	
Reclassification adjustments for:		
Amortization of net loss	(31)	
Immediate recognition of loss from temporary deviation ⁽¹⁾		4,736
Reclassification adjustments for amortization of prior service cost	295	47
Adjustment for deferred tax effects	(1,315)	(2,514)
Adjustment due to the effects of regulation	(3,792)	(11,987)
Other comprehensive income related to postretirement benefit plans	\$	\$

(1) In 2021, a loss associated with a temporary deviation from the cost-sharing provisions of the substantive plan was recognized on the statements of income.

The following table summarizes the expected future benefit payments of the postretirement benefit plan (in thousands of dollars):

	2023	2024	2025	2026	2027	2028-2032
Expected benefit payments	\$ 4,736	\$ 4,864	\$ 4,959	\$ 4,860	\$ 4,693	\$ 21,912

Plan Assumptions

The following table sets forth the weighted-average assumptions used at the end of each year to determine benefit obligations for all Idaho Power-sponsored pension and postretirement benefits plans:

	Pension Plan		SMSP		Postretirement Benefits	
	2022	2021	2022	2021	2022	2021
Discount rate	5.45 %	3.05 %	5.50 %	3.00 %	5.45 %	2.95 %
Rate of compensation increase ⁽¹⁾	4.49 %	4.49 %	4.75 %	4.75 %		
Medical trend rate					6.7 %	6.3 %
Dental trend rate					3.5 %	3.5 %
Measurement date	12/31/2022	12/31/2021	12/31/2022	12/31/2021	12/31/2022	12/31/2021

(1) The 2022 rate of compensation increase assumption for the pension plan includes an inflation component of 2.40% plus a 2.09% composite merit increase component that is based on employees' years of service. Merit salary increases are assumed to be 8.0% for employees in their first year of service and scale down to 0.6% for employees in their fortieth year of service and beyond.

The following table sets forth the weighted-average assumptions used to determine net periodic benefit cost for all Idaho Power-sponsored pension and postretirement benefit plans:

	Pension Plan		SMSP		Postretirement Benefits	
	2022	2021	2022	2021	2022	2021
Discount rate	3.05 %	2.80 %	3.00 %	2.70 %	2.95 %	2.70 %
Expected long-term rate of return on assets	7.40 %	7.40 %			6.00 %	6.00 %
Rate of compensation increase	4.49 %	4.49 %	4.75 %	4.75 %		%
Medical trend rate					5.8 %	6.3 %
Dental trend rate					3.5 %	3.5 %

The assumed health care cost trend rate used to measure the expected cost of health benefits covered by the postretirement plan was 5.8 percent in 2022 and is assumed to increase to 6.7 percent in 2023, 7.1 percent in 2024, decrease to 6.5 percent in 2025, and to gradually decrease to 3.8 percent by 2074. The assumed dental cost trend rate used to measure the expected cost of dental benefits covered by the plan was 3.5 percent, or equal to the medical trend rate if lower, for all years.

Plan Assets

Pension Asset Allocation Policy: The target allocation and actual allocations at December 31, 2022, for the pension asset portfolio by asset class is set forth below:

Asset Class	Target Allocation	Actual Allocation December 31, 2022
Debt securities	24 %	24 %
Equity securities	59 %	59 %
Real estate	9 %	10 %
Other plan assets	8 %	7 %
Total	100 %	100 %

Assets are rebalanced as necessary to keep the portfolio close to target allocations. The plan's principal investment objective is to maximize total return (defined as the sum of realized interest and dividend income and realized and unrealized gain or loss in market price) consistent with prudent parameters of risk and the liability profile of the portfolio. Emphasis is placed on preservation and growth of capital along with adequacy of cash flow sufficient to fund current and future payments to plan participants.

The three major goals in Idaho Power's asset allocation process are to:

- determine if the investments have the potential to earn the rate of return assumed in the actuarial liability calculations;
- match the cash flow needs of the plan. Idaho Power sets bond allocations sufficient to cover approximately five years of benefit payments. Idaho Power then utilizes growth instruments (equities, real estate, venture capital) to fund the longer-term liabilities of the plan; and
- maintain a prudent risk profile consistent with ERISA fiduciary standards.

Allowable plan investments include stocks and stock funds, investment-grade bonds and bond funds, real estate funds, private equity funds, and cash and cash equivalents. With the exception of real estate holdings and private equity, investments must be readily marketable so that an entire holding can be disposed of quickly with only a minor effect upon market price.

Rate-of-return projections for plan assets are based on historical risk/return relationships among asset classes. The primary measure is the historical risk premium each asset class has delivered versus the yield on the Moody's Investors Service (Moody's) AA Corporate Bond Index. This historical risk premium is then added to the current yield on the Moody's AA Corporate Bond Index. Additional analysis is performed to measure the expected range of returns, as well as worst-case and best-case scenarios. Based on the current interest rate environment, current rate-of-return expectations are lower than the nominal returns generated over the past 30 years when interest rates were generally higher.

Idaho Power's asset modeling process also utilizes historical market returns to measure the portfolio's exposure to a "worst-case" market scenario, to determine how much performance could vary from the expected "average" performance over various time periods. This "worst-case" modeling, in addition to cash flow matching and diversification by asset class and investment style, provides the basis for managing the risk associated with investing portfolio assets.

Fair Value of Plan Assets: Idaho Power classifies its pension plan and postretirement benefit plan investments using the three-level fair value hierarchy described in Note 15 - "Fair Value Measurements." The following table presents the fair value of the plans' investments by asset category (in thousands of dollars).

	Level 1	Level 2	Level 3	Total
Assets at December 31, 2022				
Cash and cash equivalents	\$ 11,679	\$	\$	\$ 11,679
Intermediate bonds	33,305	166,530		199,835
Equity Securities: Large-Cap	85,617			85,617
Equity Securities: Mid-Cap	90,049			90,049
Equity Securities: Small-Cap	65,505			65,505
Equity Securities: Micro-Cap	33,438			33,438
Equity Securities: Global and International	52,876			52,876
Equity Securities: Emerging Markets	6,964			6,964
Plan assets measured at NAV (not subject to hierarchy disclosure)				
Commingled Fund: Equity Securities: Global and International				117,631
Commingled Fund: Equity Securities: Emerging Markets				42,119
Real estate				83,676
Private market investments				50,339
Total	\$ 379,433	\$ 166,530	\$	\$ 839,728
Postretirement plan assets ⁽¹⁾	\$ 2,009	\$ 26,556	\$	\$ 28,565

	Level 1	Level 2	Level 3	Total
Assets at December 31, 2021				
Cash and cash equivalents	\$ 24,636	\$	\$	\$ 24,636
Intermediate bonds	39,133	187,048		226,181
Equity Securities: Large-Cap	104,318			104,318
Equity Securities: Mid-Cap	113,621			113,621
Equity Securities: Small-Cap	85,244			85,244
Equity Securities: Micro-Cap	42,915			42,915
Equity Securities: Global and International	67,625			67,625
Equity Securities: Emerging Markets	7,393			7,393
Plan assets measured at NAV (not subject to hierarchy disclosure)				
Commingled Fund: Equity Securities: Global and International				134,752
Commingled Fund: Equity Securities: Emerging Markets				47,332
Real estate				73,958
Private market investments				56,489
Total	\$ 484,885	\$ 187,048	\$	\$ 984,464
Postretirement plan assets ⁽¹⁾	\$ 2,391	\$ 39,073	\$	\$ 41,464

(1) The postretirement benefits assets are primarily life insurance contracts.

For the years ended December 31, 2022 and 2021, there were no material transfers into or out of Levels 1, 2, or 3.

Fair Value Measurement of Level 2 Plan assets and Plan assets measured at net asset value(NAV):

Level 2 Bonds: These investments represent United States government, agency bonds, and corporate bonds. The United States government and agency bonds, as well as the corporate bonds, are not traded on an exchange and are valued utilizing market prices for similar assets or liabilities in active markets.

Level 2 Postretirement Asset: This asset represents an investment in a life insurance contract and is recorded at fair value, which is the cash surrender value, less any unpaid expenses. The cash surrender value of this insurance contract is contractually equal to the insurance contract's proportionate share of the market value of an associated investment account held by the insurer. The investments held by the insurer's investment account are all instruments traded on exchanges with readily determinable market prices.

Commingled Funds: These funds, made up of global, international and emerging markets equity securities are measured at NAV, are not publicly traded, and therefore no publicly quoted market price is readily available. The values of the commingled funds are presented at estimated fair value, which is determined based on the unit value of the fund. The values of these investments are calculated by the custodian for the fund company on a monthly or more frequent basis, and are based on market prices of the assets held by each of the commingled funds divided by the number of fund shares outstanding for the respective fund. The investments in commingled funds have redemption limitations that permit monthly redemption following notice requirements of 5 to 7 days.

Real Estate: Real estate holdings represent investments in open-end and closed-end commingled real estate funds. As the property interests held in these real estate funds are not frequently traded, establishing the market value of the property interests held by the fund, and the resulting unit value of fund shareholders, is based on unobservable inputs including property appraisals by the fund companies, property appraisals by independent appraisal firms, analysis of the replacement cost of the property, discounted cash flows generated by property rents and changes in property values, and comparisons with sale prices of similar properties in similar markets. These real estate funds also furnish annual audited financial statements that are also used to further validate the information provided. Redemptions on the open-end funds are generally available on a quarterly basis, with 10 to 35 days written notice, depending on the individual fund. If the fund has sufficient liquidity, the redemption will be processed at the fund NAV or the fund's estimate of fair value at the end of the quarter. If the fund does not have sufficient liquidity to honor the full redemption, the remainder will be set for redemption the following quarter on a pro-rata basis with other redemption requests. This same process will repeat until the redemption request has been completed. To protect other fund holders, real estate funds have no duty to liquidate or encumber funds to meet redemption requests. The closed-end funds are formed for a stated life of 7 to 10 years. The fund can be further extended with the approval of the limited partners. There are generally no redemption rights associated with these funds. The limited partner must hold the fund for the life of the fund or find a third-party buyer.

Private Market Investments: Private market investments represent two categories: fund of hedge funds and venture capital funds. These funds are valued by the fund companies based on the estimated fair values of the underlying fund holdings divided by the fund shares outstanding or multiplied by the ownership percentages of the holder. Some hedge fund strategies utilize securities with readily available market prices, while others utilize less liquid investment vehicles that are valued based on unobservable inputs including cost, operating results, recent funding activity, or comparisons with similar investment vehicles. Redemptions are available on a quarterly basis with 70 days written notice. Redemptions will be processed at the quarterly NAV or fair value within 60 days following quarter end. In the event of a full redemption, a reserve amount of 5% to 10% of the redemption amount may be held in reserve until the audited financial statements of the fund are published. This allows the fund to adjust the redemption so that other fund holders are not adversely impacted. Venture capital fund investments are valued by the fund companies based on estimated fair value of the underlying fund holdings divided by the fund shares outstanding. Some venture capital investments have progressed to the point that they have readily available exchange-based market valuations. Early stage venture investments are valued based on unobservable inputs including cost, operating results, discounted cash flows, the price of recent funding events, or pending offers from other viable entities. These private market investments furnish annual audited financial statements that are also used to further validate the information provided. These funds are formed for a stated life of 10 to 15 years. The general partner can extend the fund life for 2 or 3 one-year periods. The fund can be further extended with the approval of the limited partners. There are generally no redemption rights associated with these funds. The limited partner must hold the fund for the life of the fund or find a third-party buyer.

Employee Savings Plan

Idaho Power has a defined contribution plan designed to comply with Section 401(k) of the Internal Revenue Code and that covers substantially all employees. Idaho Power matches specified percentages of employee contributions to the plan. Matching annual contributions were approximately \$8.8 million and \$8.2 million in 2022 and 2021, respectively.

Post-employment Benefits

Idaho Power provides certain benefits to former or inactive employees, their beneficiaries, and covered dependents after employment but before retirement, in addition to the health care benefits required under the Consolidated Omnibus Budget Reconciliation Act. These benefits include salary continuation, health care and life insurance for those employees found to be disabled under Idaho Power's disability plans, and health care for surviving spouses and dependents. Idaho Power accrues a liability for such benefits. The post-employment benefits included in other deferred credits on Idaho Power's balance sheets at both December 31, 2022 and 2021, were approximately \$2 million.

11. PROPERTY, PLANT AND EQUIPMENT AND JOINTLY-OWNED PROJECTS

The following table presents the major classifications of Idaho Power's utility plant in service, annual depreciation provisions as a percent of average depreciable balance, and accumulated provision for depreciation for the years ended December 31, 2022 and 2021 (in thousands of dollars):

	2022		2021	
	Balance	Avg Rate	Balance	Avg Rate
Production	\$ 2,700,494	2.89 %	\$ 2,597,285	3.15 %
Transmission	1,346,463	1.91 %	1,309,143	1.89 %
Distribution	2,192,135	2.15 %	2,058,819	2.25 %
General and Other	598,570	5.36 %	548,877	6.17 %
Total in service	6,837,662	2.66 %	6,514,124	2.85 %
Accumulated provision for depreciation	(2,645,516)		(2,483,621)	
In service - net	\$ 4,192,146		\$ 4,030,503	

At December 31, 2022, Idaho Power's construction work in progress balance of \$786.2 million included relicensing costs of \$423.1 million for the HCC, Idaho Power's largest hydropower complex. In 2022 and 2021, Idaho Power had IPUC authorization to include in its Idaho jurisdiction rates \$6.5 million annually (\$8.8 million when grossed-up for the effect of income taxes) of AFUDC relating to the HCC relicensing project. Collecting these amounts will reduce the amount collected in the future once the HCC relicensing costs are approved for recovery in base rates. At December 31, 2022, Idaho Power's provision for rate refund for collection of AFUDC relating to the HCC was \$207.5 million.

Idaho Power's ownership interest in two jointly-owned generating facilities is included in the table above. Under the joint operating agreements for these facilities, each participating utility is responsible for financing its share of construction, operating, and leasing costs. Idaho Power's proportionate share of operating expenses for each facility is included in the Statements of Income. These jointly-owned facilities, including balance sheet amounts and the extent of Idaho Power's participation, were as follows at December 31, 2022 (in thousands of dollars):

Name of Plant	Location	Utility Plant in Service	Construction Work in Progress	Accumulated Provision for Depreciation	Ownership %	MW ⁽¹⁾⁽²⁾
Jim Bridger units 1-4	Rock Springs, WY	\$ 775,778	\$ 19,258	\$ 485,289	33	775
North Valmy unit 2 ⁽²⁾	Winnemucca, NV	259,099	1,233	210,467	50	145

(1) Idaho Power's share of nameplate capacity.

(2) Pursuant to an agreement with NV Energy, Idaho Power's participation in coal-fired operations of North Valmy ended in December 2019 at unit 1 and is planned to end no later than the end of 2025 at unit 2.

IERCo, Idaho Power's wholly-owned subsidiary, is a joint venturer in BCC. Idaho Power's coal purchases from the joint venture were \$60.4 million in 2022 and \$59.7 million in 2021.

Idaho Power has contracts to purchase the energy from four PURPA qualifying facilities that are 50 percent owned by Ida-West. Idaho Power's power purchases from these facilities were \$7.9 million in 2022 and \$8.2 million in 2021.

12. ASSET RETIREMENT OBLIGATIONS (ARO)

The guidance relating to accounting for AROs requires that legal obligations associated with the retirement of property, plant, and equipment be recognized as a liability at fair value when incurred and when a reasonable estimate of the fair value of the liability can be made. Under the guidance, when a liability is initially recorded, the entity increases the carrying amount of the related long-lived asset to reflect the future retirement cost. Over time, the liability is accreted to its estimated settlement value and paid, and the capitalized cost is depreciated over the useful life of the related asset. If, at the end of the asset's life, the recorded liability differs from the actual obligations paid, a gain or loss would be recognized. As a rate-regulated entity, Idaho Power defers accretion, depreciation, and gains or losses as regulatory assets, as approved by the IPUC, until such asset retirement obligation costs are included in customer rates for collection. The regulatory assets recorded under this order do not earn a return on investment.

Idaho Power's recorded AROs relate to the reclamation and removal costs at its jointly-owned coal-fired generation facilities.

Idaho Power also has additional AROs associated with its transmission system and generation facilities; however, due to the indeterminate removal date, the fair value of the associated liabilities currently cannot be estimated and no amounts are recognized in the financial statements.

Idaho Power also collects removal costs in rates for certain assets that do not have associated AROs. Idaho Power is required to classify these removal costs as regulatory liabilities, see Note 3 - "Regulatory Matters" for the removal costs recorded as regulatory liabilities on Idaho Power's balance sheets as of December 31, 2022 and 2021.

The following table presents the changes in the carrying amount of AROs (in thousands of dollars):

	2022	2021
Balance at beginning of year	\$ 36,698	\$ 27,691
Accretion expense	1,106	1,021
Revisions in estimated cash flows	1,412	9,415
Liability settled	(1,659)	(1,429)
Balance at end of year	\$ 37,557	\$ 36,698

13. INVESTMENTS

The table below summarizes Idaho Power's investments as of December 31 (in thousands of dollars):

	2022	2021
Idaho Power investments:		
IERCO	\$ 14,692	\$ 27,909
Exchange traded short-term bond funds and cash equivalents	33,687	54,078
Held-to-Maturity securities	30,475	
Executive deferred compensation plan investments	442	353
Total Idaho Power investments	79,296	82,340

Investments in Equity Securities

Investments in equity securities are reported at fair value. Any unrealized gains or losses on equity securities are included in income. Unrealized gains and losses on equity securities were immaterial at December 31, 2022 and 2021. The following table summarizes sales of equity securities (in thousands of dollars):

	2022	2021
Proceeds from sales	\$ 63,857	\$ 11,328
Gross realized gains from sales		

Held-to-Maturity Securities

Idaho Power has a rabbi trust designated to provide funding for obligations related to the SMSP. During 2022, the rabbi trust purchased \$31.2 million of held-to-maturity investments in corporate fixed-income and asset-backed debt securities. Substantially all of these debt securities mature between 2027 and 2037. Held-to-maturity investments are carried at amortized cost, reflecting Idaho Power's ability and intent to hold the securities to maturity. Held-to-maturity investments are adjusted for the amortization or accretion of premiums or discounts, which are amortized or accreted over the life of the related held-to-maturity security. Such amortization and accretion are included in the "Other income, net" line in the statements of income. Due to increases in market interest rates in 2022, all held-to-maturity securities were in a gross unrealized holding loss position totaling \$5.0 million at December 31, 2022. Based on ongoing credit evaluations of these holdings, Idaho Power does not expect payment defaults or delinquencies and has not recorded an allowance for credit losses for these securities as of December 31, 2022.

14. DERIVATIVE FINANCIAL INSTRUMENTS

Commodity Price Risk

Idaho Power is exposed to market risk relating to electricity, natural gas, and other fuel commodity prices, all of which are heavily influenced by supply and demand. Market risk may be influenced by market participants' nonperformance of their contractual obligations and commitments, which affects the supply of or demand for the commodity. Idaho Power uses derivative instruments, such as physical and financial forward contracts, for both electricity and fuel to manage the risks relating to these commodity price exposures. The primary objectives of Idaho Power's energy purchase and sale activity are to meet the demand of retail electric customers, maintain appropriate physical reserves to ensure reliability, and make economic use of temporary surpluses that may develop.

All of Idaho Power's derivative instruments have been entered into for the purpose of securing energy resources for future periods or economically hedging forecasted purchases and sales, though none of these instruments have been designated as cash flow hedges. Idaho Power offsets fair value amounts recognized on its balance sheet and applies collateral related to derivative instruments executed with the same counterparty under the same master netting agreement. Idaho Power does not offset a counterparty's current derivative contracts with the counterparty's long-term derivative contracts, although Idaho Power's master netting arrangements would allow current and long-term positions to be offset in the event of default.

Also, in the event of default, Idaho Power's master netting arrangements would allow for the offsetting of all transactions executed under the master netting arrangement. These types of transactions may include non-derivative instruments, derivatives qualifying for scope exceptions, receivables and payables arising from settled positions, and other forms of non-cash collateral (such as letters of credit). These types of transactions are excluded from the offsetting presented in the derivative fair value and offsetting table that follows.

The table below presents the gains and losses on derivatives not designated as hedging instruments for the years ended December 31, 2022 and 2021 (in thousands of dollars):

Location of Realized Gain/(Loss) on Derivatives Recognized in Income		Gain/(Loss) on Derivatives Recognized in Income ⁽¹⁾	
		2022	2021
Financial swaps	Operating revenues	\$ (6,249)	\$ 1,046
Financial swaps	Purchased power	2,373	1,959
Financial swaps	Fuel expense	68,489	12,180
Forward contracts	Operating revenues	1,090	1,966
Forward contracts	Purchased power	(2,994)	(1,099)
Forward contracts	Fuel expense	(136)	(194)

(1) Excludes unrealized gains or losses on derivatives, which are recorded on the balance sheet as regulatory assets or regulatory liabilities.

Settlement gains and losses on electricity swap contracts are recorded on the income statement in operating revenues or purchased power depending on the forecasted position being economically hedged by the derivative contract. Settlement gains and losses on contracts for natural gas are reflected in fuel expense. Settlement gains and losses on diesel derivatives are recorded in other O&M expense. See Note 15 - "Fair Value Measurements" for additional information concerning the determination of fair value for Idaho Power's assets and liabilities from price risk management activities.

Credit Risk

At December 31, 2022, Idaho Power did not have material credit risk exposure from financial instruments, including derivatives. Idaho Power monitors credit risk exposure through reviews of counterparty credit quality, corporate-wide counterparty credit exposure, and corporate-wide counterparty concentration levels. Idaho Power manages these risks by establishing credit and concentration limits on transactions with counterparties and requiring contractual guarantees, cash deposits, or letters of credit from counterparties or their affiliates, as deemed necessary. Idaho Power's physical power contracts are commonly under WSPP, Inc. agreements, physical gas contracts are usually under North American Energy Standards Board contracts, and financial transactions are usually under International Swaps and Derivatives Association, Inc. contracts. These contracts typically contain adequate assurance clauses requiring collateralization if a counterparty has debt that is downgraded below investment grade by at least one rating agency.

Credit-Contingent Features

Certain of Idaho Power's derivative instruments contain provisions that require Idaho Power's unsecured debt to maintain an investment grade credit rating from Moody's and Standard & Poor's Ratings Services. If Idaho Power's unsecured debt were to fall below investment grade, it would be in violation of these provisions, and the counterparties to the derivative instruments could request immediate payment or demand immediate and ongoing full overnight collateralization on derivative instruments in net liability positions. The aggregate fair value of all derivative instruments with credit-risk-related contingent features that were in a liability position at December 31, 2022, was \$15.7 million. Idaho Power did not post any cash collateral related to this amount. If the credit-risk-related contingent features underlying these agreements were triggered on December 31, 2022, Idaho Power would have been required to pay or post collateral to its counterparties up to an additional \$66.1 million to cover open liability positions as well as completed transactions that have not yet been paid.

Derivative Instrument Summary

The table below presents the fair values and locations of derivative instruments not designated as hedging instruments recorded on the balance sheets and reconciles the gross amounts of derivatives recognized as assets and as liabilities to the net amounts presented in the balance sheets at December 31, 2022 and 2021 (in thousands of dollars):

Balance Sheet Location		Asset Derivatives			Liability Derivatives		
		Gross Fair Value	Amounts Offset	Net Assets	Gross Fair Value	Amounts Offset	Net Liabilities
December 31, 2022							
Current:							
Financial swaps	Other current assets	\$ 72,548	\$ (32,609) ⁽¹⁾	\$ 39,939	\$ 13,982	\$ (13,982)	\$
Financial swaps	Other current liabilities	132	(132)		1,577	(132)	1,445
Forward contracts	Other current assets	400		400			
Forward contracts	Other current liabilities				2,071		2,071
Long-term:							
Financial swaps	Other assets	622	(43)	579	43	(43)	
Financial swaps	Other liabilities	644	(644)		2,136	(644)	1,492
Forward contracts	Other liabilities				1,780		1,780
Total		\$ 74,346	\$ (33,428)	\$ 40,918	\$ 21,589	\$ (14,801)	\$ 6,788

December 31, 2021

Current:

Financial swaps	Other current assets	\$ 10,599	\$ (4,893) ⁽²⁾	\$ 5,706	\$ 2,910	\$ (2,910)	\$
Financial swaps	Other current liabilities				20		20
Forward contracts	Other current assets	6	(4)	2	4	(4)	

Forward contracts	Other current liabilities			1,970			1,970
Long-term:							
Financial swaps	Other assets	899	(9)	890	9	(9)	
Financial swaps	Other liabilities				14		14
Forward contracts	Other liabilities				3,743		3,743
Total		\$ 11,504	\$ (4,906)	\$ 6,598	\$ 8,670	\$ (2,923)	\$ 5,747

(1) Current asset derivative amounts offset include \$18.6 million of collateral payable at December 31, 2022.

(2) Current asset derivative amounts offset include \$2.0 million of collateral payable at December 31, 2021.

The table below presents the volumes of derivative commodity forward contracts and swaps outstanding at December 31, 2022 and 2021 (in thousands of units):

Commodity	Units	December 31,	
		2022	2021
Electricity purchases	MWh	898	529
Electricity sales	MWh	32	129
Natural gas purchases	MMBtu	26,773	11,740
Natural gas sales	MMBtu	310	

15. FAIR VALUE MEASUREMENTS

Idaho Power has categorized its financial instruments into a three-level fair value hierarchy, based on the priority of the inputs to the valuation technique. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the balance sheets are categorized based on the inputs to the valuation techniques as follows:

Level 1: Financial assets and liabilities whose values are based on unadjusted quoted prices for identical assets or liabilities in an active market that Idaho Power has the ability to access.

Level 2: Financial assets and liabilities whose values are based on the following:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in non-active markets;
- pricing models whose inputs are observable for substantially the full term of the asset or liability; and
- pricing models whose inputs are derived principally from or corroborated by observable market data through correlation or other means for substantially the full term of the asset or liability.

Idaho Power Level 2 inputs for derivative instruments are based on quoted market prices adjusted for location using corroborated, observable market data.

Level 3: Financial assets and liabilities whose values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management's own assumptions about the assumptions a market participant would use in pricing the asset or liability.

Idaho Power's assessment of a particular input's significance to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy. There were no transfers between levels or material changes in valuation techniques or inputs during the years ended December 31, 2022 and 2021.

The following table presents information about Idaho Power's assets and liabilities measured at fair value on a recurring basis as of December 31, 2022 and 2021 (in thousands of dollars):

	December 31, 2022				December 31, 2021			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Assets:								
Money market funds and commercial paper	\$ 34,468	\$	\$	\$ 34,468	\$ 10,393	\$	\$	\$ 10,393
Derivatives	40,518	400		40,918	6,596	2		6,598
Equity securities	34,129			34,129	54,431			54,431
Liabilities:								
Derivatives	\$ 2,937	\$ 3,851	\$	\$ 6,788	\$ 34	\$ 5,713	\$	\$ 5,747

(1) Holding company only. Does not include amounts held by Idaho Power.

Idaho Power's derivatives are contracts entered into as part of its management of loads and resources. Electricity swap derivatives are valued on the Intercontinental Exchange with quoted prices in an active market. Electricity forward contract derivatives are valued using a blend of two electricity exchanges, adjusted for location basis, as specified in the forward contract. Natural gas and diesel derivatives are valued using New York Mercantile Exchange (NYMEX) and Intercontinental Exchange (ICE) pricing, adjusted for location basis, which are also quoted under NYMEX and ICE pricing. Equity securities at Idaho Power consist of employee-directed investments related to an executive deferred compensation plan and actively traded money market and exchange traded funds related to the SMSF. The investments are measured using quoted prices in active markets and are held in a rabbi trust.

The table below presents the carrying value and estimated fair value of financial instruments that are not reported at fair value, as of December 31, 2022 and 2021, using available market information and appropriate valuation methodologies (in thousands).

	December 31, 2022	December 31, 2021
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	Carrying Amount	Estimated Fair Value	Carrying Amount	Estimated Fair Value
(thousands of dollars)				
Assets:				
Held-to-maturity securities ⁽¹⁾	\$ 30,475	\$ 25,452	\$	\$
Liabilities:				
Long-term debt (including current portion) ⁽¹⁾	2,194,145	1,953,470	2,000,640	2,381,172

(1) Held-to-maturity securities and long-term debt are categorized as Level 2 of the fair value hierarchy, as defined earlier in this Note 15 - "Fair Value Measurements."

Held-to-maturity securities are held in a rabbi trust and are generally valued using quoted prices, which may be in non-active markets. Long-term debt is not traded on an exchange and is valued using quoted rates for similar debt in active markets. Carrying values for cash and cash equivalents, deposits, customer and other receivables, notes payable, accounts payable, interest accrued, and taxes accrued approximate fair value.

16. CHANGES IN ACCUMULATED OTHER COMPREHENSIVE INCOME

Comprehensive income includes net income and amounts related to the SMSF. The table below presents changes in components of accumulated other comprehensive income (AOCI), net of tax, during the years ended December 31, 2022 and 2021 (in thousands of dollars). Items in parentheses indicate reductions to AOCI.

	Year Ended December 31,	
	2022	2021
Defined benefit pension items		
Balance at beginning of period	\$ (40,040)	\$ (43,358)
Other comprehensive income before reclassifications, net of tax of \$8,239, \$(8), and \$(3,488)	23,770	(25)
Amounts reclassified out of AOCI to net income, net of tax of \$1,160, \$1,158, and \$1,036	3,348	3,343
Net current-period other comprehensive income	27,118	3,318
Balance at end of period	\$ (12,922)	\$ (40,040)

The table below presents the effects on net income of amounts reclassified out of components of AOCI and the income statement location of those amounts reclassified during the years ended December 31, 2022 and 2021 (in thousands of dollars). Items in parentheses indicate increases to net income.

	Amount Reclassified from AOCI	
	Year Ended December 31,	
	2022	2021
Amortization of defined benefit pension items ⁽¹⁾		
Prior service cost	\$ 279	\$ 296
Net loss	4,229	4,205
Total before tax	4,508	4,501
Tax benefit ⁽²⁾	(1,160)	(1,158)
Net of tax	3,348	3,343
Total reclassification for the period	\$ 3,348	\$ 3,343

(1) Amortization of these items is included in "Other (income) expense, net" in the income statements of Idaho Power.

(2) The tax benefit is included in "Income tax expense" in the income statements of Idaho Power.

17. RELATED PARTY TRANSACTIONS

IDACORP: Idaho Power performs corporate functions such as financial, legal, and management services for IDACORP and its subsidiaries. Idaho Power charges IDACORP for the costs of these services based on service agreements and other specifically identified costs. For these services, Idaho Power billed IDACORP \$0.9 million in 2022 and \$0.8 million in 2021.

At December 31, 2022 and 2021, Idaho Power had a \$56.2 million and \$2.0 million payable to IDACORP, respectively, which was included in its accounts payable to affiliates balance on its balance sheets, primarily related to income tax payments.

Ida-West: Ida-West Energy Company (Ida-West) is a wholly-owned subsidiary of IDACORP and is an operator of small hydropower generation projects that satisfy the requirements of the Public Utility Regulatory Policies Act of 1978. Idaho Power purchases all of the power generated by four of Ida-West's hydropower projects located in Idaho. Idaho Power purchased \$7.9 million in 2022 and \$8.2 million in 2021 of power from Ida-West.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges (Specify) (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate. 2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges. 3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote. 4. Report data on a year-to-date basis.										
1	Balance of Account 219 at Beginning of Preceding Year	0	0	0	(43,357,680)	0	0	(43,357,680)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income	0			3,343,179			3,343,179		
3	Preceding Quarter/Year to Date Changes in Fair Value	0			(25,393)			(25,393)		
4	Total (lines 2 and 3)	0	0	0	3,317,786	0	0	3,317,786	243,225,299	246,543,085
5	Balance of Account 219 at End of Preceding Quarter/Year	0	0	0	(40,039,894)	0	0	(40,039,894)		
6	Balance of Account 219 at Beginning of Current Year	0	0	0	(40,039,894)	0	0	(40,039,894)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				3,347,820			3,347,820		
8	Current Quarter/Year to Date Changes in Fair Value				23,769,687			23,769,687		
9	Total (lines 7 and 8)				27,117,507			27,117,507	254,866,668	281,984,175
10	Balance of Account 219 at End of Current Quarter/Year				(12,922,387)			(12,922,387)		

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	6,829,781,143	6,829,781,143					
4	Property Under Capital Leases							
5	Plant Purchased or Sold							
6	Completed Construction not Classified							
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	6,829,781,143	6,829,781,143					
9	Leased to Others							
10	Held for Future Use	7,129,775	7,129,775					
11	Construction Work in Progress	786,213,001	786,213,001					
12	Acquisition Adjustments	750,894	750,894					
13	Total Utility Plant (8 thru 12)	7,623,874,813	7,623,874,813					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	2,645,515,886	2,645,515,886					
15	Net Utility Plant (13 less 14)	4,978,358,927	4,978,358,927					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	2,606,079,117	2,606,079,117					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	39,329,141	39,329,141					
22	Total in Service (18 thru 21)	2,645,408,258	2,645,408,258					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment	107,628	107,628					
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,645,515,886	2,645,515,886					

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization	5,703	0	0			5,703
3	(302) Franchise and Consents	38,076,883	13,245,504	60,000			51,262,387
4	(303) Miscellaneous Intangible Plant	44,512,459	11,562,836	5,063,951			51,011,344
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	82,595,045	24,808,340	5,123,951			102,279,434
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights	1,722,421	0	0			1,722,421
9	(311) Structures and Improvements	120,945,901	440,961	190,815			121,196,047
10	(312) Boiler Plant Equipment	648,153,415	6,453,240	2,567,615			652,039,040
11	(313) Engines and Engine-Driven Generators	0	0	0			0
12	(314) Turbogenerator Units	140,615,651	921,808	467,428			141,070,031
13	(315) Accessory Electric Equipment	54,101,874	1,060,890	46,421			55,116,343
14	(316) Misc. Power Plant Equipment	19,152,496	1,114,801	71,135			20,196,162
15	(317) Asset Retirement Costs for Steam Production	26,540,204	1,696,397	0			28,236,601
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,011,231,962	11,688,097	3,343,414			1,019,576,645
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights	0	0	0			0
19	(321) Structures and Improvements	0	0	0			0
20	(322) Reactor Plant Equipment	0	0	0			0
21	(323) Turbogenerator Units	0	0	0			0
22	(324) Accessory Electric Equipment	0	0	0			0
23	(325) Misc. Power Plant Equipment	0	0	0			0
24	(326) Asset Retirement Costs for Nuclear Production	0	0	0			0
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	0	0	0			0
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights	31,998,608	131,627	(74)			32,130,309
28	(331) Structures and Improvements	245,328,748	6,666,971	301,234			251,694,485
29	(332) Reservoirs, Dams, and Waterways	300,891,768	6,487,198	583,337			306,795,629
30	(333) Water Wheels, Turbines, and Generators	340,646,213	27,548,722	4,481,039			363,713,896
31	(334) Accessory Electric Equipment	68,318,708	3,796,207	62,165			72,052,750
32	(335) Misc. Power Plant Equipment	29,253,215	2,157,348	183,778			31,226,785
33	(336) Roads, Railroads, and Bridges	14,790,198	0	0			14,790,198
34	(337) Asset Retirement Costs for Hydraulic Production	0	0	0			0
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	1,031,227,458	46,788,073	5,611,479			1,072,404,052
36	D. Other Production Plant						
37	(340) Land and Land Rights	2,699,794	0	0			2,699,794
38	(341) Structures and Improvements	154,588,980	138,061	116,559			154,610,482
39	(342) Fuel Holders, Products, and Accessories	10,446,262	(8,015)	0			10,438,247
40	(343) Prime Movers	221,427,286	52,086,406	87,433			273,426,259
41	(344) Generators	66,678,480	0	0			66,678,480
42	(345) Accessory Electric Equipment	92,082,268	1,567,201	20,000			93,629,469
43	(346) Misc. Power Plant Equipment	6,902,185	218,977	90,948			7,030,214
44	(347) Asset Retirement Costs for Other Production	0	0	0			0
44.1	(348) Energy Storage Equipment - Production	0	0	0			0
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	554,825,255	54,002,630	314,940			608,512,945
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	2,597,284,675	112,478,800	9,269,833			2,700,493,642
47	3. Transmission Plant						
48	(350) Land and Land Rights	39,616,968	861,425	0			40,478,393
48.1	(351) Energy Storage Equipment - Transmission	0	0	0			0
49	(352) Structures and Improvements	87,473,548	13,654,967	239,296			100,889,219
50	(353) Station Equipment	470,126,028	9,820,041	5,901,222			474,044,847
51	(354) Towers and Fixtures	231,330,644	1,489,893	21			232,820,516
52	(355) Poles and Fixtures	224,163,704	7,025,038	1,071,817			230,116,925
53	(356) Overhead Conductors and Devices	256,041,849	12,759,798	1,078,669			267,722,978
54	(357) Underground Conduit	0	0	0			0
55	(358) Underground Conductors and Devices	0	0	0			0

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
56	(359) Roads and Trails	390,266	0	0			390,266
57	(359.1) Asset Retirement Costs for Transmission Plant	0	0	0			0
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,309,143,007	45,611,162	8,291,025			1,346,463,144
59	4. Distribution Plant						
60	(360) Land and Land Rights	7,831,316	1,183,114				9,014,430
61	(361) Structures and Improvements	52,169,659	7,437,287	89,148			59,517,798
62	(362) Station Equipment	301,417,637	27,444,865	1,025,805			327,836,697
63	(363) Energy Storage Equipment – Distribution	0	0	0			0
64	(364) Poles, Towers, and Fixtures	307,123,822	24,352,937	5,112,755			326,364,004
65	(365) Overhead Conductors and Devices	152,118,967	9,698,160	2,216,147			159,600,980
66	(366) Underground Conduit	53,351,941	1,661,918	388,169			54,625,690
67	(367) Underground Conductors and Devices	313,609,491	20,773,802	2,779,803			331,603,490
68	(368) Line Transformers	683,919,398	54,687,299	8,151,503			730,455,194
69	(369) Services	66,365,371	2,887,786	139,422			69,113,735
70	(370) Meters	110,068,259	8,399,895	5,122,897			113,345,257
71	(371) Installations on Customer Premises	5,284,632	9,741	664,999			4,629,374
72	(372) Leased Property on Customer Premises	0	0	0			0
73	(373) Street Lighting and Signal Systems	5,558,315	1,834,687	1,364,380			6,028,622
74	(374) Asset Retirement Costs for Distribution Plant	0	0	0			0
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	2,058,818,808	160,371,491	27,055,028			2,192,135,271
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights	0	0	0			0
78	(381) Structures and Improvements	0	0	0			0
79	(382) Computer Hardware	0	0	0			0
80	(383) Computer Software	0	0	0			0
81	(384) Communication Equipment	0	0	0			0
82	(385) Miscellaneous Regional Transmission and Market Operation Plant	0	0	0			0
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper	0	0	0			0
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)	0	0	0			0
85	6. General Plant						
86	(389) Land and Land Rights	20,690,512	121,054	0			20,811,566
87	(390) Structures and Improvements	141,138,726	16,361,976	666,038			156,834,664
88	(391) Office Furniture and Equipment	43,003,684	4,776,572	5,338,812			42,441,444
89	(392) Transportation Equipment	109,292,064	13,877,749	8,298,323			114,871,490
90	(393) Stores Equipment	4,279,317	705,067	26,914			4,957,470
91	(394) Tools, Shop and Garage Equipment	12,357,084	2,864,098	163,826			15,057,356
92	(395) Laboratory Equipment	14,779,348	345,001	339,181			14,785,168
93	(396) Power Operated Equipment	23,927,370	3,661,745	1,189,910			26,399,205
94	(397) Communication Equipment	81,342,100	2,315,470	2,182,943			81,474,627
95	(398) Miscellaneous Equipment	10,209,853	1,079,480	512,671			10,776,662
96	SUBTOTAL (Enter Total of lines 86 thru 95)	461,020,058	46,108,212	18,718,618			488,409,652
97	(399) Other Tangible Property	0	0	0			0
98	(399.1) Asset Retirement Costs for General Plant	0	0	0			0
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	461,020,058	46,108,212	18,718,618			488,409,652
100	TOTAL (Accounts 101 and 106)	6,508,861,593	389,378,005	68,458,455			6,829,781,143
101	(102) Electric Plant Purchased (See Instr. 8)	0	0	0			0
102	(Less) (102) Electric Plant Sold (See Instr. 8)	0	0	0			0
103	(103) Experimental Plant Unclassified	0	0	0			0
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	6,508,861,593	389,378,005	68,458,455			6,829,781,143

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Distribution Lines	▬	▬	25,581
3	Distribution Stations	▬	▬	1,379,097
4	Line #854 500 Kv	03/31/2009	12/31/2030	308,066
5	Palette Junction Substation	03/15/2021	12/31/2028	748,482
6	Production	▬	▬	104,155
7				
8	Transmission Stations	▬	▬	349,831
9	Midpoint Transmission Station	12/15/2022	06/30/2027	851,271
10	Line #853 500 Kv	12/16/2011	12/31/2026	332,747
11				
12				
13	Transmission Lines	▬	▬	68,592
14	McDermott Substation	10/26/2022	06/30/2026	1,330,604
15	Farmway Station	12/22/2022	06/30/2028	934,174
21	Other Property:			
22	Transmission Stations	▬	▬	199,069
23	Distribution Stations	▬	▬	54,561
24	Underground Vault, Blaine County	08/30/2016	12/31/2024	443,545
47	TOTAL			7,129,775

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate Various dates
(b) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate Various dates
(c) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate Various dates
(d) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate Various dates
(e) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate Various dates
(f) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate Various dates
(g) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate Various dates
(h) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate Various dates
(i) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate Various dates
(j) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate Various dates
(k) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate Various dates
(l) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate Various dates
(m) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate Various dates
(n) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate Various dates

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts). 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.		
1	ROLLUP RELIC COST BROWNLEE	164,734,553
2	ROLLUP RELIC COST HELLS CANYON	112,035,786
3	ROLLUP RELIC COST OXBOW	52,280,601
4	GATEWAY WEST 500KV LINE	51,928,790
5	HELLS CANYON RELICENSING OUTSI	45,561,460
6	HMWY220002- 2021 RFP NEW ENERG	38,187,611
7	B2H PERMITTING 11/1/2011 & FOR	30,688,666
8	BMSU220002 - BESS 40MW INSTALL	15,966,928
9	BRIDGER 2017C100 CCR JB FGD PO	14,304,848
10	BOARDMAN - HEMINGWAY 500 KV LI	12,561,091
11	WQ HCC401 CERTIFICATION OPS AN	12,293,446
12	HCC WATERSHED ENHANCEMENT PROG	10,855,410
13	LEGAL DEPT. LABOR FOR RELICENS	7,982,437
14	LOWER SALMON UNIT 3 REFURB	7,639,825
15	BROWNLEE SECURITY FENCE	7,388,119
16	LTP - MAJOR INSPECTION WUPGRA	6,580,985
17	BULL TROUT PROGRAM - ADMINISTR	6,519,335
18	OXBOW HATCHERY RENOVATION	6,371,132
19	AFPR TURBINE GENERATOR REFURB	5,965,271
20	REL-HCC OREGON REAUTHORIZATION	5,852,153
21	HELLS CANYON GENERATOR REFURBI	5,367,765
22	B2H TLINE CONSTRUCTION COSTS	4,647,786
23	HC SEDIMENT PROGRAMS	4,336,302
24	FALL CHINOOK PROGRAM - REDD SU	4,012,058
25	REPORTING MODEL FOR SNAKE RIVE	3,783,710
26	WDRH-KCHM NEW 138KV	3,673,176
27	T423190001-REBUILD FROM HGTN T	3,407,416
28	BLPR190001 - SWITCHYARD PERIME	3,126,196
29	WESR220001 - ADD 2MW BATTERY S	2,833,620
30	COMMON ASSET: MPSN 500KV FENCE	2,779,925
31	HELLS CANYON SPARE GENERATOR C	2,418,137
32	AFPR PLANT CONTROLS MODERNIZAT	2,237,310
33	OXBOW SPILLWAY REHABILITATION	2,089,681
34	BOBN200005 - STATION PERIMETER	2,088,253
35	B2H TLINE PRE-CONSTRUCTION COS	2,032,262
36	HMWY 80MW ENERGY STORAGE PROJE	1,943,687
37	ELMR220001 - ADD 4MW BATTERY S	1,925,124
38	T426 KING-DALE-HUNT-ADELAIDE-L	1,895,823
39	COMMON ASSET: MPSN 345KV FENCE	1,865,842
40	REPLACE UNIT 8320 WITH 8524 -	1,850,352
41	LSPR LOCAL SERVICE UPGRADE PHA	1,773,649
42	FILR220001 - ADD 2MW BATTERY S	1,629,078
43	SDI CARD REPLACEMENTS 2021	1,572,772
44	HYDA REPLACE 103Z AND 104X WIT	1,503,496
45	SIMPLOT POC. NEW COOLING POND,	1,430,487
46	JOINT ASSET: RPL MPSN C506 SER	1,400,998
47	AFPR UNIT 3 REWIND	1,340,662
48	FALL CHINOOK PROGRAM - ENTRAPM	1,322,081
49	SH-16 RELOCATION - LINE 465	1,300,727
50	BLACK MESA GINT#557- STATIONS	1,287,146
51	HDSP190001 - NEW UG CABLE TO D	1,283,986
52	GRID MOD SINGLE VENDOR PLATFOR	1,265,524
53	RELOCATE SKWY-014 FOR HWY 20/2	1,238,180
54	B2H- BPA STEPDOWN STATION	1,204,145
55	AMITY DISTRIBUTION CENTER	1,195,196
56	MLBA220001 - ADD 2MW BATTERY S	1,193,589
57	DALE220001 - BOVARIUS - IPC CO	1,170,299

CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
58	B2H: RIGHTS OF WAY	1,168,493
59	HCPR190001 - UNIT#1 PLANT MODE	1,166,243
60	HELLS CANYON NOAA BIOLOGICAL A	1,116,013
61	CHQ EXTERIOR GRANITE REPLACEME	1,087,245
62	HCC MERCURY NUMERIC MODEL DEVE	1,015,629
63	OTHER MINOR PROJECTS UNDER \$1,000,000	83,534,491
43	Total	786,213,001

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	2,444,332,482	2,444,332,482	0	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	162,962,070	162,962,070		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	6,270,493	6,270,493		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Fuel Stock	49,844	49,844		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	169,282,407	169,282,407		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(63,334,577)	(63,334,577)		
13	Cost of Removal	(23,331,082)	(23,331,082)		
14	Salvage (Credit)	8,038,085	8,038,085		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(78,627,574)	(78,627,574)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Depreciation Adjustments	71,091,802	71,091,802		
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,606,079,117	2,606,079,117		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	692,080,427	692,080,427		
21	Nuclear Production				
22	Hydraulic Production-Conventional	499,216,642	499,216,642		
23	Hydraulic Production-Pumped Storage				
24	Other Production	163,174,993	163,174,993		
25	Transmission	417,316,596	417,316,596		
26	Distribution	698,514,955	698,514,955		
27	Regional Transmission and Market Operation				
28	General	135,775,504	135,775,504		
29	TOTAL (Enter Total of lines 20 thru 28)	2,606,079,117	2,606,079,117		

(a) Concept: OtherAdjustmentsToAccumulatedDepreciationDescription

Valmy depreciation adjustments (ID Order No. 33771 and OR Order No. 17-235), Bridger depreciation adjustments (ID Order No. 35423), Wildfire Mitigation depreciation adjustments (ID Order No. 35077), and CIAC and Asset Retirement Obligation activity.
FERC FORM No. 1 (REV. 12-05)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	Common Stock	02/01/1974		500			500	
2	Capital Contributions			2,462,593			2,462,593	
3	Equity in Earnings			25,446,384	8,782,042	22,000,000	12,228,426	
42	Total Cost of Account 123.1 \$		Total	27,909,477	8,782,042	22,000,000	14,691,519	0

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MATERIALS AND SUPPLIES

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	18,045,117	14,760,362	
2	Fuel Stock Expenses Undistributed (Account 152)	0	1,691	
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	15,670,182	14,645,220	
8	Transmission Plant (Estimated)	11,778,851	15,826,350	
9	Distribution Plant (Estimated)	44,464,177	59,743,149	
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	1,416,614	1,656,595	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	73,329,824	91,871,314	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)	0	0	
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)	4,221,832	589,580	
17				
18				
19				
20	TOTAL Materials and Supplies	95,596,773	107,222,947	

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FOOTNOTE DATA

(a) Concept: PlantMaterialsAndOperatingSuppliesOther
This amount represents miscellaneous inventory that is not yet assigned to a particular function.

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	GREAT BASIN (GBT) SWIP-NORTH TRANSMISSION STUDY	29,077	186623	=0	186623
3	PWX LTF PTP 94688523 STUDY	0	186623	9,118	186623
4	PWX LTF PTP 94688524 STUDY	0	186623	9,426	186623
5	BPAP LTF PTP 94946026 STUDY	0	186623	19,546	186623
6	BPAP LTF PTP 94946039 STUDY	0	186623	(260)	186623
7	BPAP 91629500 BIENNIAL REASSESSMENT	361	186623	(833)	186623
8	BPAP 91629850 BIENNIAL REASSESSMENT	361	186623	(833)	186623
9	MEAI LTF PTP 95956232 STUDY	237	186623	(237)	186623
10	UAMP LTF PTP 95937484 STUDY	2,520	186623	(2,520)	186623
11	VTOL LTF PTP 96153227 STUDY	513	186623	(513)	186623
12	MCPI LTF PTP 96350733 STUDY	209	186623	(209)	186623
13	BPA LTF PTP 96484930 STUDY	3,101	186623	(3,101)	186623
14	BPA LTF PTP 97456622 STUDY	6,368	186623	(11,353)	186623
15	PWX 92502052 CF BIENNIAL REASSESSMENT	273	186623	0	186623
16	PWX 92502053 CF BIENNIAL REASSESSMENT	273	186623	(273)	186623
17	BPA LTF PTP 97887976 STUDY	1,142	186623	(10,000)	186623
18	PWX LTF PTP B2H STUDIES	435	186623	(80,000)	186623
19	PAC LTF PTP 98184887 STUDY	0	186623	(10,000)	186623
20	Total	44,870		(82,042)	
21	Generation Studies				
22	BLACK MESA ENERGY #557	(807)	186623	0	186623
23	BENNETT SOLAR 1 #551	34	186623	132,113	186623
24	PLEASANT VALLEY SOLAR #568	8,609	186623	81,043	186623
25	MOON CRATER SOLAR #57	0	186623	0	186623
26	MAGIC VALLEY ENERGY #572	1,140	186623	83,164	186623
27	ARCO WIND 2 #580	42,444	186623	(64,759)	186623
28	MAGIC VALLEY WIND (2) #581	751	186623	86,885	186623
29	PEASANT VALLEY SOLAR (2) #587	4,173	186623	93,436	186623
30	APPALOOSA WIND & SOLAR #1 400MW	83,646	186623	(62,974)	186623
31	FRANKLIN SOLAR #549	7,409	186623	81,080	186623
32	WOOD CREEK RANCH #578	114	186623	38,643	186623
33	PILLAR FALLS HYDRO #601	0	186623	(3,524)	186623
34	CRIMSON ORCHARD #604 240MW	18,393	186623	(53,630)	186623
35	SOUTH BENNETT #605 240MW	8,014	186623	(52,621)	186623
36	JACKALOPE 1 #607 300 MW	6,564	186623	(77,718)	186623
37	JACKALOPE 2 #608 300 MW	2,700	186623	(53,479)	186623
38	JACKALOPE 2 #609 300 MW	2,790	186623	(53,450)	186623
39	LANGLEY GULCH EXPANSION II 610	5,107	186623	(5,300)	186623
40	OLD OREGON TRAIL PV3 #613	18,101	186623	(64,529)	186623
41	SALMON FALLS WIND #614	10,409	186623	(38,603)	186623
42	JUNIPER GULCH #617	(395)	186623	20,000	186623
43	SALMON FALLS WIND 2 #616	7,702	186623	(41,810)	186623
44	FILR ENERGY STORAGE #618	2,339	186623	(3,802)	186623
45	HMWY ENERGY STORAGE #619	6,050	186623	(8,358)	186623
46	BENNETT MOUNTAIN EXPANSION #620	4,368	186623	(6,183)	186623
47	DANSKIN EXPANSION #621	3,781	186623	(5,693)	186623
48	OWYHEE PUMPED STORAGE #622	20,043	186623	(108,919)	186623
49	MOSBY BUTTE SOLAR #623	19,979	186623	(103,789)	186623
50	GEM VALE 1 #624	15,310	186623	(91,470)	186623
51	GEM VALE 2 #625	9,207	186623	(91,144)	186623
52	MLBA ENERGY STORAGE #627	847	186623	(3,396)	186623
53	ELMR ENERGY STORAGE #626	1,989	186623	(1,989)	186623
54	WESR ENERGY STORAGE #628	4,790	186623	(4,790)	186623
55	HMWY ENERGY STORAGE 2 #629	15,000	186623	0	186623
56	ELKO COUNTY SOLAR 1 GI #630	21,557	186623	(117,645)	186623
57	JUNIPER GULCH #631	3,667	186623	(3,667)	186623
58	WILSON #632	10,650	186623	(129,288)	186623
59	GATHER #633	24,327	186623	(135,626)	186623

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
60	HMWY ENERGY STORAGE EXPANSION #634	11,424	186623	0	186623
61	TAURUS WIND #635	11,727	186623	(151,786)	186623
62	SOLES REST #636	9,357	186623	(62,198)	186623
63	HPVY ENERGY STORAGE #638	4,751	186623	0	186623
64	BOBN ENERGY STORAGE 1 #639	4,624	186623	0	186623
65	BOBN ENERGY STORAGE 2 #640	2,855	186623	0	186623
66	AMERICAN FALLS ESC #641	7,223	186623	(104,888)	186623
67	LAVA #642	4,238	186623	(4,238)	186623
68	SHOESTRING #643	4,155	186623	(152,010)	186623
69	OPAL #644	4,846	186623	(4,846)	186623
70	HASSELBACK #645	3,879	186623	(3,879)	186623
71	JASPER #646	6,723	186623	(152,749)	186623
72	HASHBROWN #647	6,417	186623	(151,957)	186623
73	MOON CRATER II #648	28,179	186623	(145,663)	186623
74	ARCHWAY SOLAR PAC C1-44	555	186623	(555)	186623
75	VIZCAYA GI PROJECT #649	5,956	186623	(160,000)	186623
76	DRAGONFLY GI PROJECT #650	5,685	186623	(160,000)	186623
77	ARROWROCK PROJECT EXPANSION #651	2,014	186623	(2,014)	186623
78	MAGIC VALLEY ENERGY STORAGE GI PROJECT #652	9,533	186623	(53,485)	186623
79	BURBANK SOLAR GI PROJECT #653	170	186623	(170)	186623
80	PINGREE SOLAR GI PROJECT #654	3,928	186623	(70,000)	186623
81	BEAR LAKE GI PROJECT #655	4,571	186623	(70,000)	186623
82	RED BRIDGE SOLAR & STORAGE GI PROJECT #656	3,355	186623	(53,182)	186623
83	KUNA STORAGE GI PROJECT #657	3,714	186623	(52,227)	186623
84	BLUEBUNCH SOLAR 1 GI PROJECT #658	6,256	186623	(52,143)	186623
85	FALCON GI PROJECT #659	10,110	186623	(70,000)	186623
86	FITZ GI PROJECT #660	2,658	186623	(70,000)	186623
87	JACQUELINE GI PROJECT #661	3,881	186623	(70,000)	186623
88	OLNEY GI PROJECT #662	7,291	186623	(70,000)	186623
89	VIZCAYA 230KV GI PROJECT #663	3,547	186623	(53,427)	186623
90	DAN ANDREWS (CASCARA) GI #664	3,801	186623	(3,801)	186623
91	BLACKS CREEK EC GI PROJECT #665	6,879	186623	(60,000)	186623
92	POWERS BUTTE EC GI PROJECT #666	6,613	186623	(60,000)	186623
93	MARTHA FIELDS EC I GI PROJECT #667	5,589	186623	(70,000)	186623
94	MARTHA FIELDS EC II GI PROJECT #668	4,079	186623	(70,000)	186623
95	BRIDGERS PVS GI PROJECT #669	4,640	186623	(60,000)	186623
96	FLATIRON HILLS WIND I GI PROJECT #670	1,082	186623	(20,000)	186623
97	KIMAMA FLATTS SOLAR GI PROJECT #671	3,113	186623	(20,000)	186623
98	EDEN WEST SOLAR GI PROJECT #672	1,583	186623	(20,000)	186623
99	EDEN NORTH SOLAR GI PROJECT #673	311	186623	(10,305)	186623
100	KUNA MATATA SOLAR GI PROJECT #674	1,674	186623	(20,000)	186623
101	OMG WIND GI PROJECT #675	64	186623	(10,059)	186623
102	OMG WIND II GI PROJECT #676	64	186623	(10,059)	186623
103	BEAR DEN SOLAR 1 GI PROJECT #677	258	186623	(20,000)	186623
104	SOUTH FALLS GI PROJECT #678	3,993	186623	(20,000)	186623
105	SOUTH HILLS SOLAR GI PROJECT #680	2,049	186623	(10,000)	186623
106	BEAR DEN SOLAR II GI PROJECT #682	64	186623	(20,000)	186623
107	MOON CRATER SOLAR GI PROJECT #573	0	186623	(20,000)	186623
108	BRIDGERS PVS 2 GI PROJECT #683	186	186623	(10,000)	186623
109	JTA SOLAR 138KV GI PROJECT #684	0	186623	(20,000)	186623
110	JTA SOLAR 345KV GI PROJECT #685	357	186623	(20,000)	186623
111	MOONSTONE SOLAR GI PROJECT #686	99	186623	(10,000)	186623
112	BOISE BENCH GRID GI PROJECT #688	0	186623	(20,000)	186623
113	DOVE SPRINGS SOLAR GI PROJECT #689	0	186623	(10,000)	186623
114	RUGG SPRINGS SOLAR GI PROJECT #690	0	186623	(20,000)	186623
115	RUGG SPRINGS WIND GI PROJECT #691	0	186623	(20,000)	186623
116	MARLIN SOLAR GI PROJECT #692	0	186623	(20,000)	186623
117	RIGGS SOLAR GI PROJECT #693	0	186623	(20,000)	186623
118	SANTIAGO SOLAR GI PROJECT #694	0	186623	(20,000)	186623
119	KCE ID 1 GI PROJECT #696	0	186623	(20,000)	186623
120	KCE ID 2 GI PROJECT #697	0	186623	(20,000)	186623

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
121	KCE ID 3 GI PROJECT #698	0	186623	(20,000)	186623
39	Total	620,922		(3,487,433)	
40	Grand Total	665,792		(3,569,475)	

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: StudyCostsReimbursements

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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OTHER REGULATORY ASSETS (Account 182.3)

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Fixed Cost Adjustment (FCA) (182302)	35,057,904	24,888,143	1823	35,086,973	24,859,074
2	IPUC Order Pending (Amort period 06/23 thru 05/24)	0				0
3	COVID Incremental Expenses-ID (182303)	460,869				460,869
4	IPUC Order #34718	0				0
5	Arrearage Management Program-OR (182304)	348,448	160,227	401	203,262	305,413
6	OPUC Order #20-377	0				0
7	AOCI Impact of Unfunded Pension Liability	(7,939,709)		2283	5,107,010	(13,046,719)
8	IPUC Order #30256 (182320)	0				0
9	FCA Calendar Mo Adjustment (182308)	2,516,250		400	1,198,543	1,317,707
10	Prior Year FCA (182309)	0	35,203,248	400	19,479,022	15,724,226
11	IPUC Order pending (Amort period 06/23 thru 05/24)	0				0
12	Prior Year FCA (182309)	17,370,069		400	17,370,069	0
13	IPUC Order #35056 (Amort period 06/21 thru 05/22)	0				0
14	AOCI Impact of Unfunded Pension Liability	322,950,830		2283	239,650,511	83,300,319
15	IPUC Order #30256 (182320)	0				0
16	Deferred Pension Expense Net of Contributions	36,814,433	30,216,172	1823	38,175,484	28,855,121
17	IPUC Order #30333 (182321)	0				0
18	FAS 109 Unfunded (182322)	492,298,472	33,770,791			526,069,263
19	Accum Deferred Income Noncurrent	0				0
20	Idaho Pension Cash - IPUC Order #32248 (182327)	197,622,560	40,215,563	Various	17,189,701	220,648,422
21	Amort period 06/11 thru indefinite	0				0
22	Mark- to Market Short Term (182330)	1,989,711	1,526,238			3,515,949
23	Oregon Pension Expense Capitalized (182339)	6,671,905	548,669	4073	219,696	7,000,878
24	OPUC Order #10-064	0				0
25	Asset Retirement Obligations (182341)	22,585,175	6,213,088	Various	17,881	28,780,382
26	IPUC Order #29414; OPUC Order #04-585	0				0
27	RA-Hells Canyon-Baker Co (182360)	313,506				313,506
28	IPUC Order #33948	0				0
29	Oregon Corporate Activity Tax (182355)	403,124	318,244	Various	287,113	434,255
30	OPUC Order #20-397	0				0
31	Oregon Community Solar (182378)	170,108	49,177			219,285
32	OPUC Order #16-410	0				0
33	Intervenor Funding-Idaho (182387)	288,063	2,893			290,956
34	Multiple IPUC Orders	0				0
35	RA-CONTRA-DEF INC TAX (182389)	228,977,480		282	15,357,707	213,619,773
36	Langley Revenue Accrual (182398)	1,090,075	25,953	4073	369,171	746,857
37	OPUC Order #12-226	0				0
38	RA-OR LANGLEY REV INT RES (182399)	(165,052)	58,254			(106,798)
39	Siemens Long Term Deferred Rate Base (182410)	9,043,980		4073	431,487	8,612,493
40	IPUC Order #33420 (Amort period 01/16 thru 12/43)	0				0
41	Siemens Long Term Deferred Rate Based (182411)	13,495,438		4073	643,866	12,851,572
42	IPUC Order #33420 (Amort period 01/16 thru 12/43)	0				0
43	Siemens Long Term Deferred Rate Base (182412)	375,476	28,584	4073	44,047	360,013
44	OPUC Order #15-387 (Amort period 01/16 thru 12/36)	0				0
45	Siemens Long Term Deferred Rate Based (182413)	550,421		4073	39,316	511,105
46	OPUC Order #15-387 (Amort period 01/16 thru 12/36)	0				0
47	Siemens Long Term Interest Reserve (182414)	(192,880)		4190	28,584	(221,464)
48	Valmy O&M ID (182432)	1,615,696	2,248,512			3,864,208
49	IPUC Order #33771	0				0
50	Valmy Acctg Adj ID (182435)	96,525,981		400	8,215,668	88,310,313
51	IPUC Order #33771	0				0
52	Valmy Decomm Oregon (182436)	410,843	20,813	400	237,503	194,153
53	OPUC Order #17-235 (Amort period 06/17 thru 12/25)	0				0
54	Idaho DSM Rider	6,937,705	31,709,598	Various	34,879,984	3,767,319
55	IPUC Order#28661	0				0
56	Oregon DSM Rider	683,983		254	683,983	0
57	OPUC Advice #05-03	0				0

OTHER REGULATORY ASSETS (Account 182.3)

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
58	COVID Incremental Expenses-OR (182305)	214,563	522	401	151,349	63,736
59	OPUC Order #20-377	0				0
60	PCA Deferral Idaho-Current Year (multiple 182 accounts)	33,654,425	118,514,787	Various	23,929,706	128,239,506
61	IPUC Order Pending (Amort period 06/22 thru 05/23)	0				0
62	Mark-to-Market Long Term (182333)	3,757,552		244	485,557	3,271,995
63	ID Valmy Collections (182430)	(700,830)		400	920,556	(1,621,386)
64	IPUC Order #33771	0				0
65	Wildfire Mitigation-ID (182310)	6,075,024	21,003,203			27,078,227
66	IPUC Order #35077	0				0
67	Cloud Computing (182315)	1,408,857	496,710	4073	288,649	1,616,918
68	IPUC Order #34707	0				0
69	Bridger Decommissioning (multiple 182 accounts)	0	87,872,194	Various	7,341,031	80,531,163
70	IPUC Order #35423					
71	Oregon PCAM (182384)	0	1,120,595			1,120,595
72	OPUC Order pending					
73	Minor items (4)	67,066	136,787	Various	102,151	101,702
44	TOTAL	1,533,747,521	436,348,965		468,135,580	1,501,960,906

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

<p>(a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Regulatory Asset is in a credit position, but is netted with the other Postretirement regulatory accounts for presentation as a net Regulatory Asset on the year-end financial statements.</p>
<p>(b) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets During 2022, this balance was reclassified from a Regulatory Asset to a Regulatory Liability for financial statement presentation.</p>
<p>(c) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets Regulatory asset is in a credit position, but it is netted against other Valmy related regulatory asset accounts for a net Regulatory Asset on the year-end financial statements.</p>

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Credits Account Charged (d)	Credits Amount (e)	
1	Prepaid Credit Facility (186025)	887,985	224,530	Various	258,555	853,960
2	Amortization period 12/19-12/26					
3	Prepaid Services (LT) (186052)	3,061,848		Various	315,389	2,746,459
4	Amortization periods - multiple					
5	Workers Compensation (186121)	934,717		401	91,672	843,045
6	Prepaid ROW (LT) (186160)	486,954		401	43,902	443,052
7	Amortization periods - multiple					
8	CARB Inventory (186650)	494,947	460,594	242	153,304	802,237
9	Coal Royalties/Fly Ash (186709)	961,328		151	247,311	714,017
10	Stable Value Life Inv (186719)	57,237,164	6,728,655			63,965,819
11	Security Plan Net Insurance Asset 186720	5,787,637	94,626	4262	223,760	5,658,503
12	Retiree Medical-COLI (186726)	4,318,015	165,903	4262	164,161	4,319,757
13	American Falls Water Rts (186727)	3,212,861		401	1,042,009	2,170,852
14	Amortization period 01/06-02/25					
15	American Falls Bond Refi (186770)	151,998		401	47,999	103,999
16	Amortization period 12/09-02/25					
17	Regulatory Reserves (186800)	(2,116,034)		Various	2,344,834	(4,460,868)
18	Minor Items (6)	17,530	6,939,330	Various	6,708,797	248,063
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	75,436,950				78,408,895

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Unrealized Loss on Investments	1,287	259
3	Tax Reform Regulatory Stipulation	6,460,884	8,440,979
4	Postretirement Benefits	500,537	396,050
5	Deferred Idaho ITC	28,267,325	35,334,005
6	USBR-American Falls O&M Costs Settlement	118,624	28,489
7	Non-VEBA Pension and Benefits Non-VEBA Pension and Benefits	(699,431)	(804,568)
8	Executive Deferred Compensation	52,084	90,889
9	Stock Based Compensation	2,956,484	3,184,240
10	Pension Expense-Oregon	4,173,591	4,456,667
11	Asset Retirement Obligation (ARO)	1,578,325	1,533,029
12	Incentive Deferral-Profit Sharing-Not in Rates	3,705,325	3,882,562
13	Employer FICA Tax Deferral-CARES Act	1,126,180	
14	Rate Case Disallowance	1,039,418	963,150
15	Revenue Sharing	146,402	146,402
16	Customer Advances	1,753,689	2,563,899
17	Covid Deferral		49,900
18	Bridger Revenue Deferral	960,590	1,114,435
19	OR Reconnect Fees Adv	2,841	3,262
20	Prov for Rate Refund-HC Relicensing (AFUDC)	48,318,135	53,417,595
21	Soft Cap Battery Reserve		720,720
22	VEBA-Post Retirement Benefits	11,242,321	12,042,335
7	Other	192,659,208	117,542,752
8	TOTAL Electric (Enter Total of lines 2 thru 7)	304,363,819	245,107,051
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	0	
17.1	Other Non Electric (See footnote)	20,324,309	21,298,737
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	324,688,128	266,405,788

Notes

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxes		
Line No.: 7		
Pension-FAS 158	83,910,187	21,441,502
Regulatory Liability-FAS 109	96,879,711	94,945,955
Minimum Pension Liability	13,912,991	4,513,521
Postretirement Plan-FAS 158	(2,043,681)	(3,358,226)
Total Other	192,659,208	117,542,752
(b) Concept: DescriptionOfAccumulatedDeferredIncomeTax		
Line No.: 17		
CIAC as Taxable inc Closed to nonutility Plant	0	78,534
Senior Management Security Plan	20,324,309	21,220,203
Total Non Electric	20,324,309	21,298,737

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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CAPITAL STOCKS (Account 201 and 204)

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)
1	Common Stock (Account 201)					
2	Account 201					
3	Common Stock all of which is held by	50,000,000	2.5		39,150,812	97,877,030
4	IdaCorp, Inc. and not traded					
5	Account 204 - None					
14	Total	50,000,000			39,150,812	97,877,030
15	Preferred Stock (Account 204)					
16						
17						
18						
19	Total					0
1	Capital Stock (Accounts 201 and 204) - Data Conversion					
2						
3						
4						
5	Total					

CAPITAL STOCKS (Account 201 and 204)

Line No.	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1				
2				
3				
4				
5				
14				
15				
16				
17				
18				
19				
1				
2				
3				
4				
5				

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2023-04-13	Year/Period of Report End of: 2022/ Q4
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Other Paid-in Capital

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	Beginning Balance Amount	0
3	Increases (Decreases) from Sales of Donations Received from Stockholders	
4	Ending Balance Amount	
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	Beginning Balance Amount	0
7	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	Beginning Balance Amount	0
11	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	
12	Ending Balance Amount	
13	Miscellaneous Paid-In Capital (Account 211)	
14	Beginning Balance Amount	0
15	Increases (Decreases) Due to Miscellaneous Paid-In Capital	
16	Ending Balance Amount	
17	Historical Data - Other Paid in Capital	
18	Beginning Balance Amount	0
19	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
40	Total	0

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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CAPITAL STOCK EXPENSE (Account 214)

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock	2,096,925
22	TOTAL	2,096,925

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LONG-TERM DEBT (Account 221, 222, 223 and 224)

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)
1	Bonds (Account 221)						
2	4.00% Series due 2043	221101	75,000,000		742,017		194,250
3	2.50% Series due 2023	221102	75,000,000		648,267		374,250
4	3.65% Series Due 2045	221107	250,000,000		2,559,510		1,715,000
5	4.20% Series Due 2048	221110	450,000,000		4,629,516	(31,654,900)	814,000
6	4.99% PRP Due 2032	221111	23,000,000		75,000		
7	5.06% PRP Due 2042	221112	25,000,000		76,304		
8	5.875% Series due 2034	221116	55,000,000		585,759		748,000
9	6.00% Series due 2032	221133	100,000,000		1,191,216		544,000
10	5.30% Series Due 2035	221134	60,000,000		3,849,739		408,600
11	5.50% Series due 2033	221135	70,000,000		728,701		36,400
12	6.30% Series due 2037	221141	140,000,000		1,500,031		278,600
13	6.25% Series due 2037	221142	100,000,000		1,227,490		268,000
14	5.50% Series due 2034	221145	50,000,000		524,419		383,500
15	4.85% Series Due 2040	221146	100,000,000		1,284,871		170,000
16	4.30% Series Due 2042	221147	75,000,000		802,240		49,500
17	4.05% Series Due 2046	221148	120,000,000		1,311,383		309,600
18	1.90% Series Due 2030	221149	80,000,000		980,949		328,000
19	Port of Morrow Variable due 2027	221311	4,360,000		0		
20	Humboldt 1.45 % Variable due 2024	221325	49,800,000		396,278		
21	Sweetwater 1.7% Variable due 2026	221335	116,300,000		908,982		
22	Subtotal		2,018,460,000		24,022,672	(31,654,900)	6,621,700
23	Reacquired Bonds (Account 222)						
24							
25							
26							
27	Subtotal						
28	Advances from Associated Companies (Account 223)						
29							
30							
31							
32	Subtotal						
33	Other Long Term Debt (Account 224)						
34	Bond Guarantee - American Falls	224200	19,885,000				
35	Multi Year Note	224015	150,000,000				
36	Subtotal		169,885,000		0	0	0
33	TOTAL		2,188,345,000				

LONG-TERM DEBT (Account 221, 222, 223 and 224)

Line No.	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1						
2	04/08/2013	04/01/2043	04/08/2013	04/01/2043	75,000,000	3,000,000
3	04/08/2013	04/01/2023	04/08/2013	04/01/2023	75,000,000	1,875,000
4	03/06/2015	03/01/2045	03/06/2015	03/01/2045	250,000,000	9,125,000
5	03/16/2018	03/01/2048	03/16/2018	03/01/2048	450,000,000	18,900,000
6	12/22/2022	12/22/2032	12/22/2022	12/22/2032	23,000,000	28,693
7	12/22/2022	12/22/2042	12/22/2022	12/22/2042	25,000,000	31,625
8	08/16/2004	08/15/2034	08/16/2004	08/15/2034	55,000,000	3,231,250
9	11/15/2002	11/15/2032	11/15/2002	11/15/2032	100,000,000	6,000,000
10	08/26/2005	08/15/2035	08/26/2005	08/15/2035	60,000,000	3,180,000
11	05/13/2003	04/01/2033	05/13/2003	04/01/2033	70,000,000	3,850,000
12	06/22/2007	06/15/2037	06/22/2007	06/15/2037	140,000,000	8,820,000
13	10/18/2007	10/15/2037	10/18/2007	10/15/2037	100,000,000	6,250,000
14	03/26/2004	03/15/2034	03/26/2004	03/15/2034	50,000,000	2,750,000
15	08/30/2010	08/15/2040	08/30/2010	08/15/2040	100,000,000	4,850,000
16	04/13/2012	04/01/2042	04/13/2012	04/01/2042	75,000,000	3,225,000
17	03/10/2016	03/01/2046	03/10/2016	03/01/2046	120,000,000	4,860,000
18	06/22/2020	07/15/2030	06/22/2020	07/15/2030	80,000,000	1,520,000
19	05/17/2000	02/01/2027	05/17/2000	02/01/2027	0	53,813
20	08/21/2019	12/01/2024	08/21/2019	12/01/2024	49,800,000	722,100
21	08/21/2019	07/15/2026	08/21/2019	07/15/2026	116,300,000	1,977,100
22					2,014,100,000	84,249,581
23						
24						
25						
26						
27					0	
28						
29						
30						
31						
32						
33						
34	04/26/2000	02/01/2025	04/26/2000	02/01/2025	19,885,000	
35	03/04/2022	03/04/2024	03/04/2022	03/04/2024	150,000,000	3,009,161
36					169,885,000	3,009,161
33					2,183,985,000	87,258,742

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

<p>(a) Concept: ClassAndSeriesOfObligationCouponRateDescription</p>
<p>Additional \$230 million of 4.20% bonds due 3-1-2048 issued on 4-3-2020 with a premium of \$31,654,900, bringing 4.20% series outstanding to \$450 million.</p>
<p>(b) Concept: OtherLongTermDebtPrincipalAmountIssued</p>
<p>Multi year note: \$50 million, issued 03-04-2022, due 03-04-2024</p>
<p>Multi year note: \$100 million, issued 05-24-2022, due 03-04-2024</p>

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	254,866,668
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	CONSTRUCTION ADVANCES	3,858,140
6	AVOIDED COST	7,774,547
7	CIAC - TAXABLE - ACCT 107	37,083,411
8	ENGINEERING FEES - TAXABLE - ACCT 107	80,497
9	BOARDMAN DECOMMISSION	465,904
10	VALMY SETTLEMENT ADJUSTMENT	6,436,592
9	Deductions Recorded on Books Not Deducted for Return	
10	BAD DEBT EXPENSE	529,661
11	GAIN/LOSS ON REACQUIRED DEBT	273,234
12	VACATION ACCRUAL	1,761,221
13	COVID DEFERRAL ORD 34718	193,862
14	STOCK BASED COMPENSATION	2,611,006
15	FIXED COST ADJUSTMENT	13,043,217
16	PENSION EXPENSES - OREGON	1,099,750
17	ASSET RETIREMENT OBLIGATION (ARO)	27,141
18	INCENTIVE DEFERRAL-PROFIT SHARING-NOT IN RATES	1,733,563
19	VALMY DEPRECIATION ADJUSTMENT	4,129,844
20	TAX REFORM REGULATORY STIPULATION	7,692,680
21	NON-DEDUCTIBLE POLITICAL EXPENSES	1,049,277
22	SMSP - NET	3,480,553
23	FINES & PENALTIES - OPERATING	2,019,200
24	PROV FOR RATE REFUND - HC RELICENSING (AFUDC)	19,811,422
25	SOFT CAP BATTERY RESERVE	2,800,000
26	VEBA - POST RETIREMENT BENEFITS	3,108,060
27	DEPR TIMING DIFF - OPERATING - FEDERAL	187,668,672
28	CONSERVATION EXPENSES	4,286,340
29	GAIN/LOSS ON REACQUIRED DEBT	2,542,672
30	SOFTWARE - LABOR CONSTS DEDUCTED - ACCT 107	6,249,864
31	IPCO-162(m) \$1M THRESHOLD	4,325,405
32	VALMY1 BOOK BASIS ADJUSTMENT	3,081,950
33	TOTAL FEDERAL & STATE TAXES DEDUCTED ON BOOKS	38,577,316
14	Income Recorded on Books Not Included in Return	
15	SMSP - INSURANCE COSTS	6,823,106
16	REVERSE EQUITY EARNINGS OF SUBSIDIARIES	8,782,042
17	ALLOWANCE FOR OFUDC	37,285,494
18	ALLOWANCE FOR BFUDC	13,914,276
19	SMSP - INSURANCE PROCEEDS	119,851
19	Deductions on Return Not Charged Against Book Income	
20	INJURIES AND DAMAGES	893,854
21	263A CAPITALIZED OVERHEADS	15,000,000
22	PENSION EXPENSE	24,886,366
23	PCA EXPENSE DEFERRAL	94,703,645
24	WILDFIRE MITIGATION 35077 DEFERRAL	18,095,358
25	AMORTIZATION OF ACCOUNT 181	293,633
26	OREGON - PCAM	1,068,787
27	INCENTIVE DEFERRAL - CRI & RELIABILITY-INCLUDED IN RATES	205,479
28	EMPLOYER FICA TAX DEFERRAL - CARES ACT	4,375,214
29	BRIDGER DEFRECIATION ADJUST - 283	37,722,674
30	STOCK BASED COMP - STOCK	151,605
31	REMOVAL COSTS	23,331,082
32	RELICENSING - LABOR COSTS DEDUCTED - ACCT 107	2,479,000
33	REPAIRS DEDUCTION	92,000,000
34	PREPAID INSURANCE & OTHER EXPENSES	104,500
35	STOCK BASED COMP - DIVIDENDS	616,140
36	OR CAT	296,388
37	STATE INCOME TAX DEDUCTED ON FEDERAL RETURN	14,020,477

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

Line No.	Particulars (Details) (a)	Amount (b)
27	Federal Tax Net Income	225,492,698
28	Show Computation of Tax:	
29	TENATIVE FEDERAL TAX @ 21%	47,353,467

Name of Respondent Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4	
TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR						
Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR Taxes Accrued (Account 236) (e)	BALANCE AT BEGINNING OF YEAR Prepaid Taxes (Include in Account 165) (f)
1	Federal	Income Tax			(12,063,192)	0
2	State	Income Tax	Idaho		(3,811,564)	0
3	State	Income Tax	Oregon		51,958	0
4	Other	Income Tax	Other		223,606	0
5	Subtotal Income Tax				(15,599,192)	0
6	Federal	Other Taxes			4,271,242	0
7	Other	Other Taxes	Other		10,726	0
8	Subtotal Other Taxes				4,281,968	0
9	State	Other State Tax	Oregon		0	28,500
10	State	Other State Tax	Oregon		0	1,022
11	State	Other State Tax	Idaho		0	0
12	State	Other State Tax	Idaho		108,388	0
13	State	Other State Tax	Idaho		11,088	0
14	Subtotal Other State Tax				119,476	29,522
15	State	Other License And Fees Tax	Idaho		0	0
16	State	Other License And Fees Tax	Wyoming		0	0
17	Subtotal Other License And Fees Tax				0	0
18	Federal	Unemployment Tax			(1,974)	0
19	State	Unemployment Tax	Idaho		(2,289)	0
20	State	Unemployment Tax	Oregon		0	0
21	Subtotal Unemployment Tax				(4,263)	0
22	State	Property Tax	Idaho		8,567,240	0
23	State	Property Tax	Oregon		0	2,579,143
24	State	Property Tax	Montana		221,345	0
25	State	Property Tax	Nevada		0	174,947
26	State	Property Tax	Wyoming		658,375	0
27	State	Property Tax	Washington		6,689	0
28	Subtotal Property Tax				9,453,649	2,754,090
29	State	Franchise Tax	Oregon		190,135	0
30	Subtotal Franchise Tax				190,135	0
31	Other	Payroll Tax	Other		0	0
32	Subtotal Payroll Tax				0	0
40	TOTAL				(1,558,227)	2,783,612

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED Electric (Account 408.1, 409.1) (l)
				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	
1	42,613,732	42,545,362	0	(11,994,822)	0	32,286,828
2	11,070,359	8,623,327	0	(1,364,532)	0	10,931,530
3	909,272	444,400	0	516,830	0	880,742
4	30,853	12,212	0	242,247	0	29,177
5	54,624,216	51,625,301	0	(12,600,277)	0	44,128,277
6	18,219,357	22,606,418	0	(115,819)	0	18,219,357
7	0	171,279	91,194	(69,359)	0	0
8	18,219,357	22,777,697	91,194	(185,178)	0	18,219,357
9	290,260	337,332	75,572	0	0	290,260
10	1,858	1,671	0	0	835	0
11	2,616,251	2,616,251	0	0	0	2,616,251
12	1,162,897	1,190,847	0	80,438	0	1,162,897
13	34,888	28,697	0	17,279	0	0
14	4,106,154	4,174,798	75,572	97,717	835	4,069,408
15	150	150	0	0	0	150
16	4,090	4,090	0	0	0	4,090
17	4,240	4,240	0	0	0	4,240
18	94,333	94,585	0	(2,226)	0	94,333
19	199,146	198,423	0	(1,566)	0	199,146
20	45,401	45,160	0	241	0	45,401
21	338,880	338,168	0	(3,551)	0	338,880
22	16,540,555	17,841,653	0	7,266,142	0	16,539,256
23	5,321,584	5,483,025	0	0	2,740,584	5,007,521
24	473,595	458,439	0	236,501	0	473,595
25	321,605	293,316	0	0	146,658	321,605
26	1,391,819	1,354,285	0	695,909	0	1,391,819
27	4,069	5,379	0	5,379	0	4,069
28	24,053,227	25,436,097	0	8,203,931	2,887,242	23,737,865
29	890,161	851,102	(292)	228,902	0	890,161
30	890,161	851,102	(292)	228,902	0	890,161
31	(18,558,238)	0	18,558,238	0	0	(18,558,238)
32	(18,558,238)	0	18,558,238	0	0	(18,558,238)
40	83,677,997	105,207,403	18,724,712	(4,258,456)	2,888,077	72,829,950

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	DISTRIBUTION OF TAXES CHARGED	DISTRIBUTION OF TAXES CHARGED	DISTRIBUTION OF TAXES CHARGED
	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
1	0	0	10,326,904
2	0	0	138,829
3	0	0	28,530
4	0	0	1,677
5	0	0	10,495,940
6	0	0	0
7	0	0	0
8	0	0	0
9	0	0	0
10	0	0	1,858
11	0	0	0
12	0	0	0
13	0	0	34,888
14	0	0	36,746
15	0	0	0
16	0	0	0
17	0	0	0
18	0	0	0
19	0	0	0
20	0	0	0
21	0	0	0
22	0	0	1,299
23	0	0	314,062
24	0	0	0
25	0	0	0
26	0	0	0
27	0	0	0
28	0	0	315,361
29	0	0	0
30	0	0	0
31	0	0	0
32	0	0	0
40	0	0	10,848,047

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FOOTNOTE DATA

(a) Concept: TypeOfTax
Other States Income
(b) Concept: TypeOfTax
Social Security (FOAB)
(c) Concept: TypeOfTax
Canada GST Tax
(d) Concept: TypeOfTax
Regulatory Commission
(e) Concept: TypeOfTax
Non-Operating Property
(f) Concept: TypeOfTax
Regulatory Commission
(g) Concept: TypeOfTax
kwh
(h) Concept: TypeOfTax
Non-Operating
(i) Concept: TypeOfTax
Business License - Sho Ban
(j) Concept: TypeOfTax
Corporate License

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income	
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)
1	Electric Utility					
2	0.03	0				
3	0.04	162,595			411,401	54,038
4	0.07					
5	0.10	9,902,512			411,401	1,352,747
6	Other - Federal	24,455,018				333,433
7	Other - State	74,939,541	411,402	8,945,164	411,402	1,379,206
8	TOTAL Electric (Enter Total of lines 2 thru 7)	109,459,666		8,945,164		3,119,424
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)					
10	0.11	997,108			411,401	21,551
11	0.30	23,457,910	411,401		411,401	311,882
47	OTHER TOTAL	24,455,018				333,433
48	GRAND TOTAL	109,459,666				

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Line No.	Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
1				
2				
3		108,557	3.01	
4				
5		8,549,765	7.32	
6		24,121,585	75.21	
7		82,505,500	54.34	
8	0	115,285,407		
9				
10		975,557	46.27	
11		23,146,028	75.21	
47		24,121,585		
48		115,285,406		

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OTHER DEFERRED CREDITS (Account 253)

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	PTP Transmission Deposits 253201	3,676,661	131	447,091	3,683,938	6,913,508
2	FTV Dark Fiber Rental 253202	66,666	400	66,666		0
3	Amortization period 03/98-02/23	0				0
4	Cogen Deposits 253360	147,000				147,000
5	Sho-Ban Scholarships 253480	97,500	242	15,000		82,500
6	Amortization period 01/05-12/27	0				0
7	Operations Accruals 253550	298,121	131	52,351	675,303	921,073
8	Postretirement Benefits 253960	1,538,657	401		90,302	1,628,959
9	Directors Deferred Compensation	3,230,565	3230565	311,682	253,497	3,172,380
10	253970-253999	0				0
47	TOTAL	9,055,170		892,790	4,703,040	12,865,420

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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		CHANGES DURING YEAR		CHANGES DURING YEAR		CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)				
1	Account 282									
2	Electric	268,007,852	3,055,469	37,538,689	0					0
3	Gas	0								
4	Other (Specify)	0								
5	Total (Total of lines 2 thru 4)	268,007,852	3,055,469	37,538,689	0					0
6		0								
7	Other - Regulatory Asset for Income Taxes	721,275,952								
8	Like Kind Exchange - Reclass Non-Rate Base	4,522,631								
9	TOTAL Account 282 (Total of Lines 5 thru 8)	993,806,435	3,055,469	37,538,689	0					0
10	Classification of TOTAL									
11	Federal Income Tax	790,831,352	2,980,972	37,309,587						
12	State Income Tax	202,975,084	74,497	229,102						
13	Local Income Tax	0								

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

Line No.	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	ADJUSTMENTS	Balance at End of Year (k)
	Debits Account Credited (g)	Debits Amount (h)	Credits Account Debited (i)	Credits Amount (j)	
1					
2		0	282/254	11,626,332	245,150,964
3					0
4					0
5		0		11,626,332	245,150,964
6					0
7			182	18,413,085	739,689,037
8	282	221,698			4,300,933
9		221,698		30,039,417	989,140,934
10					
11			182/254	28,427,815	784,930,552
12			182	1,389,901	204,210,380
13					

FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty												
Line No.	Account (a)	2022	Changes during Year				Adjustments Debits		Adjustments Credits		2022	
		Beginning Balance b	DR to 410.1 c	CR to 411.1 d	DR to 410.2 e	CR to 411.2 f	Acct. credited g	Amount h	Acct. debited i	Amount j	Ending Balance k	
Line 2:	Depreciation Timing Diff-Operating	440,440,535.25	2,949,725.26	29,734,203.14		0.00	0.00			0.00	413,656,057.37	
	Like Kind Exchange - Re-class Non-Rate Base	(4,522,631.00)	0.00	0.00						0.00	(4,300,933.00)	
	Excess Deferred Tax on Depreciation (Reg Liab)	(170,038,676.70)	0.00	0.00						282,111	(158,634,043.60)	
										254,967	(158,634,043.60)	
4013	CIAC-Taxable-Acct 107	(11,756,879.40)	1,109,993.85	7,787,516.31						11,404,633.10	(18,434,401.86)	
4021	Engineering Fees-Taxable-Acct 107	(923,195.38)	0.00	16,970.10							(940,165.48)	
8059	Software-Labor Costs Deducted-Acct 107	1,461,305.79	(1,461,305.79)	0.00							(0.00)	
8072	Intangible-Labor Costs Deducted-Acct 107	13,347,393.57	457,056.39	0.00							13,804,449.96	
	TOTAL Line 2	268,007,852.13	3,055,469.71	37,538,689.55	0.00	0.00	0.00	0.00	0.00	11,626,331.10	245,150,963.39	

(b) Concept: AccumulatedDeferredIncomeTaxesOtherProperty												
Line No.	Account (a)	2022	Changes during Year				Adjustments Debits		Adjustments Credits		2022	
		Beginning Balance b	DR to 410.1 c	CR to 411.1 d	DR to 410.2 e	CR to 411.2 f	Acct. credited g	Amount h	Acct. debited i	Amount j	Ending Balance k	
Line 7:	ADIT-FAS109 Unfnd-State	199,465,124.45								182	200,855,025.44	
282136	ADIT-FAS109 Unfnd-Fed	282,833,347.19								182	325,214,237.29	
282137	ADIT-Contra-Def Inc Tax	228,977,480.07								182	213,619,773.23	
	TOTAL Line 7	721,275,951.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,413,084.25	739,689,035.96	

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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		CHANGES DURING YEAR		CHANGES DURING YEAR		CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)				
1	Account 283									
2	Electric									
3	Other Electric	105,676,238	47,093,684	7,915,413						
4	Other	81,866,507								
9	TOTAL Electric (Total of lines 3 thru 8)	187,542,745	47,093,684	7,915,413						
10	Gas									
11										
12										
13										
14										
15										
16										
17	TOTAL Gas (Total of lines 11 thru 16)									
18	TOTAL Other	159,064					590		218,217	
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	187,701,809	47,093,684	7,915,413			590		218,217	
20	Classification of TOTAL									
21	Federal Income Tax	143,971,522	36,116,135	6,061,728			453		167,351	
22	State Income Tax	43,730,287	10,977,549	1,853,685			138		50,867	
23	Local Income Tax									

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

Line No.	ADJUSTMENTS Debits Account Credited (g)	ADJUSTMENTS Debits Amount (h)	ADJUSTMENTS Credits Account Debited (i)	ADJUSTMENTS Credits Amount (j)	Balance at End of Year (k)
1					
2					
3	190	16,464	190	352,814	145,190,859
4			190	(63,783,229)	18,083,278
9		16,464		(63,430,415)	163,274,137
10					
11					
12					
13					
14					
15					
16					
17					
18					(58,563)
19		16,464		(63,430,415)	163,215,574
20					
21			190	(48,915,344)	124,943,687
22			190	(14,867,886)	37,935,536
23					
NOTES					

FOOTNOTE DATA

(a) Concept: DescriptionOfAccumulatedDeferredIncomeTaxOther

Line No.	Account (a)	2022 Beginning Balance b	Changes during Year			Adjustments Debits			Adjustments Credits			2022 Ending Balance k
			DR to 410.1 c	CR to 411.1 d	DR to 410.2 e	CR to 411.2 f	Acct. credited g	Amount h	Acct. debited i	Amount j		
Line 3:												
4024	Renewable Energy Certificates (REC) Sales	1,013,088.05	0.00	177,441.01								835,647.04
4501	Royalty Income	211,113.32	36,332.52	0.00								247,445.84
5008	Gain/Loss on Reacquired Debt	282,499.87	0.00	70,330.42								212,169.45
5023	Pension Expense	56,287,372.02	6,405,750.62	0.00								62,693,122.64
5035	PCA Expense	9,014,690.86	24,376,718.23	276,042.97								33,115,366.12
5040	Covid Deferral	(336,349.21)	0.00	0.00			190	16,464.65	190	352,813.86		(0.00)
5045	Wildfire Mitigation 35077 Deferral		5,940,335.63	0.00								5,940,335.63
5057	Intervenor Funding Orders	80,767.23	7,955.46	0.00								88,722.69
5058	Fixed Cost Adjustment	14,142,642.98	0.26	3,357,324.06								10,785,319.18
5060	Oregon PCAM	3,969.90	275,105.77	12,069.23								267,006.44
5062	2011 LIDAR Surveys Deferral	11,223.64	0.00	11,223.66								(0.02)
5066	Boardman Decommission	(322,383.21)	0.00	119,923.68								(442,306.89)
5074	Valmy Settlement Adjustment	4,970,336.35	0.00	1,656,778.78								3,313,557.57
5075	EIM Deferral	2,557.01	0.00	2,557.00								0.01
5077	Valmy Depreciation Adjustment	17,808,796.62	0.00	1,063,021.84								16,745,774.78
5079	Community Solar Deferral	30,530.47	13,255.33	0.00								43,785.80
5081	EIM PCA Offset Estimate		0.00	24,096.77								(24,096.77)
5082	Bridger Depreciation Adjust - 283		9,709,816.28	0.00								9,709,816.28
7013	Langley Revenue Accrual	308,638.04	0.00	70,537.12								238,100.92
8020	Conservation Expenses	1,731,839.20	0.26	1,103,303.92								628,535.54
8081	Siemens LTP Contract	110,489.23	17,213.63	0.00								127,702.86
8082	Prepaid Credit Facility	97,661.18	27,619.53	0.00								125,280.71
8083	Siemens OR DRB Interest Reserve	(41,993.80)	0.00	7,653.52								(49,647.32)
8704	Boardman Removal Costs	163,583.11	279,084.40	0.00								442,667.51
8706	OR Annual Reg Exp	6,290.60	4,496.52	0.00								10,787.12
N/A	OREG CAT Deferral	98,875.00	0.00	(36,892.00)								135,767.00
TOTAL Line 3		105,676,238.46	47,093,684.44	7,915,411.98	0.00	0.00		16,464.65		352,813.86		145,190,860.13

(b) Concept: DescriptionOfAccumulatedDeferredIncomeTaxOther

Line No.	Account (a)	2022 Beginning Balance b	Changes during Year			Adjustments Debits			Adjustments Credits			2022 Ending Balance k
			DR to 410.1 c	CR to 411.1 d	DR to 410.2 e	CR to 411.2 f	Acct. credited g	Amount h	Acct. debited i	Amount j		
Line 4:												
	Pension-FAS 158	83,910,187.47										21,441,502.07
	Postretirement Plan-FAS 158	(2,943,681.19)								190	(62,468,685.40)	(3,358,225.50)
TOTAL Line 4		81,866,506.28	0.00	0.00	0.00	0.00		0.00		190	(63,783,229.80)	18,083,276.48

(c) Concept: AccumulatedDeferredIncomeTaxesOther

Line No.	Account (a)	2022 Beginning Balance b	Changes during Year			Adjustments Debits			Adjustments Credits			2022 Ending Balance k
			DR to 410.1 c	CR to 411.1 d	DR to 410.2 e	CR to 411.2 f	Acct. credited g	Amount h	Acct. debited i	Amount j		
Line 18:												
5503	EDC-Unrealized Gain/Loss From Rabbi Trust	11,918.91			584.81	0.00						12,503.72
5517	SMS-SP-Unrealized Gain/Loss From Rabbi Trust	146,887.63			0.00	218,217.55						(71,329.92)
8504	Oregon Non-Op Prop Tax Adj	257.66			5.41	0.00						263.07
TOTAL Line 18		159,064.20	0.00	0.00	590.22	218,217.55		0.00		0.00		(58,563.13)

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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OTHER REGULATORY LIABILITIES (Account 254)

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Market to Market Short Term (254001)	7,691,029			51,274,705	58,965,734
2	IPUC Order #28661	0				0
3	Oregon Solar Rider (254005)	190,798	401	11,909	108,284	287,173
4	OPUC Order #10-198	0				0
5	BPA Credit Residential Idaho (254401)	1,135,564	142	15,856,445	16,742,534	2,021,653
6	OPUC Advice #15-13	0				0
7	BPA Credit Residential Oregon (254402)	140,030	142	622,434	573,650	91,246
8	OPUC Advice #15-11	0				0
9	BPA Credit Farm Idaho (254403)	300,180	142	2,047,759	2,533,914	786,335
10	OPUC Advice #15-13	0				0
11	BPA Credit Farm Oregon (254404)	150,481	142	175,393	144,024	119,112
12	OPUC Advice #15-11	0				0
13	Idaho Tax Settlement (254451)	24,522,500			7,692,680	32,215,180
14	IPUC Order #34071	0				0
15	Oregon Tax Settlement (254452)	578,057				578,057
16	OPUC Order #18-199	0				0
17	Bridger Depreciation (254800)	4,329,583	400	1,044,197	619,349	3,904,735
18	OPUC Order #12-296	0				0
19	RL-WAQC CRYOVR (254901)	893,485	401	72,236	350,155	1,171,404
20	Revenue Sharing (254101)	568,771	1823	568,771	0	0
21	Unfunded Accum Def Income Tax (254966)	37,940,907	Various	329,578	2,348,896	39,960,225
22	RL-DEF INC TAX-ARAM (254967)	170,038,677	282	11,404,633		158,634,044
23	RL-DEF INC TAX-ARAM GROSS-UP (254968)	58,938,803	190	3,953,074		54,985,729
24	Boardman Decommissioning	2,766,950	Various	1,522,090	1,987,994	3,232,854
25	OPUC Order #12-235, IPUC Order #32457	0				0
26	Market-to-Market Short Term (254203)	890,345	175	311,907		578,438
27	Oregon DSM Rider (254202)	0	Various	1,301,657	1,455,709	154,052
28	OPUC Advice #05-03					0
29	Minor items (1)	12,674	Various		2,038	14,712
41	TOTAL	311,088,834		39,222,083	85,833,932	357,700,683

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

The Boardman Decommissioning is composed of multiple accounts aggregated into one line for clean presentation in the year-end financial statements.

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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Electric Operating Revenues

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	647,174,173	584,718,584	6,056,124	5,644,996	512,803	499,216
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	517,216,222	481,561,025	6,230,687	6,261,255	94,237	92,932
5	Large (or Ind.) (See Instr. 4)	218,518,077	196,176,848	3,509,694	3,471,486	126	127
6	(444) Public Street and Highway Lighting	4,035,747	3,946,139	25,950	28,062	4,431	4,118
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	1,386,944,219	1,266,402,596	15,822,455	15,405,799	611,597	596,393
11	(447) Sales for Resale	145,798,279	90,426,613	1,318,132	1,339,089		
12	TOTAL Sales of Electricity	1,532,742,498	1,356,829,209	17,140,587	16,744,888	611,597	596,393
13	(Less) (449.1) Provision for Rate Refunds	8,780,127	9,348,898				
14	TOTAL Revenues Before Prov. for Refunds	1,523,962,371	1,347,480,311	17,140,587	16,744,888	611,597	596,393
15	Other Operating Revenues						
16	(450) Forfeited Discounts						
17	(451) Miscellaneous Service Revenues	4,936,204	4,655,727				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	18,827,074	18,384,621				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	34,010,537	30,722,858				
22	(456.1) Revenues from Transmission of Electricity of Others	60,797,833	54,924,770				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	118,571,648	108,687,976				
27	TOTAL Electric Operating Revenues	1,642,534,019	1,456,168,287				

Line 12, column (b) includes \$ 10,163,761 of unbilled revenues.
Line 12, column (d) includes 43,833 MWH relating to unbilled revenues

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: MiscellaneousServiceRevenues	
This amount consists of:	
Service Establishment/Connection Charges: \$4,305,005 (Includes late and after hour charges)	
Misc. Under \$250,000: \$631,199	
(b) Concept: OtherElectricRevenue	
This amount consists of:	
DSM Activity: \$33,197,113	
Alternate Distribution Services: \$813,619	
Misc. Under \$250,000: (\$195.00)	
(c) Concept: MiscellaneousServiceRevenues	
This amount consists of:	
Service Establishment/Connection Charges (Includes late and after hour charges)	\$ 4,231,000
Misc. Under \$250,000	424,727
Total Account 451	\$ 4,655,727
(d) Concept: OtherElectricRevenue	
This amount consists of:	
DSM Activity	\$ 29,920,448
Alternate distribution Service	802,320
Misc. Under \$250,000	90
Total Account 456	\$ 30,722,858

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	01 RESIDENTIAL	5,936,371	645,478,203	500,657	11,857.1617	0.1087
2	03 Residential Master Meter	5,216	540,908	19	274,526.3158	0.1037
3	04 Residential EW	0	0	0		
4	05 Residential TOD	18,088	1,894,809	980	18,457.1429	0.1048
5	06 Residential On-Site Generation	60,920	6,993,531	11,147	5,465.1476	0.1148
6	15 Dusk to Dawn Light	1,611	646,096	0		0.4011
7	Other	0	(14,858,671)	0		
41	TOTAL Billed Residential Sales	6,022,206	640,694,876	512,803	11,743.7027	0.1064
42	TOTAL Unbilled Rev. (See Instr. 6)	33,916	6,479,297			0.191
43	TOTAL	6,056,124	647,174,173	512,803	11,809.8451	0.1069

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	07 General Service	162,424	21,325,804	32,358	5,019.5933	0.1313
2	08 General Service On-Site Generation	157	23,049	65	2,415.3846	0.1468
3	09P General Service	638,610	45,239,977	290	2,202,103.4483	0.0708
4	09S General Service	3,443,534	275,351,853	38,310	89,886.035	0.08
5	09T General Service	9,999	706,357	5	1,999.800	0.0706
6	15 Dusk to Dawn Light	2,814	754,238	0		0.268
7	24S Irrigation & Pump	1,949,766	172,140,765	21,995	88,645.8741	0.0883
8	24T Irrigation & Pump	0	0	0		
9	40 General Service	13,586	1,223,882	1,214	11,191.1038	0.0901
41	TOTAL Billed Small or Commercial	6,220,890	516,765,925	94,237	66,013.2432	0.0831
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	9,797	450,297			0.046
43	TOTAL Small or Commercial	6,230,687	517,216,222	94,237	66,117.2045	0.083

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	19P Uniform Rate	2,419,263	153,066,982	119	20,329,941.1765	0.0633
2	19S Uniform Rate	2,393	176,980	1	2,393,000	0.074
3	19T Uniform Rate	141,257	9,352,581	3	47,085,666.6667	0.0662
4	Special Contracts	946,593	53,926,970	3	315,531,000	0.057
5	Other	0	(1,225,863)	0		
41	TOTAL Billed Large (or Ind.) Sales	3,509,506	215,297,650	126	27,853,222.2222	0.0613
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	188	3,220,427			17.1299
43	TOTAL Large (or Ind.)	3,509,694	218,518,077	126	27,854,714.2857	0.0623

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2						
3						
4						
5						
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40						
41	TOTAL Billed Commercial and Industrial Sales					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL					

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	40 General Service	787	72,991	493	1,596.3489	0.0927
2	41 Municipal Lighting (A,B,C)	22,263	3,742,827	3,152	7,063.1345	0.1681
3	42 Signal Lighting	2,970	204,808	786	3,778.626	0.069
4	Other	0	1,381	0		
41	TOTAL Billed Public Street and Highway Lighting	26,020	4,022,007	4,431	5,872.2636	0.1546
42	TOTAL Unbilled Rev. (See Instr. 6)	(70)	13,740			(0.1963)
43	TOTAL	25,950	4,035,747	4,431	5,856.4658	0.1555

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2						
3						
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41	TOTAL Billed Provision For Rate Refunds					
42	TOTAL Unbilled Rev. (See Instr. 6)	0		0		
43	TOTAL					8,780,127

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	15,778,622	1,376,780,458	611,597	25,799.0507	0.0873
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	43,833	10,163,761			0.2319
43	TOTAL - All Accounts	15,822,455	1,386,944,219	611,597	25,870.7204	0.0877

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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SALES FOR RESALE (Account 447)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	3PR Trading Inc	SF	WSPP			
2	ADM Investor Services, Inc.	OS	WSPP			
3	AmpRenew Offtake 1 LLC	OS	OATT			
4	Avangrid Renewables, LLC	OS	OATT			
5	AVANGRID RENEWABLES, LLC	SF	WSPP			
6	Avista Corp.	SF	WSPP			
7	Avista Corp. - WWP Div.	OS	OATT			
8	Black Hills Power Inc.	OS	OATT			
9	Black Hills Power Inc.	SF	WSPP			
10	Bonneville Power Administration	OS	OATT			
11	Bonneville Power Administration	SF	WSPP			
12	BP Energy Company	SF	WSPP			
13	Brookfield Renewable Trading and Marketing LP	OS	OATT			
14	Brookfield Renewable Trading and Marketing LP	SF	WSPP			
15	California Independent System Operator	OS	CAISO			
16	Calpine Energy Solutions LLC	SF	WSPP			
17	Chelan Co PUD	SF	WSPP			
18	Citigroup Energy Inc.	SF	ISDA			
19	Clatskanie PUD	SF	WSPP			
20	Clean Power Alliance of Southern California	SF	WSPP			
21	ConocoPhillips Company	OS	OATT			
22	ConocoPhillips Company	SF	WSPP			
23	CP Energy Marketing Inc	OS	OATT			
24	DTE Energy Trading, Inc.	SF	WSPP			
25	Dynasty Power Inc.	OS	OATT			
26	Dynasty Power Inc.	SF	WSPP			
27	EDF Trading North America, LLC	OS	OATT			
28	EDF Trading North America, LLC	SF	WSPP			
29	Energy Keepers, Inc	SF	WSPP			
30	Energy Keepers, Inc.	OS	OATT			
31	Eugene Water & Electric Board	SF	WSPP			
32	Guzman Energy Group LLC	OS	OATT			
33	Guzman Energy Group LLC	SF	WSPP			
34	Macquarie Energy LLC	OS	OATT			
35	Macquarie Energy LLC	SF	WSPP			
36	MAG Energy Solutions	OS	OATT			
37	Mercuria Energy America, LLC	OS	OATT			
38	Morgan Stanley Capital Group Inc.	OS	OATT			
39	Morgan Stanley Capital Group Inc.	SF	ISDA			
40	Nevada Power Company, dba NV Energy	OS	OATT			
41	Nevada Power Company, dba NV Energy	SF	WSPP			
42	NextEra Energy Marketing, LLC	SF	WSPP			
43	NorthWestern Energy	OS	OATT			
44	NorthWestern Energy	SF	WSPP			
45	PacifiCorp Inc.	OS	T-7			
46	PacifiCorp Inc.	OS	WSPP			
47	PacifiCorp Inc.	SF	WSPP			
48	PacifiCorp Inc.	OS	OATT			
49	Portland General Electric Company	OS	OATT			
50	Portland General Electric Company	SF	WSPP			

SALES FOR RESALE (Account 447)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
51	Powerex Corp.	OS	OATT			
52	Powerex Corp.	SF	WSPP			
53	Public Service Company of Colorado	SF	WSPP			
54	Puget Sound Energy, Inc.	SF	WSPP			
55	Rainbow Energy Marketing Corporation	OS	OATT			
56	Rainbow Energy Marketing Corporation	SF	WSPP			
57	Seattle City Light	SF	WSPP			
58	Shell Energy North America (US), L.P.	OS	OATT			
59	Shell Energy North America (US), L.P.	SF	WSPP			
60	Sierra Pacific Power Co., dba NV Energy	OS	T-7			
61	Sierra Pacific Power Co., dba NV Energy	OS	WSPP			
62	Snohomish County PUD	SF	WSPP			
63	Tenaska Power Services Co.	OS	OATT			
64	Tenaska Power Services Co.	SF	WSPP			
65	The Energy Authority, Inc.	OS	OATT			
66	The Energy Authority, Inc.	SF	WSPP			
67	TransAlta Energy Marketing (U.S.) Inc.	OS	OATT			
68	TransAlta Energy Marketing (U.S.) Inc.	SF	WSPP			
69	Transmission Penalty Distribution	OS	-			
70	Utah Associated Municipal Power Systems	OS	OATT			
71	Utah Associated Municipal Power Systems	SF	WSPP			
72	Vitol Inc.	OS	OATT			
73	Vitol Inc.	SF	WSPP			
74	Western Area Power Administration (WACM)	OS	T-7			
75	Western Area Power Administration (WACM)	OS	WSPP			
15	Subtotal - RQ					
16	Subtotal-Non-RQ					
17	Total					

SALES FOR RESALE (Account 447)

Line No.	Megawatt Hours Sold (g)	REVENUE		REVENUE		REVENUE		Total (\$) (h+i+j) (k)
		Demand Charges (\$) (h)		Energy Charges (\$) (i)		Other Charges (\$) (j)		
1	436,400	0		54,269,328		0		54,269,328
2	0	0		0		(6,248,728)		(6,248,728)
3	0	0		0		6,185		6,185
4	0	0		0		39,459		39,459
5	13,566	0		638,390		0		638,390
6	3,961	0		607,595		0		607,595
7	0	0		0		6,421		6,421
8	0	0		0		(52)		(52)
9	1,205	0		10,118		0		10,118
10	0	0		0		7,277,315		7,277,315
11	65,744	0		8,642,246		0		8,642,246
12	8,201	0		2,341,257		0		2,341,257
13	0	0		0		1,355		1,355
14	76	0		17,040		0		17,040
15	25,069	0		10,004,984		0		10,004,984
16	75	0		8,987		0		8,987
17	6,424	0		295,642		0		295,642
18	11,600	0		233,074		0		233,074
19	537	0		36,255		0		36,255
20	116,600	0		12,213,130		0		12,213,130
21	0	0		0		1,528		1,528
22	72,309	0		13,846,247		0		13,846,247
23	0	0		0		1,453		1,453
24	233,600	0		13,180,770		0		13,180,770
25	0	0		0		511,764		511,764
26	43	0		5,022		0		5,022
27	0	0		0		1,524		1,524
28	576	0		2,904		0		2,904
29	236	0		19,072		0		19,072
30	0	0		0		32,390		32,390
31	2,302	0		158,003		0		158,003
32	0	0		0		26,990		26,990
33	165	0		3,565		0		3,565
34	0	0		0		152,603		152,603
35	310	0		21,021		0		21,021
36	0	0		0		281,341		281,341
37	0	0		0		140,937		140,937
38	0	0		0		1,477,668		1,477,668
39	5,719	0		394,295		0		394,295
40	0	0		0		(27,716)		(27,716)
41	1,671	0		87,016		0		87,016
42	500	0		24,320		0		24,320
43	0	0		0		333		333
44	2,391	0		263,500		0		263,500
45	17	0		0		359		359
46	38	0		0		3,136		3,136
47	2,804	0		158,695		0		158,695
48	0	0		0		5,668,022		5,668,022
49	0	0		0		85,153		85,153
50	27,931	0		1,402,557		0		1,402,557
51	0	0		0		1,991,580		1,991,580
52	2,241	0		42,288		0		42,288
53	3,635	0		1,018,514		0		1,018,514
54	6,654	0		628,401		0		628,401
55	0	0		0		218,998		218,998
56	2,250	0		81,339		0		81,339
57	1,761	0		151,515		0		151,515
58	0	0		0		949,702		949,702
59	32,094	0		1,956,792		0		1,956,792
60	21	0		0		1,744		1,744
61	3	0		0		230		230

SALES FOR RESALE (Account 447)					
Line No.	Megawatt Hours Sold (g)	REVENUE Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i)	REVENUE Other Charges (\$) (j)	Total (\$) (h+i+j) (k)
62	460	0	26,525	0	26,525
63	0	0	0	219,151	219,151
64	7,966		467,630	0	467,630
65	0	0	0	413,332	413,332
66	4,300		271,610	0	271,610
67	0	0	0	142,809	142,809
68	7,515		675,251	0	675,251
69	0	0	0	11,935	11,935
70	0	0	0	17,573	17,573
71	50		2,000	0	2,000
72	0	0	0	91,674	91,674
73	208,750	0	8,063,885	0	8,063,885
74	210	0	0	15,117	15,117
75	152	0	0	14,211	14,211
15					0
16	1,318,132	0	132,270,783	13,527,496	145,798,279
17	1,318,132	0	132,270,783	13,527,496	145,798,279

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: StatisticalClassificationCode ADM Investor Services, Inc Futures Account Document, dated May 6, 2015
(b) Concept: StatisticalClassificationCode Financial Transmission Losses
(c) Concept: StatisticalClassificationCode Financial Transmission Losses
(d) Concept: StatisticalClassificationCode Financial Transmission Losses
(e) Concept: StatisticalClassificationCode Financial Transmission Losses
(f) Concept: StatisticalClassificationCode Financial Transmission Losses
(g) Concept: StatisticalClassificationCode Financial Transmission Losses
(h) Concept: StatisticalClassificationCode Includes actual billing and estimate accrual
(i) Concept: StatisticalClassificationCode Financial Transmission Losses
(j) Concept: StatisticalClassificationCode Financial Transmission Losses
(k) Concept: StatisticalClassificationCode Financial Transmission Losses
(l) Concept: StatisticalClassificationCode Financial Transmission Losses
(m) Concept: StatisticalClassificationCode Financial Transmission Losses
(n) Concept: StatisticalClassificationCode Financial Transmission Losses
(o) Concept: StatisticalClassificationCode Financial Transmission Losses
(p) Concept: StatisticalClassificationCode Financial Transmission Losses
(q) Concept: StatisticalClassificationCode Financial Transmission Losses
(r) Concept: StatisticalClassificationCode Financial Transmission Losses
(s) Concept: StatisticalClassificationCode Financial Transmission Losses
(t) Concept: StatisticalClassificationCode Financial Transmission Losses
(u) Concept: StatisticalClassificationCode Spinning or Operating Reserves
(v) Concept: StatisticalClassificationCode Spinning or Operating Reserves
(w) Concept: StatisticalClassificationCode Financial Transmission Losses
(x) Concept: StatisticalClassificationCode Financial Transmission Losses
(y) Concept: StatisticalClassificationCode Financial Transmission Losses
(z) Concept: StatisticalClassificationCode Financial Transmission Losses
(aa) Concept: StatisticalClassificationCode Financial Transmission Losses
(ab) Concept: StatisticalClassificationCode Spinning or Operating Reserves
(ac) Concept: StatisticalClassificationCode Spinning or Operating Reserves
(ad) Concept: StatisticalClassificationCode Financial Transmission Losses
(ae) Concept: StatisticalClassificationCode Financial Transmission Losses
(af) Concept: StatisticalClassificationCode Financial Transmission Losses
(ag) Concept: StatisticalClassificationCode Transmission penalty distribution credits
(ah) Concept: StatisticalClassificationCode Financial Transmission Losses
(ai) Concept: StatisticalClassificationCode Financial Transmission Losses
(aj) Concept: StatisticalClassificationCode Spinning or Operating Reserves
(ak) Concept: StatisticalClassificationCode Spinning or Operating Reserves

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	632,248	900,983
5	(501) Fuel	105,551,917	95,323,833
6	(502) Steam Expenses	9,298,487	9,231,056
7	(503) Steam from Other Sources	0	0
8	(Less) (504) Steam Transferred-Cr.	0	0
9	(505) Electric Expenses	1,128,466	1,282,126
10	(506) Miscellaneous Steam Power Expenses	8,586,281	8,485,407
11	(507) Rents	229,461	216,915
12	(509) Allowances	0	0
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	125,426,860	115,440,320
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	(238,936)	(1,754)
16	(511) Maintenance of Structures	2,540,010	1,278,996
17	(512) Maintenance of Boiler Plant	8,774,081	8,910,438
18	(513) Maintenance of Electric Plant	2,306,519	2,692,331
19	(514) Maintenance of Miscellaneous Steam Plant	9,592,111	8,056,749
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	22,973,785	20,936,760
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	148,400,645	136,377,080
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering	0	0
25	(518) Fuel	0	0
26	(519) Coolants and Water	0	0
27	(520) Steam Expenses	0	0
28	(521) Steam from Other Sources	0	0
29	(Less) (522) Steam Transferred-Cr.	0	0
30	(523) Electric Expenses	0	0
31	(524) Miscellaneous Nuclear Power Expenses	0	0
32	(525) Rents	0	0
33	TOTAL Operation (Enter Total of lines 24 thru 32)	0	0
34	Maintenance		
35	(528) Maintenance Supervision and Engineering	0	0
36	(529) Maintenance of Structures	0	0
37	(530) Maintenance of Reactor Plant Equipment	0	0
38	(531) Maintenance of Electric Plant	0	0
39	(532) Maintenance of Miscellaneous Nuclear Plant	0	0
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	0	0
41	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 & 40)	0	0
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	5,758,397	5,427,508
45	(536) Water for Power	6,627,500	5,677,053
46	(537) Hydraulic Expenses	18,433,658	16,085,623
47	(538) Electric Expenses	1,959,732	1,781,395
48	(539) Miscellaneous Hydraulic Power Generation Expenses	5,131,196	4,915,529
49	(540) Rents	303,402	306,561
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	38,213,885	34,193,669
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	110,982	134,378
54	(542) Maintenance of Structures	932,291	993,194
55	(543) Maintenance of Reservoirs, Dams, and Waterways	454,092	596,164
56	(544) Maintenance of Electric Plant	2,611,843	2,630,296
57	(545) Maintenance of Miscellaneous Hydraulic Plant	3,919,209	3,066,271
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	8,028,417	7,420,303
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)	46,242,302	41,613,972
60	D. Other Power Generation		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
61	Operation		
62	(546) Operation Supervision and Engineering	627,106	590,913
63	(547) Fuel	124,658,377	85,225,955
64	(548) Generation Expenses	4,902,489	4,772,834
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	9,124	1,475,129
66	(550) Rents	0	0
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	130,197,096	92,064,831
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	0	0
70	(552) Maintenance of Structures	159,030	163,959
71	(553) Maintenance of Generating and Electric Plant	927,810	72,744
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	6,730,627	2,184,732
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	7,817,467	2,421,435
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	138,014,563	94,486,266
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	533,032,204	386,658,508
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching	0	355
78	(557) Other Expenses	(94,515,705)	(44,579,887)
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	438,516,499	342,078,976
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	771,174,009	614,556,294
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	3,193,933	2,899,726
85	(561.1) Load Dispatch-Reliability	20,864	38,058
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	2,721,791	2,930,439
87	(561.3) Load Dispatch-Transmission Service and Scheduling	1,175,087	871,560
88	(561.4) Scheduling, System Control and Dispatch Services	18,769	12,934
89	(561.5) Reliability, Planning and Standards Development	0	0
90	(561.6) Transmission Service Studies	0	76,035
91	(561.7) Generation Interconnection Studies	124,783	103,680
92	(561.8) Reliability, Planning and Standards Development Services	1,314,282	1,266,365
93	(562) Station Expenses	2,788,678	3,030,864
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	1,121,678	1,055,067
95	(564) Underground Lines Expenses		0
96	(565) Transmission of Electricity by Others	11,322,964	7,022,556
97	(566) Miscellaneous Transmission Expenses	8	0
98	(567) Rents	4,855,402	4,568,113
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	28,658,239	23,875,397
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	206,814	184,291
102	(569) Maintenance of Structures	43,860	0
103	(569.1) Maintenance of Computer Hardware	40,374	39,953
104	(569.2) Maintenance of Computer Software	1,795,651	1,461,285
105	(569.3) Maintenance of Communication Equipment	27,750	27,006
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	0	0
107	(570) Maintenance of Station Equipment	2,611,391	1,774,304
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	2,274,243	1,126,974
109	(572) Maintenance of Underground Lines	0	0
110	(573) Maintenance of Miscellaneous Transmission Plant	5,113	2,545
111	TOTAL Maintenance (Total of Lines 101 thru 110)	7,005,196	4,616,358
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	35,663,435	28,491,755
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	686,880	732,683
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	686,880	732,683
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		0
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)	686,880	732,683
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	5,911,141	4,083,135
135	(581) Load Dispatching	5,170,071	4,899,999
136	(582) Station Expenses	1,862,473	1,579,041
137	(583) Overhead Line Expenses	5,421,238	4,854,331
138	(584) Underground Line Expenses	4,717,552	4,573,059
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	44,756	561
140	(586) Meter Expenses	5,719,569	5,014,025
141	(587) Customer Installations Expenses	1,095,297	1,011,897
142	(588) Miscellaneous Expenses	4,687,903	4,109,601
143	(589) Rents	741,341	439,479
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	35,371,341	30,565,128
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	11,968	10,926
147	(591) Maintenance of Structures	0	0
148	(592) Maintenance of Station Equipment	4,120,742	4,077,874
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	21,931,803	17,694,888
150	(594) Maintenance of Underground Lines	751,577	597,945
151	(595) Maintenance of Line Transformers	94,087	57,820
152	(596) Maintenance of Street Lighting and Signal Systems	204,924	263,541
153	(597) Maintenance of Meters	862,000	841,948
154	(598) Maintenance of Miscellaneous Distribution Plant	123,766	98,043
155	TOTAL Maintenance (Total of Lines 146 thru 154)	28,100,867	23,642,985
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	63,472,208	54,208,113
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	845,854	841,926
160	(902) Meter Reading Expenses	1,819,788	1,871,924
161	(903) Customer Records and Collection Expenses	15,041,848	14,000,067
162	(904) Uncollectible Accounts	3,069,311	2,363,140
163	(905) Miscellaneous Customer Accounts Expenses	(3,030)	423
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	20,773,771	19,077,480
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	1,009,780	793,300
168	(908) Customer Assistance Expenses	40,483,172	36,468,097
169	(909) Informational and Instructional Expenses	295,103	294,369
170	(910) Miscellaneous Customer Service and Informational Expenses	746,645	850,624
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	42,534,700	38,406,390
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	0	0
175	(912) Demonstrating and Selling Expenses	0	0
176	(913) Advertising Expenses	0	0
177	(916) Miscellaneous Sales Expenses	0	0
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	0	0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	95,790,672	87,358,103
182	(921) Office Supplies and Expenses	15,137,531	14,005,146
183	(Less) (922) Administrative Expenses Transferred-Credit	35,131,943	32,764,226
184	(923) Outside Services Employed	8,733,229	7,828,424
185	(924) Property Insurance	3,925,608	3,571,061
186	(925) Injuries and Damages	6,544,597	6,484,661
187	(926) Employee Pensions and Benefits	54,443,509	56,595,140
188	(927) Franchise Requirements	0	0
189	(928) Regulatory Commission Expenses	6,545,806	6,675,237
190	(929) (Less) Duplicate Charges-Cr.	0	0
191	(930.1) General Advertising Expenses	491,473	381,688
192	(930.2) Miscellaneous General Expenses	4,378,924	4,090,496
193	(931) Rents	0	0
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	160,859,406	154,225,730
195	Maintenance		
196	(935) Maintenance of General Plant	7,877,237	7,816,747
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	168,736,643	162,042,477
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	1,103,041,646	917,515,192

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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PURCHASED POWER (Account 555)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
1	American Falls Solar, LLC	LU					41,139
2	American Falls Solar II, LLC	LU					42,465
3	Allan Ravenscroft/Malad River	LU	-				953
4	Baker City Hydro	LU					780
5	Bannock County Landfill	LU					12,107
6	Bennett Creek Wind Farm	LU					33,040
7	Benson Creek Windfarm	LU					28,582
8	Black Canyon Bliss Hydro	LU	-				134
9	Blind Canyon	LU	-				4,135
10	Branchflower - Trout Company	LU	-				589
11	Burley Butte Wind Park	LU					56,529
12	CAFCO Idaho Refuse Management LLC - SISW LFGE	LU	-				18,124
13	Camp Reed Wind Park	LU					63,885
14	Cassia Wind Farm LLC	LU					17,562
15	CCP OR Tenant 1, LLC						
16	Grove Solar Center, LLC	LU					13,057
17	Hyline Solar Center, LLC	LU					19,458
18	Open Range Solar Center, LLC	LU					22,041
19	Railroad Solar Center, LLC	LU					9,977
20	Thunderegg Solar Center, LLC	LU					21,411
21	Vale Air Solar Center, LLC	LU					21,460
22	Central Rivers Power US LLC						
23	Barber Dam	LU					4,276
24	Dietrich Drop	LU					13,430
25	Lowline #2	LU					7,841
26	City of Hailey	LU	-				148
27	City of Pocatello	LU	-				1,467
28	Clear Springs Trout	LU	-				3,313
29	Clifton E. Jenson - Birch Creek	LU	-				337
30	Cold Springs Windfarm	LU	-				49,343
31	College of Southern Idaho - Pristine Springs #1	LU	-				837
32	College of Southern Idaho - Pristine Springs #3	LU	-				1,690
33	Crystal Springs	LU	-				7,426
34	Curry Cattle Company	LU	-				487
35	Cycle Horseshoe Bend Wind	LU	-				23,232
36	David R. Snedigar	LU	-				1,079
37	Desert Meadow Windfarm	LU	-				54,380
38	Durbin Creek Windfarm	LU					24,646
39	Eightmile Hydro Project	LU	-				975
40	Enerparc Solar Development LLC						
41	Baker Solar Center	LU					32,603
42	Brush Solar	LU					6,316
43	Morgan Solar	LU					6,912
44	Ontario Solar Center	LU					7,019
45	Vale I Solar	LU					5,820
46	Faukner Ranch	LU	-				2,920
47	Fisheries Development	LU	-				423
48	Fossil Gulch Wind	LU	-				23,673
49	Hidden Hollow Landfill Gas	LU	-				22,881
50	Golden Valley Wind Park	LU	-				29,985
51	Grand View PV Solar Two	LU	-				176,143
52	Hammett Hill Windfarm	LU	-				55,288
53	Hazleton B	LU	-				20,864
54	High Mesa Wind Project	LU	-				82,005
55	H.K. Hydro Mud Creek S & S	LU	-				1,303
56	Horseshoe Bend Hydro	LU	-				38,575
57	Hot Springs Wind Farm	LU					33,398

PURCHASED POWER (Account 555)

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification	Ferc Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage)
					Average Monthly NCP Demand	Average Monthly CP Demand	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
58	Hydroland	LU					
59	Elk Creek Hydro	LU					2,497
60	Rock Creek #2	LU	-				2,522
61	ID Solar 1	LU					94,009
62	Idaho Winds - Sawtooth Wind Project	LU	-				55,154
63	J R Simplot Co.	LU	-				50,510
64	J.M. Miller/Sahko Hydro	LU					978
65	Jett Creek Windfarm	LU					26,370
66	John R LeMoynne	LU	-				654
67	Kootenai Electric Cooperative - Fighting Creek	LU	-				11,706
68	Koosh Inc. Geo Bon #2	LU	-				2,684
69	Koyle Small Hydro	LU	-				2,440
70	Lateral #10	LU	-				4,168
71	Lemhi Hydro Power Co.- Schaffner	LU	-				944
72	Lime Wind Energy	LU					5,489
73	Little Mac Power Co./Cedar Draw	LU	-				3,698
74	Little Wood River Irrigation District	LU	-				3,868
75	Mainline Windfarm	LU	-				53,971
76	Marco Ranches	LU	-				2,300
77	Marysville Hydro Partners- Falls River	LU	-				38,748
78	McCollum Enterprises -Canyon Springs	LU	-				603
79	MC6 Hydro	LU	-				6,880
80	Milner Dam Wind Park	LU					51,350
81	Mountain Home Solar I, LLC	LU					42,238
82	Mud Creek White Hydro, Inc	LU	-				300
83	Murphy Flat Power, LLC	LU					37,965
84	North Gooding Main Hydro	LU	-				3,718
85	North Side Energy Company Inc						
86	Bypass	LU	-				25,507
87	Hazelton A	LU	-				21,850
88	Head of U Canal Project	LU	-				4,303
89	Orchard Ranch Solar, LLC	LU					44,678
90	Oregon Trail Wind Park	LU					34,657
91	Owyhee Irrigation District						
92	Mitchell Butte	LU	-				2,663
93	Owyhee Dam Cspp	LU	-				10,766
94	Tunnel #1	LU	-				3,528
95	Payne's Ferry Wind Park	LU					61,191
96	Pico Energy, LLC	LU					6,959
97	Pigeon Cove	LU	-				6,557
98	Pilgrim Stage Station Wind Park	LU					31,351
99	Prospector Windfarm	LU					26,674
100	Reynolds Irrigation	LU	-				776
101	Richard Kaster						
102	Box Canyon	LU	-				1,835
103	Briggs Creek	LU	-				3,666
104	Riverside Hydro - Mora Drop	LU					3,781
105	Riverside Investments						
106	Arena Drop	LU					1,345
107	Fargo Drop Hydroelectric	LU					2,817
108	Rockland Wind Farm	LU					234,455
109	Ryegrass Windfarm	LU					51,222
110	Salmon Falls Wind	LU					57,373
111	Shingle Creek	LU	-				1,007
112	Shorrock Hydro Inc.						
113	Rock Creek #1	LU					9,033
114	Shoshone CSPP	LU	-				1,015
115	Shoshone #2	LU	-				2,182
116	Simcoe Solar, LLC	LU					46,188

PURCHASED POWER (Account 555)

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification	Ferc Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage)
					Average Monthly NCP Demand	Average Monthly CP Demand	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
117	Snake River Pottery	LU	-				407
118	South Forks Joint Venture-Lowline Canal	LU	-				22,289
119	Tamarack Energy Partnership	LU	-				19,460
120	Tasco - Nampa	OS	-				6
121	Tasco - Twin Falls	OS	-				0
122	Thousand Springs Wind Park	LU	-				30,190
123	Tiber Montana LLC - Tiber Dam	LU	-				24,887
124	Tuana Gulch Wind Park	LU	-				28,279
125	Tuana Springs Expansion	LU	-				67,722
126	Twin Falls Energy-Lowline Midway Hydro	LU	-				5,107
127	Two Ponds Windfarm	LU	-				55,928
128	White Water Ranch	LU	-				664
129	William Arkoosh-Littlewood River Ranch I	LU	-				1,531
130	William Arkoosh- Littlewood River Ranch II	LU	-				3,124
131	Willow Spring Windfarm	LU	-				28,880
132	Wilson Power Company	LU	-				24,292
133	Wood Hydro						
134	Black Canyon #3	LU	-				255
135	Jim Knight	LU	-				1,129
136	Magic Reservoir	LU	-				0
137	Mile 28	LU	-				4,867
138	Sagebrush	LU	-				1,677
139	Yahoo Creek Wind Park	LU	-				59,438
140	Scheduling Deviation	OS	-				4,547
141	3PR Trading Inc	SF	WSPP				102,956
142	ADM Investor Services, Inc.	OS	WSPP				0
143	AVANGRID RENEWABLES, LLC	OS	WSPP				7
144	AVANGRID RENEWABLES, LLC	SF	WSPP				199,920
145	Avista Corp.	OS	WSPP				45
146	Avista Corp.	OS	WSPP				0
147	Avista Corp.	SF	WSPP				9,051
148	Bonneville Power Administration	OS	WSPP				175
149	Bonneville Power Administration	OS	WSPP				0
150	Bonneville Power Administration	SF	WSPP				115,734
151	Bonneville Power Administration (Transmission)	OS	WSPP				105
152	BP Energy Company	SF	WSPP				597,850
153	Brookfield Renewable Trading and Marketing LP	SF	WSPP				8,200
154	California Independent System Operator	SF	CAISO				1,394,230
155	Calpine Energy Solutions LLC	SF	WSPP				3,600
156	Chelan Co PUD	EX	WSPP				6
157	Chelan Co PUD	SF	WSPP				397,275
158	Citigroup Energy Inc.	SF	WSPP				305,600
159	Clatskanie PUD	SF	WSPP				253
160	Clatskanie PUD	SF	WSPP				121
161	Clean Power Alliance of Southern California	SF	WSPP				593
162	ConocoPhillips Company	SF	WSPP				16,405
163	Constellation Energy Generation, LLC	SF	WSPP				2,600
164	DTE Energy Trading, Inc.	SF	WSPP				(30)
165	Dynasty Power Inc.	SF	WSPP				8,197
166	EDF Trading North America, LLC	SF	WSPP				1,200
167	El Paso Electric Company	SF	WSPP				6,000
168	Energy Keepers, Inc	SF	WSPP				4,440
169	Grant CO Public Utility District #2 – Electric System	OS	WSPP				17
170	Gridforce Energy Management, LLC	OS	WSPP				10

PURCHASED POWER (Account 555)

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification (a)	Ferc Rate Schedule or Tariff Number (b)	Average Monthly Billing Demand (MW) (c)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
171	Jackpot Solar	LU	-				6,114
172	Macquarie Energy LLC	OS	ISDA				0
173	Macquarie Energy LLC	SF	ISDA				2,200
174	Morgan Stanley Capital Group Inc.	SF	WSPP				11,127
175	Neal Hot Springs Unit #1	LU	-				178,844
176	Nevada Power Company, dba NV Energy	⁶⁴ OS	WSPP				0
177	Nevada Power Company, dba NV Energy	SF	WSPP				11,881
178	NextEra Energy Marketing, LLC	SF	WSPP				6,200
179	NorthWestern Energy	SF	WSPP				205
180	NorthWestern Energy (Transmission)	⁶⁴ OS	WSPP				0
181	NorthWestern Energy (Transmission)	⁶⁴ OS	WSPP				35
182	Oregon Solar Customers	⁶⁴ OS	-				700
183	PacifiCorp	⁶⁴ OS	WSPP				267
184	PacifiCorp	SF	WSPP				12,200
185	PacifiCorp Inc.	⁶⁴ OS	WSPP				0
186	Portland General Electric Company	⁶⁴ OS	WSPP				70
187	Portland General Electric Company	SF	WSPP				7,303
188	Powerex Corp.	⁶⁴ OS					354
189	Powerex Corp.	SF	WSPP				193,713
190	Public Service Company of Colorado	SF	WSPP				67,250
191	Puget Sound Energy, Inc.	⁶⁴ OS	WSPP				75
192	Puget Sound Energy, Inc.	SF	WSPP				78,425
193	Raft River Energy I LLC	LU	-				91,433
194	Salt River Project	SF	WSPP				3,600
195	Seattle City Light	⁶⁴ OS	WSPP				24
196	Seattle City Light	SF	WSPP				5,800
197	Shell Energy North America (US), L.P.	SF	WSPP				159,655
198	Sierra Pacific Power Co., dba NV Energy	⁶⁴ OS	WSPP				344
199	Sierra Pacific Power Co., dba NV Energy	⁶⁴ OS	WSPP				0
200	Tacoma Power	⁶⁴ OS	WSPP				10
201	Tacoma Power	SF	WSPP				4,000
202	Telocaset Wind Power Partners LLC	LU	APP-A				294,788
203	Tenaska Power Services Co.	SF	WSPP				10,063
204	The Energy Authority, Inc.	SF	WSPP				6,963
205	TransAlta Energy Marketing (U.S.) Inc.	SF	WSPP				63,766
206	Vitol Inc.	SF	WSPP				2,296
207	Western Area Power Administration (WACM)	⁶⁴ OS	WSPP				178
208	PacifiCorp Inc.	⁶⁴ EX	-				
209	Sierra Pacific Power Co., dba NV Energy	⁶⁴ EX	-				
210	Clatskanie PUD	⁶⁴ EX	153				
211	Acctg Valuation of Clatskanie PUD	⁶⁴ EX					0
212	Demand Response Avoided Energy	⁶⁴ OS	-				0
15	TOTAL						7,150,708

PURCHASED POWER (Account 555)

Line No.	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES	POWER EXCHANGES	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER
		MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1					2,517,359		2,517,359
2					2,497,144		2,497,144
3					56,006		56,006
4					55,459		55,459
5					903,735		903,735
6					2,385,646		2,385,646
7					1,948,524		1,948,524
8					7,452		7,452
9					258,317		258,317
10					29,506		29,506
11					3,696,957		3,696,957
12					690,319		690,319
13					5,274,082		5,274,082
14					1,099,291		1,099,291
15							0
16					957,781		957,781
17					1,435,522		1,435,522
18					1,626,814		1,626,814
19					734,187		734,187
20					1,581,144		1,581,144
21					1,579,297		1,579,297
22							0
23					225,950		225,950
24					766,597		766,597
25					437,183		437,183
26					6,428		6,428
27					56,391		56,391
28					219,281		219,281
29					18,853		18,853
30					4,189,375		4,189,375
31					49,298		49,298
32					99,052		99,052
33					369,145		369,145
34					40,354		40,354
35					1,463,898		1,463,898
36					61,201		61,201
37					4,630,073		4,630,073
38					1,685,476		1,685,476
39					63,127		63,127
40							0
41					1,388,009		1,388,009
42					194,173		194,173
43					211,801		211,801
44					198,274		198,274
45					178,176		178,176
46					214,113		214,113
47					26,681		26,681
48					1,587,979		1,587,979
49					1,664,304		1,664,304
50					1,962,014		1,962,014
51					11,050,418		11,050,418
52					4,721,313		4,721,313
53					1,588,492		1,588,492
54					4,580,493	(11,610)	4,568,883
55					85,437		85,437
56					2,917,828		2,917,828
57					2,399,319		2,399,319
58							0
59					77,340		77,340
60					135,248		135,248

PURCHASED POWER (Account 555)

Line No.	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES	POWER EXCHANGES	COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER	
		MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$ (k)	Energy Charges (\$ (l)	Other Charges (\$ (m)	Total (k+l+m) of Settlement (\$ (n)		
61							5,473,385	5,473,385	
62							5,119,205	5,119,205	
63							2,507,581	2,507,581	
64							46,537	46,537	
65							1,794,138	1,794,138	
66							38,355	38,355	
67							1,030,116	1,030,116	
68							143,401	143,401	
69							152,729	152,729	
70							195,808	195,808	
71							46,299	46,299	
72							464,877	464,877	
73							208,755	208,755	
74							177,648	177,648	
75							4,592,340	4,592,340	
76							128,657	128,657	
77							2,717,072	2,717,072	
78							39,773	39,773	
79							247,754	247,754	
80							3,344,523	3,344,523	
81							2,076,600	2,076,600	
82							14,752	14,752	
83							2,396,161	2,396,161	
84							328,383	328,383	
85								0	
86							1,389,125	1,389,125	
87							2,087,276	2,087,276	
88							451,364	451,364	
89							2,695,983	2,695,983	
90							2,271,498	2,271,498	
91								0	
92							81,337	81,337	
93							271,088	271,088	
94							120,462	120,462	
95							5,048,578	5,048,578	
96							289,304	289,304	
97							374,049	374,049	
98							2,071,521	2,071,521	
99							1,812,263	1,812,263	
100							41,066	41,066	
101								0	
102							120,091	120,091	
103							215,764	215,764	
104							237,908	237,908	
105								0	
106							119,417	119,417	
107							176,964	176,964	
108							17,267,246	(10,845)	17,256,401
109							4,359,948		4,359,948
110							3,762,412		3,762,412
111							63,497		63,497
112									0
113							588,121		588,121
114							70,684		70,684
115							162,367		162,367
116							2,939,152		2,939,152
117							21,306		21,306
118							1,720,981		1,720,981
119							1,164,789		1,164,789
120							598		598

PURCHASED POWER (Account 555)

Line No.	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES	POWER EXCHANGES	COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER	
		MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)		
121						0			0
122						1,975,067			1,975,067
123						1,663,259			1,663,259
124						1,857,813			1,857,813
125						4,600,497	(22,301)		4,578,196
126						320,666			320,666
127						4,767,349			4,767,349
128						39,093			39,093
129						67,513			67,513
130						260,661			260,661
131						1,983,928			1,983,928
132						1,851,080			1,851,080
133									0
134						20,915			20,915
135						77,725			77,725
136						0			0
137						366,191			366,191
138						105,284			105,284
139						4,897,683			4,897,683
140									0
141		0	0	0		21,991,759	0		21,991,759
142		0	0	0			(2,356,741)		(2,356,741)
143		0	0	0		0	709		709
144		0	0	0		15,651,243	0		15,651,243
145		0	0	0		0	5,652		5,652
146		0	0	0		0	1,505,309		1,505,309
147		0	0	0		684,178	0		684,178
148		0	0	0		0	8,645		8,645
149		0	0	0		0	542,967		542,967
150		0	0	0		10,826,591	0		10,826,591
151		0	0	0		0	23,307		23,307
152		0	0	0		60,670,559	0		60,670,559
153		0	0	0		881,178	0		881,178
154		0	0	0		56,982,328	0		56,982,328
155		0	0	0		478,936	0		478,936
156		0	0	0		0	684		684
157		0	0	0		33,456,516	0		33,456,516
158		0	0	0		12,278,306	0		12,278,306
159		0	0	0		37,771	0		37,771
160		0	0	0		8,974	0		8,974
161		0	0	0		105,557	0		105,557
162		0	0	0		891,110	0		891,110
163		0	0	0		117,800	0		117,800
164		0	0	0		(1,473)	0		(1,473)
165		0	0	0		1,017,914	0		1,017,914
166		0	0	0		262,284	0		262,284
167		0	0	0		353,928	0		353,928
168		0	0	0		739,986	0		739,986
169		0	0	0		0	1,730		1,730
170		0	0	0		0	1,290		1,290
171		0	0	0		150,018	0		150,018
172		0	0	0			(16,200)		(16,200)
173		0	0	0		173,850	0		173,850
174		0	0	0		839,903	0		839,903
175		0	0	0		21,640,640	0		21,640,640
176		0	0	0		0	5,515		5,515
177		0	0	0		569,561	0		569,561
178		0	0	0		237,118	0		237,118
179		0	0	0		4,715	0		4,715
180		0	0	0		0	15,524		15,524

PURCHASED POWER (Account 555)

Line No.	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER	
		MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)		
181		0	0	0	0	3,031	3,031		
182		0	0	0	0	50,703	50,703		
183		0	0	0	0	33,185	33,185		
184		0	0	0	540,824	0	540,824		
185		0	0	0	0	925,598	925,598		
186		0	0	0	0	9,469	9,469		
187		0	0	0	1,007,316	0	1,007,316		
188					283,200		283,200		
189		0	0	0	23,130,347	0	23,130,347		
190		0	0	0	8,545,876	0	8,545,876		
191		0	0	0	0	9,956	9,956		
192		0	0	0	11,157,828	0	11,157,828		
193		0	0	0	6,529,708	0	6,529,708		
194		0	0	0	323,200	0	323,200		
195		0	0	0	0	2,211	2,211		
196		0	0	0	276,992	0	276,992		
197		0	0	0	10,425,147	0	10,425,147		
198		0	0	0	0	29,625	29,625		
199		0	0	0	0	31,045	31,045		
200		0	0	0	0	1,306	1,306		
201		0	0	0	188,352	0	188,352		
202		0	0	0	20,849,137	0	20,849,137		
203		0	0	0	1,447,101	0	1,447,101		
204		0	0	0	654,216	0	654,216		
205		0	0	0	8,333,906	0	8,333,906		
206		0	0	0	211,943	0	211,943		
207		0	0	0	0	17,452	17,452		
208		0	124,135				0		
209		0	1,676				0		
210		53,368	25,600				0		
211				0	0	(76,051)	(76,051)		
212				0	0	8,311,328	8,311,328		
15	0	53,368	151,411	0	523,989,711	9,042,493	533,032,204		

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

<p>(a) Concept: StatisticalClassificationCode Ida West, a subsidiary of IdaCorp (Idaho Power Company's parent company), has partial ownership of these projects.</p> <p>(b) Concept: StatisticalClassificationCode Mechanical Availability Guarantee Damages</p> <p>(c) Concept: StatisticalClassificationCode Ida West, a subsidiary of IdaCorp (Idaho Power Company's parent company), has partial ownership of these projects.</p> <p>(d) Concept: StatisticalClassificationCode Mechanical Availability Guarantee Damages</p> <p>(e) Concept: StatisticalClassificationCode Ida West, a subsidiary of IdaCorp (Idaho Power Company's parent company), has partial ownership of these projects.</p> <p>(f) Concept: StatisticalClassificationCode Non Firm Purchases</p> <p>(g) Concept: StatisticalClassificationCode Non Firm Purchases</p> <p>(h) Concept: StatisticalClassificationCode Mechanical Availability Guarantee Damages</p> <p>(i) Concept: StatisticalClassificationCode Ida West, a subsidiary of IdaCorp (Idaho Power Company's parent company), has partial ownership of these projects.</p> <p>(j) Concept: StatisticalClassificationCode Difference between booked and scheduled energy</p> <p>(k) Concept: StatisticalClassificationCode ADM Investor Services, Inc Futures Account Document, dated May 6, 2015</p> <p>(l) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(m) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(n) Concept: StatisticalClassificationCode Financial Transmission Losses</p> <p>(o) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(p) Concept: StatisticalClassificationCode Financial Transmission Losses</p> <p>(q) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(r) Concept: StatisticalClassificationCode Includes actual billing and estimate accrual</p> <p>(s) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(t) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(u) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(v) Concept: StatisticalClassificationCode Financial Transmission Losses</p> <p>(w) Concept: StatisticalClassificationCode Financial Transmission Losses</p> <p>(x) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(y) Concept: StatisticalClassificationCode Schedule 88 Oregon Solar</p> <p>(z) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(aa) Concept: StatisticalClassificationCode Financial Transmission Losses</p> <p>(ab) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(ac) Concept: StatisticalClassificationCode Non Firm Purchases</p> <p>(ad) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(ae) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(af) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(ag) Concept: StatisticalClassificationCode Financial Transmission Losses</p> <p>(ah) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(ai) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(aj) Concept: StatisticalClassificationCode Physical Transmission Losses</p> <p>(ak) Concept: StatisticalClassificationCode Physical Transmission Losses</p> <p>(al) Concept: StatisticalClassificationCode Energy exchange between Clatskanie PUD and Idaho Power Company at Arrowrock Dam</p> <p>(am) Concept: StatisticalClassificationCode Energy exchange between Clatskanie PUD and Idaho Power Company at Arrowrock Dam</p>
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(an) Concept: StatisticalClassificationCode

Incentive program for customers to reduce demand during peak hours

FERC FORM NO. 1 (ED. 12-90)

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
1	Bonneville Power Administration - OTEC	Bonneville Power Administration	Oregon Trails Electric Co-op	FNO	9		
2	Bonneville Power Administration - USBR	Bonneville Power Administration	United States Bureau of Reclamation	FNO	9		
3	Bonneville Power Administration - PF	Bonneville Power Administration	Priority Firm Customers	FNO	9		
4	Miner Irrigation District	United States Bureau of Reclamation	Miner Irrigation District	OLF	Legacy	Minidoka, Idaho	Various in Idaho
5	Shell Energy North America (US), L.P.	Seattle City Light	Bonneville Power Administration	OS	4		
6	PacifiCorp	PacifiCorp West	PacifiCorp West	FNO	9		
7	United States Bureau of Indian Affairs	Bonneville Power Administration	United States Bureau of Indian Affairs	OS	Legacy	LaGrande, Oregon	Various in Idaho
8	Cycle Horseshoe Bend Wind, LLC	PacifiCorp East	PacifiCorp East	OS	5/6	BRDY	IPCOEAST
9	Cycle Horseshoe Bend Wind, LLC	PacifiCorp East	PacifiCorp East	OS	5/6	JEFF	IPCOEAST
10	Tenaska Power Services			OS	5/6		
11	AmpRenew Offtake I LLC			OS	5/6		
12	Vitol Inc.			OS	5/6		
13	PacifiCorp Inc.	PacifiCorp East	Bonneville Power Administration	LFP	7/8	BORA	LAGRANDE
14	PacifiCorp Inc.	PacifiCorp East	PacifiCorp West	LFP	7/8	KPRT	HURR
15	PacifiCorp Inc.	PacifiCorp East	PacifiCorp West	LFP	7/8	BORA	HURR
16	Shell Energy North America (US), L.P.	Idaho Power Company	Bonneville Power Administration	LFP	7/8	LYPK	LAGRANDE
17	Bonneville Power Administration	PacifiCorp West	PacifiCorp East	LFP	7/8	M500	KPRT
18	Bonneville Power Administration	PacifiCorp West	PacifiCorp East	LFP	7/8	SMLK	KPRT
19	Mercuria Energy America, LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	LFP	7/8	BPAT.NWMT	M345
20	Powerex Corporation	Avista	PacifiCorp East	LFP	7/8	LOLO	BORA
21	Powerex Corporation	PacifiCorp East	PacifiCorp East	LFP	7/8	JEFF	BORA
22	Vitol Inc.	Idaho Power Company	Sierra Pacific Power	LFP	7/8	MDSK	M345
23	AmpRenew Offtake I LLC	Idaho Power Company	Sierra Pacific Power	LFP	7/8	MDSK	M345
24	Adapture Renewables, LLC (Baker Solar Center)			NF	11		
25	Avangrid Renewables, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
26	Avangrid Renewables, LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
27	Avangrid Renewables, LLC	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
28	Avangrid Renewables, LLC	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
29	Avangrid Renewables, LLC	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
30	Avangrid Renewables, LLC	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
31	Avangrid Renewables, LLC	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
32	Avangrid Renewables, LLC	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
33	Avista Corporation	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
34	Avista Corporation	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
35	Avista Corporation	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
36	Avista Corporation	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
37	Avista Corporation	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
38	Avista Corporation	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
39	Avista Corporation	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
40	Avista Corporation	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
41	Benson Creek Windfarm, LLC			NF	11		
42	Black Hills Power	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	JBSN
43	Bonneville Power Administration	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	ANTE
44	Bonneville Power Administration	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	BPASID
45	Bonneville Power Administration	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
46	Bonneville Power Administration	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
47	Bonneville Power Administration	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
48	Bonneville Power Administration	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
49	Bonneville Power Administration	PacifiCorp East	Bonneville Power Administration	NF	7/8	KPRT	BPASID
50	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
51	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
52	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	KPRT
53	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	NF	7/8	LAGRANDE	LAGRANDE
54	Bonneville Power Administration	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
55	Bonneville Power Administration	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
56	Bonneville Power Administration	Avista	PacifiCorp East	NF	7/8	LOLO	KPRT
57	Bonneville Power Administration	Avista	Bonneville Power Administration	NF	7/8	LOLO	LAGRANDE
58	Bonneville Power Administration	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
59	Bonneville Power Administration	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	KPRT
60	Bonneville Power Administration	PacifiCorp West	Bonneville Power Administration	NF	7/8	M500	LAGRANDE
61	Bonneville Power Administration	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
62	Bonneville Power Administration	PacifiCorp West	Bonneville Power Administration	NF	7/8	SMLK	BPASID
63	Bonneville Power Administration	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BRDY
64	Bonneville Power Administration	PacifiCorp West	Bonneville Power Administration	NF	7/8	SMLK	LAGRANDE
65	Bonneville Power Administration	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
66	Bonneville Power Administration			NF	11		
67	CCP OR Tenant 1, LLC (Thunderegg Solar Center)			NF	11		
68	Durbin Creek Windfarm, LLC			NF	11		
69	Brookfield Renewable Trading & Marketing	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
70	Brookfield Renewable Trading & Marketing	PacifiCorp East	Idaho Power Company	NF	7/8	BRDY	IPCO
71	ConocoPhillips Company	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
72	ConocoPhillips Company	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
73	ConocoPhillips Company	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
74	ConocoPhillips Company	PacifiCorp West	PacifiCorp East	NF	7/8	M500	BORA
75	CP Energy Marketing (US) Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
76	CP Energy Marketing (US) Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
77	CP Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	GSHN
78	CP Energy Marketing (US) Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
79	Dynasty Power Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	AVAT.NWMT
80	Dynasty Power Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
81	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
82	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
83	Dynasty Power Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
84	Dynasty Power Inc.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
85	Dynasty Power Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
86	Dynasty Power Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
87	Dynasty Power Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
88	Dynasty Power Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
89	Dynasty Power Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
90	Dynasty Power Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
91	Dynasty Power Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
92	Dynasty Power Inc.	PacifiCorp West	PacifiCorp West	NF	7/8	HURR	POP
93	Dynasty Power Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	AVAT.NWMT
94	Dynasty Power Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
95	Dynasty Power Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
96	Dynasty Power Inc.	PacifiCorp East	Idaho Power Company	NF	7/8	JBSN	IPCO
97	Dynasty Power Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
98	Dynasty Power Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
99	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
100	Dynasty Power Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BRDY
101	Dynasty Power Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
102	Dynasty Power Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
103	Dynasty Power Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
104	Dynasty Power Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
105	Dynasty Power Inc.	Bonneville Power Administration	PacifiCorp West	NF	7/8	LAGRANDE	POP
106	Dynasty Power Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
107	Dynasty Power Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
108	Dynasty Power Inc.	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BORA
109	Dynasty Power Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
110	Dynasty Power Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
111	Dynasty Power Inc.	Sierra Pacific Power	Idaho Power Company	NF	7/8	M345	IPCO
112	Dynasty Power Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
113	Dynasty Power Inc.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
114	Dynasty Power Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

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115	Dynasty Power Inc.	PacifiCorp West	NorthWestern/PacifiCorp East	NF	7/8	POP	AVAT.NWMT
116	Dynasty Power Inc.	PacifiCorp West	Bonneville Power Administration	NF	7/8	POP	LAGRANDE
117	Dynasty Power Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
118	Dynasty Power Inc.	PacifiCorp West	PacifiCorp East	SFP	7/8	SMLK	BORA
119	Dynasty Power Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	JBSN
120	Dynasty Power Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
121	Dynasty Power Inc.	PacifiCorp West	Sierra Pacific Power	SFP	7/8	SMLK	M345
122	Dynasty Power Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
123	Dynasty Power Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
124	Dynasty Power Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
125	Dynasty Power Inc.	Idaho Power Company	Sierra Pacific Power	SFP	7/8	WALLAWALLA	M345
126	EDF Trading North America, LLC	PacifiCorp East	PacifiCorp East	SFP	7/8	BORA	BRDY
127	EDF Trading North America, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	GSHN	BPAT.NWMT
128	Energy Keepers, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
129	Energy Keepers, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
130	Energy Keepers, Inc.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
131	Energy Keepers, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
132	Energy Keepers, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
133	Energy Keepers, Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
134	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	POP
135	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
136	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BRDY
137	Energy Keepers, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
138	Energy Keepers, Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	JEFF	M345
139	Energy Keepers, Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
140	Energy Keepers, Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
141	Energy Keepers, Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
142	Energy Keepers, Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	SFP	7/8	M345	BPAT.NWMT
143	Energy Keepers, Inc.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
144	Energy Keepers, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BRDY
145	Energy Keepers, Inc.	Idaho Power Company	Avista	NF	7/8	WALLAWALLA	LOLO
146	Energy Keepers, Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
147	Grove Solar Center, LLC			NF	11		
148	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	AVAT.NWMT	BRDY
149	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
150	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
151	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
152	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
153	Guzman Energy Group LLC	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
154	Guzman Energy Group LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
155	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	M500
156	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
157	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
158	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	AVAT.NWMT
159	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
160	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	BRDY	BPAT.NWMT
161	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	GSHN
162	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	SFP	7/8	BRDY	JBSN
163	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
164	Guzman Energy Group LLC	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
165	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
166	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
167	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
168	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BORA
169	Guzman Energy Group LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
170	Guzman Energy Group LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
171	Guzman Energy Group LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
172	Guzman Energy Group LLC	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
173	Guzman Energy Group LLC	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
174	Guzman Energy Group LLC	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

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175	Guzman Energy Group LLC	Avista	PacifiCorp East	NF	7/8	LOLO	JBSN
176	Guzman Energy Group LLC	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
177	Guzman Energy Group LLC	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
178	Guzman Energy Group LLC	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
179	Guzman Energy Group LLC	PacifiCorp West	PacifiCorp East	NF	7/8	M500	BORA
180	Guzman Energy Group LLC	PacifiCorp West	PacifiCorp East	NF	7/8	POP	BRDY
181	Guzman Energy Group LLC	PacifiCorp West	PacifiCorp East	SFP	7/8	POP	BRDY
182	Guzman Energy Group LLC	PacifiCorp West	Bonneville Power Administration	NF	7/8	POP	LAGRANDE
183	Guzman Energy Group LLC	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BRDY
184	Guzman Energy Group LLC	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
185	Guzman Energy Group LLC	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
186	Guzman Energy Group LLC	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
187	Idaho Wind Partners 1, LLC (Camp Reed Wind Park)			NF	11		
188	Idaho Wind Partners 1, LLC (Milner Dam Wind)			NF	11		
189	Idaho Wind Partners 1, LLC (Oregon Trail Wind Park)			NF	11		
190	Idaho Wind Partners 1, LLC (Payne's Ferry Wind Park)			NF	11		
191	Idaho Wind Partners 1, LLC (Thousand Springs Wind Park)			NF	11		
192	Idaho Wind Partners 1, LLC (Tuana Gulch Wind Park)			NF	11		
193	Idaho Wind Partners 1, LLC (Yahoo Creek Wind Park)			NF	11		
194	Idaho Winds LLC (Sawtooth Wind Project)			NF	11		
195	Jett Creek Windfarm, LLC			NF	11		
196	Lime Wind LLC			NF	11		
197	Macquarie Energy, LLC	PacifiCorp East	PacifiCorp East	SFP	7/8	BORA	BRDY
198	Macquarie Energy, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
199	Macquarie Energy, LLC	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
200	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
201	Macquarie Energy, LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
202	Macquarie Energy, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
203	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
204	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
205	Macquarie Energy, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	AVAT.NWMT
206	Macquarie Energy, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
207	Macquarie Energy, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
208	Macquarie Energy, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
209	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
210	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	SFP	7/8	JBSN	M345
211	Macquarie Energy, LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
212	Macquarie Energy, LLC	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
213	Macquarie Energy, LLC	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
214	Macquarie Energy, LLC	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	AVAT.NWMT
215	Macquarie Energy, LLC	Sierra Pacific Power	NorthWestern/PacifiCorp East	SFP	7/8	M345	AVAT.NWMT
216	Macquarie Energy, LLC	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
217	Macquarie Energy, LLC	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
218	Macquarie Energy, LLC	Sierra Pacific Power	NorthWestern/PacifiCorp East	SFP	7/8	M345	BPAT.NWMT
219	Macquarie Energy, LLC	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
220	Macquarie Energy, LLC	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY
221	Macquarie Energy, LLC	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
222	Macquarie Energy, LLC	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
223	Macquarie Energy, LLC	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
224	Macquarie Energy, LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	MLCK	M345
225	Macquarie Energy, LLC	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
226	Mag Energy Solutions	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	AVAT.NWMT	M345
227	Mag Energy Solutions	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	AVAT.NWMT	M345
228	Mag Energy Solutions	Idaho Power Company	PacifiCorp East	NF	7/8	BGSY	JEFF
229	Mag Energy Solutions	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
230	Mag Energy Solutions	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	BPAT.NWMT	M345
231	Mag Energy Solutions	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
232	Mag Energy Solutions	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

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233	Mag Energy Solutions	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
234	Mag Energy Solutions	PacifiCorp East	Sierra Pacific Power	SFP	7/8	JEFF	M345
235	Mag Energy Solutions	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	GSHN
236	Mercuria Energy America, LLC	PacifiCorp East	PacifiCorp East	SFP	7/8	BRDY	ANTE
237	Mercuria Energy America, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	JBSN
238	Mercuria Energy America, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
239	Mercuria Energy America, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
240	Mercuria Energy America, LLC	PacifiCorp East	PacifiCorp East	SFP	7/8	JBSN	BRDY
241	Mercuria Energy America, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
242	Mercuria Energy America, LLC	PacifiCorp East	Sierra Pacific Power	SFP	7/8	JBSN	M345
243	Mercuria Energy America, LLC	Avista	NorthWestern/PacifiCorp East	NF	7/8	LOLO	BPAT.NWMT
244	Mercuria Energy America, LLC	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
245	Mercuria Energy America, LLC	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
246	Mercuria Energy America, LLC	PacifiCorp West	NorthWestern/PacifiCorp East	NF	7/8	POP	BPAT.NWMT
247	Morgan Stanley Capital Group. Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	AVAT.NWMT	M345
248	Morgan Stanley Capital Group. Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	AVAT.NWMT	M345
249	Morgan Stanley Capital Group. Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
250	Morgan Stanley Capital Group. Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	BORA	BRDY
251	Morgan Stanley Capital Group. Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
252	Morgan Stanley Capital Group. Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	BORA	JBSN
253	Morgan Stanley Capital Group. Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
254	Morgan Stanley Capital Group. Inc.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
255	Morgan Stanley Capital Group. Inc.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
256	Morgan Stanley Capital Group. Inc.	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
257	Morgan Stanley Capital Group. Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
258	Morgan Stanley Capital Group. Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BORA	M345
259	Morgan Stanley Capital Group. Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	BPAT.NWMT	BORA
260	Morgan Stanley Capital Group. Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
261	Morgan Stanley Capital Group. Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	BPAT.NWMT	BRDY
262	Morgan Stanley Capital Group. Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
263	Morgan Stanley Capital Group. Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	BPAT.NWMT	M345
264	Morgan Stanley Capital Group. Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	AVAT.NWMT
265	Morgan Stanley Capital Group. Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
266	Morgan Stanley Capital Group. Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	BRDY	BORA
267	Morgan Stanley Capital Group. Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
268	Morgan Stanley Capital Group. Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
269	Morgan Stanley Capital Group. Inc.	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
270	Morgan Stanley Capital Group. Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
271	Morgan Stanley Capital Group. Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
272	Morgan Stanley Capital Group. Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
273	Morgan Stanley Capital Group. Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	JBSN	BORA
274	Morgan Stanley Capital Group. Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
275	Morgan Stanley Capital Group. Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BORA
276	Morgan Stanley Capital Group. Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	JEFF	BORA
277	Morgan Stanley Capital Group. Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
278	Morgan Stanley Capital Group. Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
279	Morgan Stanley Capital Group. Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	JEFF	M345
280	Morgan Stanley Capital Group. Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
281	Morgan Stanley Capital Group. Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
282	Morgan Stanley Capital Group. Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JEFF
283	Morgan Stanley Capital Group. Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
284	Morgan Stanley Capital Group. Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
285	Morgan Stanley Capital Group. Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
286	Morgan Stanley Capital Group. Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
287	Morgan Stanley Capital Group. Inc.	Idaho Power Company	Bonneville Power Administration	NF	7/8	LYPK	LAGRANDE
288	Morgan Stanley Capital Group. Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	LYPK	M345
289	Morgan Stanley Capital Group. Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
290	Morgan Stanley Capital Group. Inc.	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BORA
291	Morgan Stanley Capital Group. Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
292	Morgan Stanley Capital Group. Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	SFP	7/8	M345	BPAT.NWMT

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

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293	Morgan Stanley Capital Group. Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
294	Morgan Stanley Capital Group. Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
295	Morgan Stanley Capital Group. Inc.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
296	Morgan Stanley Capital Group. Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
297	Morgan Stanley Capital Group. Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
298	Morgan Stanley Capital Group. Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
299	Morgan Stanley Capital Group. Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
300	Morgan Stanley Capital Group. Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
301	Nevada Power Company d/b/a NV Energy	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
302	Nevada Power Company d/b/a NV Energy	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
303	Nevada Power Company d/b/a NV Energy	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
304	Nevada Power Company d/b/a NV Energy	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
305	Nevada Power Company d/b/a NV Energy	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
306	Nevada Power Company d/b/a NV Energy	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
307	NorthWestern Energy	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
308	PacifiCorp	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
309	PacifiCorp	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
310	PacifiCorp	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
311	PacifiCorp	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BRDY
312	PacifiCorp	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
313	PacifiCorp	PacifiCorp East	Idaho Power Company	NF	7/8	JEFF	BGSY
314	PacifiCorp	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
315	PacifiCorp	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
316	PacifiCorp	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
317	PacifiCorp	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
318	PacifiCorp	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BRDY
319	PacifiCorp	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
320	Portland General Electric	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
321	Portland General Electric	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
322	Portland General Electric	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
323	Portland General Electric	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
324	Portland General Electric	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
325	Portland General Electric	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
326	Portland General Electric	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
327	Portland General Electric	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
328	Portland General Electric	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
329	Powerex Corp.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	AVAT.NWMT	LAGRANDE
330	Powerex Corp.	Idaho Power Company	PacifiCorp East	SFP	7/8	BGSY	JEFF
331	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
332	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
333	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
334	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
335	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	JBSN
336	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
337	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
338	Powerex Corp.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
339	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
340	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BORA	M345
341	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
342	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	BPAT.NWMT	BORA
343	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
344	Powerex Corp.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
345	Powerex Corp.	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	BPAT.NWMT	M345
346	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
347	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
348	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	HURR
349	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
350	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
351	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
352	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	GSHN	BORA

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353	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	GSHN	BPAT.NWMT
354	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	GSHN	BPAT.NWMT
355	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	GSHN	BRDY
356	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	NF	7/8	GSHN	LAGRANDE
357	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	GSHN	LAGRANDE
358	Powerex Corp.	PacifiCorp East	Avista	NF	7/8	GSHN	LOLO
359	Powerex Corp.	PacifiCorp East	Avista	SFP	7/8	GSHN	LOLO
360	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	GSHN	M345
361	Powerex Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
362	Powerex Corp.	PacifiCorp West	NorthWestern/PacifiCorp East	NF	7/8	HURR	BPAT.NWMT
363	Powerex Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BRDY
364	Powerex Corp.	PacifiCorp West	Bonneville Power Administration	NF	7/8	HURR	LAGRANDE
365	Powerex Corp.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
366	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
367	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
368	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	GSHN
369	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
370	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BRDY
371	Powerex Corp.	PacifiCorp East	PacifiCorp East	SFP	7/8	JEFF	BRDY
372	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
373	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	JEFF	M345
374	Powerex Corp.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
375	Powerex Corp.	Bonneville Power Administration	PacifiCorp East	SFP	7/8	LAGRANDE	BORA
376	Powerex Corp.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
377	Powerex Corp.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
378	Powerex Corp.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
379	Powerex Corp.	Bonneville Power Administration	Sierra Pacific Power	SFP	7/8	LAGRANDE	M345
380	Powerex Corp.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
381	Powerex Corp.	Avista	PacifiCorp East	SFP	7/8	LOLO	BRDY
382	Powerex Corp.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
383	Powerex Corp.	Avista	Sierra Pacific Power	SFP	7/8	LOLO	M345
384	Powerex Corp.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
385	Powerex Corp.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
386	Powerex Corp.	Sierra Pacific Power	NorthWestern/PacifiCorp East	SFP	7/8	M345	BPAT.NWMT
387	Powerex Corp.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
388	Powerex Corp.	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY
389	Powerex Corp.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
390	Powerex Corp.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
391	Powerex Corp.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
392	Powerex Corp.	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
393	Powerex Corp.	PacifiCorp West	Bonneville Power Administration	NF	7/8	POP	LAGRANDE
394	Powerex Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
395	Powerex Corp.	PacifiCorp West	PacifiCorp East	SFP	7/8	SMLK	BORA
396	Powerex Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BRDY
397	Powerex Corp.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
398	Powerex Corp.	PacifiCorp West	Sierra Pacific Power	SFP	7/8	SMLK	M345
399	Powerex Corp.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
400	Powerex Corp.	Idaho Power Company	PacifiCorp East	SFP	7/8	WALLAWALLA	BORA
401	Powerex Corp.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
402	Powerex Corp.	Idaho Power Company	PacifiCorp East	SFP	7/8	WALLAWALLA	BRDY
403	Powerex Corp.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
404	Powerex Corp.	Idaho Power Company	Sierra Pacific Power	SFP	7/8	WALLAWALLA	M345
405	Prospector Windfarm, LLC			NF	11		
406	Puget Sound Energy	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
407	Rainbow Energy Marketing Corporation	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
408	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
409	Rainbow Energy Marketing Corporation	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
410	Rainbow Energy Marketing Corporation	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
411	Rainbow Energy Marketing Corporation	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
412	Rainbow Energy Marketing Corporation	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	JBSN

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413	Rainbow Energy Marketing Corporation	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
414	Rainbow Energy Marketing Corporation	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
415	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
416	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	GSHN	M345
417	Rainbow Energy Marketing Corporation	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
418	Rainbow Energy Marketing Corporation	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
419	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
420	Rainbow Energy Marketing Corporation	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
421	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
422	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
423	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
424	Rainbow Energy Marketing Corporation	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
425	Rainbow Energy Marketing Corporation	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
426	Rainbow Energy Marketing Corporation	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
427	Rainbow Energy Marketing Corporation	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
428	Rainbow Energy Marketing Corporation	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
429	Rainbow Energy Marketing Corporation	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
430	Rainbow Energy Marketing Corporation	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
431	Rainbow Energy Marketing Corporation	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	POP
432	Rainbow Energy Marketing Corporation	PacifiCorp West	NorthWestern/PacifiCorp East	NF	7/8	POP	BPAT.NWMT
433	Rainbow Energy Marketing Corporation	PacifiCorp West	Bonneville Power Administration	NF	7/8	POP	LAGRANDE
434	Rainbow Energy Marketing Corporation	PacifiCorp West	Sierra Pacific Power	NF	7/8	POP	M345
435	Rainbow Energy Marketing Corporation	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
436	Rainbow Energy Marketing Corporation	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
437	Rainbow Energy Marketing Corporation	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
438	Rainbow Energy Marketing Corporation	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
439	Rockland Wind Farm, LLC			NF	11		
440	Shell Energy North America (US), L.P.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	AVAT.NWMT	M345
441	Shell Energy North America (US), L.P.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
442	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
443	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
444	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
445	Shell Energy North America (US), L.P.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
446	Shell Energy North America (US), L.P.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
447	Shell Energy North America (US), L.P.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
448	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	ANTE
449	Shell Energy North America (US), L.P.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
450	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
451	Shell Energy North America (US), L.P.	PacifiCorp East	Avista	SFP	7/8	BRDY	LOLO
452	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
453	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
454	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	GSHN	LAGRANDE
455	Shell Energy North America (US), L.P.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
456	Shell Energy North America (US), L.P.	PacifiCorp West	Bonneville Power Administration	NF	7/8	HURR	LAGRANDE
457	Shell Energy North America (US), L.P.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
458	Shell Energy North America (US), L.P.	Idaho Power Company	Bonneville Power Administration	NF	7/8	IPCOGEN	LAGRANDE
459	Shell Energy North America (US), L.P.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
460	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
461	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
462	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	M500
463	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
464	Shell Energy North America (US), L.P.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
465	Shell Energy North America (US), L.P.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
466	Shell Energy North America (US), L.P.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
467	Shell Energy North America (US), L.P.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
468	Shell Energy North America (US), L.P.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
469	Shell Energy North America (US), L.P.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
470	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	NF	7/8	LYPK	BORA
471	Shell Energy North America (US), L.P.	Idaho Power Company	NorthWestern/PacifiCorp East	NF	7/8	LYPK	BPAT.NWMT
472	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	NF	7/8	LYPK	BRDY

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
473	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	SFP	7/8	LYPK	BRDY
474	Shell Energy North America (US), L.P.	Idaho Power Company	Sierra Pacific Power	NF	7/8	LYPK	M345
475	Shell Energy North America (US), L.P.	Idaho Power Company	Sierra Pacific Power	SFP	7/8	LYPK	M345
476	Shell Energy North America (US), L.P.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
477	Shell Energy North America (US), L.P.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
478	Shell Energy North America (US), L.P.	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY
479	Shell Energy North America (US), L.P.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
480	Shell Energy North America (US), L.P.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
481	Shell Energy North America (US), L.P.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	MLCK
482	Shell Energy North America (US), L.P.	PacifiCorp West	PacifiCorp East	NF	7/8	M500	BORA
483	Shell Energy North America (US), L.P.	PacifiCorp West	PacifiCorp East	NF	7/8	M500	BRDY
484	Shell Energy North America (US), L.P.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
485	Shell Energy North America (US), L.P.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BRDY
486	Shell Energy North America (US), L.P.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
487	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
488	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
489	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	JBSN
490	Shell Energy North America (US), L.P.	Idaho Power Company	Bonneville Power Administration	NF	7/8	WALLAWALLA	LAGRANDE
491	Shell Energy North America (US), L.P.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
492	Tenaska Power Services	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
493	Tenaska Power Services	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
494	Tenaska Power Services	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
495	Tenaska Power Services	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
496	Tenaska Power Services	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
497	Tenaska Power Services	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
498	Tenaska Power Services	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
499	Tenaska Power Services	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
500	Tenaska Power Services	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BORA
501	Tenaska Power Services	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
502	Tenaska Power Services	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
503	Tenaska Power Services	Idaho Power Company	PacifiCorp East	NF	7/8	MDSK	BRDY
504	Tenaska Power Services	Idaho Power Company	PacifiCorp East	SFP	7/8	MDSK	BRDY
505	Tenaska Power Services	Idaho Power Company	PacifiCorp East	NF	7/8	MDSK	GSHN
506	Tenaska Power Services	Idaho Power Company	PacifiCorp East	SFP	7/8	MDSK	GSHN
507	Tenaska Power Services	Idaho Power Company	Sierra Pacific Power	NF	7/8	MDSK	M345
508	Tenaska Power Services	Idaho Power Company	Sierra Pacific Power	SFP	7/8	MDSK	M345
509	Tenaska Power Services	PacifiCorp West	Sierra Pacific Power	SFP	7/8	SMLK	M345
510	The Energy Authority, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
511	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
512	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
513	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
514	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
515	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
516	The Energy Authority, Inc.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
517	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
518	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	M500
519	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
520	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
521	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
522	The Energy Authority, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
523	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
524	The Energy Authority, Inc.	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
525	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
526	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	GSHN	LAGRANDE
527	The Energy Authority, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
528	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
529	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
530	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BORA
531	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	GSHN
532	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
533	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	KPRT	M345
534	The Energy Authority, Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
535	The Energy Authority, Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
536	The Energy Authority, Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
537	The Energy Authority, Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
538	The Energy Authority, Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
539	The Energy Authority, Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
540	The Energy Authority, Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
541	The Energy Authority, Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
542	The Energy Authority, Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
543	The Energy Authority, Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
544	The Energy Authority, Inc.	PacifiCorp West	NorthWestern/PacifiCorp East	NF	7/8	POP	BPAT.NWMT
545	The Energy Authority, Inc.	PacifiCorp West	Bonneville Power Administration	NF	7/8	POP	LAGRANDE
546	The Energy Authority, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
547	The Energy Authority, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	JBSN
548	The Energy Authority, Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
549	The Energy Authority, Inc.	PacifiCorp West	Sierra Pacific Power	SFP	7/8	SMLK	M345
550	The Energy Authority, Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
551	The Energy Authority, Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
552	The Energy Authority, Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	JBSN
553	The Energy Authority, Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
554	Thunderegg Solar Center, LLC			NF	11		
555	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
556	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
557	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
558	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
559	TransAlta Energy Marketing (US) Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
560	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
561	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
562	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	GSHN	LAGRANDE
563	TransAlta Energy Marketing (US) Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
564	TransAlta Energy Marketing (US) Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	JBSN
565	TransAlta Energy Marketing (US) Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
566	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	H500
567	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
568	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
569	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BORA
570	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BRDY
571	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
572	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
573	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
574	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
575	TransAlta Energy Marketing (US) Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
576	TransAlta Energy Marketing (US) Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
577	TransAlta Energy Marketing (US) Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
578	TransAlta Energy Marketing (US) Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
579	TransAlta Energy Marketing (US) Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
580	TransAlta Energy Marketing (US) Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
581	TransAlta Energy Marketing (US) Inc.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
582	TransAlta Energy Marketing (US) Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
583	TransAlta Energy Marketing (US) Inc.	PacifiCorp West	PacifiCorp West	NF	7/8	POP	H500
584	TransAlta Energy Marketing (US) Inc.	PacifiCorp West	Bonneville Power Administration	NF	7/8	POP	LAGRANDE
585	TransAlta Energy Marketing (US) Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
586	TransAlta Energy Marketing (US) Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BRDY
587	TransAlta Energy Marketing (US) Inc.	PacifiCorp West	Bonneville Power Administration	NF	7/8	SMLK	LAGRANDE
588	TransAlta Energy Marketing (US) Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
589	TransAlta Energy Marketing (US) Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
590	TransAlta Energy Marketing (US) Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
591	Uniper Global Commodities North America	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
592	Utah Associated Municipal Power Systems	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

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593	Vitol Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	AVAT.NWMT	BRDY
594	Vitol Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	AVAT.NWMT	M345
595	Vitol Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	AVAT.NWMT	M345
596	Vitol Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
597	Vitol Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
598	Vitol Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
599	Vitol Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
600	Vitol Inc.	Idaho Power Company	PacifiCorp East	SFP	7/8	MDSK	BORA
601	Vitol Inc.	Idaho Power Company	Bonneville Power Administration	NF	7/8	MDSK	LAGRANDE
602	Willow Spring Windfarm, LLC			NF	11		
35	TOTAL						

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
1		382,340	382,340	1,860,031	143,802		2,003,833	
2		192,487	192,487	1,621,412	125,658		1,747,070	
3		1,453,949	1,453,949	6,881,710	484,644		7,366,354	
4		8,735	8,735		14,151		14,151	
5		233,805	233,805		90,540		90,540	
6		2,178	2,178	11,776	973		12,749	
7		15,777	15,777		55,022		55,022	
8		2,072	2,072		1,273		1,273	
9		12,275	12,275		7,542		7,542	
10		0	0		4,086		4,086	
11		0	0		536		536	
12		0	0		2,416		2,416	
13		887,038	887,038		4,530,917		4,530,917	
14		664,617	664,617		3,874,715		3,874,715	
15		1,401,683	1,401,683		7,530,696		7,530,696	
16		9,710	9,710		3,156,018		3,156,018	
17		187,387	187,387		3,124,770		3,124,770	
18		598,664	598,664		3,124,770		3,124,770	
19		24,217	24,217		781,193		781,193	
20		315,449	315,449		6,249,540		6,249,540	
21		137,825	137,825		1,664,957		1,664,957	
22		4,838	4,838		109,281		109,281	
23		1,904	1,904		15,710		15,710	
24		0	0		5,298		5,298	
25		288	288		1,977		1,977	
26		528	528		3,625		3,625	
27		4,474	4,474		30,719		30,719	
28		444	444		3,049		3,049	
29		53	53		364		364	
30		3,383	3,383		23,228		23,228	
31		1,433	1,433		9,839		9,839	
32		2,402	2,402		16,492		16,492	
33		5	5		32		32	
34		388	388		2,459		2,459	
35		314	314		1,990		1,990	
36		200	200		1,268		1,268	
37		1,242	1,242		7,873		7,873	
38		555	555		3,518		3,518	
39		388	388		2,459		2,459	
40		38	38		241		241	
41		0	0		2,763		2,763	
42		171	171		1,172		1,172	
43		43	43		308		308	
44		82	82		588		588	
45		3,768	3,768		27,016		27,016	
46		2	2		14		14	
47		833	833		5,973		5,973	
48		1	1		7		7	
49		159	159		1,140		1,140	
50		239	239		1,714		1,714	
51		74	74		531		531	
52		20,212	20,212		144,919		144,919	
53		641	641		4,596		4,596	
54		5,466	5,466		39,191		39,191	
55		165	165		1,183		1,183	
56		200	200		1,434		1,434	
57		205	205		1,470		1,470	
58		10	10		72		72	
59		1,600	1,600		11,472		11,472	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
60		4	4			29	29	
61		851	851			6,102	6,102	
62		1,542	1,542			11,056	11,056	
63		618	618			4,431	4,431	
64		377	377			2,703	2,703	
65		10	10			72	72	
66		0	0			32,389	32,389	
67		0	0			86	86	
68		0	0			2,763	2,763	
69		231	231			844	844	
70		231	231			844	844	
71		25	25			203	203	
72		17	17			138	138	
73		375	375			3,046	3,046	
74		55	55			447	447	
75		497	497			4,961	4,961	
76		1	1			10	10	
77		1	1			10	10	
78		2	2			20	20	
79		25	25			222	222	
80		23	23			204	204	
81		250	250			2,223	2,223	
82		715	715			6,357	6,357	
83		1,048	1,048			9,317	9,317	
84		260	260			2,312	2,312	
85		75	75			667	667	
86		114	114			1,014	1,014	
87		1	1			9	9	
88		10	10			89	89	
89		150	150			1,334	1,334	
90		1,006	1,006			8,944	8,944	
91		559	559			4,970	4,970	
92		1,364	1,364			12,127	12,127	
93		36	36			320	320	
94		117	117			1,040	1,040	
95		80	80			711	711	
96		36	36			320	320	
97		607	607			5,396	5,396	
98		3,997	3,997			35,535	35,535	
99		2,487	2,487			22,110	22,110	
100		30	30			267	267	
101		2,658	2,658			23,631	23,631	
102		670	670			5,957	5,957	
103		320	320			2,845	2,845	
104		7,171	7,171			63,753	63,753	
105		520	520			4,623	4,623	
106		551	551			4,899	4,899	
107		130	130			1,156	1,156	
108		153	153			1,360	1,360	
109		228	228			2,027	2,027	
110		8	8			71	71	
111		25	25			222	222	
112		14,649	14,649			130,236	130,236	
113		1,237	1,237			10,997	10,997	
114		173	173			1,538	1,538	
115		12	12			107	107	
116		1,043	1,043			9,273	9,273	
117		4,983	4,983			44,301	44,301	
118		236	236			2,098	2,098	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
119		285	285		2,534		2,534	
120		7,348	7,348		65,327		65,327	
121		3,167	3,167		28,156		28,156	
122		12,912	12,912		114,793		114,793	
123		9	9		80		80	
124		132,143	132,143		1,174,805		1,174,805	
125		1,228	1,228		10,917		10,917	
126		600	600		2,511		2,511	
127		5	5		21		21	
128		133	133		945		945	
129		106	106		753		753	
130		684	684		4,859		4,859	
131		62	62		440		440	
132		4,527	4,527		32,159		32,159	
133		4,746	4,746		33,714		33,714	
134		90	90		639		639	
135		54	54		384		384	
136		395	395		2,806		2,806	
137		650	650		4,617		4,617	
138		1,146	1,146		8,141		8,141	
139		187	187		1,328		1,328	
140		1,137	1,137		8,077		8,077	
141		72	72		511		511	
142		817	817		5,804		5,804	
143		1,083	1,083		7,693		7,693	
144		4,217	4,217		29,956		29,956	
145		142	142		1,009		1,009	
146		376	376		2,671		2,671	
147		0	0		600		600	
148		14	14		114		114	
149		75	75		611		611	
150		21	21		171		171	
151		1,331	1,331		10,835		10,835	
152		376	376		3,061		3,061	
153		159	159		1,294		1,294	
154		1,645	1,645		13,391		13,391	
155		133	133		1,083		1,083	
156		296	296		2,410		2,410	
157		70	70		570		570	
158		75	75		611		611	
159		869	869		7,074		7,074	
160		723	723		5,886		5,886	
161		362	362		2,947		2,947	
162		143	143		1,164		1,164	
163		114	114		928		928	
164		120	120		977		977	
165		131	131		1,066		1,066	
166		294	294		2,393		2,393	
167		1,431	1,431		11,649		11,649	
168		35	35		285		285	
169		95	95		773		773	
170		1,137	1,137		9,256		9,256	
171		258	258		2,100		2,100	
172		365	365		2,971		2,971	
173		429	429		3,492		3,492	
174		762	762		6,203		6,203	
175		12	12		98		98	
176		356	356		2,898		2,898	
177		208	208		1,693		1,693	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
178		1,727	1,727			14,059	14,059	
179		200	200			1,628	1,628	
180		297	297			2,418	2,418	
181		397	397			3,232	3,232	
182		85	85			692	692	
183		25	25			204	204	
184		213	213			1,734	1,734	
185		149	149			1,213	1,213	
186		136	136			1,107	1,107	
187		0	0			3,257	3,257	
188		0	0			200	200	
189		0	0			3,257	3,257	
190		0	0			3,257	3,257	
191		0	0			3,257	3,257	
192		0	0			3,257	3,257	
193		0	0			3,257	3,257	
194		0	0			5,337	5,337	
195		0	0			2,763	2,763	
196		0	0			171	171	
197		2,350	2,350			38,098	38,098	
198		76	76			1,232	1,232	
199		400	400			6,485	6,485	
200		217	217			3,518	3,518	
201		75	75			1,216	1,216	
202		152	152			2,464	2,464	
203		991	991			16,066	16,066	
204		6,281	6,281			101,827	101,827	
205		557	557			9,030	9,030	
206		568	568			9,208	9,208	
207		407	407			6,598	6,598	
208		5	5			81	81	
209		670	670			10,862	10,862	
210		12,136	12,136			196,748	196,748	
211		229	229			3,713	3,713	
212		3	3			49	49	
213		210	210			3,404	3,404	
214		1,509	1,509			24,464	24,464	
215		3,066	3,066			49,706	49,706	
216		80	80			1,297	1,297	
217		1,755	1,755			28,452	28,452	
218		1,742	1,742			28,241	28,241	
219		5,303	5,303			85,972	85,972	
220		9,967	9,967			161,584	161,584	
221		252	252			4,085	4,085	
222		14,912	14,912			241,752	241,752	
223		88	88			1,427	1,427	
224		188	188			3,048	3,048	
225		299	299			4,847	4,847	
226		528	528			4,029	4,029	
227		660	660			5,036	5,036	
228		2	2			15	15	
229		181	181			1,381	1,381	
230		1,208	1,208			9,217	9,217	
231		15,718	15,718			119,931	119,931	
232		1,290	1,290			9,843	9,843	
233		3,475	3,475			26,515	26,515	
234		11,579	11,579			88,350	88,350	
235		2	2			15	15	
236		750	750			10,270	10,270	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
237		10	10			137	137	
238		244	244			3,341	3,341	
239		75	75			1,027	1,027	
240		16,592	16,592			227,210	227,210	
241		272	272			3,725	3,725	
242		1,613	1,613			22,088	22,088	
243		332	332			4,546	4,546	
244		764	764			10,462	10,462	
245		3,592	3,592			49,189	49,189	
246		1	1			14	14	
247		5,439	5,439			33,060	33,060	
248		3,896	3,896			23,681	23,681	
249		1,872	1,872			11,379	11,379	
250		2,382	2,382			14,479	14,479	
251		1,946	1,946			11,828	11,828	
252		1,818	1,818			11,050	11,050	
253		2,599	2,599			15,798	15,798	
254		1,149	1,149			6,984	6,984	
255		1,332	1,332			8,096	8,096	
256		8,752	8,752			53,198	53,198	
257		5,532	5,532			33,625	33,625	
258		28,083	28,083			170,699	170,699	
259		13,402	13,402			81,462	81,462	
260		676	676			4,109	4,109	
261		1,210	1,210			7,355	7,355	
262		28,301	28,301			172,024	172,024	
263		76,820	76,820			466,940	466,940	
264		454	454			2,760	2,760	
265		265	265			1,611	1,611	
266		13,763	13,763			83,656	83,656	
267		124	124			754	754	
268		5,748	5,748			34,938	34,938	
269		444	444			2,699	2,699	
270		11,642	11,642			70,764	70,764	
271		86,707	86,707			527,036	527,036	
272		9	9			55	55	
273		19	19			115	115	
274		834	834			5,069	5,069	
275		5,778	5,778			35,121	35,121	
276		1,781	1,781			10,826	10,826	
277		889	889			5,404	5,404	
278		46,651	46,651			283,562	283,562	
279		54,301	54,301			330,061	330,061	
280		51,520	51,520			313,157	313,157	
281		3,500	3,500			21,274	21,274	
282		28	28			170	170	
283		66,899	66,899			406,636	406,636	
284		21,667	21,667			131,700	131,700	
285		236	236			1,434	1,434	
286		36,714	36,714			223,161	223,161	
287		32	32			195	195	
288		208	208			1,264	1,264	
289		440	440			2,674	2,674	
290		936	936			5,689	5,689	
291		276	276			1,678	1,678	
292		184	184			1,118	1,118	
293		789	789			4,796	4,796	
294		34,578	34,578			210,178	210,178	
295		3,332	3,332			20,253	20,253	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
296		21,846	21,846			132,788		132,788
297		52,284	52,284			317,801		317,801
298		49,213	49,213			299,134		299,134
299		217	217			1,319		1,319
300		5,823	5,823			35,394		35,394
301		125	125			673		673
302		238	238			1,281		1,281
303		813	813			4,374		4,374
304		1,150	1,150			6,187		6,187
305		151	151			812		812
306		1,050	1,050			5,649		5,649
307		240	240			1,541		1,541
308		10,461	10,461			65,358		65,358
309		154,020	154,020			962,278		962,278
310		717	717			4,480		4,480
311		2,508	2,508			15,669		15,669
312		24,818	24,818			155,057		155,057
313		255	255			1,593		1,593
314		5,372	5,372			33,563		33,563
315		2,948	2,948			18,418		18,418
316		132	132			825		825
317		911	911			5,692		5,692
318		1,231	1,231			7,691		7,691
319		77,511	77,511			484,269		484,269
320		6,400	6,400			54,917		54,917
321		51	51			438		438
322		474	474			4,067		4,067
323		1,816	1,816			15,583		15,583
324		25	25			215		215
325		50	50			429		429
326		4,548	4,548			39,026		39,026
327		18,822	18,822			161,508		161,508
328		615	615			5,277		5,277
329		517	517			1,261		1,261
330		128	128			312		312
331		1,264	1,264			3,082		3,082
332		81	81			198		198
333		40	40			98		98
334		581	581			1,417		1,417
335		195	195			476		476
336		14,633	14,633			35,684		35,684
337		135	135			329		329
338		604	604			1,473		1,473
339		1,474	1,474			3,595		3,595
340		216	216			527		527
341		49	49			119		119
342		79	79			193		193
343		227	227			554		554
344		67	67			163		163
345		70	70			171		171
346		59	59			144		144
347		467	467			1,139		1,139
348		288	288			702		702
349		7,591	7,591			18,512		18,512
350		1,423	1,423			3,470		3,470
351		3,283	3,283			8,006		8,006
352		185	185			451		451
353		17	17			41		41
354		23	23			56		56

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
355		749	749			1,827	1,827	
356		873	873			2,129	2,129	
357		99	99			241	241	
358		30	30			73	73	
359		52	52			127	127	
360		2	2			5	5	
361		5,421	5,421			13,220	13,220	
362		23	23			56	56	
363		911	911			2,222	2,222	
364		23	23			56	56	
365		2,008	2,008			4,897	4,897	
366		424	424			1,034	1,034	
367		666	666			1,624	1,624	
368		5	5			12	12	
369		2,529	2,529			6,167	6,167	
370		117	117			285	285	
371		92	92			224	224	
372		910	910			2,219	2,219	
373		3,406	3,406			8,306	8,306	
374		9,078	9,078			22,138	22,138	
375		766	766			1,868	1,868	
376		2,324	2,324			5,667	5,667	
377		58	58			141	141	
378		11,061	11,061			26,974	26,974	
379		2,091	2,091			5,099	5,099	
380		1,859	1,859			4,533	4,533	
381		256	256			624	624	
382		3,403	3,403			8,299	8,299	
383		17,233	17,233			42,025	42,025	
384		777	777			1,895	1,895	
385		1,634	1,634			3,985	3,985	
386		461	461			1,124	1,124	
387		402	402			980	980	
388		7,733	7,733			18,858	18,858	
389		24	24			59	59	
390		31,360	31,360			76,475	76,475	
391		1,418	1,418			3,458	3,458	
392		340	340			829	829	
393		48	48			117	117	
394		82,187	82,187			200,423	200,423	
395		108,085	108,085			263,578	263,578	
396		2,658	2,658			6,482	6,482	
397		21,950	21,950			53,528	53,528	
398		11,277	11,277			27,500	27,500	
399		12,699	12,699			30,968	30,968	
400		10,614	10,614			25,884	25,884	
401		251	251			612	612	
402		1,232	1,232			3,004	3,004	
403		11,957	11,957			29,159	29,159	
404		39,666	39,666			96,730	96,730	
405		0	0			2,763	2,763	
406		200	200			1,007	1,007	
407		160	160			1,510	1,510	
408		368	368			3,473	3,473	
409		180	180			1,699	1,699	
410		300	300			2,831	2,831	
411		1,428	1,428			13,475	13,475	
412		289	289			2,727	2,727	
413		1,047	1,047			9,880	9,880	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
414		80	80			755	755	
415		670	670			6,322	6,322	
416		169	169			1,595	1,595	
417		1,134	1,134			10,701	10,701	
418		1,784	1,784			16,834	16,834	
419		206	206			1,944	1,944	
420		418	418			3,944	3,944	
421		13,665	13,665			128,945	128,945	
422		1,681	1,681			15,862	15,862	
423		60	60			566	566	
424		702	702			6,624	6,624	
425		996	996			9,398	9,398	
426		107	107			1,010	1,010	
427		1,762	1,762			16,627	16,627	
428		714	714			6,737	6,737	
429		4,790	4,790			45,199	45,199	
430		1,553	1,553			14,654	14,654	
431		200	200			1,887	1,887	
432		669	669			6,313	6,313	
433		675	675			6,369	6,369	
434		192	192			1,812	1,812	
435		2,330	2,330			21,986	21,986	
436		2,439	2,439			23,015	23,015	
437		5,770	5,770			54,447	54,447	
438		21,506	21,506			202,934	202,934	
439		0	0			6,017	6,017	
440		200	200			71	71	
441		170	170			60	60	
442		136	136			48	48	
443		248	248			88	88	
444		70	70			25	25	
445		64	64			23	23	
446		591	591			209	209	
447		5,942	5,942			2,101	2,101	
448		51	51			18	18	
449		2,223	2,223			786	786	
450		4,822	4,822			1,705	1,705	
451		520	520			184	184	
452		21,652	21,652			7,655	7,655	
453		34,659	34,659			12,254	12,254	
454		47	47			17	17	
455		24	24			8	8	
456		310	310			110	110	
457		377	377			133	133	
458		181	181			64	64	
459		126	126			45	45	
460		1,395	1,395			493	493	
461		109	109			39	39	
462		14	14			5	5	
463		233	233			82	82	
464		661	661			234	234	
465		3,007	3,007			1,063	1,063	
466		654	654			231	231	
467		22,841	22,841			8,076	8,076	
468		171	171			60	60	
469		778	778			275	275	
470		49	49			17	17	
471		816	816			289	289	
472		32,688	32,688			11,557	11,557	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
473		57,807	57,807			20,438	20,438	
474		20,519	20,519			7,255	7,255	
475		109,433	109,433			38,691	38,691	
476		13,814	13,814			4,884	4,884	
477		9,251	9,251			3,271	3,271	
478		433	433			153	153	
479		12,085	12,085			4,273	4,273	
480		800	800			283	283	
481		459	459			162	162	
482		219	219			77	77	
483		10	10			4	4	
484		95	95			34	34	
485		3,225	3,225			1,140	1,140	
486		12,961	12,961			4,582	4,582	
487		285	285			101	101	
488		11,081	11,081			3,918	3,918	
489		245	245			87	87	
490		324	324			115	115	
491		48,162	48,162			17,028	17,028	
492		25	25			111	111	
493		560	560			2,480	2,480	
494		792	792			3,508	3,508	
495		86,918	86,918			384,966	384,966	
496		60	60			266	266	
497		50	50			221	221	
498		110	110			487	487	
499		141	141			624	624	
500		9,348	9,348			41,403	41,403	
501		90	90			399	399	
502		122	122			540	540	
503		28	28			124	124	
504		48	48			213	213	
505		240	240			1,063	1,063	
506		10,003	10,003			44,304	44,304	
507		34	34			151	151	
508		1,200	1,200			5,315	5,315	
509		1,179	1,179			5,222	5,222	
510		348	348			2,130	2,130	
511		100	100			612	612	
512		255	255			1,561	1,561	
513		825	825			5,049	5,049	
514		9,030	9,030			55,262	55,262	
515		2,530	2,530			15,483	15,483	
516		171	171			1,046	1,046	
517		459	459			2,809	2,809	
518		100	100			612	612	
519		100	100			612	612	
520		147	147			900	900	
521		1,151	1,151			7,044	7,044	
522		466	466			2,852	2,852	
523		2,020	2,020			12,362	12,362	
524		261	261			1,597	1,597	
525		225	225			1,377	1,377	
526		477	477			2,919	2,919	
527		483	483			2,956	2,956	
528		477	477			2,919	2,919	
529		240	240			1,469	1,469	
530		274	274			1,677	1,677	
531		16	16			98	98	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
532		150	150			918	918	
533		254	254			1,554	1,554	
534		2,121	2,121			12,980	12,980	
535		216	216			1,322	1,322	
536		27	27			165	165	
537		22,371	22,371			136,907	136,907	
538		954	954			5,838	5,838	
539		1,830	1,830			11,199	11,199	
540		18	18			110	110	
541		155	155			949	949	
542		37,056	37,056			226,777	226,777	
543		30	30			184	184	
544		15	15			92	92	
545		976	976			5,973	5,973	
546		7,107	7,107			43,494	43,494	
547		27	27			165	165	
548		12,600	12,600			77,110	77,110	
549		400	400			2,448	2,448	
550		3,706	3,706			22,680	22,680	
551		225	225			1,377	1,377	
552		33	33			202	202	
553		6,251	6,251			38,255	38,255	
554		0	0			2,599	2,599	
555		5	5			31	31	
556		25	25			153	153	
557		830	830			5,086	5,086	
558		1,564	1,564			9,583	9,583	
559		127	127			778	778	
560		148	148			907	907	
561		910	910			5,576	5,576	
562		20	20			123	123	
563		408	408			2,500	2,500	
564		73	73			447	447	
565		464	464			2,843	2,843	
566		48	48			294	294	
567		10	10			61	61	
568		541	541			3,315	3,315	
569		29	29			178	178	
570		19	19			116	116	
571		2,175	2,175			13,327	13,327	
572		1	1			6	6	
573		315	315			1,930	1,930	
574		11,085	11,085			67,922	67,922	
575		45	45			276	276	
576		250	250			1,532	1,532	
577		725	725			4,442	4,442	
578		200	200			1,225	1,225	
579		880	880			5,392	5,392	
580		16,197	16,197			99,245	99,245	
581		324	324			1,985	1,985	
582		92	92			564	564	
583		150	150			919	919	
584		225	225			1,379	1,379	
585		2,082	2,082			12,757	12,757	
586		100	100			613	613	
587		8	8			49	49	
588		1,130	1,130			6,924	6,924	
589		30,469	30,469			186,695	186,695	
590		1,432	1,432			8,774	8,774	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
591		50	50			178	178	
592		5,504	5,504			32,967	32,967	
593		111	111			3,319	3,319	
594		1,312	1,312			39,226	39,226	
595		15,057	15,057			450,172	450,172	
596		9,067	9,067			271,084	271,084	
597		136	136			4,066	4,066	
598		662	662			19,792	19,792	
599		20	20			598	598	
600		1,639	1,639			49,003	49,003	
601		10	10			262	262	
602		0	0			2,763	2,763	
35	0	9,325,825	9,325,825	10,374,929		50,422,904	0 60,797,833	

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: PaymentByCompanyOrPublicAuthority
(b) Concept: PaymentByCompanyOrPublicAuthority
(c) Concept: PaymentByCompanyOrPublicAuthority
(d) Concept: PaymentByCompanyOrPublicAuthority
(e) Concept: PaymentByCompanyOrPublicAuthority
(f) Concept: PaymentByCompanyOrPublicAuthority
(g) Concept: PaymentByCompanyOrPublicAuthority
(h) Concept: PaymentByCompanyOrPublicAuthority
(i) Concept: RateScheduleTariffNumber
(j) Concept: RateScheduleTariffNumber
(k) Concept: RateScheduleTariffNumber
(l) Concept: RateScheduleTariffNumber
(m) Concept: RateScheduleTariffNumber
(n) Concept: RateScheduleTariffNumber

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY MegaWatt Hours Received (c)	TRANSFER OF ENERGY MegaWatt Hours Delivered (d)
1	Avista Corp. - WWP Div.	LFP	690,805	690,805
2	Avista Corp. - WWP Div.	NF	9,919	9,919
3	Avista Corp. - WWP Div.	SFP	47,988	47,988
4	Avista Corp. - WWP Div.	OS		
5	Bonneville Power Administration	LFP	152,789	152,789
6	Bonneville Power Administration	SFP	28,561	28,561
7	Bonneville Power Administration	NF	9,826	9,826
8	Bonneville Power Administration	OS		
9	Bonneville Power Administration	OS		
10	Bonneville Power Administration	OS	95,427	95,427
11	Bonneville Power Administration	OS	13,030	13,030
12	Bonneville Power Administration	OS	125,950	125,950
13	Bonneville Power Administration	OS		
14	NorthWestern Energy	NF	10,192	10,192
15	NorthWestern Energy	SFP	2,035	2,035
16	NorthWestern Energy	OS		
17	NV Energy	NF	1,920	1,920
18	NV Energy	SFP	3,934	3,934
19	NV Energy	OS		
20	PacifiCorp Inc.	LFP	10,260	10,260
21	PacifiCorp Inc.	NF	331,054	331,054
22	PacifiCorp Inc.	SFP	592	592
23	PacifiCorp Inc.	OS		
24	PacifiCorp Inc.	OS		
25	PacifiCorp Inc.	OS		
26	PacifiCorp Inc.	OS		
27	Puget Sound Energy	SFP		
28	Seattle City Light	SFP		
29	Sierra Pacific Power Company	NF	7,190	7,190
30	Sierra Pacific Power Company	SFP	30,161	30,161
31	Sierra Pacific Power Company	OS		
32	Snohomish County PUD	SFP		
	TOTAL		1,571,633	1,571,633

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

Line No.	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS
	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1		5,496,667		5,496,667
2		85,200		85,200
3		199,180		199,180
4			(261)	(261)
5		1,090,506		1,090,506
6		179,348		179,348
7		56,284		56,284
8			233,802	233,802
9			22,642	22,642
10				
11				
12				
13			5,000	5,000
14		75,186		75,186
15		10,501		10,501
16			2,414	2,414
17		12,321		12,321
18		30,700		30,700
19			1,126	1,126
20		807,006		807,006
21		2,163,459		2,163,459
22		5,375		5,375
23			186,038	186,038
24			(524)	(524)
25			(52,710)	(52,710)
26			(465)	(465)
27		254,601		254,601
28		29,348		29,348
29		43,571		43,571
30		157,700		157,700
31			5,407	5,407
32		223,542		223,542
	0	10,920,495	402,469	11,322,964

(a) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers There are 2 Contracts with Expiration Dates of 04/30/2026 and 04/30/2027
(b) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Credit of Imbalance Penalty Charges
(c) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers There are 3 contracts with Expiration Dates of 12/31/2025 and 12/31/2026
(d) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Ancillary services
(e) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Spinning/Supplemental Reserves
(f) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Capacity reassignment, BPAT is provider for Snohomish
(g) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Capacity reassignment, BPAT is provider for Seattle City Light
(h) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Capacity reassignment, BPAT is provider for Puget Sound Energy
(i) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Processing Fee for Transmission Service
(j) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Ancillary services
(k) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Ancillary services
(l) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Contract Expiration Date 5/31/2024
(m) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Ancillary services
(n) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers 2021 Unreserved Use Refund
(o) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers 2021 Rate True Up - LFP_Refund Rate True-up
(p) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers 2020 Rate True Up - LFP_Refund Rate True-up
(q) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Capacity reassignment, BPAT is provider
(r) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Capacity reassignment, BPAT is provider
(s) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Ancillary services
(t) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers Capacity reassignment, BPAT is provider

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	581,366
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	2,068,785
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	DIRECTOR FEES AND EXPENSES	0
7	ANDERSON, DARREL	35,063
8	BOLANO, ODETTE	96,030
9	CARLILE, THOMAS	91,575
10	DAHL, RICHARD J	193,545
11	ELG, ANNETTE G	104,445
12	JIBSON, RONALD W	92,565
13	JOHANSEN, JUDITH A	125,694
14	JOHNSON, DENNIS L	109,395
15	KINNEEVEAUK, JEFF	86,666
16	NAVARRO, RICHARD J	113,850
17	PETERS, MARK T	96,030
18	TRAVEL AND LODGING	99,267
19	CORP MEMBERSHIPS AND SUBSCRIPTIONS	0
20	ASSOCIATED TAXPAYERS OF IDAHO	24,000
21	BANNOCK DEVELOPMENT CORP	8,000
22	BOISE VALLEY ECONOMIC PARTNERS	17,500
23	BUSINESS PLUS INC	5,000
24	CEATI INTERNATIONAL INC	79,250
25	CHAMBER OF COMMERCE	34,725
26	CHARTWELL INC	54,989
27	E SOURCE	19,232
28	ELECTRIC POWER RESEARCH	20,000
29	NATIONAL HYDROPOWER ASSOC	47,322
30	NORTH AMERICAN ENERGY STANDARD	8,000
31	OREGON STATE UNIVERSITY	15,000
32	PACIFIC NW UTILITIES	54,178
33	PORT OF MORROW	5,475
34	SOUTHERN IDAHO ECONOMIC	5,000
35	SPGLO	30,000
36	WEI MEMBERSHIP	31,006
37	MISC MEMBERSHIPS OR SUBSCRIPTIONS UNDER 5000	25,971
46	TOTAL	4,378,924

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

<u>(a) Concept: PublicationAndDistributionExpensesForSecuritiesToStockholders</u>		
Pub & Distr Info to Stckholders	Purpose	Amount
BANK OF NEW YORK	Misc Expense	7,017.20
BROADRIDGE FINANCIAL SOLUTIONS	Misc Expense	112,905.13
BUSINESS WIRE INC	Misc Expense	10,890.00
DEUTSCH BANK TRUST CO	Broker Fees	30,000.00
D F KING & COMPANY INC	Misc Expense	30,886.59
EQ SHAREOWNER SERVICES	MGMT Expenses	95,445.16
Fees & Training Related to Stockholder Services	Misc Expense	20,332.90
JEROME 20/20	Misc Expense	5,000.00
MARKIT NORTH AMERICA INC	Misc Expense	53,460.00
MISC OTHER EXPENSE	Misc Expense	2,760.18
MODERN NETWORKS IR, LLC	Misc Expense	11,820.60
MOODYS	Financial Software	40,952.00
NASDAQ CORP SOLUTIONS	Misc Expense	33,646.12
NEW YORK STOCK EXCHANGE	Misc Expense	73,148.07
Payroll Related	Misc Expense	221,786.83
Q4 INC	Misc Expense	27,135.42
RIVEL RESEARCH GROUP INC	MGMT Expenses	16,830.00
Stock Based Compensation	Misc Expense	1,237,087.12
Travel Expense - Stock Related	Misc Expense	37,681.59
		2,068,784.91

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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Depreciation and Amortization of Electric Plant (Account 403, 404, 405)

Line No.	Functional Classification (a)	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges
		Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	In tangible Plant			5,251,912		5,251,912
2	Steam Production Plant	32,883,838				32,883,838
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	23,889,746				23,889,746
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	17,796,103				17,796,103
7	Transmission Plant	25,225,761				25,225,761
8	Distribution Plant	45,595,429				45,595,429
9	Regional Transmission and Market Operation					
10	General Plant	17,571,193				17,571,193
11	Common Plant-Electric					
12	TOTAL	162,962,070		5,251,912		168,213,982

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B. Basis for Amortization Charges

Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	31020	0.649	75 years, 0 months	0%	4.201%	R4.0	17 years, 11 months
13	31100	121.196	100 years, 0 months	(9)%	2.831%	S0.5	17 years, 11 months
14	31210	196.643	70 years, 0 months	(5)%	2.507%	S1	18 years, 1 month
15	31220	452.892	53 years, 0 months	(8)%	3.583%	R1.5	17 years
16	31230	2.504	35 years, 0 months	10%	1.991%	R3.0	13 years, 6 months
17	31400	141.07	45 years, 0 months	(7)%	3.734%	S0.5	16 years, 6 months
18	31500	55.116	60 years, 0 months	(3)%	3.58%	S1.5	16 years, 10 months
19	31600	13.81	35 years, 0 months	2%	5.99%	S0	14 years, 7 months
20	31610	0.587	13 years, 0 months	15%	9.225%	L2.0	5 years, 5 months
21	31640	0.24	13 years, 0 months	15%	0.376%	L2.0	
22	31650	1.122	13 years, 0 months	15%	3.812%	L2.0	11 years, 10 months
23	31660	0.045			13.746%		
24	31670	0.401	21 years, 0 months	15%	2.185%	S1	12 years, 2 months
25	31680	3.977	20 years, 0 months	25%	5.535%	O1	17 years, 10 months
26	31690	0.014	35 years, 0 months	15%	2.651%	S1	30 years, 7 months
27	31700	28.237					
28	Sub-Total	1,018.503					
29	33100	251.694	110 years, 0 months		2.11%	R2.5	35 years, 7 months
30	33210	19.461	120 years, 0 months		1.07%	R4.0	46 years, 10 months
31	33220	281.863	120 years, 0 months		1.75%	R4.0	31 years, 6 months
32	33230	5.472			1.08%	Square	52 years, 6 months
33	33300	363.714	100 years, 0 months		2.84%	S1.5	27 years, 7 months
34	33400	72.053	60 years, 0 months		3.34%	S0	23 years, 11 months
35	33500	30.56	90 years, 0 months		2.9%	R1.5	28 years, 11 months
36	33510	0.162	15 years, 0 months		5.31%	Square	8 years, 11 months
37	33520	0.042	20 years, 0 months		9.05%	Square	12 years, 6 months
38	33530	0.463	5 years, 0 months		5.59%	Square	2 years, 6 months
39	33600	14.79	90 years, 0 months		3.52%	R4.0	23 years, 1 month
40	Sub-Total	1,040.274					
41	34100	154.608	60 years, 0 months		2.59%	R3.0	31 years, 8 months
42	34110	0.003	35 years, 0 months	0%	2.96%	R3.0	30 years, 8 months
43	34200	10.438	50 years, 0 months		2.66%	S2.5	27 years, 8 months
44	34300	273.426	30 years, 0 months		3.85%	R2.0	22 years, 7 months
45	34400	66.599	50 years, 0 months		2.39%	R1.0	26 years, 0 months
46	34410	0.079	20 years, 0 months	0%	5.84%	S2.5	15 years, 6 months
47	34500	93.629	40 years, 0 months		2.91%	L3	26 years, 0 months
48	34600	7.018	40 years, 0 months		3.18%	S0.5	22 years, 6 months
49	34610	0.013	25 years, 0 months	0%	4.42%	S2.5	20 years, 6 months
50	Sub-Total	605.813					
51	35020	36.326	85 years, 0 months	0%	1.1%	R3.0	67 years, 2 months
52	35022	0.254	30 years, 0 months	0%	3.33%		

53	35200	100.889	70 years, 0 months	(40)%	1.9%	R3.0	54 years, 7 months
54	35300	474.045	52 years, 0 months	(15)%	2.18%	S0	41 years, 1 month
55	35400	232.821	85 years, 0 months	(20)%	1.2%	R5	72 years, 2 months
56	35500	225.91	61 years, 0 months	(60)%	2.54%	S0.5	49 years, 11 months
57	35510	4.207	20 years, 0 months	0%	4.28%	S3	17 years, 0 months
58	35600	267.723	75 years, 0 months	(30)%	1.49%	R1	64 years, 4 months
59	35900	0.39	70 years, 0 months	0%	0.69%	R2.5	37 years, 2 months
60	Sub-Total	1,342.565					
61	36022	0.874	30 years, 0 months	0%	3.33%		
62	36100	59.518	70 years, 0 months	(50)%	2.14%	R2.5	56 years, 7 months
63	36200	327.837	60 years, 0 months	(15)%	1.9%	S0	48 years, 7 months
64	36400	309.641	64 years, 0 months	(50)%	1.83%	R0.5	53 years, 5 months
65	36410	16.723	20 years, 0 months	0%	4.63%	S3	17 years, 1 month
66	36500	159.601	50 years, 0 months	(25)%	2.23%	R0.5	38 years, 6 months
67	36600	54.626	58 years, 0 months	(30)%	2.37%	R2	40 years, 10 months
68	36700	331.603	50 years, 0 months	(20)%	2.27%	R1.5	38 years, 11 months
69	36800	730.455	51 years, 0 months	(15)%	1.92%	O1.0	44 years, 8 months
70	36900	69.114	55 years, 0 months	(40)%	1.66%	R1	43 years, 1 month
71	37000	18.301	27 years, 0 months	(5)%	3.45%	O1.0	19 years, 7 months
72	37010	95.044	20 years, 0 months	0%	5.25%	L3	12 years, 10 months
73	37120	4.629	23 years, 0 months	(10)%	4.16%	R1.0	15 years, 10 months
74	37320	6.029	37 years, 0 months	(35)%	3.32%	R1.0	22 years, 8 months
75	37400	0					
76	Sub-Total	2,183.995					
77	39011	33.498	75 years, 0 months	(10)%	2.33%	S0.5	31 years, 6 months
78	39012	123.337	65 years, 0 months	(10)%	1.99%	S0.5	43 years, 8 months
79	39110	13.302	20 years, 0 months	0%	5%	Square	9 years, 10 months
80	39120	26.507	5 years, 0 months	0%	20%	Square	2 years, 8 months
81	39121	2.633	8 years, 0 months	0%	12.5%	Square	4 years, 11 months
82	39210	0.766	13 years, 0 months	15%	6.81%	L2.5	7 years, 7 months
83	39230	4.444	16 years, 0 months	40%	1.63%	S2.0	10 years, 5 months
84	39240	30.795	13 years, 0 months	15%	6.27%	L2.5	8 years, 2 months
85	39250	1.963	13 years, 0 months	15%	7.96%	L2.5	8 years, 8 months
86	39260	57.868	20 years, 0 months	15%	4.66%	S1.0	14 years, 8 months
87	39270	10.38	20 years, 0 months	15%	4.62%	S1.0	11 years, 11 months
88	39290	8.654	32 years, 0 months	15%	2.86%	S1.5	22 years, 5 months
89	39300	4.957	25 years, 0 months	0%	4%	Square	18 years, 10 months
90	39400	15.057	20 years, 0 months	0%	5%	Square	13 years, 2 months
91	39500	14.785	20 years, 0 months	0%	5%	Square	11 years, 1 month
92	39600	26.399	20 years, 0 months	25%	3.21%	O1.0	17 years, 0 months
93	39710	4.896	15 years, 0 months	0%	6.67%	Square	6 years, 2 months
94	39720	23.416	15 years, 0 months	0%	6.67%	Square	6 years, 5 months
95	39730	27.902	15 years, 0 months	0%	6.67%	Square	12 years, 5 months
96	39740	20.077	15 years, 0 months	0%	6.67%	Square	8 years, 11 months
97	39750	5.184	20 years, 0 months	0%	5%	Square	
98	39800	10.777	15 years, 0 months	0%	6.67%	Square	7 years, 11 months
99	Sub-Total	467.597					

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FOOTNOTE DATA

(a) Concept: DepreciationExpenseExcludingAmortizationOfAcquisitionAdjustments

Account 404 - Basis used to compute charges:

	Balance to be Amortized 1/1/2022	2022 Amortization	Balance to be Amortized 12/31/2022	Remaining months of Amort 12/31/22
(1) Shoshone Bannock Agreement	12,000	12,000	0	
(2) Mid Snake Relicensing	6,645,609	518,112	6,127,497	-
(3) Swan Falls Relicensing	3,924,764	189,908	3,734,856	236
(4) Software	18,784,301	3,865,213	26,481,925	-
(5) Shoshone Bannock ROW	1,732,703	287,899	1,444,804	60
(6) FERC Compliance Costs	8,956,616	264,008	21,940,621	-
(7) Radio Frequency - Spectrum	3,335,143	120,255	3,214,888	321
Total	43,393,336	5,257,395	62,944,591	

- (1) Shoshone-Bannock Tribe License & Use Agreement, fully amortized at December 31, 2022.
- (2) Middle Snake Relicensing Costs (Amortized over a 30 year license period, licenses expire July 31, 2034 and February 28, 2035).
- (3) Swan Falls Relicensing Costs (Amortized over a 30 year license period, license expires August 31, 2042).
- (4) Computer Software packages (Amortized over a 60 - 120 month period, as applicable).
- (5) Shoshone-Bannock Right of Way (Termination date December 31, 2027).
- (6) FERC License Compliance Costs (amortized over the term of the applicable FERC Licenses)
- (7) Radio Frequency Spectrum (Amortized using a 3.38% annual rate, effective January 2022)

(b) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges

Line: 12 to 26 Column: c, d, f, g

Steam Production plant depreciation and amortization is maintained by plant location. Plant accounts 31020 through 31650 and 31670 through 31690 are presented with information from Jim Bridger's most recent depreciation study. Plant account 31660 is associated with Valmy facility only. Plant assets at our Valmy location are no longer subject to depreciation studies, as Valmy plant is addressed through IPUC Order No. 33771 for the decommissioning of the plant location. There is no data for estimated service life, net salvage percentage, mortality curve, or average remaining life for Valmy plant.

Line: 12 to 26 Column: e

An average plant balance was used in computing these rates by plant account.

(c) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges

Line: 31 to 113 Column: c, d, e, f, g

Hydro Production Plant and Other Production Plant depreciation and amortization of certain electric plant is maintained by plant location. Effective January 1, 2022 by order IPC-E-21-18 the forecast life span method of analysis uses a combined interim and terminal retirement rate to develop hydro and other production plant rates. Hydro and other production net salvage rates are specific to individual locations. Rates, service lives, and remaining lives presented are on a composite basis. Effective April 1, 1993 all depreciable plant is being depreciated using the straight line method.

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REGULATORY COMMISSION EXPENSES

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR CURRENTLY CHARGED TO	
						Department (f)	Account No. (g)
1	Federal Energy Regulatory Commission:						
2	Statutory fees assessed by FERC	4,754,608		4,754,608		Electric	928
3	General regulatory matters		109,055	109,055		Electric	928
4	Oregon Hydro Fees	271,717		271,717		Electric	928
5	Regulatory Commission Expenses - Idaho:						
6	General regulatory matters				7,212	Electric	928
7	Regulatory Commission Expenses - Oregon:						
8	Statutory fees assessed by Commission				41,909	Electric	928
9	General regulatory matters		1,345,352	1,345,352		Electric	928
46	TOTAL	5,026,325	1,454,407	6,480,732	49,121		

REGULATORY COMMISSION EXPENSES

Line No.	EXPENSES INCURRED DURING YEAR CURRENTLY CHARGED TO	EXPENSES INCURRED DURING YEAR	AMORTIZED DURING YEAR	AMORTIZED DURING YEAR	AMORTIZED DURING YEAR
	Amount (h)	Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
1					
2	4,754,608				
3	109,055				
4	271,717				
5					
6		50,023	928203, 419000	36,197	21,038
7					
8		82,291	928303, 419000	28,878	95,322
9	1,345,352				
46	6,480,732	132,314		65,075	116,360

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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)
1	Idaho Power did not incur any research and development expenditures in 2022.			

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

Line No.	AMOUNTS CHARGED IN CURRENT YEAR Amounts Charged In Current Year: Account (e)	AMOUNTS CHARGED IN CURRENT YEAR Amounts Charged In Current Year: Amount (f)	Unamortized Accumulation (g)
1		0	

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DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	28,313,566		
4	Transmission	8,659,848		
5	Regional Market			
6	Distribution	23,660,873		
7	Customer Accounts	12,433,914		
8	Customer Service and Informational	6,497,208		
9	Sales			
10	Administrative and General	149,151,243		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	228,716,652		
12	Maintenance			
13	Production	6,232,049		
14	Transmission	5,263,109		
15	Regional Market			
16	Distribution	10,381,157		
17	Administrative and General	1,172,114		
18	TOTAL Maintenance (Total of lines 13 thru 17)	23,048,429		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	34,545,615		
21	Transmission (Enter Total of lines 4 and 14)	13,922,957		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	34,042,030		
24	Customer Accounts (Transcribe from line 7)	12,433,914		
25	Customer Service and Informational (Transcribe from line 8)	6,497,208		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	150,323,357		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	251,765,081		251,765,081
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			0
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	251,765,081	0	251,765,081
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant			
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)			
72	Plant Removal (By Utility Departments)			
73	Electric Plant			
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)			
77	Other Accounts (Specify, provide details in footnote):			
78	Construction Work in Progress	96,219,573		96,219,573
79	Other Clearing Accounts	5,363,436		5,363,436
80	Store Expense	7,252,921		7,252,921
81	Other Accounts	4,422,803		4,422,803
82	Other Work in Progress	(11,118,608)		(11,118,608)
83	Preliminary Survey and Invest	14,798		14,798
84	Indirect Loading		57,393,518	57,393,518
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	102,154,923	57,393,518	159,548,441
96	TOTAL SALARIES AND WAGES	353,920,004	57,393,518	411,313,522

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FOOTNOTE DATA

(a) Concept: SalariesAndWagesOtherAccounts

Amount reported is total amount of indirect loading. The loading is allocated to departments based on labor charges.

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PURCHASES AND SALES OF ANCILLARY SERVICES

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year	
		Usage - Related Billing Determinant Number of Units (b)	Usage - Related Billing Determinant Unit of Measure (c)
			Amount Purchased for the Year Usage - Related Billing Determinant Dollar (d)
1	Scheduling, System Control and Dispatch		300,605
2	Reactive Supply and Voltage		128,182
3	Regulation and Frequency Response		
4	Energy Imbalance		
5	Operating Reserve - Spinning		13,695
6	Operating Reserve - Supplement		8,947
7	Other		
8	Total (Lines 1 thru 7)	0	451,429

PURCHASES AND SALES OF ANCILLARY SERVICES

Line No.	Amount Sold for the Year	Amount Sold for the Year	Amount Sold for the Year
	Usage - Related Billing Determinant Number of Units (e)	Usage - Related Billing Determinant Unit of Measure (f)	Usage - Related Billing Determinant Dollars (g)
1			
2			
3	3,483,028	KW	341,163
4			
5	4,352,502	KW	426,328
6	4,352,502	KW	426,328
7			
8	12,188,032		1,193,819

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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: IDAHO POWER COMPANY - SYSTEM LOAD									
1	January	3,781	28	8	2,121	273	1,131	0	256	0
2	February	3,829	25	8	2,225	278	1,131	0	195	0
3	March	3,599	10	8	2,131	261	1,131	0	76	0
4	Total for Quarter 1				6,477	812	3,393	0	527	0
5	April	3,369	28	11	1,334	235	1,202	0	598	0
6	May	4,007	26	19	2,015	325	1,202	0	465	0
7	June	5,006	27	21	3,184	388	1,202	0	232	0
8	Total for Quarter 2				6,533	948	3,606	0	1,295	0
9	July	5,081	15	18	3,145	384	1,202	0	350	0
10	August	4,730	19	18	2,774	354	1,202	0	400	0
11	September	4,536	2	18	2,598	355	1,202	0	381	0
12	Total for Quarter 3				8,517	1,093	3,606	0	1,131	0
13	October	3,364	5	18	1,680	226	1,202	0	256	0
14	November	3,695	22	9	1,931	246	1,202	0	316	0
15	December	4,032	19	10	1,976	268	1,202	0	586	0
16	Total for Quarter 4				5,587	740	3,606	0	1,158	0
17	Total				27,114	3,593	14,211	0	4,111	0

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ELECTRIC ENERGY ACCOUNT

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	15,822,455
3	Steam	3,656,890	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	1,318,132
5	Hydro-Conventional	5,346,563	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other	2,321,790	27	Total Energy Losses	1,238,736
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	11,325,243	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	18,379,323
10	Purchases (other than for Energy Storage)	7,150,708			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	53,368			
13	Delivered	151,411			
14	Net Exchanges (Line 12 minus line 13)	(98,043)			
15	Transmission For Other (Wheeling)				
16	Received	9,325,825			
17	Delivered	9,324,410			
18	Net Transmission for Other (Line 16 minus line 17)	1,415			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	18,379,323			

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2023-04-13	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: NetTransmissionEnergyForOthersElectricPowerWheeling
Page 329 Column I differs from page 401 by 1,415 MWH, reported for Wheeling variation and BPA Energy imbalance schedules on page 401. The numbers that are shown on pages 328-330 are for account 456 wheeling only, the numbers on page 401 have to be adjusted for account 447 transmission.
FERC FORM NO. 1 (ED. 12-90)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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MONTHLY PEAKS AND OUTPUT

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: IDAHO POWER COMPANY - SYSTEM LOAD					
29	January	1,668,942	208,763	2,420	28	9
30	February	1,373,787	114,551	2,508	25	9
31	March	1,247,245	76,209	2,206	10	8
32	April	1,239,152	75,492	2,113	29	9
33	May	1,406,052	113,149	2,480	26	19
34	June	1,598,726	100,367	3,496	28	19
35	July	1,994,407	1,543	3,568	14	20
36	August	1,862,627	750	3,490	1	17
37	September	1,607,305	215,387	3,253	7	17
38	October	1,253,599	94,934	1,939	5	18
39	November	1,455,298	140,927	2,332	21	9
40	December	1,672,183	176,060	2,604	22	9
41	Total	18,379,323	1,318,132			

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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Steam Electric Generating Plant Statistics

1. Report data for plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a term basis report the Btu content of the gas and the quantity of fuel burned converted to Mct.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Line No.	Item (a)	Plant Name: Bennett Mountain	Plant Name: Boardman	Plant Name: Danskin	Plant Name: Jim Bridger	Plant Name: Langley Gulch	Plant Name: Valmy			
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Gas Turbine	STEAM	Gas Turbine	STEAM	Gas Turbine	STEAM			
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	Conventional	Conventional	SEMI-OUTDOOR BOILER	Conventional	Outdoor			
3	Year Originally Constructed	2005	1980	2001	1974	2012	1981			
4	Year Last Unit was Installed	2005	1980	2008	1979	2012	1985			
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	172.8	172.8	270.9	775.29	318.45	144.9			
6	Net Peak Demand on Plant - MW (60 minutes)	202	202	280	715	338	135			
7	Plant Hours Connected to Load	1,903	1,903	3,383	8,753	5,837	3,714			
8	Net Continuous Plant Capability (Megawatts)	202	202	291	291	342	342			
9	When Not Limited by Condenser Water									
10	When Limited by Condenser Water									
11	Average Number of Employees	4	4	6	6	23	23			
12	Net Generation, Exclusive of Plant Use - kWh	235,758,000	235,758,000	537,902,000	3,286,515,000	1,548,091,000	370,375,000			
13	Cost of Plant: Land and Land Rights		106,610	402,745	509,671	2,287,261	1,106,140			
14	Structures and Improvements	1,886,143	1,886,143	6,425,092	73,542,588	146,284,312	47,653,459			
15	Equipment Costs	80,435,028	80,435,028	105,230,333	662,498,099	264,573,210	205,923,477			
16	Asset Retirement Costs		3,767,793		24,720,682		(251,874)			
17	Total cost (total 13 thru 20)	82,321,171	3,874,403	112,058,170	761,271,040	413,144,783	254,431,202			
18	Cost per KW of Installed Capacity (line 17/5) Including	476.3957	476.3957	413.6514	981.9178	1,297.3615	1,755.9089			
19	Production Expenses: Oper, Supv, & Engr	3,188	(130,832)	5,635	231,676	618,282	531,405			
20	Fuel	21,221,475	21,221,475	37,108,053	88,075,751	66,318,350	17,476,166			
21	Coolants and Water (Nuclear Plants Only)									
22	Steam Expenses		2,000		6,046,168		3,250,319			
23	Steam From Other Sources									
24	Steam Transferred (Cr)									
25	Electric Expenses	333,363	333,363	970,850	970,850	3,598,276	1,128,466			
26	Misc Steam (or Nuclear) Power Expenses	84,751	84,751	166,378	7,284,754	(311,363)	1,301,526			
27	Rents				229,461					
28	Allowances									
29	Maintenance Supervision and Engineering		(251,338)		12,403					
30	Maintenance of Structures	28,793	28,793	54,489	54,489	75,748	2,540,010			
31	Maintenance of Boiler (or reactor) Plant	850,175	850,175	4,229	6,756,285	29,103	2,017,796			
32	Maintenance of Electric Plant	1,770,289	1,770,289	273,703	2,177,957	4,685,695	128,562			
33	Maintenance of Misc Steam (or Nuclear) Plant				9,322,817		269,294			
34	Total Production Expenses	24,292,034	(380,170)	38,583,337	120,137,272	75,014,091	28,643,544			
35	Expenses per Net kWh	0.103	0.103	0.0717	0.0366	0.0485	0.0773			
35	Plant Name	Bennett Mountain	Boardman	Boardman	Danskin	Jim Bridger	Jim Bridger	Langley Gulch	Valmy	Valmy
36	Fuel Kind	Gas	Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil
37	Fuel Unit	MCF	Tons	Barrels	MCF	Tons	Barrels	MCF	Tons	Barrels
38	Quantity (Units) of Fuel Burned	2,650,671	0	0	5,770,618	1,885,281	5,918	10,361,586	195,768	4,904
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,027	0	0	1,027	9,357	140,000	1,027	10,803	138,778
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	8.006	0	0	6.431	45.482	4.241	6.4	46.832	0
41	Average Cost of Fuel per Unit Burned	8.006	0	0	6.431	46.337	91.517	6.4	84.082	199.677
42	Average Cost of Fuel Burned per Million BTU	11.98	0	0	9.66	2.461	15.563	9.71	3.892	34.259
43	Average Cost of Fuel Burned per kWh Net Gen	0.09	0	0	0.069	0.0268	0	0.043	0.0472	0
44	Average BTU per kWh Net Generation	11,547	0	0	11,018	10,809	0	6,874	11,497	0

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: YearPlantOriginallyConstructed
This footnote applies to lines 3 and 4. The Boardman plant consists of one unit constructed jointly by Portland General Electric Company, Idaho Power Company, and Pacific Northwest Generating Company, with Idaho Power owning 10%. The unit was placed in commercial operation August 3, 1980 and ceased operations in October 2020.
(b) Concept: YearPlantOriginallyConstructed
This footnote applies to lines 3 and 4. The Jim Bridger Power Plant consists of four equal units constructed jointly by Idaho Power Company and Pacific Power and Light Company, with Idaho Power owning 1/3 and PacifiCorp owning 2/3. Unit #1 was placed in commercial operation November 30, 1974, Unit #2 December 1, 1975, Unit #3 September 1, 1976, and Unit #4 November 29, 1979.
(c) Concept: YearPlantOriginallyConstructed
This footnote applies to lines 3 and 4. The Valmy plant consists of two units constructed jointly by Sierra Pacific Power Company and Idaho Power Company, with Sierra owning 1/2 and Idaho Power owning 1/2. Unit #1 was placed in commercial operation December 11, 1981, and Unit #2 May 21, 1985. Idaho Power ended its participation in Unit #1 in December 2019.
(d) Concept: InstalledCapacityOfPlant
This footnote applies to line 5 and line 12 through 43. Information reflects Idaho Power Company's share as explained in the note for line 3 page 402 under Boardman.
(e) Concept: InstalledCapacityOfPlant
This footnote applies to line 5 and line 12 through 43. Information reflects Idaho Power Company's share as explained in the note for line 3 page 402 under Jim Bridger.
(f) Concept: InstalledCapacityOfPlant
This footnote applies to line 5 and line 12 through 43. Information reflects Idaho Power Company's share as explained in the note for line 3 page 402 under Valmy.
(g) Concept: NetContinuousPlantCapabilityNotLimitedByCondenserWater
This footnote applies to line 9, 10, and 11. Portland General Electric Company, as operator of the plant, will report this information.
(h) Concept: NetContinuousPlantCapabilityNotLimitedByCondenserWater
This footnote applies to line 9, 10, and 11. PacifiCorp, as operator of the plant, will report this information.
(i) Concept: NetContinuousPlantCapabilityNotLimitedByCondenserWater
This footnote applies to line 9, 10, and 11. Sierra Pacific Power, as operator of the plant, will report this information.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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Hydroelectric Generating Plant Statistics

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

Line No.	Item (a)	FERC Licensed Project No. 2736 Plant Name: American Falls	FERC Licensed Project No. 1975 Plant Name: Bliss	FERC Licensed Project No. 1971 Plant Name: Brownlee	FERC Licensed Project No. 2055 Plant Name: C J Strike	FERC Licensed Project No. 2848 Plant Name: Cascade	FERC Licensed Project No. 1971 Plant Name: Common Facilities	FERC Licensed Project No. 1971 Plant Name: Hells Canyon	FERC Licensed Project No. 2061 Plant Name: Lower Salmon	FERC Licensed Project No. 2726 Plant Name: Malad	FERC Licensed Project No. 2899 Plant Name: Milner	FERC Licensed Project No. 1971 Plant Name: Oxbow	FERC Licensed Project No. 2778 Plant Name: Shoshone Falls	FERC Licensed Project No. 503 Plant Name: Swan Falls	FERC Licensed Project No. 18 Plant Name: Twin Falls	FERC Licensed Project No. 2777 Plant Name: Upper Salmon
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	Run-of-River	Storage	Run-of-River	Run-of-River		Storage	Run-of-River	Run-of-River	Run-of-River	Storage	Run-of-River	Run-of-River	Run-of-River	Run-of-River
2	Plant Construction type (Conventional or Outdoor)	Outdoor	Outdoor	Outdoor	Outdoor	Outdoor		Outdoor	Outdoor	Outdoor	Conventional	Outdoor	Conventional	Conventional	Conventional	Outdoor
3	Year Originally Constructed	1978	1949	1958	1952	1983		1967	1949	1948	1992	1961	1907	1910	1935	1937
4	Year Last Unit was Installed	1978	1950	1980	1952	1984		1967	1949	1948	1992	1961	1921	1994	1935	1947
5	Total installed cap (Gen name plate Rating in MW)	92.34	75.04	675	82.8	12.42		391.5	60	21.77	59.45	190	14.73	27.17	52.9	34.5
6	Net Peak Demand on Plant-Megawatts (60 minutes)	77	51	593	85	13		301	39	23	45	211	15	18	40	34
7	Plant Hours Connect to Load	4,608	8,760	8,565	8,757	8,718		8,754	8,760	8,541	1,389	8,758	8,201	8,759	6,027	8,746
8	Net Plant Capability (in megawatts)															
9	(a) Under Most Favorable Oper Conditions	105	77	670	92	13		446	69	23	56	224	15	30	50	36
10	(b) Under the Most Adverse Oper Conditions		1	220	84	1		137	60	21	1	202	11	14	50	32
11	Average Number of Employees	4	3	7	4	2		5	4	1	2	6	2	4	3	4
12	Net Generation, Exclusive of Plant Use - kWh	208,717,000	279,523,000	1,578,937,000	343,210,000	33,565,000		1,445,737,000	183,396,000	151,767,000	13,222,000	705,619,000	41,143,000	106,707,000	22,385,000	164,491,000
13	Cost of Plant															
14	Land and Land Rights	875,319	768,993	18,474,575	5,741,857	82,142	114,368	2,222,392	424,428	205,376	139,357	1,212,841	313,328	309,958	255,499	207,636
15	Structures and Improvements	12,811,615	1,945,961	42,280,889	10,139,543	7,333,768	69,427,868	6,676,033	3,607,092	15,874,282	10,687,132	19,272,706	7,093,484	28,159,720	12,004,023	3,802,371
16	Reservoirs, Dams, and Waterways	5,174,417	11,951,013	71,509,414	12,319,151	3,145,630	13,556,785	56,099,889	8,107,840	7,407,204	17,779,586	33,066,736	14,824,990	15,850,156	9,024,651	17,701,092
17	Equipment Costs	33,294,649	20,500,123	138,934,014	15,074,075	13,501,398	3,710,265	38,980,842	40,440,135	18,417,818	29,852,886	22,311,465	18,388,506	32,755,121	25,100,700	9,401,951
18	Roads, Railroads, and Bridges	839,276	486,477	1,543,782	1,602,868	122,668	142,581	1,357,863	88,693	1,507,442	501,877	2,548,567	468,609	835,946	1,917,603	29,359
19	Asset Retirement Costs															
20	Total cost (total 13 thru 20)	52,995,276	35,652,567	272,742,674	44,877,494	24,185,606	86,951,867	105,337,019	52,668,188	43,412,122	58,960,838	78,412,315	41,088,917	77,910,901	48,302,476	31,142,409
21	Cost per KW of Installed Capacity (line 20 / 5)	573.9146	475.1142	404.0632	541.9987	1,947.3113		269.0601	877.8031	1,994.126	991.7719	412.6964	2,789.4716	2,867.5341	913.0903	902.6785
22	Production Expenses															
23	Operation Supervision and Engineering	301,997	188,063	859,479	844,683	202,858		418,306	346,304	63,473	173,468	802,810	121,828	416,793	606,656	304,242
24	Water for Power	409,077	266,809	925,329	914,913	253,952		535,754	418,121	118,801	234,464	836,058	165,025	513,700	478,083	411,883
25	Hydraulic Expenses	290,125	205,600	625,982	888,563	171,915	13,566,943	362,684	310,025	64,811	153,995	566,288	115,403	371,432	310,234	324,230
26	Electric Expenses	127,275	63,808	387,753	74,808	114,265		212,959	177,867	23,653	58,443	213,464	60,616	183,329	54,117	169,103

27	Misc Hydraulic Power Generation Expenses	336,857	197,731	777,651	554,289	238,894		541,744	245,409	68,130	219,492	813,924	128,255	354,840	263,425	265,924
28	Rents	18,876	11,645	42,666	42,217	11,718		24,721	19,293	3,767	10,819	38,578	7,615	23,704	22,060	19,006
29	Maintenance Supervision and Engineering	5,628	7,068	19,783	8,277	3,923		21,705	5,797	3,016	3,693	7,491	4,127	7,575	3,249	5,569
30	Maintenance of Structures	63,407	48,811	180,467	98,981	24,171		45,744	66,318	21,996	38,060	50,655	73,318	103,460	31,324	53,648
31	Maintenance of Reservoirs, Dams, and Waterways	13,097	16,486	47,266	56,400	8,687		176,241	17,452	10,313	9,991	17,889	10,914	25,996	15,947	18,223
32	Maintenance of Electric Plant	150,020	196,133	426,075	227,066	67,110		300,859	188,775	75,586	101,552	120,142	125,506	226,053	101,062	198,000
33	Maintenance of Misc Hydraulic Plant	174,381	242,047	687,974	207,138	166,088	192,207	949,324	140,375	106,904	113,432	319,420	84,208	184,031	83,074	126,842
34	Total Production Expenses (total 23 thru 33)	1,890,740	1,444,201	4,980,425	3,917,335	1,263,581	13,759,150	3,590,041	1,935,736	560,450	1,117,409	3,786,719	896,815	2,410,913	1,969,231	1,896,670
35	Expenses per net kWh	0.0091	0.0052	0.0032	0.0114	0.0376		0.0025	0.0106	0.0037	0.0845	0.0054	0.0218	0.0226	0.088	0.0115

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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GENERATING PLANT STATISTICS (Small Plants)

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Hydro					
2	Clear Lakes	1937	2.5	2.1	16,360	3,600,259
3	Thousand Springs	1912	6.8	6.8	51,784	14,163,124
4	Internal Combustion					
5	Salmon Diesel	1967	5	2.8	39	884,134

GENERATING PLANT STATISTICS (Small Plants)

Line No.	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l))
			Fuel Production Expenses (i)	Maintenance Production Expenses (j)		
1						
2	1,440,104	72,417		27,360		
3	2,082,812	455,595		267,508		
4						
5	176,827				Diesel	

GENERATING PLANT STATISTICS (Small Plants)

Line No.	Generation Type (m)
1	
2	
3	
4	
5	

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	Number of Another Line Circuits
	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of Another Line Circuits (g)	
1	Borah	Midpoint	345	500	S Tower	62.35	0	1
2	Boardman	Slatt	500	500	S Tower	1.79	0	1
3	Summer lake	Hemingway	500	500	S Tower	0.08	0	1
4	Hemingway	Midpoint	500	500	S Tower	0.15	0	1
5	Summer Lake	Hemingway	500	500	S Tower	53.07	0	1
6	Hemingway	Midpoint	500	500	S Tower	47.76	0	1
7	Jim Bridger	Goshen	345	345	S Tower	66.15	0	1
8	State Line	Midpoint	345	345	S Tower	76.05	0	2
9	Rogerson	Midpoint	345	345	S Tower	1.08	0	1
10	Kinport	Borah	345	345	S Tower	19.81	0	1
11	Jim Bridger	Populus	345	345	S Tower	60.93	0	1
12	Populus	Kinport	345	345	S Tower	7.42	0	1
13	Jim Bridger	Populus	345	345	S Tower	61.1	0	1
14	Populus	Borah	345	345	S Tower	9.05	0	1
15	Goshen	Kinport	345	345	S Tower	7.49	0	1
16	Midpoint	Borah #1	345	345	H Wood	51.07	0	1
17	Midpoint	Borah #2	345	345	H Wood	49.98	0	2
18	Adelaide Tap	Adelaide	345	345	H Wood	1.72	0	2
19	Quartz	LaGrande	230	230	H Wood	45.97	0	1
20	Midpoint	Hunt	230	230	S Tower	0.7	0	2
21	Brady	Antelope	230	230	H Wood	56.38	0	1
22	Brady	Treasureton	230	230	H Wood	0.08	0	1
23	Brady #1 & #2	Kinport	230	230	S Tower	17.94	0	2
24	Brownlee	Ontario	230	230	S Tower	72.67	0	1
25	Mora	Bowmont	138	230	S P Wood	9.99	0	1
26	Mora	Bowmont	138	230	H Wood	8.71	0	1
27	Caldwell 710	Locust	230	230	SP Steel	18.5	0	1
28	Boise Bench	Caldwell	230	230	S Tower	7.69	0	1
29	Boise Bench	Caldwell	230	230	H Wood	33.49	0	1
30	Boise Bench	Cloverdale	230	230	S Tower	16.07	0	2
31	Boardman	Dalreed Sub	230	230	H Wood	1.67	0	1
32	Brownlee 714	Oxbow	230	230	SP Steel	10.96	0	2
33	Caldwell	Ontario	230	230	H Wood	30.06	0	1
34	Caldwell	Ontario	230	230	S Tower	3.14	0	1
35	Bennett Mtn PP	Rattlesnake TS	230	230	SP Steel	4.39	0	1
36	Borah	Hunt	230	230	H Steel	68.12	0	1
37	Danskin	Hubbard	230	230	H Steel	36.25	0	1
38	Danskin	Hubbard	230	230	SP Steel	1.84	0	1
39	Danskin	Hubbard	230	230	SP Steel	1.3	0	2
40	Danskin	Bennett Mtn	230	230	SP Steel	5.39	0	1
41	Hemingway	Bowmont	230	230	SP Steel	12.94	0	1
42	Langley Gulch	Galloway Rd	138	230	SP Steel	14.19	0	1
43	Galloway Rd	Willis Tap	138	230	SP Steel	2.09	0	1
44	Walla Walla	Hurricane	230	230	H Wood	31.67	0	1
45	Cloverdale	Hubbard	230	230	SP Steel	6.86	0	2
46	Boise Bench	Midpoint #1	230	230	S Tower	0.71	0	1
47	Boise Bench	Midpoint #1	230	230	H Wood	108.67	0	1
48	Brownlee	Quartz Jct	230	230	S Tower	1.51	0	1
49	Brownlee	Quartz Jct	230	230	H Wood	41.3	0	1

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	Number of Another Line Circuits
	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of (g)	
50	Brownlee	Boise Bench #1 & #2	230	230	S Tower	99.78	0	2
51	Oxbow	Brownlee	230	230	S Tower	10.32	0	2
52	Boise Bench	Midpoint #2	230	230	S Tower	3.49	0	1
53	Boise Bench	Midpoint #2	230	230	H Wood	102.13	0	1
54	Oxbow	Palette Jct	230	230	S Tower	19.98	0	2
55	Palette Jct	Imnaha	230	230	H Wood	24.43	0	2
56	Hells Canyon	Palette Jct	230	230	S Tower	9.05	0	2
57	Brownlee	Boise Bench	230	230	S Tower	102.1	0	2
58	Boise Bench	Midpoint #3	230	230	H Wood	106.29	0	1
59	Palette Jct	Enterprise	230	230	H Wood	29.6	0	1
60	Borah	Brady #2	230	230	S Tower	0.42	0	1
61	Borah	Brady #2	230	230	H Wood	3.52	0	1
62	Borah	Brady #1	230	230	H Wood	3.84	0	1
63	Goshen	State Line	161	161	H Wood	40.89	0	1
64	Don	Goshen	161	161	S Tower	2.37	0	2
65	Don	Goshen	161	161	H Wood	16.49	0	2
66	Don	Goshen	138	161	H Wood	29.64	0	2
67	Antelope	Goshen	161	161	H Wood	5.68	0	1
68	Goshen	State Line	161	161	H Wood	10.9	0	1
69	Goshen	State Line	161	161	H Wood	7.84	0	1
70	American Falls Power Plant	Adelaide	138	138	H Wood	14.07	0	2
71	American Falls Power Plant	Adelaide	138	138	S P Wood	0.12	0	2
72	Minidoka Loop	Adelaide	138	138	S Tower	1.13	0	2
73	Nampa	Caldwell	138	138	S P Wood	9.59	0	2
74	Skyway Tap		138	138	S P Steel	0.89	0	2
75	Upper Salmon	Mountain Home Jct	138	138	H Wood	54.36	0	1
76	Upper Salmon	Cliff	138	138	H Wood	30.81	0	1
77	Eastgate	Russet	138	138	S P Wood	2.06	0	1
78	Brady	Fremont	138	138	S Tower	1.01	0	2
79	Brady	Fremont	138	138	H Wood	24.36	0	2
80	Brady	Fremont	138	138	S P Wood	24.33	0	2
81	King	Lower Malad	138	138	H Wood	84.71	0	2
82	Orchard Tap		138	138	S P Steel	3.81	0	1
83	Emmett Jct	Payette	138	138	H Wood	66.41	0	2
84	Mountain Home AFB Tap		138	138	H Wood	6.2	0	1
85	Ontario	Quartz	138	138	H Wood	73.2	0	1
86	King	American Falls PP	138	138	S Tower	0.91	0	2
87	King	American Falls PP	138	138	H Wood	142.06	0	1
88	King	American Falls PP	138	138	S P Wood	3.71	0	1
89	Duffin	Clawson	138	138	H Wood	6.19	0	1
90	American Falls	Brady Tie	138	138	H Wood	0.33	0	1
91	Upper Salmon A-B	King	138	138	H Wood	5.66	0	1
92	Upper Salmon B	Wells	138	138	H Wood	125.47	0	1
93	King	Wood River	138	138	H Wood	73.72	0	1
94	Toponis	Pocket	138	138	S P Wood	9.8	0	1
95	Boise Bench	Grove	138	138	S P Wood	10.5	0	2
96	Quartz	John Day	138	138	H Wood	67.3	0	1
97	Sinker Creek Tap		138	138	H Wood	2.79	0	1
98	Mora	Cloverdale	138	138	H Wood	2.51	0	1
99	Mora	Cloverdale	138	138	S P Wood	22.26	0	1
100	Mora	Cloverdale	138	138	S P Steel	0.96	0	2
101	Stoddard Jct	Stoddard Sub	138	138	S P Steel	3.8	0	1
102	Fossil Gulch Tap		138	138	H Wood	1.81	0	1
103	Wood River	Midpoint	138	138	H Wood	53.08	0	2
104	Wood River	Midpoint	138	138	S P Wood	16.69	0	2
105	Oxbow	McCall	138	138	H Wood	37.04	0	1

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	Number of Another Line Circuits
	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of (g)	
106	Oxbow	McCall	138	138	S P Wood	2.32	0	1
107	Lowell Jct	Nampa	138	138	S P Wood	7.49	0	2
108	Hunt	Milner	138	138	S P Wood	19.41	0	1
109	Strike	Bruneau Bridge	138	138	H Wood	13.49	0	1
110	American Falls	Kramer Sub	138	138	S P Wood	18.46	0	2
111	Pingree	Haven	138	138	S P Wood	11.72	0	1
112	Midpoint	Twin Falls	138	138	S P Wood	25.23	0	2
113	Shoshone Tap		138	138	H Wood	7.09	0	2
114	Twin Falls	Russett	138	138	S P Wood	1.71	0	1
115	Blackfoot	Aiken	46	138	S P Wood	6.22	0	2
116	Peterson	Tendoy	69	138	H Wood	57.04	0	1
117	Eastgate Tap	Eastgate	138	138	S P Wood	6.39	0	1
118	Kimberly Tap	Kimberly	138	138	S P Steel	1.84	0	2
119	Boise Bench	Mora	138	138	H Wood	13.11	0	2
120	Bowmont-Caldwell	Simplot Sub	138	138	S P Wood	0.51	0	1
121	Gary Lane	Eagle	138	138	S P Wood	6.64	0	1
122	Locust Grove	Blackcat Sub	138	138	S P Steel	9.26	2.98	1
123	Boise Bench	Butler	138	138	S P Wood	0.14	4.02	1
124	Eagle	Star	138	138	S P Wood	6.75	0	1
125	Star	Lansing	138	138	S P Steel	5.5	0	1
126	Beacon Light Tap	Beacon Light	138	138	S P Steel	4.32	0	1
127	Karcher Sub	Zilog Tap	138	138	S P Steel	3.12	0	1
128	Zilog	Can Ada	138	138	S P Steel	1.5	0	1
129	Blackcat	Can Ada	138	138	H Wood	3.42	0	1
130	Cloverdale - 712	712 - Wye	138	138	S P Steel	0.42	4.02	1
131	Victory Jct	Victory	138	138	S P Steel	1.88	0	1
132	Butler	Wye	138	138	S P Steel	2.94	0	1
133	Horseflat	Starkey	138	138	H Wood	33.97	0	1
134	Starkey	Mccall	138	138	S P Steel	2.23	0	2
135	Starkey	Mccall	138	138	H Wood	3.8	0	1
136	Starkey	Mccall	138	138	S P Steel	1.5	0	1
137	Starkey	Mccall	138	138	S P Wood	17.61	0	1
138	Chestnut	Happy Valley	138	138	S P Steel	2.78	0	1
139	Garnet	Ward	0	138		0	0	0
140	McCall	Lake Fork	138	138	S P Wood	8.89	0	1
141	McCall	Lake Fork	138	138	S Steel	2.9	0	1
142	Boulder Tap		138	138	S P Steel	1.98	0	1
143	Caldwell	Willis	138	138	S P Steel	1.3	0	1
144	Caldwell	Willis	138	138	S P Steel	3.63	0	1
145	Caldwell	Willis	138	138	S P Wood	0.87	0	1
146	Willis	Lansing	138	138	Verious	3.23	0	2
147	Valivue Tap		138	138	S P Steel	0.79	0	2
148	Bowmont	Happy Valley	138	138	S P Steel	8.65	0	1
149	Antelope	Scoville	138	138	H Wood	0.12	0	1
150	American Falls	Wheelon	138	138	H Wood	1.05	0	1
151	Kinport	Don #1	138	138	S Tower	1.27	0	2
152	Donn	HOKU	138	138	S P Steel	2.69	0	1
153	HOKU	Alamed	138	138	S P Steel	0.22	0	2
154	HOKU	Alamed	138	138	S P Steel	0.23	0	2
155	HOKU	Alamed	138	138	S P Steel	2.85	0	1
156	Eldridge tap		138	138	S P Steel	0.85	0	1
157	Mora	Columbia	138	138	S P Steel	0	3.92	2
158	Rockland Jct	Rockland Wind Farm	138	138	S P Steel	5.18	0	1
159	King	Justice	138	138	S P Wood	0.07	0	1
160	NorthView Tap		138	138	S P Wood	6.17	0	1
161	Twin Falls PP Tap		138	138	H Wood	0.99	0	1

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	Number of Another Line Circuits
	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of Another Line Circuits (g)	
162	American Falls PP	American Falls Trans ST	138	138	S P Steel	0.37	0	1
163	Lower Salmon	King Tie	138	138	H Wood	0.05	0	1
164	C J Strike	Strike Jct	138	138	S Tower	4.3	0	2
165	Strike Jct	Mountain Home Jct	138	138	H Wood	23.42	0	1
166	Strike Jct	Bowmont	0	138	H Wood	0.05	0	1
167	Strike Jct	Bowmont	138	138	S Tower	0.36	0	1
168	Strike Jct	Bowmont	138	138	H Wood	67.89	0	1
169	Lucky Peak	Lucky Peak Jct	138	138	H Wood	4.48	0	2
170	Bliss	King	138	138	H Wood	10.51	0	1
171	Milner Deadend	Milner PP	138	138	S P Wood	1.3	0	1
172	Swan Falls Tap		138	138	H Wood	0.95	0	1
173	Hines	BPA (Hamey)	115	115	H Wood	3.35	0	1
174	69 Kv Lines		69	69	H Wood	205.81	0	1
175	69 Kv Lines		69	69	S P Wood	874	0	1
176	46 Kv Lines		46	46	S P Wood	374.13	0	1
177	NA					0	0	0
36	TOTAL					4,785.42	14.94	224

TRANSMISSION LINE STATISTICS										
Line No.	Size of Conductor and Material (i)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES		EXPENSES, EXCEPT DEPRECIATION AND TAXES		EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES
		Land (j)	Construction Costs (k)	Total Costs (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)		
1	1272 ACSR	256,381	16,047,911	16,304,292	0	0	0	0		
2	2X1780 ACSR	0	446,708	446,708	0	0	0	0		
3	1272 ACSR	0	0	0	0	0	0	0		
4	1272 ACSR	0	0	0	0	0	0	0		
5	3x1272 ACSR	0	18,862,608	18,862,608	0	0	0	0		
6	3x1272 ACSR	0	17,144,375	17,144,375	0	0	0	0		
7	1272 ACSR	483,309	5,333,017	5,816,326	0	0	0	0		
8	795 ACSR	572,296	13,138,420	13,710,716	0	0	0	0		
9	795 ACSR	0	0	0	0	0	0	0		
10	1272 ACSR	344,220	4,401,429	4,745,649	0	0	0	0		
11	1272 ACSR	0	9,541,199	9,541,199	0	0	0	0		
12	1272 ACSR	0	0	0	0	0	0	0		
13	1272 ACSR	0	9,261,033	9,261,033	0	0	0	0		
14	1272 ACSR	0	0	0	0	0	0	0		
15	2x1272 ACSR	0	585,982	585,982	0	0	0	0		
16	715.5 ACSR	283,143	20,443,196	20,726,339	0	0	0	0		
17	715.5 ACSR	64,851	15,048,303	15,113,154	0	0	0	0		
18	715.5 ACSR	51,448	227,554	279,002	0	0	0	0		
19	795 ACSR	62,218	7,305,569	7,367,787	0	0	0	0		
20	715.5 ACSR	9,145	999,238	1,008,383	0	0	0	0		
21	1272 ACSR	163,320	4,696,608	4,859,928	0	0	0	0		
22	795 ACSR	0	6,186	6,186	0	0	0	0		
23	715.5 ACSR	18,829	1,212,762	1,231,591	0	0	0	0		
24	2X954 ACSR	1,676,838	20,730,375	22,407,213	0	0	0	0		
25	715.5 ACSR	413,793	2,397,704	2,811,497	0	0	0	0		
26	715.5 ACSR	0	0	0	0	0	0	0		
27	1590 ACSR	2,378,436	8,775,086	11,153,522	0	0	0	0		
28	1272 ACSR	1,748,202	12,977,511	14,725,713	0	0	0	0		
29	715.5 ACSR	0	0	0	0	0	0	0		
30	1272 ACSR	3,062,812	7,280,035	10,342,847	0	0	0	0		
31	795 AAC	0	89,089	89,089	0	0	0	0		
32	954 ACSR	34,174	16,026,470	16,060,644	0	0	0	0		
33	2X954 ACSR	236,152	9,384,090	9,620,242	0	0	0	0		
34	1272 ACSR	0	0	0	0	0	0	0		
35	1272 ACSR	81,701	1,666,354	1,748,055	0	0	0	0		
36	1590 ACSR	624,917	22,468,412	23,093,329	0	0	0	0		
37	1590 ACSR	19,020	15,210,560	15,229,580	0	0	0	0		
38	1590 ACSR	0	0	0	0	0	0	0		
39	1590 ACSR	0	0	0	0	0	0	0		
40	1590 ACSR	0	3,528,033	3,528,033	0	0	0	0		
41	1590 ACSR	1,854,996	9,277,980	11,132,976	0	0	0	0		
42	1590 ACSR	948,166	9,067,609	10,015,775	0	0	0	0		
43	1272 ACSR	0	0	0	0	0	0	0		
44	1272 ACSR	0	6,912,812	6,912,812	0	0	0	0		
45	1272 ACSR	287,582	8,925,685	9,213,267	0	0	0	0		
46	715.5 ACSR	385,287	14,953,960	15,339,247	0	0	0	0		
47	715.5 ACSR	0	0	0	0	0	0	0		
48	795 ACSR	53,068	4,881,976	4,935,044	0	0	0	0		
49	795 ACSR	0	0	0	0	0	0	0		
50	VARIOUS	289,923	9,981,777	10,271,700	0	0	0	0		
51	1272 ACSR	14,810	1,583,672	1,598,482	0	0	0	0		
52	715.5 ACSR	227,814	18,995,600	19,223,414	0	0	0	0		
53	VARIOUS	0	0	0	0	0	0	0		
54	1272 ACSR	87,468	3,961,014	4,048,482	0	0	0	0		
55	1272 ACSR	171,082	4,396,925	4,568,007	0	0	0	0		
56	1272 ACSR	44,687	1,573,781	1,618,468	0	0	0	0		
57	954 ACSR	184,805	6,484,895	6,669,700	0	0	0	0		
58	715.5 ACSR	247,846	8,323,972	8,571,818	0	0	0	0		
59	1272 ACSR	84,014	2,433,400	2,517,414	0	0	0	0		

TRANSMISSION LINE STATISTICS										
Line No.	Size of Conductor and Material (i)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES		EXPENSES, EXCEPT DEPRECIATION AND TAXES		EXPENSES, EXCEPT DEPRECIATION AND TAXES	
		Land (j)	Construction Costs (k)	Total Costs (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)		
60	1272 ACSR	3,068	864,609	867,677	0	0	0	0		
61	715.5 ACSR	0	0	0	0	0	0	0		
62	1272 ACSR	7,248	514,141	521,389	0	0	0	0		
63	250 COPPER	375,576	3,295,299	3,670,875	0	0	0	0		
64	715.5 ACSR	88,204	2,516,757	2,604,961	0	0	0	0		
65	397.5 ACSR	0	0	0	0	0	0	0		
66	397.5 ACSR	0	0	0	0	0	0	0		
67	397.5 ACSR	0	798,373	798,373	0	0	0	0		
68	250 COPPER	116,872	1,263,789	1,380,661	0	0	0	0		
69	250 COPPER	76,969	646,194	723,163	0	0	0	0		
70	250 COPPER	26,507	406,847	433,354	0	0	0	0		
71	250 COPPER	0	0	0	0	0	0	0		
72	715.5 ACSR	21,327	286,445	307,772	0	0	0	0		
73	795 AAC	1,798,312	6,013,135	7,811,447	0	0	0	0		
74	1272 ACSR	0	0	0	0	0	0	0		
75	795 ACSR	78,078	5,041,254	5,119,332	0	0	0	0		
76	795 ACSR	43,568	3,467,397	3,510,965	0	0	0	0		
77	795 AAC	270,823	561,561	832,384	0	0	0	0		
78	VARIOUS	564,932	5,258,747	5,823,679	0	0	0	0		
79	VARIOUS	0	0	0	0	0	0	0		
80	VARIOUS	0	0	0	0	0	0	0		
81	VARIOUS	276,832	6,792,641	7,069,473	0	0	0	0		
82	795 ACSR	0	0	0	0	0	0	0		
83	VARIOUS	61,872	4,736,887	4,798,759	0	0	0	0		
84	397.5 ACSR	5,086	90,415	95,501	0	0	0	0		
85	VARIOUS	127,900	9,009,818	9,137,718	0	0	0	0		
86	715.5 ACSR	216,919	14,524,197	14,741,116	0	0	0	0		
87	715.5 ACSR	0	0	0	0	0	0	0		
88	715.5 ACSR	0	0	0	0	0	0	0		
89	410	4,191	562,786	566,977	0	0	0	0		
90	954 ACSR	0	160,465	160,465	0	0	0	0		
91	250 COPPER	2,741	916,775	919,516	0	0	0	0		
92	VARIOUS	28,490	4,917,063	4,945,553				0		
93	VARIOUS	186,198	25,907,146	26,093,344	0	0	0	0		
94	397.5 ACSR	0	0	0	0	0	0	0		
95	VARIOUS	225,602	1,637,292	1,862,894	0	0	0	0		
96	397.5 ACSR	96,582	3,777,184	3,873,766	0	0	0	0		
97	VARIOUS	11,083	309,769	320,852	0	0	0	0		
98	715.5 ACSR	3,123,381	10,252,929	13,376,310	0	0	0	0		
99	VARIOUS	0	0	0	0	0	0	0		
100	795AAC	0	0	0	0	0	0	0		
101	1272 ACSR	0	0	0	0	0	0	0		
102	250 COPPER	450	190,553	191,003	0	0	0	0		
103	397.5 ACSR	349,712	8,398,720	8,748,432	0	0	0	0		
104	397.5 ACSR	0	0	0	0	0	0	0		
105	397.5 ACSR	141,534	2,852,639	2,994,173	0	0	0	0		
106	397.5 ACSR	0	0	0	0	0	0	0		
107	715.5 ACSR	211,131	1,465,044	1,676,175	0	0	0	0		
108	715.5 ACSR	3,324	1,569,973	1,573,297	0	0	0	0		
109	397.5 ACSR	14,927	761,064	775,991	0	0	0	0		
110	715.5 ACSR	13,734	1,303,623	1,317,357	0	0	0	0		
111	397.5 ACSR	18,223	1,343,412	1,361,635	0	0	0	0		
112	VARIOUS	107,132	7,773,257	7,880,389	0	0	0	0		
113	397.5 ACSR	0	0	0	0	0	0	0		
114	715.5 ACSR	16,790	213,033	229,823	0	0	0	0		
115	715.5 ACSR	13,616	580,168	593,784	0	0	0	0		
116	397.5 ACSR	395,696	3,617,011	4,012,707	0	0	0	0		
117	715.5 ACSR	343,955	2,195,624	2,539,579	0	0	0	0		
118	795 ACSR	0	0	0	0	0	0	0		

TRANSMISSION LINE STATISTICS

Line No.	Size of Conductor and Material (i)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			Total Costs (l)	EXPENSES, EXCEPT DEPRECIATION AND TAXES		EXPENSES, EXCEPT DEPRECIATION AND TAXES (o)	EXPENSES, EXCEPT DEPRECIATION AND TAXES (p)
		Land (j)	Construction Costs (k)			Operation Expenses (m)	Maintenance Expenses (n)		
119	715.5 ACSR	14,697	756,210	770,907	0	0	0	0	
120	795 AAC	0	50,319	50,319	0	0	0	0	
121	795 AAC	308,141	2,261,204	2,569,345	0	0	0	0	
122	1272 ACSR	935,810	3,852,101	4,787,911	0	0	0	0	
123	1272 ACSR	34,687	838,605	873,292	0	0	0	0	
124	715.5 ACSR	630,977	8,660,880	9,291,857	0	0	0	0	
125	795 AAC	0	0	0	0	0	0	0	
126	795 AAC	0	0	0	0	0	0	0	
127	795 AAC	541,877	3,506,249	4,048,126	0	0	0	0	
128	795 AAC	0	0	0	0	0	0	0	
129	397.5 ACSR	0	0	0	0	0	0	0	
130	1272 ACSR	140,412	2,602,119	2,742,531	0	0	0	0	
131	1272 ACSR	0	0	0	0	0	0	0	
132	795 ACSR	134,471	1,405,436	1,539,907	0	0	0	0	
133	715.5 ACSR	2,473,833	19,071,763	21,545,596	0	0	0	0	
134	715.5 ACSR	0	0	0	0	0	0	0	
135	715.5 ACSR	0	0	0	0	0	0	0	
136	715.5 ACSR	0	0	0	0	0	0	0	
137	715.5 ACSR	0	0	0	0	0	0	0	
138	1272 ACSR	78,579	2,221,530	2,300,109	0	0	0	0	
139		40,580	0	40,580	0	0	0	0	
140	715.5 ACSR	331,539	4,916,115	5,247,654	0	0	0	0	
141	715.5 ACSR	0	0	0	0	0	0	0	
142	715.5 ACSR	0	0	0	0	0	0	0	
143	1272 ACSR	846,523	5,865,417	6,711,940	0	0	0	0	
144	795 ACSR	0	0	0	0	0	0	0	
145	795 ACSR	0	0	0	0	0	0	0	
146	795 ACSR	0	0	0	0	0	0	0	
147	795 ACSR	0	351,497	351,497	0	0	0	0	
148	1272 ACSR	691,728	6,045,286	6,737,014	0	0	0	0	
149	397.5 ACSR	0	94,004	94,004	0	0	0	0	
150	250 COPPER	0	105,684	105,684	0	0	0	0	
151	715.5 ACSR	1,174	267,313	268,487	0	0	0	0	
152	1272 ACSR	327,334	2,143,350	2,470,684	0	0	0	0	
153	1272 ACSR	0	0	0	0	0	0	0	
154	795 ACSR	0	0	0	0	0	0	0	
155	795 ACSR	0	0	0	0	0	0	0	
156	795 ACSR	0	0	0	0	0	0	0	
157	795 ACSR	0	531,352	531,352	0	0	0	0	
158	795 ACSR	0	(16,973)	(16,973)	0	0	0	0	
159	1590 ACSR	0	60,659	60,659	0	0	0	0	
160	715.5 ACSR	105,933	4,125,054	4,230,987	0	0	0	0	
161	250 COPPER	58	112,537	112,595	0	0	0	0	
162	715.5 ACSR	0	176,784	176,784	0	0	0	0	
163	397.5 ACSR	0	76,469	76,469	0	0	0	0	
164	715.5 ACSR	1,074	706,413	707,487	0	0	0	0	
165	397.5 ACSR	6,332	2,613,111	2,619,443	0	0	0	0	
166	715.5 ACSR	86,651	4,895,949	4,982,600	0	0	0	0	
167	715.5 ACSR	0	0	0	0	0	0	0	
168	715.5 ACSR	0	0	0	0	0	0	0	
169	715.5 ACSR	7	295,569	295,576	0	0	0	0	
170	715.5 ACSR	5,620	1,744,668	1,750,288	0	0	0	0	
171	715.5 ACSR	14,968	186,543	201,511	0	0	0	0	
172	397.5 ACSR	17,207	262,545	279,752	0	0	0	0	
173	397.5 ACSR	1,978	117,770	119,748	0	0	0	0	
174	VARIOUS	1,471,284	98,517,829	99,989,113	0	0	0	0	
175	VARIOUS	0	0	0	0	0	0	0	
176	VARIOUS	782,797	27,844,413	28,627,210	0	0	0	0	
177		0	0	0	8,252,130	2,486,170	4,855,402	15,593,702	

TRANSMISSION LINE STATISTICS

Line No.	Size of Conductor and Material (i)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES
		Land (j)	Construction Costs (k)	Total Costs (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)
36		36,961,609	731,050,685	768,012,294	8,252,130	2,486,170	4,855,402	15,593,702

FERC FORM NO. 1 (ED. 12-87)

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: TransmissionLineStartPoint Borah Midpoint - This line is jointly owned with PacifiCorp and Idaho Power owns 73.2% of this 85.4 mile line.
(b) Concept: TransmissionLineStartPoint Boardman Slatt - This line is jointly owned with Portland General Electric and Idaho Power owns 10% of this 17.8 mile line.
(c) Concept: TransmissionLineStartPoint Summer Lake Hemingway - This line is jointly owned with PacifiCorp and Idaho Power owns 22.0% of this 241.3 mile line.
(d) Concept: TransmissionLineStartPoint Hemingway Midpoint - This line is jointly owned with PacifiCorp and Idaho Power owns 37.0% of this 129.3 mile line.
(e) Concept: TransmissionLineStartPoint Summer Lake Hemingway - This line is jointly owned with PacifiCorp and Idaho Power owns 22.0% of this 241.3 mile line.
(f) Concept: TransmissionLineStartPoint Hemingway Midpoint - This line is jointly owned with PacifiCorp and Idaho Power owns 37.0% of this 129.3 mile line.
(g) Concept: TransmissionLineStartPoint Jim Bridger Goshen - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 226.6 mile line.
(h) Concept: TransmissionLineStartPoint Kinport Borah (Row 8) - This line is jointly owned with PacifiCorp and Idaho Power owns 73.2% of this 27.1 mile line.
(i) Concept: TransmissionLineStartPoint Jim Bridger Populus - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this approximately 193 mile line.
(j) Concept: TransmissionLineStartPoint Populus Kinport This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 41.2 mile line.
(k) Concept: TransmissionLineStartPoint Jim Bridger Populus - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this approximately 193 mile line.
(l) Concept: TransmissionLineStartPoint Populus Borah - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 47.3 mile line.
(m) Concept: TransmissionLineStartPoint Goshen - Kinport - This line is jointly owned with PacifiCorp and Idaho Power owns 18.3% of this 40.9 mile line.
(n) Concept: TransmissionLineStartPoint Midpoint Borah #1 - This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 79.5 mile line.
(o) Concept: TransmissionLineStartPoint Midpoint Borah #2 - This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 77.9 mile line.
(p) Concept: TransmissionLineStartPoint Adelaide Tap Adelaide - This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 0.9 mile line.
(q) Concept: TransmissionLineStartPoint Boardman Dalreed Sub - This line is jointly owned with Portland General Electric and Idaho Power owns 10% of this 16.7 mile line.
(r) Concept: TransmissionLineStartPoint Walla Walla - Hurricane - This line is jointly owned with PacifiCorp and Idaho Power owns 40.8% of this 77.6 mile line.
(s) Concept: TransmissionLineStartPoint Goshen Stateline - This line is jointly owned with PacifiCorp. Idaho Power owns 37.8% of the Goshen Jefferson 28.9 mile segment, 37.8% of the Jefferson Big Grassy 20.8 mile segment and 100% of the Big Grassy Stateline 40.9 mile segment.
(t) Concept: TransmissionLineStartPoint Antelope Goshen - This line is jointly owned with PacifiCorp and Idaho Power owns 21.9% of this 25.8 mile line.
(u) Concept: TransmissionLineStartPoint Goshen Stateline - This line is jointly owned with PacifiCorp. Idaho Power owns 37.8% of the Goshen Jefferson 28.9 mile segment, 37.8% of the Jefferson Big Grassy 20.8 mile segment and 100% of the Big Grassy Stateline 40.9 mile segment.
(v) Concept: TransmissionLineStartPoint Goshen Stateline - This line is jointly owned with PacifiCorp. Idaho Power owns 37.8% of the Goshen Jefferson 28.9 mile segment, 37.8% of the Jefferson Big Grassy 20.8 mile segment and 100% of the Big Grassy Stateline 40.9 mile segment.
(w) Concept: TransmissionLineStartPoint Antelope - Scoville - This line is jointly owned with PacifiCorp and Idaho Power owns 11.5% of this 1 mile line.
(x) Concept: TransmissionLineStartPoint American Falls Wheelon - This line is jointly owned with PacifiCorp and Idaho Power owns 7.2% of this 29.1 mile line.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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TRANSMISSION LINES ADDED DURING YEAR

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE	SUPPORTING STRUCTURE	CIRCUITS PER STRUCTURE
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)
1	Boise Bench	Blacks Creek	1.47	H Wood	18	1
2	Orchard	Orchard Tap	3.81	S P Steel	16	1
3	Mora	Columbia	3.92	S P Steel	11	2
4	Rogerson	Midpoint	1.08	S P Steel	7	1
44	TOTAL		10.28		52	5

TRANSMISSION LINES ADDED DURING YEAR

Line No.	CIRCUITS PER STRUCTURE		CONDUCTORS	CONDUCTORS	CONDUCTORS	Voltage KV (Operating)	LINE COST
	Ultimate		Size	Specification	Configuration and Spacing		Land and Land Rights
	(g)		(h)	(i)	(j)	(k)	(l)
1		1	397.5 ACSR	IBIS	MULTIPLE	69	
2		1	795 ACSR	TERN	MULTIPLE	138	200,143
3		2	795 ACSR	TERN	MULTIPLE	138	
4		1	795 ACSR	TERN	MULTIPLE	345	317
44		5					200,460

TRANSMISSION LINES ADDED DURING YEAR					
Line No.	LINE COST	LINE COST	LINE COST	LINE COST	Construction (q)
	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
1	4,453	6,324		10,777	
2	1,453,736	979,255		2,633,134	
3	5,688	525,664		531,352	
4	818,319	958,935		1,777,571	
44	2,282,196	2,470,178	0	4,952,834	

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

<p>(a) Concept: TransmissionLineStartPoint Estimated amounts are reported.</p>
<p>(b) Concept: TransmissionLineStartPoint Estimated amounts are reported.</p>
<p>(c) Concept: TransmissionLineStartPoint Estimated amounts are reported.</p>
<p>(d) Concept: TransmissionLineStartPoint Estimated amounts are reported.</p>
<p>(e) Concept: CostOfTransmissionLinesAdded Construction totals include customer contributions.</p>
<p>(f) Concept: CostOfTransmissionLinesAdded Construction totals include customer contributions.</p>

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Transmission or Distribution (b)	Character of Substation (b-1)	VOLTAGE (In MVA)		VOLTAGE (In MVA)		Capacity of Substation (In Service) (In MVA) (f)
				Primary Voltage (In MVA) (c)	Secondary Voltage (In MVA) (d)	Tertiary Voltage (In MVA) (e)		
1	Adelaide	Transmission	Unattended	345	138	13.8	500	
2	Aiken	Distribution	Unattended	46	13		27	
3	Alameda	Distribution	Unattended	138	13		30	
4	Alameda	Distribution	Unattended	138	13.09		30	
5	American Falls PP	Transmission	Attended	138	13.8		120	
6	American Falls	Transmission	Unattended	138	46	12.47	47	
7	Antelope	Transmission	Unattended	230	161	13.8	224	
8	Antelope	Transmission	Unattended	161	138	12.47	103	
9	Antelope	Transmission	Unattended	161	138	13.8	92	
10	Artesian	Distribution	Unattended	46	13		14	
11	Bannock Creek	Distribution	Unattended	46	13		14	
12	Beacon Light	Distribution	Unattended	138	13.09		45	
13	Bennett Mountain Power Plant	Transmission	Attended	230	18		225	
14	Bennett Mountain Power Plant	Distribution	Attended	18	4.16		5	
15	Bethel Court	Distribution	Unattended	138	13		28	
16	Big Grassy	Transmission	Unattended	161				
17	Black Cat	Distribution	Unattended	138	13.09		90	
18	Black Mesa	Distribution	Unattended	138	13		11	
19	Blackfoot	Distribution	Unattended	46	13		56	
20	Blackfoot	Transmission	Unattended	161	46	12.47	93	
21	Blackfoot	Distribution	Unattended	161	138	12.98	135	
22	Bliss	Transmission	Attended	138	13.8		86	
23	Blue Gulch	Distribution	Unattended	138	35		48	
24	Boise Bench	Transmission	Unattended	230	138	13.2	448	
25	Boise Bench	Distribution	Unattended	138	35		30	
26	Boise Bench	Transmission	Unattended	138	69	12.98	125	
27	Boise Bench	Transmission	Unattended	230	138	13.8	448	
28	Boise Bench	Distribution	Unattended	138	36.2		45	
29	Boise	Distribution	Unattended	138	13		117	
30	Borah	Transmission	Unattended	345	230	13.8	750	
31	Border	Distribution	Unattended	138	12.47		11	
32	Border	Distribution	Unattended	35	12.47		5	
33	Boulder	Distribution	Unattended	138	35		30	
34	Bowmont	Distribution	Unattended	138	35		30	
35	Bowmont	Transmission	Unattended	138	69	12.98	46	
36	Bowmont	Transmission	Unattended	138	69	12.47	47	
37	Bowmont	Transmission	Unattended	230	138	13.8	600	
38	Brady	Transmission	Unattended	230	138	13.8	312	
39	Brady	Transmission	Unattended	138	46	12.47		
40	Brady	Distribution	Unattended	46	13			
41	Brady	Distribution	Unattended	46	7.2			
42	Brownlee	Transmission	Attended	230	13.8		856	
43	Bruneau Bridge	Distribution	Unattended	138	35		30	
44	Bruneau Bridge	Distribution	Unattended	138	36.2		45	
45	Buckhom	Distribution	Unattended	69	35		37	
46	Buhl	Distribution	Unattended	46	13.2			
47	Burley Rural	Distribution	Unattended	69	13		20	
48	Burley Rural	Distribution	Unattended	69	13.09		30	
49	Butler	Distribution	Unattended	138	13.09		90	
50	Caldwell	Distribution	Unattended	138	13		28	
51	Caldwell	Transmission	Unattended	230	138		225	
52	Caldwell	Distribution	Unattended	138	13.09		45	
53	Caldwell	Transmission	Unattended	138	69	12.47	140	
54	Caldwell	Transmission	Unattended	230	138	12.47	200	

SUBSTATIONS							
Line No.	Character of Substation		Character of Substation	VOLTAGE (In MVa)		VOLTAGE (In MVa)	Capacity of Substation (In Service) (In MVa) (f)
	Name and Location of Substation (a)	Transmission or Distribution (b)		Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)		
			Attended or Unattended (b-1)				
55	Camas	Distribution	Unattended	35	12.47		5
56	Camas	Distribution	Unattended	35	14.4		10
57	Can-Ada	Distribution	Unattended	138	13.09		45
58	Canyon Creek	Distribution	Unattended	138	36.2		45
59	Canyon Creek	Transmission	Unattended	138	69	12.98	20
60	Cartwright	Distribution	Unattended	138	13		11
61	Cascade Power Plant	Transmission	Attended	69	4.6		16
62	Cascade	Distribution	Unattended	69	13.09		7
63	Cascade	Distribution	Unattended	69	13.09		14
64	Cascade	Distribution	Unattended	25	12.5		5
65	Chestnut	Distribution	Unattended	138	13		45
66	Chestnut	Distribution	Unattended	138	13.09		45
67	Cinder	Distribution	Unattended	46	13		11
68	Clear Lake	Transmission	Attended	46	2.4		5
69	Cliff	Transmission	Unattended	138	46	12.5	21
70	Cliff	Transmission	Unattended	138	46	12.95	10
71	Cloverdale	Distribution	Unattended	138	13		90
72	Cloverdale	Distribution	Unattended	138	13.09		45
73	Cloverdale	Transmission	Unattended	230	138	13.8	300
74	Columbia	Distribution	Unattended	138	13.09		45
75	Council	Distribution	Unattended	69	13		14
76	Crane Creek	Distribution	Unattended	69	13		11
77	Crater	Distribution	Unattended	46	13		11
78	Dale	Distribution	Unattended	46	4.6		
79	Dale	Distribution	Unattended	46	13		
80	Dale	Distribution	Unattended	69	13		
81	Dale	Distribution	Unattended	138	36.2		90
82	Dale	Transmission	Unattended	138	46	12.47	47
83	Danskin	Transmission	Attended	230	18		233
84	Danskin	Transmission	Attended	230	138	13.8	300
85	Danskin	Distribution	Attended	18	4.16		6
86	Danskin	Transmission	Attended	138	12		160
87	Danskin	Distribution	Attended	35	13.8		5
88	Deen	Distribution	Unattended	46	13		11
89	Dietrich	Distribution	Unattended	46	13.09		14
90	Don	Distribution	Unattended	138	7.6		
91	Don	Distribution	Unattended	138	13.2		180
92	Don	Distribution	Unattended	138	13		44
93	DRAM	Distribution	Unattended	138	13.09		168
94	DRAM	Transmission	Unattended	230	138	13.8	212
95	DRAM	Distribution	Unattended	138	12.47		28
96	DRAM	Distribution	Unattended	138	13		28
97	Duffin	Distribution	Unattended	138	35		60
98	Eagle	Distribution	Unattended	138	13.09		67
99	Eastgate	Distribution	Unattended	138	13.09		75
100	Eckert	Distribution	Unattended	138	36.2		30
101	Eden	Distribution	Unattended	138	36.2		45
102	Eden	Transmission	Unattended	138	46	12.98	20
103	Eldredge	Distribution	Unattended	138	13.09		45
104	Elkhom	Distribution	Unattended	138	12.47		11
105	Elkhom	Distribution	Unattended	138	13		11
106	Elmore	Distribution	Unattended	138	35		28
107	Elmore	Transmission	Unattended	138	69	12.5	25
108	Elmore	Transmission	Unattended	138	69	12.98	20
109	Emmett	Distribution	Unattended	138	13.09		45
110	Emmett	Transmission	Unattended	138	69	12.47	47
111	Emmett-Boise Cascade #1	Distribution	Unattended	69	13.09		14
112	Falls	Distribution	Unattended	46	13		28

SUBSTATIONS							
Line No.	Character of Substation		Attended or Unattended (b-1)	VOLTAGE (In MVa)		Tertiary Voltage (In MVa) (e)	Capacity of Substation (In Service) (In MVa) (f)
	Name and Location of Substation (a)	Transmission or Distribution (b)		Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)		
113	Filer	Distribution	Unattended	46	13		14
114	Flat Top	Distribution	Unattended	46	13		11
115	Flat Top	Distribution	Unattended	46	13.09		14
116	Flying H	Distribution	Unattended	69	2.4		20
117	Fort Hall	Distribution	Unattended	46	13		14
118	Fossil Gulch	Distribution	Unattended	138	35		28
119	Fremont	Transmission	Unattended	138	46	12.5	67
120	Fruitland	Distribution	Unattended	69	13		20
121	Gary	Distribution	Unattended	138	13.09		37
122	Gary	Distribution	Unattended	138	13		28
123	Gem	Distribution	Unattended	69	13		
124	Gem	Distribution	Unattended	69	13.09		28
125	Glenns Ferry	Distribution	Unattended	138	13		11
126	Gooding Rural	Distribution	Unattended	46	13		20
127	Golden Valley	Distribution	Unattended	69	13		14
128	Goshen	Transmission	Unattended	345	161	13.8	1608
129	Gowen Substation	Distribution	Unattended	138	35		45
130	Gowen Substation	Distribution	Unattended	138	36.2		45
131	Grindstone	Distribution	Unattended	35	2.4		14
132	Grove	Distribution	Unattended	138	13.09		90
133	Grove	Distribution	Unattended	138	13		45
134	Hagerman	Distribution	Unattended	46	13		14
135	Hagerman	Distribution	Unattended	69	13		6
136	Hailey	Distribution	Unattended	138	13		37
137	Happy Valley	Distribution	Unattended	138	13.09		30
138	Haven	Distribution	Unattended	138	35		20
139	Haven	Transmission	Unattended	138	46		47
140	Hemingway	Transmission	Unattended	500	230	34.5	1000
141	Hewlett Packard	Distribution	Unattended	138	13		37
142	Hidden Springs	Distribution	Unattended	138	13		11
143	Highland	Distribution	Unattended	138	13		30
144	Hill	Distribution	Unattended	138	13		73
145	Hillsdale	Distribution	Unattended	138	13.09		45
146	Homedale	Distribution	Unattended	69	13		34
147	Horse Flat	Transmission	Unattended	230	138	13.8	100
148	Horseshoe Bend	Distribution	Unattended	35	13.09		7
149	Horseshoe Bend	Distribution	Unattended	69	36.2		22
150	Horseshoe Bend	Distribution	Unattended	69	25		7
151	Huston	Distribution	Unattended	69	13		14
152	Hulen	Distribution	Unattended	46	13		14
153	Hunt	Transmission	Unattended	230	138	13.8	336
154	Hydra	Distribution	Unattended	138	36.2		90
155	Island	Distribution	Unattended	69	13		20
156	Jefferson	Transmission	Unattended	161			
157	Jerome	Distribution	Unattended	138	13		37
158	Jerome	Distribution	Unattended	138	13.09		37
159	Julion Clawson	Distribution	Unattended	138	35		56
160	Joplin	Distribution	Unattended	138	13		28
161	Joplin	Distribution	Unattended	138	36.2		45
162	Justice	Transmission	Unattended	230	138	13.8	300
163	Karcher	Distribution	Unattended	138	13		20
164	Kenyon	Distribution	Unattended	69	13.09		28
165	Ketchum	Distribution	Unattended	138	13		75
166	Kimberly	Distribution	Unattended	138	13.09		45
167	Kinport	Transmission	Unattended	161	46	13.2	
168	Kinport	Transmission	Unattended	230	138	12.47	300
169	Kinport	Transmission	Unattended	230	138	13.8	300

SUBSTATIONS							
Line No.	Character of Substation		Attended or Unattended (b-1)	VOLTAGE (In MVa)		Tertiary Voltage (In MVa) (e)	Capacity of Substation (In Service) (In MVa) (f)
	Name and Location of Substation (a)	Transmission or Distribution (b)		Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)		
170	Kinport	Transmission	Unattended	345	230	13.8	1000
171	Kramer	Distribution	Unattended	138	35		20
172	Kramer	Distribution	Unattended	138	36.2		30
173	Kuna	Distribution	Unattended	138	13.09		45
174	Lake	Distribution	Unattended	69	13		14
175	Lake Fork	Distribution	Unattended	138	36.2		30
176	Lake Fork	Transmission	Unattended	138	69	12.5	20
177	Lamb	Distribution	Unattended	138	13		30
178	Langley Gulch	Transmission	Attended	230	138	13.8	636
179	Langley Gulch	Transmission	Attended	230			410
180	Langley Gulch	Transmission	Attended	230	150		
181	Lansing	Distribution	Unattended	138	13.09		45
182	Lincoln	Distribution	Unattended	138	13.09		14
183	Linden	Distribution	Unattended	138	13		58
184	Locust	Distribution	Unattended	138	36.2		134
185	Locust	Transmission	Unattended	230	138	13.8	600
186	Lower Malad	Transmission	Attended	138	7.2		16
187	Lower Salmon	Transmission	Attended	138	13.8		70
188	Map Rock	Distribution	Unattended	69	13.09		14
189	McCall	Distribution	Unattended	138	13.09		22
190	McCall	Distribution	Unattended	138	36.2		30
191	Melba	Distribution	Unattended	69	13		11
192	Meridian	Distribution	Unattended	138	13		60
193	Micron	Distribution	Unattended	138	13.09		40
194	Micron	Distribution	Unattended	138	13		40
195	Midpoint	Transmission	Unattended	230	138	13.8	300
196	Midpoint	Transmission	Unattended	345	230	13.8	1400
197	Midpoint	Transmission	Unattended	500	345		1500
198	Midrose	Distribution	Unattended	138	13.09		45
199	Milner	Transmission	Unattended	138	69	12.47	125
200	Milner	Distribution	Unattended	69	46	6.9	8
201	Milner	Distribution	Unattended	138	35		50
202	Milner PP	Transmission	Attended	138	13.8		60
203	Moonstone	Distribution	Unattended	138	35		20
204	Mora	Distribution	Unattended	138	36.2		90
205	Moreland	Distribution	Unattended	46	36.2		28
206	Mountain Home	Distribution	Unattended	69	13		28
207	Mountain Home Air Force Base	Distribution	Unattended	69	13		
208	Mountain Home Air Force Base	Distribution	Unattended	138	13		34
209	Nampa	Transmission	Unattended	230	138	13.8	300
210	Nampa	Distribution	Unattended	138	13		87
211	New Meadows	Distribution	Unattended	138	36.2		22
212	New Plymouth	Distribution	Unattended	69	13.09		14
213	Northview	Distribution	Unattended	138	13.09		45
214	Notch Butte	Distribution	Unattended	138	13.09		14
215	Orchard	Distribution	Unattended	138	36.2		45
216	Parma	Distribution	Unattended	69	13		14
217	Parma	Distribution	Unattended	69	35		22
218	Parma	Distribution	Unattended	69	36.2		14
219	Paul	Distribution	Unattended	138	35		30
220	Paul	Distribution	Unattended	138	36.2		45
221	Payette	Distribution	Unattended	138	13.09		45
222	Pingree	Transmission	Unattended	138	46	12.5	67
223	Pingree	Distribution	Unattended	138	35		34
224	Pleasant Valley	Distribution	Unattended	138	35		30
225	Pleasant Valley	Distribution	Unattended	138	36.2		45
226	Pocatello	Distribution	Unattended	46	13		60

SUBSTATIONS							
Line No.	Character of Substation		Character of Substation	VOLTAGE (In MVa)		VOLTAGE (In MVa)	Capacity of Substation (In Service) (In MVa) (f)
	Name and Location of Substation (a)	Transmission or Distribution (b)		Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)		
			Attended or Unattended (b-1)				
227	Pocket	Distribution	Unattended	138	36.2		45
228	Poleline	Distribution	Unattended	138	13.09		30
229	Populus	Transmission	Unattended	345			
230	Portneuf	Distribution	Unattended	138	35		30
231	Portneuf	Distribution	Unattended	46	35		
232	Rockford	Distribution	Unattended	46	13		25
233	Russett	Distribution	Unattended	138	13		30
234	Sailor Creek	Distribution	Unattended	138	2.4		21
235	Sailor Creek	Distribution	Unattended	138	35		28
236	Salmon	Distribution	Unattended	69	13.09		22
237	Salmon	Distribution	Unattended	69	36.2		22
238	Shoshone	Distribution	Unattended	46	13.09		14
239	Shoshone	Transmission	Unattended	138	46	12.47	47
240	Shoshone Falls	Transmission	Attended	46	4.16		4
241	Shoshone Falls	Transmission	Attended	46	6.6		14
242	Silver	Distribution	Unattended	138	35		20
243	Simplot	Distribution	Unattended	138	13		53
244	Sinker Creek	Distribution	Unattended	138	35		20
245	Siphon	Distribution	Unattended	138	36.2		75
246	Skyway	Distribution	Unattended	138	13.09		45
247	South Park	Distribution	Unattended	46	13		14
248	Spring Valley	Distribution	Unattended	138	12.47		11
249	Star	Distribution	Unattended	138	13.09		30
250	Starkey	Transmission	Unattended	138	69	12.47	30
251	State	Distribution	Unattended	69	13		58
252	Sterling	Distribution	Unattended	46	13		11
253	Stoddard	Distribution	Unattended	138	13		28
254	Strike Power Plant	Transmission	Attended	138	13.8		104
255	Sugar	Distribution	Unattended	138	35		28
256	Swan Falls	Transmission	Attended	138	6.9		34
257	Taber	Distribution	Unattended	46	13		6
258	Tamarack	Distribution	Unattended	138	2.4		11
259	Ten Mile	Distribution	Unattended	138	13.09		90
260	Terry	Distribution	Unattended	138	13.09		20
261	Terry	Distribution	Unattended	138	13		50
262	Thousand Springs	Transmission	Attended	46	7.2		8
263	Three Mile Knoll	Transmission	Unattended	345			
264	Toponis	Distribution	Unattended	138	33		30
265	Twin Falls	Distribution	Unattended	138	13.09		82
266	Twin Falls	Transmission	Unattended	138	46	12.98	50
267	Twin Falls PP	Transmission	Attended	138	7.2		13
268	Twin Falls PP	Transmission	Attended	138	13.2		72
269	Tyhee	Distribution	Unattended	46	13		14
270	Upper Malad	Transmission	Attended	45	7.2		8
271	Upper Salmon	Transmission	Attended	138	7.2		42
272	Ustick	Distribution	Unattended	138	13		77
273	Vallivue	Distribution	Unattended	138	13.09		30
274	Victory	Distribution	Unattended	138	13		45
275	Victory	Distribution	Unattended	138	13.09		30
276	Ware	Distribution	Unattended	69	13		20
277	Weiser	Distribution	Unattended	69	13		28
278	Weiser	Transmission	Unattended	138	69	12.47	42
279	Wilder	Distribution	Unattended	69	13		14
280	Willis	Distribution	Unattended	138	13.09		30
281	Willow Creek	Distribution	Unattended	138	13		11
282	Wye	Distribution	Unattended	138	13		60
283	Wye	Distribution	Unattended	138	13.09		37
284	Zilog	Distribution	Unattended	138	13.09		45

SUBSTATIONS							
Line No.	Character of Substation		Attended or Unattended (b-1)	VOLTAGE (In MVa)		Tertiary Voltage (In MVa) (e)	Capacity of Substation (In Service) (In MVa) (f)
	Name and Location of Substation (a)	Transmission or Distribution (b)		Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)		
285	The above are all State of Idaho						
286	Montana:						
287	Mill Creek	Transmission	Unattended	230			
288	Peterson	Transmission	Unattended	230	69	13.2	56
289	Nevada:						
290	Valmy	Transmission	Attended	345	18		315
291	Wells	Transmission	Unattended	138	69	13	25
292	Oregon:						
293	Adrian	Distribution	Unattended	69	13		11
294	Burns	Transmission	Unattended	500			
295	Cairo	Distribution	Unattended	69	13		20
296	Hells Canyon	Transmission	Attended	230	13.8		560
297	Hells Canyon	Distribution	Attended	69	0.5		1
298	Hines	Transmission	Unattended	138	115	12.47	80
299	Holly	Distribution	Unattended	69	13.09		14
300	Hurricane	Transmission	Unattended	230			
301	Jacobson Gulch	Distribution	Unattended	69	2.4		11
302	Malheur Butte	Distribution	Unattended	69	34.5		11
303	Nyssa	Distribution	Unattended	69	13		28
304	Ontario	Distribution	Unattended	138	13		67
305	Ontario	Transmission	Unattended	138	69	12.47	47
306	Ontario	Transmission	Unattended	230	138	13.8	400
307	Ontario	Transmission	Unattended	138	69	12.98	93
308	Ontario	Transmission	Unattended	138	69	13.09	
309	Ontario	Transmission	Unattended	138	69	12.5	
310	Ore-Ida	Distribution	Unattended	69	13		28
311	Oxbow	Transmission	Attended	138	69	13	13
312	Oxbow	Transmission	Attended	230	13.8		274
313	Oxbow	Transmission	Attended	230	138	13.8	100
314	Quartz	Transmission	Unattended	138	69	12.5	25
315	Quartz	Transmission	Unattended	230	138	12.98	167
316	Quartz	Transmission	Unattended	138	69	12.98	20
317	Summer Lake	Transmission	Unattended	500			
318	Vale	Distribution	Unattended	69	13		14
319	Washington:						
320	Walla Walla	Transmission	Unattended	230			
321	Wyoming:						
322	Jim Bridger	Transmission	Attended	345	22	34.5	2244
323	Transformers-under 10,000						
324	KVA 58 unattended.	Distribution	Unattended				196
325	Distribution Substations			22,788	4,014.3	19.880000000000003	7,295
326	Distribution Substations Attended			140	22.62	0	17
327	Distribution Substations Unattended			22,648	3,991.68	19.880000000000003	7,278
328	Transmission Substations			19,893	7,483.26	881.8800000000002	22,572
329	Transmission Substations Attended			4,944	905.26	88.9	6,998
330	Transmission Substations Unattended			14,949	6,578	792.9800000000004	15,574
331	Total						29,867

SUBSTATIONS

Line No.	Conversion Apparatus and Special Equipment		Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Type of Equipment (i)	Total Capacity (In MVA) (k)
1	2			
2	2			
3	1			
4	1			
5	1			
6	1			
7	1			
8	1			
9	1			
10	1			
11	1			
12	1			
13	1			
14	1			
15	1			
16				
17	2			
18	1			
19	2			
20	3	1		
21	1			
22	3			
23	2			
24	2			
25	1			
26	3			
27	2			
28	1			
29	3			
30	3	1		
31	1			
32	3			
33	1			
34	1			
35	1			
36	1			
37	2			
38	3			
39		1		
40		5		
41		2		
42	5	1		
43	1			
44	1			
45	1			
46		1		
47	1			
48	1			
49	2			
50	1			
51	1			
52	1			
53	3			
54	1			
55	3	1		
56	3	1		
57	1			
58	1			
59	1			
60	1			
61	1			

SUBSTATIONS

Line No.	Conversion Apparatus and Special Equipment		Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Type of Equipment (i)	Total Capacity (In MVA) (k)
62	1			
63	1			
64	1			
65	1			
66	1			
67	1			
68	1			
69	2	1		
70	1			
71	2			
72	1			
73	1			
74	1			
75	1			
76	1			
77	1			
78		1		
79		7		
80		1		
81	2			
82	1			
83	1			
84	1			
85	1			
86	2			
87	1			
88	1			
89	1			
90		1		
91	6	1		
92	1			
93	6			
94	2			
95	1			
96	1			
97	2			
98	2			
99	2			
100	1			
101	1			
102	1			
103	1			
104	1			
105	1			
106	1			
107	1			
108	1			
109	1			
110	1			
111	1			
112	2			
113	1			
114	1			
115	1			
116	2			
117	1	1		
118	1			
119	3	1		
120	1			
121	1			
122	1			

SUBSTATIONS

Line No.	Conversion Apparatus and Special Equipment		Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Type of Equipment (i)	Total Capacity (In MVA) (k)
123		1		
124	2			
125	1			
126	2			
127	1	1		
128	5			
129	1			
130	1			
131	2			
132	2			
133	1			
134	1			
135	1			
136	1			
137	1			
138	1			
139	1			
140	3	1		
141	1			
142	1			
143	1			
144	2			
145	1			
146	2			
147	1			
148	1			
149	1			
150	1			
151	1			
152	1			
153	3			
154	2			
155	1			
156				
157	1			
158	1			
159	2			
160	1			
161	1			
162	1			
163	1			
164	2			
165	2			
166	1			
167		7		
168	1			
169	1			
170	3	1		
171	1			
172	1			
173	1			
174	1			
175	1			
176	1			
177	1			
178	2			
179	2			
180		1		
181	1			
182	1			
183	2			

SUBSTATIONS

Line No.	Conversion Apparatus and Special Equipment		Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Type of Equipment (i)	Total Capacity (In MVA) (k)
184	3			
185	2			
186	1			
187	4			
188	1			
189	1			
190	1			
191	1			
192	2			
193	2			
194	2			
195	1	1		
196	2	1		
197	3			
198	1			
199	3	1		
200	3	1		
201	2			
202	1			
203	1			
204	2			
205	2			
206	1			
207		1		
208	1			
209	1			
210	3			
211	1			
212	1			
213	1			
214	1			
215	1			
216	1			
217	1			
218	1			
219	1	1		
220	1			
221	1			
222	3			
223	2			
224	1			
225	1			
226	2			
227	1			
228	1			
229				
230	1			
231		1		
232	2			
233	1			
234	2			
235	1			
236	1			
237	1			
238	1			
239	1			
240	1			
241	1			
242	1			
243	2			
244	1			

SUBSTATIONS

Line No.	Conversion Apparatus and Special Equipment		Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Type of Equipment (i)	Total Capacity (In MVA) (k)
245	2			
246	1			
247	1			
248	1			
249	1			
250	1			
251	2			
252	2			
253	1			
254	3			
255	2			
256	1			
257	1			
258	1			
259	2			
260	1			
261	2			
262	1			
263				
264	1			
265	2			
266	2			
267	1			
268	1			
269	1			
270	1			
271	4			
272	2			
273	1			
274	1			
275	1			
276	1	1		
277	2			
278	1			
279	1			
280	1			
281	1			
282	2			
283	1			
284	1			
285				
286				
287				
288	1	1		
289				
290	1			
291	3	1		
292				
293	1			
294				
295	1			
296	3			
297	1			
298	1	1		
299	1			
300				
301	1			
302	3	1		
303	2			
304	2	1		
305	1			

SUBSTATIONS					
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
306	2				
307	2				
308		1			
309		1			
310	1				
311	3	1			
312	2				
313	1				
314	1				
315	3	1			
316	1				
317					
318	1				
319					
320					
321					
322	4				
323					
324					
325	277	31		0	0
326	4	0		0	0
327	273	31		0	0
328	155	26		0	0
329	54	3		0	0
330	101	23		0	0
331					

Name of Respondent Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: SubstationNameAndLocation PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Adelaide station. Ownership interest varies by terminal. 100% of the capacity is reported.
(b) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Antelope station. Ownership interest varies by terminal. 100% of the capacity is reported.
(c) Concept: SubstationNameAndLocation Jointly owned with PacifiCorp, Idaho Power has 66.7% share of ownership. 100% of the capacity is reported.
(d) Concept: SubstationNameAndLocation Jointly owned with PacifiCorp, Idaho Power has 66.7% share of ownership. 100% of the capacity is reported.
(e) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Big Grassy station. Ownership interest varies by terminal.
(f) Concept: SubstationNameAndLocation PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Borah station. Ownership interest varies by terminal. 100% of the capacity is reported.
(g) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Goshen station. Ownership interest varies by terminal. 100% of the capacity is reported.
(h) Concept: SubstationNameAndLocation PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Hemingway station. Ownership interest varies by terminal. 100% of the capacity is reported.
(i) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Jefferson station. Ownership interest varies by terminal.
(j) Concept: SubstationNameAndLocation PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Kinport station. Ownership interest varies by terminal. 100% of the capacity is reported.
(k) Concept: SubstationNameAndLocation PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Midpoint station. Ownership interest varies by terminal. 100% of the capacity is reported.
(l) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Populus station. Ownership interest varies by terminal.
(m) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Three Mile Knoll station. Ownership interest varies by terminal.
(n) Concept: SubstationNameAndLocation Idaho Power has 32% ownership in certain transmission related equipment located at Northwestern Energy's Mill Creek Station.
(o) Concept: SubstationNameAndLocation Jointly owned with Sierra Pacific Power Company, d/b/a NV Energy, Idaho Power has a 50% share of ownership. 100% of the capacity reported.
(p) Concept: SubstationNameAndLocation Idaho Power has a 22% ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Burns station.
(q) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Hurricane station. Ownership interest varies by terminal.
(r) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Summer Lake station. Ownership interest varies by terminal.
(s) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Walla Walla station. Ownership interest varies by terminal.
(t) Concept: SubstationNameAndLocation Jointly owned with PacifiCorp, Idaho Power has a 33.3% share of ownership. 100% of the capacity is reported.
(u) Concept: PrimaryVoltageLevel For all of column c: Primary voltages reported in KV unless otherwise noted.
(v) Concept: SecondaryVoltageLevel For all of column d: Secondary voltages reported in KV unless otherwise noted.
(w) Concept: TertiaryVoltageLevel For all of column e: Tertiary voltages reported in KV unless otherwise noted.
(x) Concept: SubstationInServiceCapacity For all of column f: Top rating capacity reported unless otherwise noted.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/13/2023	Year/Period of Report End of: 2022/ Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliated			
21	Managerial Expenses 417420	IDACORP, INC.	417420	535,732
22	Managerial Expenses 922000	IDACORP, INC.	922000	31,181
42				

ANNUAL REPORT
IDAHO SUPPLEMENT TO FERC FORM 1
MULTI-STATE ELECTRIC COMPANIES
INDEX

<u>Page</u> <u>Number</u>	<u>Title</u>
1	Statement of Income for the Year
2	Taxes Allocated to Idaho
3	Notes and Accounts Receivable
3	Accumulated Provision for Uncollectible Accounts
4	Receivables from Associated Companies
5	Gain or Loss on Disposition of Property
6	Professional or Consultative Services
7-10	Electric Plant in Service
11	Electric Operating Revenues
12-15	Electric Operation and Maintenance Expenses
15	Number of Electric Department Employees

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
4. Use page 122 for important notes regarding the state ment of income or any account thereof.
5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400).....	11	\$ 1,565,702,981	\$ 1,388,475,677
3	Operating Expenses			
4	Operation Expenses (401).....	15	972,301,086	807,748,455
5	Maintenance Expenses (402).....	15	77,797,062	64,276,452
6	Depreciation Expense (403).....		156,731,590	158,708,540
7	Amort. & Depl. of Utility Plant (404-405).....		4,651,348	8,153,605
8	Amort. of Utility Plant Acq. Adj. (406).....			
9	Amort. of Property Losses, Unrecovered Plant and			
10	Accretion Expense (411).....		26,077	54,557
11	Regulatory Study Costs (407).....			
12	Amort. of Conversion Expenses (407).....			
13	Regulatory Debits/Credits (407.3 & 407.4).....		1,450,259	1,219,115
14	Taxes Other Than Income Taxes (408.1).....	2	26,463,412	28,778,496
15	Income Taxes - Federal (409.1).....	2	31,277,584	34,389,338
16	- Other (409.1).....	2	11,523,183	13,053,377
17	Provision for Deferred Income Taxes (410.1 & 411.1) Net.....	2	(9,982,999)	(20,863,440)
18	Investment Tax Credit Adj. - Net (411.4).....	2	5,576,962	11,353,062
19	(Less) Gains from Disp. of Utility Plant (411.6).....			
20	Losses from Disp. of Utility Plant (411.7).....			
21	(Less) Gains from Disposition of Allowances (411.8).....			
22	Losses from Disposition of Allowances (411.9).....			
23				
24	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22).....		1,277,815,564	1,106,871,556
25				
26				
27	Net Utility Operating Income (Enter Total of line 2 less 24).....		\$ 287,887,417	\$ 281,604,122

TAXES ALLOCATED TO IDAHO

<u>Kind of Tax</u>	<u>Taxes Charged During Year</u>
Taxes Other Than Income Taxes:	
Labor Related:	
FICA.....	\$ 17,425,018
FUTA.....	\$ 90,220
State Unemployment.....	233,885
Payroll Deduction & Loading.....	<u>(17,749,123)</u>
Total Labor Related.....	0
Property Taxes.....	22,723,241
Kilowatt-hour Tax.....	939,618
Licenses.....	4,070
Regulatory Commission Fees.....	2,616,251
Irrigation PIC.....	180,233
Canada Sales Tax.....	<u>0</u>
Total Taxes Other Than Income Taxes.....	<u>26,463,412</u>
Federal Income Taxes.....	31,277,584
State Income Taxes.....	11,523,183
Deferred Income Taxes.....	(9,982,999)
Investment Tax Credit Adjustment - Net.....	5,576,962
Total Taxes Allocated to Idaho.....	<u><u>\$ 64,858,141</u></u>

NOTES AND ACCOUNTS RECEIVABLE			
Summary for Balance Sheet			
Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143)			
Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141).....	\$ -	\$ -
2	Customer Accounts Receivable (Account 142).....	83,325,175	119,228,349
3	Other Accounts Receivable (Account 143).....	12,806,869	46,115,478
4	(Disclose any capital stock subscription received)		
5	Total.....	\$ 96,132,043	\$ 165,343,827
6			
7	Less: Accumulated Provision for Uncollectible		
8	Accounts-Cr. (Account 144).....	5,015,917	5,545,578
9			
10	Total, Less Accumulated Provision for		
11	Uncollectible Accounts.....	\$ 91,116,126	\$ 159,798,248
12			
13			
14			
15			
16			
17			
18			
19			
20			

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR. (Account 144)

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of subaccounts.
3. Entries with respect to officers and employees shall not include items for utility services.

Line No.	Item (a)	Utility Customers (b)	Mdse, Jobbing & Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
21	Balance Beg of Year:	\$ 5,015,917				\$ 5,015,917
22						\$ -
23	Uncollectible Retail Electric Sales	534,663	\$	\$		\$ 534,663
24						
25	Uncollectible Damage Claims	(5,002)				\$ (5,002)
26						
27	Uncollectibe Other Revenues	-				\$ -
28						
29						
30						
31						
32	Balance end of year.....	\$ 5,545,578	\$ -	\$ -	\$ -	\$ 5,545,578
33						

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

1. Report particulars of notes and accounts receivable from associated companies at end of year.
2. Provide separate headings and totals for accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.
4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (f) interest recorded as income during the year, including interest on accounts and notes held at any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest For Year (f)
			Debits (c)	Credits (d)		
1	<u>Account 145:</u>					
2						
3	IERCO.....	\$ 6,169,545	\$ 45,476,797	\$ 37,143,585	\$ 14,502,758	
4						
5						
6						
7						
8						
9						
10	Total Account 145.....	10,088,722	45,476,797	37,143,585	14,502,758	
11						
12	<u>Account 146:</u>					
13						
14						
15						
16	IDACORP, Inc.....	\$ -	\$ 4,651,759	\$ 4,651,759	\$ -	
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31	Total Account 146.....	\$ -	\$ 4,651,759	\$ 4,651,759	\$ -	
32						

STATE OF IDAHO - TOTAL SYSTEM DATA

GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2)

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type; Leased, Held for Future Use, or Nonutility.
2. Individual gains or losses relating to property with an original cost of less than \$50,000 may be grouped, with the number of such transactions disclosed in column (a).
3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)

Line No.	Description of Property (a)	Original Cost of Related (b)	Date Journal Entry Approved (When Required) (c)	Acct 421.1 (d)	Acct 421.2 (e)
1	Gain on disposition of property				
2	property:	\$ -		\$ -	\$ -
3					
4	Hells Canyon Power Plant - Wallowa, Oregon	\$ 3,080.00		\$ (62,312.36)	
5	<i>partial land disposal to US Forest Service</i>				
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16	Total gain.....	\$ 3,080.00		\$ (62,312.36)	\$ -
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31	Total loss.....	\$ 0		\$ 0	\$ 0

STATE OF IDAHO - TOTAL SYSTEM DATA

PROFESSIONAL OR CONSULTATIVE SERVICES - ITEMS \$10,000 AND OVER

Line No.	PAYEE (a)	SERVICE TYPE (b)	Amount (c)
1	ACCENTURE LLP	IT Services	18,750.00
2	ADAMS COUNTY SHERIFF'S OFFICE	Management Services	15,000.00
3	ADM ASSOCIATES INC	Energy Management Consulting	116,303.25
4	AGREE TECHNOLOGIES AND SOLUTIO	IT Services	30,678.50
5	APPLIED ENERGY GROUP	Energy Management Consulting	188,802.50
6	AUTOSORT	Management Services	44,358.58
7	BAKER BOTTS LLP	Legal Services	1,147,939.90
8	BARKER, ROSHOLT & SIMPSON LLP	Legal Services	214,516.01
9	BROWN AND CALDWELL	Legal Services	81,748.25
10	CASCADE ENERGY INC	Energy Management Consulting	597,437.90
11	CLEAN HARBORS ENVIRONMENTAL SE	Environmental Services	10,187.58
12	COMPUNET, INC	Legal Services	63,243.75
13	DNV ENERGY SERVICES USA INC	Management Services	1,316,527.45
14	DONNELLEY FINANCIAL SOLUTIONS	Risk and Compliance Software	17,425.00
15	EQ SHAREOWNER SERVICES	Management Services	95,445.16
16	EVERGREEN CONSULTING GROUP, LL	Management Services	381,758.54
17	EXPONENT, INC	Management Services	13,013.50
18	EXPRESS SERVICES INC	Staffing Services	81,451.41
19	FRESHWATER TRUST, THE	Environmental Services	382,762.66
20	GIVENS PURSLEY LLP	Legal Services	51,567.79
21	HAWLEY TROXELL ENNIS & HAWLEY	Legal Services	23,982.40
22	HDR ENGINEERING, INC	Engineering Consultants	37,493.95
23	HOLLAND & HART LLP	Legal Services	27,776.50
24	ICEBERG NETWORKS CORPORATION	IT Services	40,348.75
25	IDAHO EFFICIENCY SOLUTIONS	Energy Management Consulting	11,888.28
26	J J KELLER & ASSOCIATES I	Legal Services	10,000.00
27	JACKSON LEWIS PC	Legal Services	19,504.00
28	KIRTON MCCONKIE	Legal Services	183,498.73
29	KW ENGINEERING INC	Engineering Consultants	90,659.43
30	LUMEN TECHNOLOGIES GROUP	IT Services	30,240.00
31	MARSH USA INC	Insurance	31,097.33
32	MCDOWELL RACKNER & GIBSON PC	Legal Services	2,259,786.83
33	MEDIANT COMMUNICATIONS INC	Management Services	37,131.39
34	MORROW & FISCHER PLLC	Legal Services	23,457.15
35	NATIONAL ECONOMIC RESEARCH ASSOCIATES	Management Services	28,818.75
36	NEEA EVALUATION	Energy Management Consulting	20,403.75
37	NEI ELECTRIC POWER ENGINEERING	Engineering Consultants	44,640.00
38	NIELSEN GROUP INC, THE	IT Services	30,197.85
39	NORTHWEST TOWER ENGINEERING PL	Engineering Consultants	10,000.00
40	OPTIV SECURITY INC	Security Consultants	99,202.50
41	PARSONS BEHLE & LATIMER	Legal Services	80,234.00
42	PERKINS COIE LLP	Legal Services	670,830.25
43	PRODUCTIVE ENERGY SOLUTIONS LLC	Energy Management Consulting	10,158.97
44	PROFESSIONAL INSPECTION SERVICES	Inspection Services	20,547.54

STATE OF IDAHO - TOTAL SYSTEM DATA

PROFESSIONAL OR CONSULTATIVE SERVICES - ITEMS \$10,000 AND OVER

Line No.	PAYEE (a)	SERVICE TYPE (b)	Amount (c)
45	QUINTEL-MC INC	Management Services	138,663.88
46	RAPID RESPONSE SYSTEMS	Training Services	13,911.00
47	RM ENERGY CONSULTING	Energy Management Consulting	147,885.93
48	ROCK CREEK ENERGY GROUP LLP	Legal Services	74,288.20
49	SOVOS COMPLIANCE LLC	IT Services	16,207.50
50	STANLEY ASSOCIATES, INC	IT Services	14,950.00
51	STOEL RIVES LLP	Legal Services	78,515.71
52	STRATEGIC ENERGY GROUP	Energy Management Consulting	96,192.50
53	TETRA TECH INC	Consulting Services	139,695.50
54	TINKER LLC	Energy Management Consulting	13,447.60
55	TUCKER, JAMES C	Consulting Services	36,767.50
56	UNIVERSITY OF IDAHO	Management Services	244,674.21
57	VAN NESS FELDMAN LLP	Legal Services	179,547.43
58	WINNER MANAGEMENT INC	Property Management	13,508.00
59	WITHERSPOON KELLEY	Legal Services	12,725.00
60	YTURRI& ROSE& BURNHAM& BENTZ	Management Services	192,121.43
61			
62			
63			
64			
65			
66			
67			
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74			
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79			
80			
81			
82			
83			
	TOTAL		\$ 10,123,917

PROFESSIONAL OR CONSULTATIVE SERVICES			
<u>ITEMS \$5,000 OR MORE BUT LESS THAN \$10,000</u>			
Line No.	PAYEE	PREDOMINANT NATURE OF SERVICE	AMOUNT
1	ACCRUENT LLC	IT Services	8,858
2	AVTEC INC	IT Services	9,143
3	CCRCORP	Legal Services	6,565
4	CLARK WARDLE LLP	Legal Services	6,982
5	CORPORATE OFFICE INSTALLATIONS	Property Management Services	7,660
6	CUSTER AGENCY, INC	Security Services	7,206
7	DAVIS WRIGHT TREMAINE LLP	Legal Services	8,890
8	GREENBACK HOME SOLUTIONS LLC	Property Management Services	5,600
9	IDAHO EMPLOYMENT LAWYERS, PLLC	Legal Services	8,020
10	ITRON, INC.	IT Services	6,050
11	JENSEN HUGHES	Security Services	7,866
12	MARNE AND ASSOCIATES	Training Services	6,124
13	MUSCROVE ENGINEERING PA	Engineering Services	6,314
14	PROFESSIONAL TRAINING SYSTEMS	Training Services	5,992
15	SPATIAL BUSINESS SYSTEMS INC	Infrastructure Consulting	8,800.00
16	TUIT PROJECTS, LLC	IT Services	6,786.00
17	WOOD SCIENCE CONSULTING	Management Services	7,238.78
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	TOTAL		\$ 124,094

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103 and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c) . Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

Line No.	Account (a)	Beginning of year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization.....	\$ 5,472	
3	(302) Franchises and Consents.....	36,559,366	
4	(303) Miscellaneous Intangible Plant.....	42,707,437	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4).....	73,195,198	
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights.....		
9	(311) Structures and Improvements.....		
10	(312) Boiler Plant Equipment.....		
11	(313) Engines and Engine Driven Generators.....		
12	(314) Turbogenerator Units.....		
13	(315) Accessory Electric Equipment.....		
14	(316) Misc. Power Plant Equipment.....		
15	(317) Asset Retirement Costs for Steam Production.....	25,482,471	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15).....	970,930,307	
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights.....		
19	(321) Structures and Improvements.....		
20	(322) Reactor Plant Equipment.....		
21	(323) Turbogenerator Units.....		
22	(324) Accessory Electric Equipment.....		
23	(325) Misc. Power Plant Equipment.....		
24	(326) Asset Retirement Costs for Nuclear Production.....		
25	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 24).....		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights.....		
28			
29	(332) Reservoirs, Dams, and Waterways.....		
30	(333) Water Wheels, Turbines, and Generators.....		
31	(334) Accessory Electric Equipment.....		
32	(335) Misc. Power Plant Equipment.....		
33	(336) Roads, Railroads, and Bridges.....		
34	(337) Asset Retirement Costs for Hydraulic Production.....		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34).....	990,128,902	
36	D. Other Production Plant		
37	(340) Land and Land Rights.....		
38	(341) Structures and Improvements.....		
39	(342) Fuel Holders, Products and Accessories.....		
40	(343) Prime Movers.....		
41	(344) Generators.....		
42	(345) Accessory Electric Equipment.....		
43	(346) Misc Power Plant Equipment.....		

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)

Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	End of Year (g)		Line No.
			\$ 5,459	(301)	1
			49,203,660	(302)	2
			48,832,992	(303)	3
			98,042,111		4
					5
					6
				(310)	7
				(311)	8
				(312)	9
				(313)	10
				(314)	11
				(315)	12
				(316)	13
			27,102,602	(317)	14
			978,629,853		15
					16
				(320)	17
				(321)	18
				(322)	19
				(323)	20
				(324)	21
				(325)	22
				(326)	23
					24
					25
				(330)	26
				(331)	27
				(332)	28
				(333)	29
				(334)	30
				(335)	31
				(336)	32
				(337)	33
			1,029,335,681		34
					35
				(340)	36
				(341)	37
				(342)	38
				(343)	39
				(344)	40
				(345)	41
				(345)	42
				(345)	43

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)			
Line No.	Account (a)	Balance at Beginning of year (b)	Additions (c)
44	(346) Misc. Power Plant Equipment.....		
45	TOTAL Other Production Plant (Enter Total of lines 37 thru 44).....	\$ 532,713,240	
46	TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45).....	2,493,772,449	
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights.....	38,038,072	
49	(352) Structures and Improvements.....	83,986,744	
50	(353) Station Equipment.....	451,357,571	
51	(354) Towers and Fixtures.....	222,111,189	
52	(355) Poles and Fixtures.....	215,197,387	
53	(356) Overhead Conductors and Devices.....	245,813,303	
54	(357) Underground Conduit.....		
55	(358) Underground Conductors and Devices.....		
56	(359) Roads and Trails.....	374,713	
57	(359.1) Asset Retirement Costs for Transmission Plant.....		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57).....	1,256,878,979	
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights.....	7,640,364	
61	(361) Structures and Improvements.....	49,536,165	
62	(362) Station Equipment.....	288,442,652	
63	(363) Storage Battery Equipment.....		
64	(364) Poles, Towers, and Fixtures.....	282,980,841	
65	(365) Overhead Conductors and Devices.....	143,391,424	
66	(366) Underground Conduit.....	52,525,989	
67	(367) Underground Conductors and Devices.....	308,886,276	
68	(368) Line Transformers.....	658,856,816	
69	(369) Services.....	63,794,607	
70	(370) Meters.....	106,387,667	
71	(371) Installations on Customer Premises.....	4,953,808	
72	(372) Leased Property on Customer Premises.....		
73	(373) Street Lighting and Signal Systems.....	5,320,596	
74	(374) Asset Retirement Costs for Distribution Plant.....		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74).....	1,972,717,206	
76	5. GENERAL PLANT		
77	(389) Land and Land Rights.....	19,851,492	
78	(390) Structures and Improvements.....	135,415,417	
79	(391) Office Furniture and Equipment.....	41,259,844	
80	(392) Transportation Equipment.....	104,860,168	
81	(393) Stores Equipment.....	4,105,787	
82	(394) Tools, Shop, and Garage Equipment.....	11,855,992	
83	(395) Laboratory Equipment.....	14,180,032	
84	(396) Power Operated Equipment.....	22,957,093	
85	(397) Communication Equipment.....	78,043,602	
86	(398) Miscellaneous Equipment.....	9,795,834	
87	SUBTOTAL (Enter Total of lines 77 thru 86).....	442,325,261	
88	(399) Other Tangible Property.....		
89	(399.1) Asset Retirement Costs for General Plant.....		
90	TOTAL General Plant (Enter Total of lines 87, 88 and 89).....	442,325,261	
91	TOTAL (Accounts 101 and 106).....	6,244,966,169	
92	(102) Electric Plant Purchased		
93			
94	TOTAL Electric Plant in Service.....	\$ 6,244,966,169	

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				(346)	44
			\$ 584,074,711		45
			2,592,040,245		46
					47
			38,852,757	(350)	48
			96,836,817	(352)	49
			454,974,918	(353)	50
			223,470,309	(354)	51
			220,842,813	(355)	52
			256,946,825	(356)	53
				(357)	54
				(358)	55
			374,593	(359)	56
				(359.1)	57
			1,292,299,032		58
					59
			8,625,808	(360)	60
			56,873,252	(361)	61
			314,307,682	(362)	62
				(363)	63
			300,945,745	(364)	64
			150,615,154	(365)	65
			53,781,011	(366)	66
			326,833,697	(367)	67
			690,152,131	(368)	68
			66,234,679	(369)	69
			109,928,854	(370)	70
			4,324,418	(371)	71
				(372)	72
			5,772,410	(373)	73
				(374)	74
			2,088,394,842		75
					76
			19,922,844	(389)	77
			150,137,308	(390)	78
			40,629,055	(391)	79
			109,966,099	(392)	80
			4,745,770	(393)	81
			14,414,358	(394)	82
			14,153,793	(395)	83
			25,271,872	(396)	84
			77,995,393	(397)	85
			10,316,463	(398)	86
			467,552,955		87
				(399)	88
				(399.1)	89
			467,552,955		90
			6,538,329,186		91
				(102)	92
					93
			\$ 6,538,329,186		94

ELECTRIC OPERATING REVENUES (Account 400)			
<p>1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>3. If previous year (columns (c), (e) and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p>			
No.	(a)	OPERATING REVENUES	
		Amount for Current Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales.....	\$ 626,554,696	\$ 567,032,561
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)(See Instr. 4) (1).....	496,354,347	461,736,010
5	Large (or Industrial)(See Instr. 4) (2).....	199,572,880	179,498,602
6	(444) Public Street and Highway Lighting.....	3,883,881	3,797,771
7	(445) Other Sales to Public Authorities.....		
8	(446) Sales to Railroads and Railways.....		
9	(448) Interdepartmental Sales.....		
10	TOTAL Sales to Ultimate Consumers.....	1,326,365,804 *	1,212,064,944
11	(447) Sales for Resale - Opportunity...Non-Firm Only.....	139,411,329	86,431,325
12	TOTAL Sales of Electricity.....	1,465,777,132	1,298,496,269
13	(449) Provision for Rate Refunds.....	(13,816,992)	(13,699,093)
14	TOTAL Revenue Net of Provision for Refunds.....	1,451,960,140	1,284,797,176
15	Other Operating Revenues		
16	(450) Forfeited Discounts.....		
17	(451) Miscellaneous Service Revenues.....	4,890,357	4,613,049
18	(453) Sales of Water and Water Power.....		
19	(454) Rent from Electric Property.....	18,009,242	17,583,812
20	(455) Interdepartmental Rents.....		
21	(456) Other Electric Revenues.....	90,843,241	81,481,640
22			
23			
24			
25	TOTAL Other Operating Revenues.....	113,742,840	103,678,502
26	TOTAL Electric Operating Revenues.....	\$ 1,565,702,981	\$ 1,388,475,677
<p>(1) Commercial and Industrial sales - Small - under 1,000 KW and includes all irrigation customers.</p> <p>(2) Commercial and Industrial sales - Large - 1,000 KW and over.</p>			

ELECTRIC OPERATING REVENUES (Account 400) (Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain
5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.
6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.
7. Include unmetered sales. Provide details of such sales in a footnote.

KILOWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Current Year (d)	Amount for Previous Year (e)	Amount for Current Year (f)	Number for Previous Year (g)	
5,854,670,342	5,457,378,298	498,920	485,475	1
6,008,192,190	6,034,805,124	88,334	87,130	2
3,238,724,828	3,200,734,385	119	120	3
25,475,399	27,303,850	4,394	4,083	4
				5
				6
				7
				8
				9
15,127,062,759 **	14,720,221,657	591,767	576,808	10
1,260,388,904	1,279,924,492	N/A	N/A	11
16,387,451,662	16,000,146,149	591,767	576,808	12
				13

* Includes <\$9,862,806> in unbilled revenues.

** Includes 41,693,626 KWH relating to unbilled revenues.

Lines 11 through 21 are on an "allocated" basis.

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering.....	\$ 606,857	\$ 865,075
5	(501) Fuel.....	\$ 100,928,029	91,112,173
6	(502) Steam Expenses.....	8,891,150	8,823,203
7	(503) Steam from Other Sources.....		
8	(Less) (504) Steam Transferred-Cr.....		
9	(505) Electric Expenses.....	1,079,032	1,225,479
10	(506) Miscellaneous Steam Power Expenses.....	8,241,450	8,147,229
11	(507) Rents.....	220,246	208,271
12	(509) Allowances.....		
13	TOTAL Operation (Enter Total of lines 4 thru 12).....	119,966,764	110,381,430
14	Maintenance		
15	(510) Maintenance Supervision and Engineering.....	(229,340)	(1,684)
16	(511) Maintenance of Structures.....	2,438,001	1,228,023
17	(512) Maintenance of Boiler Plant.....	8,389,717	8,516,751
18	(513) Maintenance of Electric Plant.....	2,205,478	2,573,376
19	(514) Miscellaneous Steam Plant.....	9,206,886	7,735,655
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19).....	22,010,742	20,052,121
21	TOTAL Power Production Expenses-Steam Power (Enter Total of lines 13 and 20).....	141,977,506	130,433,551
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering.....		
25	(518) Fuel.....		
26	(519) Coolants and Water.....		
27	(520) Steam Expenses.....		
28	(521) Steam from Other Sources.....		
29	(Less) (522) Steam Transferred-Cr.....		
30	(523) Electric Expenses.....		
31	(524) Miscellaneous Nuclear Power Expenses.....		
32	(525) Rents.....		
33	TOTAL Operation (Enter Total of lines 24 thru 32).....		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering.....		
36	(529) Maintenance of Structures.....		
37	(530) Maintenance of Reactor Plant Equipment.....		
38	(531) Maintenance of Electric Plant.....		
39	(532) Maintenance of Miscellaneous Nuclear Plant.....		
40			
41	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 and 40).....		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering.....	5,525,626	5,209,565
45	(536) Water for Power.....	6,361,336	5,450,799
46	(537) Hydraulic Expenses.....	17,693,352	15,444,546
47	(538) Electric Expenses.....	1,879,390	1,708,881
48	(539) Miscellaneous Hydraulic Power Generation Expenses.....	4,925,124	4,719,626
49	(540) Rents.....	291,217	294,344
50	TOTAL Operation (Enter Total of lines 44 thru 49).....	36,676,045	32,827,761

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering.....	\$ 106,525	\$ 129,022
54	(542) Maintenance of Structures.....	894,850	953,612
55	(543) Maintenance of Reservoirs, Dams, and Waterways.....	435,855	572,405
56	(544) Maintenance of Electric Plant.....	2,503,987	2,521,344
57	(545) Maintenance of Miscellaneous Hydraulic Plant.....	3,761,811	2,944,067
58	TOTAL Maintenance (Enter Total of lines 53 thru 57).....	7,703,028	7,120,450
59	TOTAL Power Production Expenses-Hydraulic Power (Enter Total of lines 50 and 58)	44,379,073	39,948,211
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering.....	601,921	567,362
63	(547) Fuel.....	119,197,497	81,460,446
64	(548) Generation Expenses.....	4,687,727	4,575,255
65	(549) Miscellaneous Other Power Generation Expenses.....	8,758	1,416,339
66	(550) Rents.....	0	0
67	TOTAL Operation (Enter Total of lines 62 thru 66).....	124,495,903	88,019,403
68	Maintenance		
69	(551) Maintenance Supervision and Engineering.....	0	0
70	(552) Maintenance of Structures.....	152,643	157,424
71	(553) Maintenance of Generating and Electric Plant.....	887,372	69,702
72	(554) Maintenance of Miscellaneous Other Power Generation Plant.....	6,460,322	2,097,662
73	TOTAL Maintenance (Enter Total of lines 69 thru 72).....	7,500,338	2,324,788
74	TOTAL Power Production Expenses-Other Power (Enter Total of lines 67 and 73).....	131,996,240	90,344,191
75	E. Other Power Supply Expenses		
76	(555) Purchased Power.....	509,681,789	369,574,908
77	(556) System Control and Load Dispatching.....	0	340
78	(557) Other Expenses.....	(93,495,372)	(44,614,590)
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78).....	416,186,417	324,960,659
80	TOTAL Power Production Expenses (Enter Total of lines 21, 41, 59, 74, and 79).....	734,539,237	585,686,613
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering.....	3,065,451	2,783,962
84	(561) Load Dispatching.....	5,159,690	5,087,881
85	(562) Station Expenses.....	2,676,494	2,909,865
86	(563) Overhead Line Expenses.....	1,076,544	1,012,935
87	(564) Underground Line Expenses.....	0	-
88	(565) Transmission of Electricity by Others.....	10,826,941	6,712,280
89	(566) Miscellaneous Transmission Expenses.....	7	-
90	(567) Rents.....	4,660,084	4,385,743
91	TOTAL Operation (Enter Total of lines 83 thru 90).....	27,465,212	22,892,667
92	Maintenance		
93	(568) Maintenance Supervision and Engineering.....	198,495	176,934
94	(569) Maintenance of Structures.....	1,831,010	1,467,327
95	(570) Maintenance of Station Equipment.....	2,506,340	1,703,470
96	(571) Maintenance of Overhead Lines.....	2,182,732	1,081,969
97	(572) Maintenance of Underground Lines.....		
98	(573) Maintenance of Miscellaneous Transmission Plant.....	4,908	2,443
99	(575) Transmission Market Administration - EIM.....	659,249	703,432
99	TOTAL Maintenance (Enter Total of lines 93 thru 98).....	7,382,733	5,135,576
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99).....	34,847,945	28,028,242
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering.....	5,631,403	3,912,375

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	3. DISTRIBUTION EXPENSES (Continued)		
105	(581) Load Dispatching.....	\$ 4,978,423	\$ 4,720,436
106	(582) Station Expenses.....	1,785,614	1,511,068
107	(583) Overhead Line Expenses.....	5,037,439	4,506,880
108	(584) Underground Line Expenses.....	4,648,975	4,503,905
109	(585) Street Lighting and Signal System Expenses.....	42,854	537
110	(586) Meter Expenses.....	5,547,173	4,846,360
111	(587) Customer Installations Expenses.....	1,023,145	948,551
112	(588) Miscellaneous Distribution Expenses.....	4,466,054	3,937,734
113	(589) Rents.....	706,258	421,100
114	TOTAL Operation (Enter Total of lines 103 thru 113).....	33,867,336	29,308,946
115	Maintenance		
116	(590) Maintenance Supervision and Engineering.....	11,402	10,469
117	(591) Maintenance of Structures.....	0	0
118	(592) Maintenance of Station Equipment.....	3,950,689	3,902,335
119	(593) Maintenance of Overhead Lines.....	20,379,133	16,428,368
120	(594) Maintenance of Underground Lines.....	740,652	588,903
121	(595) Maintenance of Line Transformers.....	88,896	55,701
122	(596) Maintenance of Street Lighting and Signal Systems.....	196,215	252,270
123	(597) Maintenance of Meters.....	836,018	813,794
124	(598) Maintenance of Miscellaneous Distribution Plant.....	115,612	91,906
125	TOTAL Maintenance (Enter Total of lines 116 thru 124).....	26,318,616	22,143,747
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125).....	60,185,952	51,452,693
127	4. CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision.....	808,235	800,134
130	(902) Meter Reading Expenses.....	1,576,198	1,535,472
131	(903) Customer Records and Collection Expenses.....	14,548,025	13,542,425
132	(904) Uncollectible Accounts.....	2,860,862	2,193,997
133	(905) Miscellaneous Customer Accounts Expenses.....	(2,887)	401
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133).....	19,790,434	18,072,429
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision.....	966,922	745,616
138	(908) Customer Assistance Expenses.....	38,764,930	34,276,036
139	(909) Informational and Instructional Expenses.....	285,579	284,745
140	(910) Miscellaneous Customer Service and Informational Expenses.....	715,010	799,680
141	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 137 thru 140).....	40,732,441	36,106,077
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision.....		
145	(912) Demonstrating and Selling Expenses.....	-	-
146	(913) Advertising Expenses.....		
147	(916) Miscellaneous Sales Expenses.....		
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147).....	-	-
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries.....	91,614,326	83,409,198
152	(921) Office Supplies and Expenses.....	14,477,554	13,372,062
153	(Less) (922) Administrative Expenses Transferred-Credit.....	(33,600,237)	(31,283,163)

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
If the amount for previous year is not derived from previously reported figures, explain in footnotes.			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
155	(923) Outside Services Employed.....	\$ 8,352,471	\$ 7,474,551
156	(924) Property Insurance.....	3,765,831	3,426,724
157	(925) Injuries and Damages.....	6,259,262	6,191,531
158	(926) Employee Pensions and Benefits.....	51,976,040	53,460,438
159	(927) Franchise Requirements.....	0	0
160	(928) Regulatory Commission Expenses.....	4,957,986	4,857,719
161	(929) Duplicate Charges-Cr.....		
162	(930.1) General Advertising Expenses.....	470,045	364,434
163	(930.2) Miscellaneous General Expenses.....	4,188,008	3,905,591
164	(931) Rents.....	0	0
165	TOTAL Operation (Enter Total of lines 151 thru 164).....	152,461,286	145,179,084
166	Maintenance		
167	(935) Maintenance of General Plant.....	7,540,853	7,499,770
168	TOTAL Admin and General Expenses (Enter Total of lines 165-167).....	160,002,140	152,678,854
169	TOTAL Elec Op and Maint Exp (Total of 80, 100, 126, 134, 141, 148, 168).....	\$ 1,050,098,148	\$ 872,024,907

IDAHO ONLY

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES		
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> <p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>		
1	Payroll Period Ended (Date).....	December 31, 2022
2	Total Regular Full-Time Employees.....	2,062
3	Total Part-Time and Temporary Employees.....	4
4	Total Employees.....	2,066
		December 31, 2021
		1,983
		5
		1,988