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IDAHO PUBLIC
UTILITIES COMMISSION

MATTHEW T. LARKIN
Revenue Requirement Senior Manager
mlarkin@idahopower.com

IPC-E

April 15, 2022

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 2021 Annual FERC Form 1 Report

Dear Ms. Noriyuki:

Pursuant to Idaho Code § 61-405, and Order No. 35058, attached for electronic filing are Idaho Power Company's FERC Form 1 Report and Idaho Supplement for the year ending December 31, 2021. Also included is the IDACORP 2021 Annual Report and the 2021 Independent Auditor's Report.

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

Very truly yours,

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: 2021/ 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: 2021/ Q4
--------------------------------------------------------------	---------------------------------------------------

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
-----------------------------------------------	-----------------------------------------------------

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) 04/15/2022
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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) 04/15/2022
02 Title VP, Controller, 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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
--------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------	-------------------------------------------

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: 04/15/2022	Year/Period of Report End of: 2021/ 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

Vice President, 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.

(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: 04/15/2022	Year/Period of Report End of: 2021/ 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 10-1-1998

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: 04/15/2022	Year/Period of Report End of: 2021/ 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: 04/15/2022	Year/Period of Report End of: 2021/ 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	775,000		
2	Senior Vice President, CFO	Steven R. Keen	497,000		
3	Senior Vice President, COO	Adam J. Richins	440,000		
4	Senior Vice President & General Counsel	Brian R. Buckham	420,000		
5	Senior Vice President, Public Affairs	Jeffery L. Malmen	350,000		
6	Vice President, CAO & Treasurer	Ken W. Petersen	310,000		
7	Vice President, Regulatory Affairs	Tim Tatum	257,500		
8	Vice President, Power Supply	Ryan N. Adelman	247,500		
9	Vice President, Human Resources	Sarah E. Griffin	247,500		
10	Corporate Secretary	Patrick Harrington	245,000		
11	Vice President, Customer Operations & CSO	Bo Hanchey	242,000		
12	Vice President, Corporate Services & Communications	Debra H. Leithauser	232,000		
13	Vice President, Information Technology & CIO	Jason C. Huszar	225,500		
14	Vice President, Planning, Engineering & Construction	Mitch Colburn	220,000		

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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)
<p>1. 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.</p> <p>2. 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).</p>				
1	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	^(a) Richard J. Dahl, Board Chair (1)	PO Box 2052, McCall, Idaho 83638	true	false
5	Annette G. Elg	3475 E Rivemest 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	^(b) Judith A. Johansen, Comp Committee Chair (2)	10446 E. Palo Brea Dr, Scottsdale, Arizona 85262	true	false
9	^(c) Dennis L. Johnson, Corp Gov. Chair (3)	926 West Oakhampton Drive, Eagle, Idaho 83616	true	false
10	^(d) Christine King, Comp. Committee Chair (4)	8527 East Old Field Rd., Scottsdale, Arizona 85266	true	false
11	Richard J. Navarro, Audit Chair	1256 E Candleridge Ct., Boise, Idaho 83712	true	false
12	^(e) Dr. Mark Peters (5)	884 Neil Avenue, Columbus, Ohio 43215	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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

<p>(a) Concept: NameAndTitleOfDirector</p>
<p>Schedule Page: 105 Line No: 4 Column: a (1) Stepped down as Corp Gov. Chair on May 20, 2021</p>
<p>(b) Concept: NameAndTitleOfDirector</p>
<p>Schedule Page: 105 Line No: 8 Column: a (2) Appointed as a member of Executive Board and as Comp Committee Chair on May 20, 2021</p>
<p>(c) Concept: NameAndTitleOfDirector</p>
<p>Schedule Page: 105 Line No: 9 Column: a (3) Appointed as a member of Executive Board and as Corp Gov. Chair on May 20, 2021</p>
<p>(d) Concept: NameAndTitleOfDirector</p>
<p>Schedule Page: 105 Line No: 10 Column: a (4) Retired from board and as Comp Committee Chair on May 20, 2021</p>
<p>(e) Concept: NameAndTitleOfDirector</p>
<p>Schedule Page: 105 Line No: 12 Column: a (5) Appointed to the Board on February 10, 2021</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: 04/15/2022	Year/Period of Report End of: 2021/ 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: 04/15/2022	Year/Period of Report End of: 2021/ 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	20210827-5103	08/27/2021	ER09-1641-000	Idaho Power Company 2021 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: 04/15/2022	Year/Period of Report End of: 2021/ 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: 04/15/2022	Year/Period of Report End of: 2021/ 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.

1. None
2. None
3. None
4. None
5. None
6. None
7. None
8. Effective 12/25/2021, a 6% general wage adjustment was implemented.
9. None
10. None
11. Reserved
12. None
13. Officer Changes in 2021: NONE

Director Changes in 2021:

- o Dr. Mark Peters was appointed to the Board on February 10, 2021.
- o Chris King retired from the board on May 20, 2021.

14. 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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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	6,514,123,678	6,287,898,779	
3	Construction Work in Progress (107)	200	671,424,756	597,151,634	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		7,185,548,434	6,885,050,413	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	2,483,620,791	2,376,165,417	
6	Net Utility Plant (Enter Total of line 4 less 5)		4,701,927,643	4,508,884,996	
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)		4,701,927,643	4,508,884,996	
15	Utility Plant Adjustments (116)				
16	Gas Stored Underground - Noncurrent (117)				
17	OTHER PROPERTY AND INVESTMENTS				
18	Nonutility Property (121)		3,646,749	5,125,740	
19	(Less) Accum. Prov. for Depr. and Amort. (122)		0	3,613	
20	Investments in Associated Companies (123)		0		
21	Investment in Subsidiary Companies (123.1)	224	27,909,478	33,918,130	
23	Noncurrent Portion of Allowances	228			
24	Other Investments (124)		0		
25	Sinking Funds (125)		0		
26	Depreciation Fund (126)				
27	Amortization Fund - Federal (127)				
28	Other Special Funds (128)		56,140,386	50,732,850	

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)		890,345	
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		88,586,958	89,773,107
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		49,369,572	125,554,315
36	Special Deposits (132-134)		1,830,847	2,702,913
37	Working Fund (135)		13,000	11,500
38	Temporary Cash Investments (136)		10,392,659	40,038,009
39	Notes Receivable (141)		0	
40	Customer Accounts Receivable (142)		83,325,175	77,599,924
41	Other Accounts Receivable (143)		12,806,869	10,223,384
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		5,015,917	5,263,704
43	Notes Receivable from Associated Companies (145)		6,169,545	10,088,722
44	Accounts Receivable from Assoc. Companies (146)		0	
45	Fuel Stock (151)	227	18,045,117	31,645,944
46	Fuel Stock Expenses Undistributed (152)	227	0	
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	73,329,824	62,178,340
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227	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	4,221,832	2,762,521
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)		24,557,592	20,057,116
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)		6,639	20,129
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		74,842,947	72,461,180
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)		6,598,152	1,995,125
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		890,345	
65	Derivative Instrument Assets - Hedges (176)		0	
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	
67	Total Current and Accrued Assets (Lines 34 through 66)		359,603,508	452,075,418
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		15,341,796	16,434,065
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	1,533,747,521	1,558,894,709
73	Prelim. Survey and Investigation Charges (Electric) (183)		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)		3,092,658	572,323
77	Temporary Facilities (185)		0	
78	Miscellaneous Deferred Debits (186)	233	75,436,950	73,302,886
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352	0	
81	Unamortized Loss on Reaquired Debt (189)		39,557,636	42,496,351
82	Accumulated Deferred Income Taxes (190)	234	324,688,128	343,510,457
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		1,992,156,025	2,035,210,791

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)		7,142,274,134	7,085,944,312

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: 04/15/2022	Year/Period of Report End of: 2021/ 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	
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	
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	2,096,924
11	Retained Earnings (215, 215.1, 216)	118	1,670,857,887	1,567,699,558
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	25,446,384	31,455,036
13	(Less) Reaquired Capital Stock (217)	250	0	
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(40,039,894)	(43,357,680)
16	Total Proprietary Capital (lines 2 through 15)		2,464,301,917	2,363,834,455
17	LONG-TERM DEBT			
18	Bonds (221)	256	1,970,460,000	1,970,460,000
19	(Less) Reaquired Bonds (222)	256	0	
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256	19,885,000	19,885,000
22	Unamortized Premium on Long-Term Debt (225)		28,965,492	30,072,454
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		3,328,774	3,569,137
24	Total Long-Term Debt (lines 18 through 23)		2,015,981,718	2,016,848,317
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)		3,729,566	2,484,902
29	Accumulated Provision for Pensions and Benefits (228.3)		521,815,572	634,271,974
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	
31	Accumulated Provision for Rate Refunds (229)		187,716,141	169,094,604
32	Long-Term Portion of Derivative Instrument Liabilities		3,757,551	
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		36,697,825	27,691,367
35	Total Other Noncurrent Liabilities (lines 26 through 34)		753,716,655	833,542,847
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	
38	Accounts Payable (232)		170,836,741	143,690,430
39	Notes Payable to Associated Companies (233)		0	
40	Accounts Payable to Associated Companies (234)		2,158,568	1,720,105
41	Customer Deposits (235)		891,328	1,206,944
42	Taxes Accrued (236)	262	(1,558,227)	14,568,240
43	Interest Accrued (237)		24,259,107	24,229,679
44	Dividends Declared (238)		0	
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		1,478,743	1,401,632
48	Miscellaneous Current and Accrued Liabilities (242)		88,755,058	72,126,390
49	Obligations Under Capital Leases-Current (243)			
50	Derivative Instrument Liabilities (244)		5,747,262	143,733
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		3,757,551	
52	Derivative Instrument Liabilities - Hedges (245)		0	
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		288,811,029	259,087,153

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)		8,350,901	5,709,312
57	Accumulated Deferred Investment Tax Credits (255)	266	109,459,666	97,626,769
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	9,055,170	9,649,332
60	Other Regulatory Liabilities (254)	278	311,088,834	319,779,040
61	Unamortized Gain on Reaquired Debt (257)		0	
62	Accum. Deferred Income Taxes-Accel. Amort. (281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		993,806,435	970,611,662
64	Accum. Deferred Income Taxes-Other (283)		187,701,809	209,255,425
65	Total Deferred Credits (lines 56 through 64)		1,619,462,815	1,612,631,540
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		7,142,274,134	7,085,944,312

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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	1,456,168,287	1,347,383,706			1,456,168,287	1,347,383,706
3	Operating Expenses							
4	Operation Expenses (401)	320	850,660,604	771,917,303			850,660,604	771,917,303
5	Maintenance Expenses (402)	320	66,854,588	58,598,841			66,854,588	58,598,841
6	Depreciation Expense (403)	336	165,446,697	162,750,617			165,446,697	162,750,617
7	Depreciation Expense for Asset Retirement Costs (403.1)	336	0	(431,877)			0	(431,877)
8	Amort. & Depl. of Utility Plant (404-405)	336	8,739,017	7,981,848			8,739,017	7,981,848
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)		9,284,794	8,811,905			9,284,794	8,811,905
13	(Less) Regulatory Credits (407.4)		3,067,653	3,815,566			3,067,653	3,815,566
14	Taxes Other Than Income Taxes (408.1)	262	30,947,260	33,047,693			30,947,260	33,047,693
15	Income Taxes - Federal (409.1)	262	35,047,688	26,204,174			35,047,688	26,204,174
16	Income Taxes - Other (409.1)	262	13,298,956	6,286,258			13,298,956	6,286,258
17	Provision for Deferred Income Taxes (410.1)	234, 272	22,846,006	27,020,124			22,846,006	27,020,124

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	44,552,318	33,253,251			44,552,318	33,253,251
19	Investment Tax Credit Adj. - Net (411.4)	266	11,832,897	2,820,899			11,832,897	2,820,899
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)		258,569	269,354			258,569	269,354
23	Losses from Disposition of Allowances (411.9)		0				0	
24	Accretion Expense (411.10)		56,783	176,633			56,783	176,633
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,167,151,768	1,067,861,265			1,167,151,768	1,067,861,265
27	Net Util Oper Inc (Enter Tot line 2 less 25)		289,016,519	279,522,441			289,016,519	279,522,441
28	Other Income and Deductions							
29	Other Income							
30	Nonutility Operating Income							
31	Revenues From Merchandising, Jobbing and Contract Work (415)		3,961,448	4,409,044				
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		4,522,755	4,633,866				
33	Revenues From Nonutility Operations (417)		18,346	20,293				
34	(Less) Expenses of Nonutility Operations (417.1)		52,086	60,764				

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	(449)				
36	Equity in Earnings of Subsidiary Companies (418.1)	119	8,991,348	8,402,214				
37	Interest and Dividend Income (419)		7,129,761	9,877,262				
38	Allowance for Other Funds Used During Construction (419.1)		31,537,344	29,550,610				
39	Miscellaneous Nonoperating Income (421)		(265,679)	993,561				
40	Gain on Disposition of Property (421.1)		7,217	8,399				
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		46,808,557	48,566,304				
42	Other Income Deductions							
43	Loss on Disposition of Property (421.2)		0	26,488				
44	Miscellaneous Amortization (425)							
45	Donations (426.1)		1,638,267	1,876,276				
46	Life Insurance (426.2)		(5,203,369)	(4,035,855)				
47	Penalties (426.3)		1,002,943	16,172				
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,031,900	911,610				
49	Other Deductions (426.5)		8,871,633	8,737,704				
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		7,341,374	7,532,395				
51	Taxes Applic. to Other Income and Deductions							
52	Taxes Other Than Income Taxes (408.2)	262	24,200	19,147				
53	Income Taxes- Federal (409.2)	262	(644,711)	406,255				

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	(196,593)	122,919				
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	103,913	111,185				
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	692,073	726,433				
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)		(1,405,264)	(66,927)				
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		40,872,447	41,100,836				
61	Interest Charges							
62	Interest on Long-Term Debt (427)		84,144,940	84,250,809				
63	Amort. of Debt Disc. and Expense (428)		1,338,232	1,433,636				
64	Amortization of Loss on Reaquired Debt (428.1)		2,938,715	2,735,194				
65	(Less) Amort. of Premium on Debt-Credit (429)		1,106,961	823,920				
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		0					
67	Interest on Debt to Assoc. Companies (430)		0					
68	Other Interest Expense (431)		11,341,371	11,370,843				
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		11,992,630	11,577,828				
70	Net Interest Charges (Total of lines 62 thru 69)		86,663,667	87,388,734				

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)		243,225,299	233,234,543				
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						
77	Extraordinary Items After Taxes (line 75 less line 76)		0					
78	Net Income (Total of line 71 and 77)		243,225,299	233,234,543				

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				
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45				
46				
47				
48				
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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				
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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: 04/15/2022	Year/Period of Report End of: 2021/ 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		1,554,426,452	1,467,478,759
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)		234,233,952	224,832,329
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	TOTAL Dividends Declared- Common Stock	(146,075,623)	(137,884,636)
30.2				
30.3				
30.4				
30.5				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(146,075,623)	(137,884,636)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		15,000,000	
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,657,584,781	1,554,426,452
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
39.1				
39.2				

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)
39.3				
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)		1,670,857,887	1,567,699,558
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		31,455,036	23,052,822
50	Equity in Earnings for Year (Credit) (Account 418.1)		8,991,348	8,402,214
51	(Less) Dividends Received (Debit)		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)		25,446,384	31,455,036

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: 04/15/2022	Year/Period of Report End of: 2021/ 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)	243,225,299	233,234,543
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	165,446,697	(a) 162,318,740
5	Amortization of (Specify) (footnote details)		
5.1	Plant	8,754,035	
5.2	Unamortized debt expense	4,365,718	
5.3	Unamortized discount	(866,599)	
5.4	Water Rights	1,042,009	
5.5	Amortization of	(a) (b)	13,015,188
5.6	Other	104,721	
8	Deferred Income Taxes (Net)	(7,045,057)	2,469,437
9	Investment Tax Credit Adjustment (Net)	4,101,519	977,780
10	Net (Increase) Decrease in Receivables	(6,292,909)	(a) 1,633,004
11	Net (Increase) Decrease in Inventory	990,657	(a) 17,542,513
12	Net (Increase) Decrease in Allowances Inventory	0	
13	Net Increase (Decrease) in Payables and Accrued Expenses	(a) 2,003,163	(b) 11,828,778
14	Net (Increase) Decrease in Other Regulatory Assets	(50,932,965)	(a) (54,530,690)
15	Net Increase (Decrease) in Other Regulatory Liabilities	17,228,109	18,284,774
16	(Less) Allowance for Other Funds Used During Construction	31,537,344	29,550,610
17	(Less) Undistributed Earnings from Subsidiary Companies	(9,927,830)	(1,531,052)
18	Other (provide details in footnote):		
18.1	Pension and postretirement benefit plan expense	33,803,097	
18.2	Contributions to pension and postretirement benefit plans	(44,206,756)	
18.3	Changes in unbilled revenues	(2,737,386)	
18.4	Changes in prepayments	(6,588,935)	
18.5	Changes in company owned life insurance	(4,961,062)	
18.6	Other	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):		(24,694,403)
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	337,145,812	354,060,106
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(331,509,226)	(340,487,802)
27	Gross Additions to Nuclear Fuel	0	
28	Gross Additions to Common Utility Plant	0	
29	Gross Additions to Nonutility Plant	0	
30	(Less) Allowance for Other Funds Used During Construction	(31,537,344)	(29,550,610)
31	Other (provide details in footnote):		
31.1	Payments received from joint funding partners	5,876,358	0
31.2	Sale of renewable energy certificates and emission allowances	2,230,655	0
31.3	Other (provide details in footnote):	0	6,815,901
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(291,864,869)	(304,121,291)
36	Acquisition of Other Noncurrent Assets (d)	0	
37	Proceeds from Disposal of Noncurrent Assets (d)	0	
39	Investments in and Advances to Assoc. and Subsidiary Companies	0	(81,730)
40	Contributions and Advances from Assoc. and Subsidiary Companies	0	
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies	0	
44	Purchase of Investment Securities (a)	(16,123,299)	(33,381,754)
45	Proceeds from Sales of Investment Securities (a)	11,327,616	25,794,940
46	Loans Made or Purchased	0	
47	Collections on Loans	0	
49	Net (Increase) Decrease in Receivables	0	
50	Net (Increase) Decrease in Inventory	0	
51	Net (Increase) Decrease in Allowances Held for Speculation	0	
52	Net Increase (Decrease) in Payables and Accrued Expenses	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):		2,768,025
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(296,660,552)	(309,021,810)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	0	341,384,461
62	Preferred Stock	0	
63	Common Stock	0	
64	Other (provide details in footnote):		
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
70	Cash Provided by Outside Sources (Total 61 thru 69)	0	341,384,461
72	Payments for Retirement of:		
73	Long-term Debt (b)	0	(175,000,000)
74	Preferred Stock	0	
75	Common Stock	0	
76	Other (provide details in footnote):		
76.1	Other	(238,230)	0
76.2	Other (provide details in footnote):	0	(6,884,501)
78	Net Decrease in Short-Term Debt (c)	0	
80	Dividends on Preferred Stock	0	
81	Dividends on Common Stock	(146,075,623)	(137,884,636)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	(146,313,853)	21,615,324
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)	(105,828,593)	66,653,620
88	Cash and Cash Equivalents at Beginning of Period	165,603,824	98,950,204
90	Cash and Cash Equivalents at End of Period	59,775,231	165,603,824

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: NoncashAdjustmentsToCashFlowsFromOperatingActivities

(b) Concept: NoncashAdjustmentsToCashFlowsFromOperatingActivities

Amortization	Year Ended 12/31/2021
Plant	8,754,035
Unamortized debt expense	4,365,718
Unamortized discount	(866,599)
Water rights	1,042,009
Other	104,721
	<u>13,399,884</u>

(c) Concept: NetIncreaseDecreaseInPayablesAndAccruedExpensesOperatingActivities

Cash (received) paid during the period for:	
Income taxes	58,279,359
Interest (net of amount capitalized)	83,464,253

(d) Concept: GrossAdditionsToUtilityPlantLessNuclearFuelInvestingActivities

Non-cash investing activities:	
Additions to PP&E in accounts payable	53,689,935

(e) Concept: DepreciationAndDepletion

(f) Concept: NetIncreaseDecreaseInReceivablesOperatingActivities

Original value: 1633004

(g) Concept: NetIncreaseDecreaseInInventoryOperatingActivities

Original value: 17542513

(h) Concept: NetIncreaseDecreaseInPayablesAndAccruedExpensesOperatingActivities

(i) Concept: NetIncreaseDecreaseInOtherRegulatoryAssetsOperatingActivities

Original value: -54530690

(j) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

(k) Concept: GrossAdditionsToUtilityPlantLessNuclearFuelInvestingActivities

(l) Concept: GrossAdditionsToUtilityPlantLessNuclearFuelInvestingActivities

Original value: -340487802

(m) Concept: AllowanceForOtherFundsUsedDuringConstructionInvestingActivities

Original value: -29550610

(n) Concept: OtherConstructionAndAcquisitionOfPlantInvestmentActivities

(o) Concept: OtherConstructionAndAcquisitionOfPlantInvestmentActivities

Original value: 6815901

(p) Concept: CashOutflowsForPlant

Original value: -304121291

(q) Concept: InvestmentsInAndAdvancesToAssociatedAndSubsidiaryCompanies

Original value: -81730

(r) Concept: PurchaseOfInvestmentSecurities

Original value: -33381754

(s) Concept: OtherAdjustmentsToCashFlowsFromInvestmentActivities

(t) Concept: PaymentsForRetirementOfLongTermDebtFinancingActivities

Original value: -175000000

(u) Concept: OtherRetirementsOfBalancesImpactingCashFlowsFromFinancingActivities

Original value: -6884501

(v) Concept: OtherRetirementsOfBalancesImpactingCashFlowsFromFinancingActivities

Other Financing Cash FlowsOther (6,556,501)Discount on debt issuance (328,000) (6,884,501)

(w) Concept: DividendsOnCommonStock

Original value: -137884636

FERC FORM No. 1 (ED. 12-96)

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: 04/15/2022	Year/Period of Report End of: 2021/ 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 generating 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.

In response to the COVID-19 public health crisis, Idaho Power provided certain relief to customers, including temporarily suspending disconnections for customers and temporarily waiving late fees. This relief as well as the economic conditions created by the response to the COVID-19 public health crisis have resulted in higher aged accounts receivable and an increase in the number of late payments. Compared with historical levels, Idaho Power expects higher uncollectible account write-offs as a result of the COVID-19 public health crisis and, accordingly, has maintained its higher allowance for uncollectible accounts related to customer receivables at December 31, 2021.

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

	Year Ended December 31,	
	2021	2020
Balance at beginning of period	\$ 4,766	\$ 1,401
Additions to the allowance	2,017	5,222
Write-offs, net of recoveries	(2,284)	(1,857)
Balance at end of period	\$ 4,499	\$ 4,766
Allowance for uncollectible accounts as a percentage of customer receivables	5.4 %	6.1 %

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, 2021 and 2020. 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 2.9 percent in 2021 and 2020.

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 2021 and 2020.

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 7.5 percent for 2021 and 2020.

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 uses 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, 2021, up to February 17, 2022, the date that Idaho Power Company's U.S. GAAP financial statements were issued and has updated such evaluation for disclosure purposes through April 15, 2022. 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>2021</u>	<u>2020</u>
	(thousands of dollars)	
Federal income tax expense at 21% statutory rate	\$ 58,857	\$ 55,068
Change in taxes resulting from:		
Equity earnings of subsidiary companies	(1,888)	(1,764)
AFUDC	(9,141)	(8,637)
Capitalized interest	1,077	1,044
Investment tax credits	(2,866)	(2,906)
Bond redemption costs	0	(726)
Removal costs	(3,302)	(3,148)
Capitalized overhead costs	(8,190)	(7,560)
Capitalized repair costs	(17,430)	(18,480)
State income taxes, net of federal benefit	11,633	9,052
Depreciation	14,233	13,589
Excess deferred income tax reversal	(8,958)	(4,884)
Income tax return adjustments	2,690	(1,972)
Other, net	329	316
Total income tax expense	<u>\$ 37,044</u>	<u>\$ 28,992</u>
Effective tax rate	13.2%	11.1%

The items comprising income tax expense are as follows:

	<u>2021</u>	<u>2020</u>
	(thousands of dollars)	
Income taxes currently payable:		
Federal	\$ 34,574	\$ 26,610
State	12,932	6,409
Total	<u>47,506</u>	<u>33,019</u>
Income taxes deferred:		
Federal	(16,999)	(2,607)
State	(5,295)	(4,241)
Total	<u>(22,294)</u>	<u>(6,848)</u>
Investment tax credits:		
Deferred	14,698	5,727
Restored	(2,866)	(2,906)
Total	<u>11,832</u>	<u>2,821</u>
Total income tax expense	<u>\$ 37,044</u>	<u>\$ 28,992</u>

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

	<u>2021</u>	<u>2020</u>
	(thousands of dollars)	
Deferred tax assets:		
Regulatory liabilities	\$ 96,880	\$ 95,883
Deferred compensation	23,333	22,576
Deferred revenue	48,318	43,525
Tax credits	35,781	30,215
Retirement benefits	110,997	142,864
Other	9,379	8,447
Total	<u>324,688</u>	<u>343,510</u>
Deferred tax liabilities:		
Property, plant and equipment	272,530	282,983
Regulatory assets	721,276	687,628
Retirement benefits	138,154	164,399
Other	49,548	44,857
Total	<u>1,181,508</u>	<u>1,179,867</u>
Net deferred tax liabilities	<u>\$ 856,820</u>	<u>\$ 836,357</u>

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 2021 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 their major tax jurisdictions - United States federal and the State of Idaho. The open tax years for examination are 2020-2021 for federal and 2016-2021 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 IRS examination and issue resolution throughout the current year with the objective of return filings containing no contested items. The IRS moved IDACORP from the maintenance phase of CAP to the bridge phase for both the 2020 and 2021 tax years.

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.

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	Remaining Amortization Period	As of December 31, 2021		Total as of December 31,	
		Earning a Return ⁽¹⁾	Not Earning a Return	2021	2020
Regulatory Assets:					
Income taxes ⁽²⁾		\$	\$ 721,276	\$ 721,276	\$ 687,628
Unfunded postretirement benefits ⁽³⁾			315,011	315,011	444,470
Pension expense deferrals ⁽⁴⁾		197,623	36,814	234,437	200,686
Energy efficiency program costs ⁽⁵⁾		7,622		7,622	13,225
Power supply costs ⁽⁶⁾	2022-2023	42,940	(9,317)	33,623	
Fixed cost adjustment ⁽⁶⁾	2022-2023	35,058	19,886	54,944	55,491
North Valmy plant settlements ⁽⁶⁾	2022-2028	97,852		97,852	103,085
Asset retirement obligations ⁽⁷⁾			22,585	22,585	19,035
Wildfire Mitigation Plan deferral ⁽⁶⁾			6,075	6,075	
Long-term service agreement	2022-2043	14,046	9,227	23,273	24,431
Other	2022-2055	2,846	14,204	17,050	10,844
Total			\$ 397,987	\$ 1,135,761	\$ 1,533,748
Regulatory Liabilities:					
Income taxes ⁽⁸⁾		\$	\$ 96,880	\$ 96,880	\$ 95,883
Depreciation-related excess deferred income taxes ⁽⁹⁾		170,039		170,039	178,997
Power supply costs ⁽⁶⁾					15,009
Settlement agreement sharing mechanism ⁽⁶⁾	2022-2023	569		569	
Mark-to-market liabilities			8,581	8,581	1,995
Tax reform accrual for future amortization ⁽¹⁰⁾			24,522	24,522	16,893
Other		4,697	5,801	10,498	11,002
Total			\$ 175,305	\$ 135,789	\$ 319,779

(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 11 - "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 includes both the Idaho and Oregon jurisdiction balances at December 31, 2021 and 2020.

(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 13 - "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. The average rate assumption method was used to

compute this reversal for fiscal years 2018-2020.

(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 true-up component, based on the difference between the previous year's actual net power supply costs and the previous year's forecast. The latter component also includes a balancing mechanism so that, over time, the actual collection or refund of authorized true-up dollars matches the amounts authorized. The PCA mechanism also 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 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. In May 2021, the IPUC ordered Idaho Power to initiate a case to review the PCA mechanism and propose any modifications it determines are appropriate so the case may be processed before the filing of the 2022 PCA application in April 2022. In January 2022, the IPUC approved Idaho Power's proposed modifications to the PCA, which simplify the mechanism without impairing the intent or effectiveness of the PCA and have no material impact on overall cost recovery.

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, 2021	\$ 39.1	The net increase in PCA revenues 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 thru the true-up component.
June 1, 2020	\$ 58.7	The \$58.7 million increase in PCA rates reflects a return to a more normal level of power supply costs as wholesale market energy prices came down from unusually high levels in the previous year's PCA and a forecasted reduction in low-cost hydropower generation.

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. Oregon jurisdiction power supply cost changes under the APCU and PCAM during each of 2021 and 2020 did not have a material impact on the companies' 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.

October 2014 Idaho Earnings Support and Sharing Settlement Stipulation: In October 2014, the IPUC issued an order approving an extension, with modifications, of the terms of a December 2011 Idaho settlement stipulation for the period from 2015 through 2019, or until the terms are otherwise modified or terminated by order of the IPUC or the full \$45 million of additional accumulated deferred investment tax credits (ADITC) contemplated by the settlement stipulation has been amortized (October 2014 Idaho Earnings Support and Sharing Settlement Stipulation). The provisions of the October 2014 Idaho Earnings Support and Sharing Settlement Stipulation are described in the table below.

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 noted in the table below, of the October 2014 Idaho Earnings Support and Sharing Settlement Stipulation beyond its termination date of December 31, 2019.

The table below summarizes and compares the terms of the October 2014 Idaho Earnings Support and Sharing Settlement Stipulation with the terms in the May 2018 Idaho Tax Reform Settlement Stipulation that became applicable on January 1, 2020.

October 2014 Idaho Earnings Support and Sharing Settlement Stipulation (Effective through December 31, 2019)	May 2018 Idaho Tax Reform Settlement Stipulation (Effective January 1, 2020, with no defined end date)
If Idaho Power's actual annual Idaho ROE in any year is less than 9.5 percent, then Idaho Power may record additional ADITC amortization up to \$25 million to help achieve a 9.5 percent Idaho ROE for that year, and may record additional ADITC amortization up to a total of \$45 million over the 2015 through 2019 period. If the \$45 million of ADITC are completely amortized, the revenue sharing provisions below would no longer be applicable.	If Idaho Power's actual annual Idaho ROE in any year is less than 9.4 percent, then Idaho Power may amortize up to \$25 million of additional ADITC to help achieve a 9.4 percent Idaho ROE for that year, so long as the cumulative amount of ADITC used does not exceed \$45 million (Idaho Power will have available and may continue to use any unused portion of the \$45 million of additional ADITC from the October 2014 Idaho Earnings Support and Sharing Settlement Stipulation); however, Idaho Power may seek approval from the IPUC to replenish the total amount of ADITC it is permitted to amortize. If there are no remaining amounts of ADITC authorized to be amortized, the revenue sharing

If Idaho Power's annual Idaho ROE in any year exceeds 10.0 percent, the amount of earnings exceeding a 10.0 percent Idaho ROE and up to and including a 10.5 percent Idaho ROE will be allocated 75 percent to Idaho Power's Idaho customers as a rate reduction to be effective at the time of the subsequent year's PCA, and 25 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 50 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 25 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 before December 31, 2019, 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 a 75 percent basis but allocated 50 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.

provisions below would not be applicable until ADITC is replenished.

If Idaho Power's annual Idaho ROE in any year exceeds 10.0 percent, the amount of earnings exceeding a 10.0 percent Idaho ROE and up to and including a 10.5 percent Idaho ROE 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 2021, Idaho Power recorded a \$0.6 million provision against current revenue for sharing with customers, as its full-year return on year-end equity in the Idaho jurisdiction (Idaho ROE) exceeded 10.0 percent. In 2020, Idaho Power recorded no provision against current revenue for sharing with customers, as its Idaho ROE was between 9.4 percent and 10.0 percent in 2020. Accordingly, at December 31, 2021, 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: In May 2017, the IPUC approved a settlement stipulation allowing accelerated depreciation and cost recovery for Idaho Power's jointly-owned North Valmy coal-fired power plant. The settlement stipulation provides for an increase in Idaho jurisdictional revenues of \$13.3 million per year, and (1) levelized collections and associated cost recovery through December 2028, (2) accelerated depreciation on unit 1 through 2019 and unit 2 through 2025, and (3) Idaho Power to use prudent and commercially reasonable efforts to end its participation in the operation of unit 1 by the end of 2019 and unit 2 no later than the end of 2025. The costs intended to be recovered by the increased jurisdictional revenues include current investments as of May 31, 2017, in both units, forecasted unit 1 investments from 2017 through 2019, and forecasted decommissioning costs for unit 1 and unit 2, offset by forecasted operation and maintenance costs savings. The settlement stipulation also provides for the regulatory accrual or deferral of the difference between actual revenue requirements and levelized collections, and provides for the regulatory accrual or deferral of the difference between actual costs incurred (including accelerated depreciation expense on unit 1 through 2019 and unit 2 through 2025) compared with costs permitted to be recovered during the cost recovery period specified in the settlement stipulation (including depreciation expense through 2028). 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. In February 2019, Idaho Power reached an agreement with NV Energy that facilitates the planned end of Idaho Power's participation in coal-fired operations at units 1 and 2 of its jointly-owned North Valmy coal-fired power plant in 2019 and no later than 2025, respectively. In May 2019, the IPUC issued an order approving the North Valmy plant agreement and allowing Idaho Power to recover through customer rates the \$1.2 million incremental annual levelized revenue requirement associated with required North Valmy plant investments and other exit costs, effective June 1, 2019, through December 31, 2028. In December 2019, as planned, Idaho Power ended its participation in coal-fired operations of North Valmy plant unit 1. In September 2021, the IPUC issued an order acknowledging Idaho Power's year-end 2025 exit date from Valmy unit 2 is appropriate based on economics and reliability needs.

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. In May 2021, the IPUC ordered Idaho Power to work with interested parties and initiate a case to review the FCA mechanism and propose modifications it determines are appropriate. In December 2021, the IPUC approved Idaho Power's proposed modifications to the FCA mechanism to institute separate, and reduced, fixed cost tracking for customers added to Idaho Power's system after December 31, 2021.

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)
2020	June 1, 2021-May 31, 2022	\$38.3
2019	June 1, 2020-May 31, 2021	\$35.5
2018	June 1, 2019-May 31, 2020	\$34.8

Wildfire Mitigation Cost Recovery: In June 2021, the IPUC authorized Idaho Power to defer for future amortization incremental operations and maintenance (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 the filing, Idaho Power projected spending approximately \$47 million in incremental wildfire mitigation-related O&M and roughly \$35 million in wildfire mitigation system-hardening capital incremental 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, 2021, Idaho Power's deferral related to the WMP was \$6.1 million.

Jim Bridger Power Plant Rate Request: In June 2021, Idaho Power filed an application with the IPUC requesting authorization to (a) accelerate depreciation for the Jim Bridger plant, to allow the plant to be fully depreciated and recovered by December 31, 2030, (b) establish a balancing account to track the incremental costs and benefits associated with ceasing participation in coal-fired operations at the Jim Bridger plant, and (c) adjust customer rates to recover the associated incremental annual levelized revenue requirement.

In September 2021, the co-owner and operator of the Jim Bridger Plant submitted its IRP to the IPUC that contemplates ceasing coal-fired generation in units 1 and 2 in 2023 and converting those units to natural gas generation by 2024. Idaho Power's 2021 IRP includes the same plan. At a public meeting in October 2021, the IPUC approved a joint motion by Idaho Power and the IPUC Staff to suspend the procedural schedule in Idaho Power's rate request case to assess new developments that impact operations at the Jim Bridger plant, citing the potential option to convert the two units to natural gas generation as well as ongoing regional haze compliance discussions. In February 2022, Idaho Power filed a request to resume the procedural schedule with an amended application to the IPUC that contemplates the conversion of units 1 and 2 to natural gas in 2024 and therefore removes from the application all investments for the portion of the plant that will be converted to support gas-fired operations, leaving just coal-related plant investments in the requested regulatory

treatment. The updated filing requests authorization to adjust customer rates to recover the associated incremental annual levelized revenue requirement in the aggregate amount of \$27.1 million, which included Idaho Power's share of all electric plant in service related to coal-fired operations at the Jim Bridger plant. The proposed adjustment in this application would result in an overall rate increase of 2.12 percent in Idaho. As of the date of this report, the case remains pending at the IPUC.

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.

In June 2017, the OPUC approved a settlement stipulation allowing for (1) accelerated depreciation of North Valmy plant units 1 and 2 through December 31, 2025, (2) cost recovery of incremental North Valmy plant investments through May 31, 2017, and (3) forecasted North Valmy plant decommissioning costs. The settlement stipulation provides for an increase in the Oregon jurisdictional revenue requirement of \$1.1 million, with yearly adjustments, if warranted. In May 2018, the OPUC also deemed prudent Idaho Power's decision to pursue the end of its participation in coal-fired operations of unit 1 by the end of 2019 and approved Idaho Power's request to recover annual incremental accelerated depreciation relating to unit 1, ending December 31, 2019, resulting in a \$2.5 million annualized revenue requirement. In October 2019, the OPUC approved the North Valmy plant agreement and authorized Idaho Power to adjust customer rates in Oregon, effective January 1, 2020, to reflect a decrease in the annual levelized revenue requirement of \$3.2 million, which mostly relates to the decrease in depreciation expense and other costs associated with the December 2019 end of Idaho Power's participation in coal-fired operations of North Valmy plant unit 1.

Other Notable Regulatory Matters

Depreciation Rate Requests: In 2021, Idaho Power conducted a depreciation study of electric plant-in-service, which it performs approximately every five years. The study provided updates to net salvage percentages and service life estimates for Idaho Power plant assets. In November 2021, in each of the Idaho and Oregon jurisdictions, Idaho Power and other stakeholders filed a joint motion for approval of a settlement stipulation adopting new depreciation rates and agreeing to no increase in the jurisdictional revenue requirement and no change in customer rates. In December 2021 and January 2022, respectively, the IPUC and OPUC approved Idaho Power's requests, which were effective January 1, 2022.

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, 2021 to September 30, 2022	\$ 31.19
October 1, 2020 to September 30, 2021	\$ 29.95
October 1, 2019 to September 30, 2020	\$ 27.32

Idaho Power's current OATT rate is based on a net annual transmission revenue requirement of \$127.3 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. The following table presents revenues from contracts with customers disaggregated by revenue source (in thousands):

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 winter heating season and summer cooling 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 increasing customer growth rates 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. In 2021, a return to more normal economic conditions for commercial customers compared with 2020 increased sales volumes on a per customer basis, as 2020 was affected by negative COVID-19-related business conditions.

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. In 2021, a return to more normal economic conditions for industrial customers compared with 2020 increased sales volumes on a per customer basis, as 2020 was affected by negative COVID-19-related business conditions.

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 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 2021 Idaho ROE, Idaho Power recorded \$0.6 million provision against current revenues for sharing of earnings with customers for 2021. During 2020, no provision against current revenues for sharing of earnings with customers was recorded. 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 due mostly to impacts of the COVID-19 public health crisis 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, 2021, Idaho Power's energy efficiency rider balances were a \$6.9 million regulatory asset in the Idaho jurisdiction and a \$0.7 million regulatory asset in the Oregon jurisdiction. In December 2020, the IPUC authorized Idaho Power to increase the Idaho energy efficiency rider collection percentage from 2.75 percent to 3.1 percent, effective January 1, 2021.

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 15 - "Derivative Financial Instruments."

5. LONG-TERM DEBT

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

	2021	2020
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
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
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	1,800,000	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 due 2027	4,360	4,360
Total pollution control revenue bonds	170,460	170,460
American Falls bond guarantee	19,885	19,885
Unamortized premium/discount	25,637	26,503
Total Idaho Power outstanding debt⁽²⁾	2,015,982	2,016,848

(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, 2021, to \$1.966 billion.

(2) At both December 31, 2021 and 2020, the overall effective cost rate of Idaho Power's outstanding debt was 4.40 percent.

At December 31, 2021, the maturities for the aggregate amount of Idaho Power long-term debt outstanding were as follows (in thousands of dollars):

	2022	2023	2024	2025	2026	Thereafter
	\$	\$ 75,000	\$ 49,800	\$ 19,885	\$ 116,300	\$ 1,729,360

Long-Term Debt Issuances, Maturities, and Redemptions

In April 2020, Idaho Power issued \$230.0 million in principal amount of 4.20% first mortgage bonds, secured medium term notes, Series K, maturing March 1, 2048. The bonds were issued at a reoffer yield of 3.422 percent, which resulted in a net premium of 13.0 percent and net proceeds to Idaho Power of \$259.9 million. After this offering the aggregate principal amount of the 4.20% first mortgage bonds is \$450 million.

In June 2020, Idaho Power issued \$80.0 million in principal amount of 1.90% first mortgage bonds, secured medium term notes, Series L, maturing July 15, 2030. In July 2020, Idaho Power redeemed, prior to maturity, \$75 million in principal amount of 2.95 percent first mortgage bonds, medium-term notes, Series H due in April 2022. In accordance with the redemption provisions of the notes, the redemption included Idaho Power's payment of a make-whole premium to the holders of the redeemed notes in the aggregate amount of \$3.3 million.

In August 2020, Idaho Power redeemed \$100 million in principal amount of 3.40 percent first mortgage bonds due in November 2020.

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 April and May 2019, Idaho Power received orders from the IPUC, OPUC, and WPSC authorizing the company to issue and sell from time to time up to \$500 million 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, 2022, 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 7.0 percent.

In May 2019, 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 2020, 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 \$500 million aggregate principal amount of first mortgage bonds, secured medium term notes, Series L (Series L Notes), under Idaho Power's Indenture of Mortgage and Deed of Trust, dated as of October 1, 1937, as amended and supplemented (Indenture). Also in June 2020, Idaho Power entered into the Forty-ninth Supplemental Indenture, dated effective as of June 5, 2020, to the Indenture (Forty-ninth Supplemental Indenture). The Forty-ninth Supplemental Indenture provides for, among other items, the issuance of up to \$500 million in aggregate principal amount of Series L Notes pursuant to 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.

The Forty-eighth Supplemental Indenture increased the maximum amount of first mortgage bonds issuable by Idaho Power under the Indenture from \$2.0 billion to \$2.5 billion. Idaho Power may amend the Indenture and increase this amount without consent of the holders of the first mortgage bonds. 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 2 years or that are of an equal or higher interest rate, or prior lien bonds.

As of December 31, 2021, Idaho Power could issue under its Indenture approximately \$2.1 billion of additional first mortgage bonds based on retired first mortgage bonds and total unfunded property additions. These amounts are further limited by the maximum amount of first mortgage bonds set forth in the Forty-ninth Supplemental Indenture. As a result, the maximum amount of first mortgage bonds Idaho Power could issue as of December 31, 2021, was limited to approximately \$534 million under the Indenture.

6. NOTES PAYABLE **Credit Facilities**

The Idaho Power credit facility, which may be used for general corporate purpose and commercial paper backup, consists of a revolving line of credit, through the issuance of loans and standby letters of credit, not to exceed the aggregate principal amount at any one time outstanding of \$300 million, including swingline loans in an aggregate principal amount at any time outstanding not to exceed \$30 million, and letters of credit in an aggregate principal amount at any time outstanding not to exceed \$50 million. Idaho Power has the right to request an increase in the aggregate principal amount of the facilities to \$450 million subject to certain conditions.

The interest rates for any borrowings under the facilities are based on either (1) a floating rate that is equal to the highest of the prime rate, federal funds rate plus 0.5 percent, or London interbank offered rate (LIBOR) Market Index rate plus 1.0 percent, or (2) the LIBOR Market Index rate, plus, in each case, an applicable margin, provided that the federal funds rate and LIBOR rate will not be less than zero. The Secured Overnight Financing Rate (SOFR) plus a defined benchmark adjustment would replace the LIBOR Market Index rate during any period in which the LIBOR rate is unavailable or unascertainable. If during any period both the LIBOR and SOFR rates are unavailable or unascertainable, an alternate benchmark rate selected by the administrative agent and the borrower would apply. The applicable margin is based on Idaho Power's senior unsecured long-term indebtedness credit rating by rating agencies, as set forth on a schedule to the credit facility agreement. Under their respective credit facility, Idaho Power pays a facility fee on the commitment based on the company's credit rating for senior unsecured long-term debt securities. In December 2021, Idaho Power amended its outstanding credit agreement to extend the termination date to December 6, 2025, and provided additional information on potential alternatives, successors or replacement rates for LIBOR in the event it is no longer available as of the date of borrowing, among other things. While the credit facility provides for an original maturity date of December 6, 2025, the credit agreement grants Idaho Power the right to request up to two one-year extensions, subject to certain conditions.

At December 31, 2021, no loans were outstanding under Idaho Power's facility. At December 31, 2021, Idaho Power had regulatory authority to incur up to \$450 million in principal amount of short-term indebtedness at any one time outstanding through December of 2026. Idaho Power's short-term borrowings were zero at both December 31, 2021 and 2020.

7. COMMON STOCK **Idaho Power Common Stock**

No contributions were made to Idaho Power in 2021 or 2020 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 a leverage ratio 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, 2021, the leverage ratio for Idaho Power was 45 percent. Based on this restriction, Idaho Power's dividends were limited to \$1.4 billion at December 31, 2021. 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 Idaho Power from any material subsidiary. At December 31, 2021, 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, 2021, 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.

8. 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 (together, Restricted Stock), performance shares and performance-based units (together, Performance-Based Shares), and several other types of share-based awards. At December 31, 2021, the maximum number of shares available under the LTICP was

Restricted Stock and Performance-Based Shares Awards

Restricted Stock awards have three-year vesting periods and entitle the recipients to dividends or dividend equivalents, as applicable, and voting rights, except that holders of restricted stock 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 Shares awards have three-year vesting periods and entitle the recipients to voting rights, except that holders of performance-based units 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. Dividends or dividend equivalents, as applicable, 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 and Performance-Based Shares award activity is presented below. Idaho Power share amounts represent shares of IDACORP common stock:

	Number of Shares/Units	Weighted- Average Grant Date Fair Value
Nonvested shares/units at January 1, 2021	156,013	\$ 100.90
Shares/units granted	95,821	87.76
Shares/units forfeited	(2,210)	98.72
Shares/units vested	(75,415)	87.24
Nonvested shares/units at December 31, 2021	174,209	\$ 99.61

The total fair value of shares vested was \$6.7 million in 2021 and \$10.5 million in 2020. At December 31, 2021, Idaho Power had \$7.5 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 2021, a total of 14,025 shares of IDACORP common stock were awarded to directors of IDACORP and Idaho Power at an average grant date fair value of \$86.24 per share. Directors elected to defer receipt of 2,550 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):

	2021	2020
Compensation cost	\$ 8,497	\$ 7,339
Income tax benefit	2,187	1,889

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

9. COMMITMENTS**Purchase Obligations**

At December 31, 2021, Idaho Power had the following long-term commitments relating to purchases of energy, capacity, transmission rights, and fuel (in thousands of dollars):

	2022	2023	2024	2025	2026	Thereafter
Cogeneration and power production	\$ 298,867	\$ 308,741	\$ 311,968	\$ 296,579	\$ 293,508	\$ 2,456,582
Fuel	62,287	19,328	8,663	8,362	8,354	58,355

As of December 31, 2021, 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 \$200 million in 2021 and \$194 million in 2020. In February 2022, Idaho Power entered into a 20-year power purchase agreement with a planned 40 MW solar facility expected to be in service in 2023 which increased Idaho Power's contractual purchase obligations by approximately \$78 million over the term of the contract.

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

	2022	2023	2024	2025	2026	Thereafter
Joint-operating agreement payments ⁽¹⁾	\$ 2,822	\$ 2,822	\$ 2,822	\$ 2,822	\$ 2,822	\$ 14,110
Easements and other payments	1,925	1,965	2,006	2,049	2,092	11,136
Maintenance and service agreements ⁽¹⁾	97,847	13,522	10,134	6,319	6,592	46,764
FERC and other industry-related fees ⁽¹⁾	16,772	14,549	14,174	14,174	14,174	70,870

(1) Approximately \$28 million, \$18 million, and \$143 million of the obligations included in joint-operating agreement payments, maintenance and service 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 2021 and 2020.

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 WDEQ, was \$51.6 million at December 31, 2021, representing IERCo's one-third share of BCC's total reclamation obligation of \$154.7 million. BCC has a reclamation trust fund set aside specifically for the purpose of paying these reclamation costs. At December 31, 2021, the value of the reclamation trust fund was \$211.2 million. During 2021, the reclamation trust fund made \$21.1 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 enters 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 its historical experience and the evaluation of the specific indemnities. As of December 31, 2021, 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.

10. 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 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, records 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, the companies believe 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.

11. 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	
	2021	2020	2021	2020
Change in projected benefit obligation:				
Benefit obligation at January 1	\$ 1,337,395	\$ 1,134,752	\$ 134,791	\$ 122,443
Service cost	54,202	42,987	813	213
Interest cost	37,317	40,013	3,557	4,350
Actuarial (gain) loss	(35,833)	163,610	33	13,420
Plan amendment				130
Benefits paid	(46,551)	(43,967)	(6,182)	(5,765)
Projected benefit obligation at December 31	1,346,530	1,337,395	133,012	134,791
Change in plan assets:				
Fair value at January 1	871,603	763,119		
Actual return on plan assets	119,412	112,451		
Employer contributions	40,000	40,000		
Benefits paid	(46,551)	(43,967)		
Fair value at December 31	984,464	871,603		
Funded status at end of year	\$ (362,066)	\$ (465,792)	\$ (133,012)	\$ (134,791)

Amounts recognized in accumulated other comprehensive income consist of:

Net loss	\$ 322,908	\$ 437,859	\$ 51,365	\$ 55,537
Prior service cost	43	49	2,687	2,983
Subtotal	322,951	437,908	54,052	58,520
Less amount recorded as regulatory asset ⁽¹⁾	(322,951)	(437,908)		
Net amount recognized in accumulated other comprehensive income	\$	\$	\$ 54,052	\$ 58,520
Accumulated benefit obligation	\$ 1,120,036	\$ 1,115,923	\$ 121,591	\$ 119,517

(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 2021 are due primarily to increases in the assumed discount rates of both plans from December 31, 2020, to December 31, 2021. The actuarial losses affecting the benefit obligations for the pension and SMSP plans in 2020 are due primarily to decreases in the assumed discount rates from December 31, 2019, to December 31, 2020. For more information on discount rates, see "Plan Assumptions" below in this Note 11.

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 \$117.1 million and \$108.8 million at December 31, 2021 and 2020, respectively, and is reflected in Investments and in company-owned life insurance on the balance sheets.

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	
	2021	2020	2021	2020
Service cost	\$ 54,202	\$ 42,987	\$ 813	\$ 213

Interest cost	37,317	40,013	3,557	4,350
Expected return on assets	(64,090)	(56,239)		
Amortization of net loss	23,796	17,325	4,205	3,734
Amortization of prior service cost	6	6	296	290
Net periodic pension cost	51,231	44,092	8,871	8,587
Regulatory deferral of net periodic pension cost ⁽¹⁾	(48,962)	(42,042)		
Previously deferred pension cost recognized ⁽¹⁾	17,154	17,154		
Net periodic pension cost recognized for financial reporting ⁽¹⁾	\$ 19,423	\$ 19,204	\$ 8,871	\$ 8,587

(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 (loss) income for the plans (in thousands of dollars):

	Pension Plan		SMSP	
	2021	2020	2021	2020
Actuarial gain (loss) during the year	\$ 91,156	\$ (107,399)	\$ (33)	\$ (13,420)
Plan amendment service cost				(130)
Reclassification adjustments for:				
Amortization of net loss	23,796	17,325	4,205	3,734
Amortization of prior service cost	6	6	296	290
Adjustment for deferred tax effects	(29,590)	23,184	(1,150)	2,452
Adjustment due to the effects of regulation	(85,368)	66,884		
Other comprehensive income (loss) recognized related to pension benefit plans	\$	\$	\$ 3,318	\$ (7,074)

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

	2022	2023	2024	2025	2026	2026-2030
Pension Plan	\$ 45,239	\$ 47,038	\$ 48,890	\$ 50,850	\$ 52,855	\$ 293,409
SMSP	6,226	6,439	6,619	6,638	6,738	34,700

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 2021 and 2020, 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 2022. Depending on market conditions and cash flow considerations in 2022, Idaho Power could contribute up to \$40 million to the pension plan during 2022 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):

	2021	2020
Change in accumulated benefit obligation:		
Benefit obligation at January 1	\$ 80,952	\$ 71,029
Service cost	1,063	1,029
Interest cost	2,059	2,493
Actuarial (gain) loss	(5,805)	9,359
Benefits paid ⁽¹⁾	(4,194)	(2,958)
Benefit obligation at December 31	74,075	80,952
Change in plan assets:		
Fair value of plan assets at January 1	41,311	39,625
Actual return on plan assets	6,308	5,248
Employer contributions ⁽¹⁾	(1,961)	(604)
Benefits paid ⁽¹⁾	(4,194)	(2,958)
Fair value of plan assets at December 31	41,464	41,311
Funded status at end of year (included in noncurrent liabilities)	\$ (32,611)	\$ (39,641)

(1) Contributions and benefits paid are each net of \$3.0 million and \$3.4 million of plan participant contributions for 2021 and 2020, respectively.

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

	2021	2020
Net (gain) loss	\$ (8,020)	\$ 6,434
Prior service cost	80	127
Subtotal	(7,940)	6,561
Less amount recognized in regulatory assets	7,940	(6,561)
Net amount recognized in accumulated other comprehensive income	\$	\$

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

	2021	2020
Service cost	\$ 1,063	\$ 1,029
Interest cost	2,059	2,493
Expected return on plan assets	(2,395)	(2,404)
Immediate recognition of loss from temporary deviation ⁽¹⁾	4,736	
Amortization of prior service cost	47	47
Net periodic postretirement benefit cost	\$ 5,510	\$ 1,165

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

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

	2021	2020
Actuarial gain (loss) during the year	\$ 9,718	\$ (6,515)
Reclassification adjustments for:		
Immediate recognition of loss from temporary deviation ⁽¹⁾	4,736	
Reclassification adjustments for amortization of prior service cost	47	47
Adjustment for deferred tax effects	(2,514)	1,665
Adjustment due to the effects of regulation	(11,987)	4,803
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 statement of income.

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

	2022	2023	2024	2025	2026	2026-2029
Expected benefit payments	\$ 5,447	\$ 5,241	\$ 4,982	\$ 4,790	\$ 4,557	\$ 19,841

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	
	2021	2020	2021	2020	2021	2020
Discount rate	3.05 %	2.80 %	3.00 %	2.70 %	2.95 %	2.70 %
Rate of compensation increase ⁽¹⁾	4.49 %	4.43 %	4.75 %	4.75 %		
Medical trend rate					6.3 %	6.8 %
Dental trend rate					3.5 %	4.0 %
Measurement date	12/31/2021	12/31/2020	12/31/2021	12/31/2020	12/31/2021	12/31/2020

(1) The 2021 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	
	2021	2020	2021	2020	2021	2020
Discount rate	2.80 %	3.60 %	2.70 %	3.65 %	2.70 %	3.60 %
Expected long-term rate of return on assets	7.40 %	7.40 %			6.00 %	6.50 %
Rate of compensation increase	4.49 %	4.43 %	4.75 %	4.75 %		%
Medical trend rate					6.3 %	6.8 %
Dental trend rate					3.5 %	4.0 %

The assumed health care cost trend rate used to measure the expected cost of health benefits covered by the postretirement plan was 6.3 percent in 2021 and is assumed to decrease to 5.7 percent in 2022, 5.1 percent in 2023 and 2024, 5.0 percent in 2025 and to gradually decrease to 3.9 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, 2021, for the pension asset portfolio by asset class is set forth below:

Asset Class	Target Allocation	Actual Allocation December 31, 2021
Debt securities	24 %	23 %
Equity securities	59 %	61 %
Real estate	9 %	8 %
Other plan assets	8 %	8 %
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 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 low 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 much 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 16 - "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, 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

	Level 1	Level 2	Level 3	Total
Assets at December 31, 2020				
Cash and cash equivalents	\$ 25,008	\$	\$	\$ 25,008
Intermediate bonds	34,455	163,000		197,455
Equity Securities: Large-Cap	79,259			79,259
Equity Securities: Mid-Cap	104,089			104,089
Equity Securities: Small-Cap	82,069			82,069
Equity Securities: Micro-Cap	44,715			44,715
Equity Securities: Global and International	69,687			69,687
Equity Securities: Emerging Markets	10,574			10,574
Plan assets measured at NAV (not subject to hierarchy disclosure)				
Commingled Fund: Equity Securities: Global and International				116,223
Commingled Fund: Equity Securities: Emerging Markets				50,019
Real estate				54,630
Private market investments				37,875
Total	\$ 449,856	\$ 163,000	\$	\$ 871,603
Postretirement plan assets ⁽¹⁾	\$ 1,333	\$ 39,978	\$	\$ 41,311

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

For the years ended December 31, 2021 and 2020, 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 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 9 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 \$8.2 million and \$7.9 million in 2021 and 2020, 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, 2021 and 2020, were approximately \$2 million.

12. 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, 2021 and 2020 (in thousands of dollars):

	2021		2020	
	Balance	Avg Rate	Balance	Avg Rate
Production	\$ 2,597,285	3.15 %	\$ 2,529,708	3.23 %
Transmission	1,309,143	1.89 %	1,272,360	1.88 %
Distribution	2,058,819	2.25 %	1,968,752	2.26 %
General and Other	548,877	6.17 %	517,079	6.17 %
Total in service	6,514,124	2.85 %	6,287,899	2.88 %
Accumulated provision for depreciation	(2,483,621)		(2,376,165)	
In service - net	\$ 4,030,503		\$ 3,911,734	

At December 31, 2021, Idaho Power's construction work in progress balance of \$671.4 million included relicensing costs of \$389.3 million for the HCC, Idaho Power's largest hydropower complex. In 2021 and 2020, 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, 2021, Idaho Power's provision for rate refund for collection of AFUDC relating to the HCC was \$187.7 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, 2021 (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	\$ 771,034	\$ 7,775	\$ 401,696	33	775
North Valmy unit 2 ⁽²⁾	Winnemucca, NV	255,451	881	195,258	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. In October 2020, Idaho Power and co-owner Portland General Electric ceased coal-fired operations at their Boardman power plant, as planned. All depreciable property, plant and equipment associated with Idaho Power's ownership in the Boardman power plant was fully depreciated as of December 31, 2020.

IERC Co, Idaho Power's wholly-owned subsidiary, is a joint venturer in BCC. Idaho Power's coal purchases from the joint venture were \$59.7 million in 2021 and \$68.3 million in 2020. 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 \$8.2 million in 2021 and \$9.3 million in 2020.

13. 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 records regulatory assets or liabilities instead of accretion, depreciation, and gains or losses, as approved by the IPUC. The regulatory assets recorded under this order do not earn a return on investment. Accretion, depreciation, and gains or losses related to the Boardman generating facility have been exempted from such regulatory treatment as Idaho Power collected amounts related to the decommissioning of Boardman in rates. In October 2020, Idaho Power and co-owner Portland General Electric ceased coal-fired operations at their Boardman power plant. As of December 31, 2021 and 2020, Idaho Power has recorded a liability for estimated costs of decommissioning and retirement of Boardman plant assets, which is included in the amounts in the table below.

Idaho Power's recorded AROs relate to the reclamation and removal costs at its jointly-owned coal-fired generation facilities. In 2021, changes in estimates at the coal-fired generation facilities resulted in a net increase of \$9.4 million in the recorded AROs. The increase is primarily related to revised cost estimates for the closure of a flue gas desulfurization pond at the Jim Bridger plant.

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.

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

	2021	2020
Balance at beginning of year	\$ 27,691	\$ 28,191
Accretion expense	1,021	1,053
Revisions in estimated cash flows	9,415	193
Liability settled	(1,429)	(1,746)
Balance at end of year	\$ 36,698	\$ 27,691

14. INVESTMENTS

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

	2021	2020
Idaho Power investments:		
IERCO	\$ 27,909	\$ 33,918
Exchange traded short-term bond funds and cash equivalents	54,078	50,531
Executive deferred compensation plan investments	353	202
Total Idaho Power investments	\$ 82,340	\$ 84,651

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, 2021 and December 31, 2020. The following table summarizes sales of equity securities (in thousands of dollars):

	2021	2020
Proceeds from sales	\$ 11,328	\$ 25,795
Gross realized gains from sales		

15. 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 below.

The table below presents the gains and losses on derivatives not designated as hedging instruments for the years ended December 31, 2021 and 2020 (in thousands of dollars):

	Location of Realized Gain/(Loss) on Derivatives Recognized in Income	Gain/(Loss) on Derivatives Recognized in Income ⁽¹⁾	
		2021	2020
Financial swaps	Operating revenues	\$ 1,046	\$ 2,173
Financial swaps	Purchased power	1,959	(3,531)
Financial swaps	Fuel expense	12,180	(4,791)
Forward contracts	Operating revenues	1,966	421
Forward contracts	Purchased power	(1,099)	(384)
Forward contracts	Fuel expense	(194)	(36)

(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 16 - "Fair Value Measurements" for additional information concerning the determination of fair value for Idaho Power's assets and liabilities from price risk management activities.

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, 2021 and 2020 (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, 2021							
Current:							
Financial swaps	Other current assets	\$ 10,599	\$ (4,893) ⁽¹⁾	\$ 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
December 31, 2020							
Current:							
Financial swaps	Other current assets	\$ 2,028	\$ (36)	\$ 1,992	\$ 36	\$ (36)	\$
	Other current liabilities	187	(187)		786	(652)	134
Forward contracts	Other current assets	5	(2)	3	2	(2)	
Forward contracts	Other current liabilities	3	(3)		13	(3)	10
Long-term:							
Financial swaps	Other liabilities	40	(40)		56	(56)	
Total		\$ 2,263	\$ (268)	\$ 1,995	\$ 893	\$ (749)	\$ 144

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

(2) Current and long-term liability derivative amounts offset include \$0.5 million and \$16 thousand of collateral receivable at December 31, 2020, respectively.

The table below presents the volumes of derivative commodity forward contracts and swaps outstanding at December 31, 2021 and 2020 (in thousands of units):

Commodity	Units	December 31,	
		2021	2020
Electricity purchases	MWh	529	74
Electricity sales	MWh	129	
Natural gas purchases	MMBtu	11,740	7,923
Natural gas sales	MMBtu		775

Credit Risk

At December 31, 2021, 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 Investors Service 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, 2021, was \$3.0 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, 2021, Idaho Power would have been required to pay or post collateral to its counterparties up to an additional \$7.6 million to cover open liability positions as well as completed transactions that have not yet been paid.

16. FAIR VALUE MEASUREMENTS

Idaho Power has categorized their 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, 2021 and 2020.

The following table presents information about Idaho Power's assets and liabilities measured at fair value on a recurring basis as of December 31, 2021 and 2020 (in thousands of dollars):

	December 31, 2021				December 31, 2020			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Assets:								
Money market funds and commercial paper	\$ 10,393	\$	\$	\$ 10,393	\$ 40,038	\$	\$	\$ 40,038
Derivatives	6,596	2		6,598	1,995			1,995
Equity securities	54,431			54,431	50,733			50,733
Liabilities:								
Derivatives	\$ 34	\$ 5,713	\$	\$ 5,747	\$ 134	\$ 10	\$	\$ 144

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 and Intercontinental Exchange 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 SMSP. 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, 2021 and 2020, using available market information and appropriate valuation methodologies (in thousands).

	December 31, 2021		December 31, 2020	
	Carrying Amount	Estimated Fair Value	Carrying Amount	Estimated Fair Value
(thousands of dollars)				
Liabilities:				
Long-term debt (including current portion) ⁽¹⁾	\$ 2,015,982	\$ 2,381,172	\$ 2,016,848	\$ 2,466,967

(1) Long-term debt is categorized as Level 2 of the fair value hierarchy, as defined earlier in this Note 16 - "Fair Value Measurements."

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.

17. CHANGES IN ACCUMULATED OTHER COMPREHENSIVE INCOME

Comprehensive income includes net income and amounts related to the SMSP. The table below presents changes in components of accumulated other comprehensive income (AOCI), net of tax, during the years ended December 31, 2021 and 2020 (in thousands of dollars). Items in parentheses indicate reductions to AOCI.

	Year Ended December 31,	
	2021	2020
Defined benefit pension items		
Balance at beginning of period	\$ (43,358)	\$ (36,284)
Other comprehensive income before reclassifications, net of tax of \$(8) and \$(3,488)	(25)	(10,062)
Amounts reclassified out of AOCI to net income, net of tax of \$1,158 and \$1,036	3,343	2,988
Net current-period other comprehensive income	3,318	(7,074)
Balance at end of period	\$ (40,040)	\$ (43,358)

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, 2021 and 2020 (in thousands of dollars). Items in parentheses indicate increases to net income.

	Amount Reclassified from AOCI	
	Year Ended December 31,	
	2021	2020
Amortization of defined benefit pension items ⁽¹⁾		
Prior service cost	\$ 296	\$ 290
Net loss	4,205	3,734
Total before tax	4,501	4,024
Tax benefit ⁽²⁾	(1,158)	(1,036)
Net of tax	3,343	2,988
Total reclassification for the period	\$ 3,343	\$ 2,988

(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.

18. 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 \$0.8 million in 2021 and \$0.7 million in 2020.

At December 31, 2021 and 2020, Idaho Power had a \$2.0 million and \$1.5 million payable to IDACORP, respectively, which was included in its accounts payable to affiliates balance on its balance sheets.

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 \$8.2 million in 2021 and \$9.3 million in 2020 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: 04/15/2022	Year/Period of Report End of: 2021/ 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			(36,283,823)			(36,283,823)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income	0			2,988,104			2,988,104		
3	Preceding Quarter/Year to Date Changes in Fair Value	0			(10,061,961)			(10,061,961)		
4	Total (lines 2 and 3)	0	0	0	(7,073,857)	0	0	(7,073,857)	233,234,543	226,160,686
5	Balance of Account 219 at End of Preceding Quarter/Year	0	0	0	(43,357,680)	0	0	(43,357,680)		
6	Balance of Account 219 at Beginning of Current Year	0	0	0	(43,357,680)	0	0	(43,357,680)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income	0			3,343,179			3,343,179		
8	Current Quarter/Year to Date Changes in Fair Value	0			(25,393)			(25,393)		
9	Total (lines 7 and 8)	0	0	0	3,317,786	0	0	3,317,786	243,225,299	246,543,085
10	Balance of Account 219 at End of Current Quarter/Year	0	0	0	(40,039,894)	0	0	(40,039,894)		

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: 04/15/2022	Year/Period of Report End of: 2021/ 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)	6,508,861,593	6,508,861,593					
4	Property Under Capital Leases	0						
5	Plant Purchased or Sold	0						
6	Completed Construction not Classified	0						
7	Experimental Plant Unclassified	0						
8	Total (3 thru 7)	6,508,861,593	6,508,861,593					
9	Leased to Others	0						
10	Held for Future Use	4,511,192	4,511,192					
11	Construction Work in Progress	671,424,756	671,424,756					
12	Acquisition Adjustments	750,893	750,893					
13	Total Utility Plant (8 thru 12)	7,185,548,434	7,185,548,434					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	2,483,620,791	2,483,620,791					
15	Net Utility Plant (13 less 14)	4,701,927,643	4,701,927,643	0	0	0	0	0
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	2,444,332,482	2,444,332,482					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	0						
20	Amortization of Underground Storage Land and Land Rights	0						
21	Amortization of Other Utility Plant	39,195,699	39,195,699					
22	Total in Service (18 thru 21)	2,483,528,181	2,483,528,181					
23	Leased to Others							
24	Depreciation	0						
25	Amortization and Depletion	0						
26	Total Leased to Others (24 & 25)	0						
27	Held for Future Use							
28	Depreciation	0						
29	Amortization	0						
30	Total Held for Future Use (28 & 29)	0						
31	Abandonment of Leases (Natural Gas)	0						
32	Amortization of Plant Acquisition Adjustment	92,610	92,610					
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,483,620,791	2,483,620,791					

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: 04/15/2022	Year/Period of Report End of: 2021/ 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					5,703
3	(302) Franchise and Consents	35,139,517	2,937,366				38,076,883
4	(303) Miscellaneous Intangible Plant	40,995,899	5,379,696	1,863,136			44,512,459
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	76,141,119	8,317,062	1,863,136	0	0	82,595,045
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights	1,722,421					1,722,421
9	(311) Structures and Improvements	120,328,639	660,972	43,710			120,945,901
10	(312) Boiler Plant Equipment	640,794,248	10,787,371	3,428,204			648,153,415
11	(313) Engines and Engine-Driven Generators						0
12	(314) Turbogenerator Units	138,531,672	2,146,414	62,435			140,615,651
13	(315) Accessory Electric Equipment	53,352,826	784,767	35,719			54,101,874
14	(316) Misc. Power Plant Equipment	17,791,940	1,973,777	613,221			19,152,496
15	(317) Asset Retirement Costs for Steam Production	15,446,594	11,093,610				26,540,204
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	987,968,340	27,446,911	4,183,289	0	0	1,011,231,962
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						0
19	(321) Structures and Improvements						0
20	(322) Reactor Plant Equipment						0
21	(323) Turbogenerator Units						0
22	(324) Accessory Electric Equipment						0
23	(325) Misc. Power Plant Equipment						0
24	(326) Asset Retirement Costs for Nuclear Production						0
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	0	0	0	0	0	0
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights	31,942,133	56,475				31,998,608
28	(331) Structures and Improvements	227,499,486	17,983,354	154,092			245,328,748
29	(332) Reservoirs, Dams, and Waterways	288,709,176	12,439,899	257,307			300,891,768
30	(333) Water Wheels, Turbines, and Generators	331,230,179	10,747,638	1,331,604			340,646,213
31	(334) Accessory Electric Equipment	66,629,844	1,737,860	48,996			68,318,708
32	(335) Misc. Power Plant Equipment	28,563,626	1,954,677	1,265,088			29,253,215
33	(336) Roads, Railroads, and Bridges	13,962,996	827,202				14,790,198
34	(337) Asset Retirement Costs for Hydraulic Production						0
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	988,537,440	45,747,105	3,057,087	0	0	1,031,227,458
36	D. Other Production Plant						
37	(340) Land and Land Rights	2,699,794					2,699,794
38	(341) Structures and Improvements	154,240,605	518,674	170,299			154,888,980
39	(342) Fuel Holders, Products, and Accessories	10,438,248	8,014				10,446,262
40	(343) Prime Movers	220,475,074	2,580,621	1,628,409			221,427,286
41	(344) Generators	66,678,480					66,678,480
42	(345) Accessory Electric Equipment	92,002,588	88,397	8,717			92,082,268
43	(346) Misc. Power Plant Equipment	6,667,605	288,548	53,968			6,902,185
44	(347) Asset Retirement Costs for Other Production						0
44.1	(348) Energy Storage Equipment - Production						0
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	553,202,394	3,484,254	1,861,393	0	0	554,825,255
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	2,529,708,174	76,678,270	9,101,769	0	0	2,597,284,675
47	3. Transmission Plant						
48	(350) Land and Land Rights	39,152,441	464,527				39,616,968
48.1	(351) Energy Storage Equipment - Transmission						0
49	(352) Structures and Improvements	85,528,072	1,990,141	44,665			87,473,548
50	(353) Station Equipment	462,306,900	11,322,266	3,503,138			470,126,028
51	(354) Towers and Fixtures	222,850,576	9,145,852	665,784			231,330,644
52	(355) Poles and Fixtures	217,371,229	8,690,441	1,897,966			224,163,704
53	(356) Overhead Conductors and Devices	244,760,635	12,418,610	1,137,396			256,041,849
54	(357) Underground Conduit						0
55	(358) Underground Conductors and Devices						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					390,266
57	(359.1) Asset Retirement Costs for Transmission Plant						0
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,272,360,119	44,031,837	7,248,949	0	0	1,309,143,007
59	4. Distribution Plant						
60	(360) Land and Land Rights	7,429,777	403,128	1,589			7,831,316
61	(361) Structures and Improvements	50,879,274	1,431,793	141,408			52,169,659
62	(362) Station Equipment	287,263,364	15,292,957	1,138,684			301,417,637
63	(363) Energy Storage Equipment – Distribution						0
64	(364) Poles, Towers, and Fixtures	293,142,664	20,692,496	6,711,338			307,123,822
65	(365) Overhead Conductors and Devices	147,320,762	8,250,790	3,452,585			152,118,967
66	(366) Underground Conduit	53,566,218	175,347	389,624			53,351,941
67	(367) Underground Conductors and Devices	302,975,749	12,654,838	2,021,096			313,609,491
68	(368) Line Transformers	647,632,805	43,600,708	7,314,115			683,919,398
69	(369) Services	64,812,030	2,212,415	659,074			66,365,371
70	(370) Meters	104,876,452	9,259,659	4,067,852			110,068,259
71	(371) Installations on Customer Premises	4,004,512	1,406,049	125,929			5,284,632
72	(372) Leased Property on Customer Premises						0
73	(373) Street Lighting and Signal Systems	4,848,520	1,320,993	611,198			5,558,315
74	(374) Asset Retirement Costs for Distribution Plant						0
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,968,752,127	116,701,173	26,634,492	0	0	2,058,818,808
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights						0
78	(381) Structures and Improvements						0
79	(382) Computer Hardware						0
80	(383) Computer Software						0
81	(384) Communication Equipment						0
82	(385) Miscellaneous Regional Transmission and Market Operation Plant						0
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper						0
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)	0	0	0	0	0	0
85	6. General Plant						
86	(389) Land and Land Rights	18,862,345	1,828,167				20,690,512
87	(390) Structures and Improvements	136,316,242	8,275,237	3,452,753			141,138,726
88	(391) Office Furniture and Equipment	43,713,591	4,477,027	5,186,934			43,003,684
89	(392) Transportation Equipment	113,294,310	4,982,084	8,984,330			109,292,064
90	(393) Stores Equipment	4,383,296	(59,455)	44,524			4,279,317
91	(394) Tools, Shop and Garage Equipment	12,275,962	271,155	190,033			12,357,084
92	(395) Laboratory Equipment	14,859,117	801,400	881,169			14,779,348
93	(396) Power Operated Equipment	23,706,548	634,631	413,809			23,927,370
94	(397) Communication Equipment	60,519,006	22,726,332	1,903,238			81,342,100
95	(398) Miscellaneous Equipment	8,147,401	2,265,017	202,565			10,209,853
96	SUBTOTAL (Enter Total of lines 86 thru 95)	436,077,818	46,201,595	21,259,355	0	0	461,020,058
97	(399) Other Tangible Property						0
98	(399.1) Asset Retirement Costs for General Plant						0
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	436,077,818	46,201,595	21,259,355	0	0	461,020,058
100	TOTAL (Accounts 101 and 106)	6,283,039,357	291,929,937	66,107,701	0	0	6,508,861,593
101	(102) Electric Plant Purchased (See Instr. 8)						0
102	(Less) (102) Electric Plant Sold (See Instr. 8)						0
103	(103) Experimental Plant Unclassified						0
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	6,283,039,357	291,929,937	66,107,701	0	0	6,508,861,593

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: 04/15/2022	Year/Period of Report End of: 2021/ 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 Line			25,581
3				
4	Column B and C if no date listed it is various			
5	Production			109,962
6	Transmission Lines			68,592
7				
8	Line #854 500 Kv	03/31/2009	12/31/2030	308,066
9	Transmission Stations			423,089
10	Homedale Substation	02/29/2008	12/31/2035	109,453
11				
12	Line #853 500Kv	12/16/2011	12/31/2026	329,529
13	Distribution Stations			1,462,556
14	Palette Junction Substation	03/15/2021	12/31/2030	744,012
15				
16				
21	Other Property:			
22	Transmission Stations			199,069
23	Distribution Stations			69,941
24	Homedale Substation	02/29/2008	12/31/2035	217,797
25	Underground Vault, Blaine County	08/30/2016	12/31/2024	443,545
26	Column B and C if no date listed it is various			
47	TOTAL			4,511,192

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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	150,917,625
2	ROLLUP RELIC COST HELLS CANYON	102,662,331
3	GATEWAY WEST 500KV LINE	48,101,626
4	ROLLUP RELIC COST OXBOW	47,880,729
5	HELLS CANYON RELICENSING OUTSI	42,217,096
6	B2H PERMITTING 11/1/2011 & FOR	25,572,620
7	LOWER SALMON UNIT 1 REFURBISHM	12,107,093
8	BOARDMAN - HEMINGWAY 500 KV LI	11,665,236
9	HELLS CANYON GENERATOR REFURBI	11,468,650
10	WQ HCC401 CERTIFICATION OPS AN	10,167,348
11	HCC WATERSHED ENHANCEMENT PROG	10,026,014
12	HCC SNAKE RIVER ENHANCEMENT RE	8,453,263
13	LEGAL DEPT. LABOR FOR RELICENS	7,364,903
14	BOC YARD EXPANSION AND PARKING	5,937,149
15	BULL TROUT PROGRAM - ADMINISTR	5,588,660
16	REL-HCC OREGON REAUTHORIZATION	5,207,716
17	LTP - MAJOR INSPECTION	4,914,270
18	RGSS200001 ROGERSON SWITCHING	4,263,626
19	BROWNLEE SECURITY FENCE	4,258,857
20	B2H TLINE CONSTRUCTION COSTS	4,200,814
21	SHSH170002 INSTALL 138KV TIE B	4,154,310
22	HC SEDIMENT PROGRAMS	3,600,939
23	FALL CHINOOK PROGRAM - REDD SU	3,513,025
24	LOWER SALMON UNIT 3 REFURB	3,511,476
25	WDRI-KCHM NEW 138KV	3,361,228
26	OXBOW HATCHERY RENOVATION	3,322,426
27	REPORTING MODEL FOR SNAKE RIVE	3,239,166
28	HCPR190001 - HCPR PLANT MODERN	3,044,373
29	HELLS CANYON GENERATOR REFURBI	2,668,991
30	T253180001- 69 KV MTNHM CANYON	2,634,744
31	WHITE STURGEON PROGRAM - HCC R	2,495,859
32	BRIDGER 2017C100 CCR JB FGD PO	2,431,197
33	BOCB170034 - MBE 9 PURCHASE A	2,390,144
34	RECORDS CENTER DESIGN AND REMO	2,388,598
35	GOWN210001- ADD SECOND TRANSFO	2,161,322
36	MY ACCOUNT 4 (FORMERLY AUTO PA	2,132,329
37	BLPR190001 - SWITCHYARD PERIME	2,061,269
38	NEWX170002 - MORA/HBRD CLBA LI	1,976,897
39	ST - HP TURBINE OVERHAUL	1,754,347
40	AFPR TURBINE GENERATOR REFURB	1,747,401
41	CAPITAL 2020 - SAND SPRINGS FL	1,723,695
42	KNYN160001 - REPLACE T061 AND	1,721,054
43	LSPR LOCAL SERVICE UPGRADE PHA	1,457,276
44	ELMR150001 REPLACE 061A, 062A,	1,310,469
45	COMMON ASSET: MPSN 500KV FENCE	1,303,864
46	REPLACE UNIT 8320 WITH 8524 -	1,301,708
47	OXBOW SPILLWAY REHABILITATION	1,267,520
48	COMMON ASSET: MPSN 345KV FENCE	1,180,604
49	OXBOW BYPASS FLOW PIPE RELOCAT	1,169,642
50	FALL CHINOOK PROGRAM - ENTRAPM	1,123,715
51	TRIBUTARY ENHANCEMENT RESEARCH	1,122,860
52	ELMR220001 - ADD 4MW BATTERY S	1,089,493
53	BOBN220001 (BDSS) - 44.8MVA TR	1,016,543
54	MY ACCOUNT - RELEASE 6	1,016,330
55	HELLS CANYON NOAA BIOLOGICAL A	1,004,287
56	Other Minor Projects Under \$1,000,000	75,050,029
43	Total	671,424,756

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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	2,343,768,007	2,343,768,007		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	165,446,697	165,446,697		
4	(403.1) Depreciation Expense for Asset Retirement Costs	0			
5	(413) Exp. of Elec. Plt. Leas. to Others	0	0		
6	Transportation Expenses-Clearing	5,482,332	5,482,332		
7	Other Clearing Accounts	0	0		
8	Other Accounts (Specify, details in footnote):				
9.1	Fuel Stock	31,008	31,008		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	170,960,037	170,960,037	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(64,242,972)	(64,242,972)		
13	Cost of Removal	(15,723,352)	(15,723,352)		
14	Salvage (Credit)	8,670,640	8,670,640		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(71,295,684)	(71,295,684)	0	0
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Valmy Depreciation Adjustments	900,122	900,122		
18	Book Cost or Asset Retirement Costs Retired	0	0		
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,444,332,482	2,444,332,482	0	0
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	594,596,029	594,596,029		
21	Nuclear Production	0	0		
22	Hydraulic Production-Conventional	479,422,968	479,422,968		
23	Hydraulic Production-Pumped Storage	0	0		
24	Other Production	150,061,405	150,061,405		
25	Transmission	403,959,695	403,959,695		
26	Distribution	686,873,398	686,873,398		
27	Regional Transmission and Market Operation	0	0		
28	General	129,418,987	129,418,987		
29	TOTAL (Enter Total of lines 20 thru 28)	2,444,332,482	2,444,332,482	0	0

(a) Concept: OtherAdjustmentsToAccumulatedDepreciationDescription

Page 219 Line 16:Valmy depreciation adjustments (ID 33771 and OR 17-235), CIAC and Asset Retirement Obligation activity.

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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			31,455,037	8,991,348	15,000,000	25,446,385	
42	Total Cost of Account 123.1 \$2,463,094		Total	33,918,130	8,991,348	15,000,000	27,909,478	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)	31,645,944	18,045,117	
2	Fuel Stock Expenses Undistributed (Account 152)		0	
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)	17,214,885	15,670,182	
8	Transmission Plant (Estimated)	12,564,087	11,778,851	
9	Distribution Plant (Estimated)	31,201,394	44,464,177	
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	1,197,974	1,416,614	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	62,178,340	73,329,824	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)		0	
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)	2,762,521	4,221,832	
17				
18				
19				
20	TOTAL Materials and Supplies	96,586,805	95,596,773	

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FOOTNOTE DATA

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

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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	IPCL TRANS SIS 88754178	(608)	186623	0	186623
3	BPA NETWORK 92112952	19,890	186623	1,700	186623
4	PWX LTF PTP 92117932	0	186623	5,009	186623
5	PWX LTF PTP 92117933	0	186623	7,851	186623
6	PWX LTF PTP 92502052 STUDY	4,635	186623	15,027	186623
7	MCPI LTF PTP 92958045 STUDY	2,722	186623	(2,722)	186623
8	MSCG LTF PTP 92838888 STUDY	1,743	186623	(1,743)	186623
9	MSCG LTF PTP 92838889 STUDY	1,378	186623	(1,378)	186623
10	MSCG LTF PTP 92838891 STUDY	1,437	186623	(1,437)	186623
11	PWX LTF PTP 92993105 STUDY	1,662	186623	(1,662)	186623
12	PWX LTF PTP 93016533 STUDY	406	186623	(406)	186623
13	PAC LTF PTP 93142712 STUDY	9,917	186623	(9,917)	186623
14	PAC NETWORK PTP 92946345 STUDY	1,595	186623	(1,595)	186623
15	PWX LTF PTP 93468056 STUDY	4,658	186623	(4,658)	186623
16	EAGL LTF PTP 93561216 STUDY	325	186623	(325)	186623
17	MEAI LTF PTP 94385882 STUDY	985	186623	(985)	186623
18	MEAI LTF PTP 94385885 STUDY	960	186623	(960)	186623
19	MEAI LTF PTP 94385897 STUDY	639	186623	(639)	186623
20	MCPI LTF PTP 94385897 STUDY	772	186623	(772)	186623
21	PWX LTF PTP 94688523 STUDY	882	186623	(10,000)	186623
22	PWX LTF PTP 94688524 STUDY	574	186623	(10,000)	186623
23	BPAP LTF PTP 94946026 STUDY	454	186623	(20,000)	186623
24	BPAP LTF PTP 94946039 STUDY	260	186623	0	186623
25	BPAP 91629500 BIENNIAL REASSESSMENT	472	186623	0	186623
26	BPAP 91629850 BIENNIAL REASSESSMENT	472	186623	0	186623
20	Total	56,230		(39,612)	
21	Generation Studies				
22	CAT CREEK PUMP STORAGE #530	2,602	186623	69,044	186623
23	PRAIRIE CITY SOLAR #556	21,161	186623	(380)	186623
24	ARH SOLAR #558	206	186623	87,909	186623
25	BLACK MESA ENERGY #557	19,954	186623	80,853	186623
26	MC6 HYDRO #559	0	186623	7,221	186623
27	BENNETT SOLAR 1 #551	9,342	186623	(100,000)	186623
28	BENNETT SOLAR 4 #560	(2,333)	186623	0	186623
29	COLEMAN HYDRO #548	3,069	186623	26,931	186623
30	MIDPOINT SOLAR #561	831	186623	59,051	186623
31	MOORE HOLLOW SOLAR #561	14,729	186623	44,786	186623
32	DURKEE SOLAR #546	168	186623	29,428	186623
33	PLEASANT VALLEY SOLAR #568	26,500	186623	(25,694)	186623
34	ARCO WIND 950MW #563	7,548	186623	0	186623
35	ARCO SOLAR 950MW #563	(7,511)	186623	0	186623
36	MOON CRATER SOLAR #57	16,286	186623	57,345	186623
37	MAGIC VALLEY ENERGY #572	33,151	186623	(59,973)	186623
38	OLD OREGON TRAIL 1 #568	5,988	186623	49,214	186623
39	JACOBSON SOLAR #566	0	186623	5,483	186623
40	WEST POINT NRG #576	10,378	186623	17,545	186623
41	ARCO WIND 2 #580	14,954	186623	4,000	186623
42	HIDDEN HOLLOW ENERGY #577	0	186623	1,000	186623
43	MAGIC VALLEY WIND (2) #581	19,520	186623	(57,156)	186623
44	PEASANT VALLEY SOLAR (2) #587	12,034	186623	(108,991)	186623
45	APPALOOSA WIND & SOLAR #1 400MW	32,779	186623	(60,000)	186623
46	APPALOOSA WIND & SOLAR #2 400MW #590	12,306	186623	(2,306)	186623
47	FRANKLIN SOLAR #549	15,927	186623	(66,451)	186623
48	PIGEON COVE HYDRO- MV90 METER INSALL	0	186623	1,500	186623
49	NORTH POWDER SOLAR #595	335	186623	(335)	186623
50	WOOD CREEK RANCH #578	11,243	186623	(50,000)	186623
51	PILLAR FALLS HYDRO #601	13,524	186623	(10,000)	186623
52	SWAN FALLS #602 100MW	29	186623	(29)	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)
53	ARCHER STATION #603 100MW	5,394	186623	(5,394)	186623
54	CRIMSON ORCHARD #604 240MW	7,633	186623	(54,003)	186623
55	SOUTH BENNETT #605 240MW	6,535	186623	(54,232)	186623
56	JACKALOPE 1 #607 300 MW	10,597	186623	(55,130)	186623
57	JACKALOPE 2 #608 300 MW	4,050	186623	(53,092)	186623
58	JACKALOPE 2 #609 300 MW	3,978	186623	(52,933)	186623
59	LANGLEY GULCH EXPANSION II 610	3,974	186623	(3,781)	186623
60	OLD OREGON TRAIL PV1 #611	2,809	186623	(2,809)	186623
61	OLD OREGON TRAIL PV2 #612	2,429	186623	(2,429)	186623
62	OLD OREGON TRAIL PV3 #613	2,431	186623	(51,579)	186623
63	SALMON FALLS WIND #614	8,507	186623	(80,000)	186623
64	JUNIPER GULCH #617	395	186623	(20,000)	186623
65	SALMON FALLS WIND 2 #616	4,108	186623	(70,000)	186623
66	FILR ENERGY STORAGE #618	1,463	186623	0	186623
67	HMWY ENERGY STORAGE #619	2,308	186623	0	186623
68	BENNETT MOUNTAIN EXPANSION #620	1,816	186623	0	186623
69	DANSKIN EXPANSION #621	1,912	186623	0	186623
70	OWYHEE PUMPED STORAGE #622	2,209	186623	(10,000)	186623
71	MOSBY BUTTE SOLAR #623	7,550	186623	(10,000)	186623
72	GEM VALE 1 #624	3,047	186623	(20,000)	186623
73	GEM VALE 2 #625	3,047	186623	(20,000)	186623
74	MLBA ENERGY STORAGE #627	2,549	186623	0	186623
39	Total	383,461		(565,387)	
40	Grand Total	439,691		(604,999)	

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FOOTNOTE DATA

(a) Concept: StudyCostsReimbursements
Amounts represent both reimbursements received (credit amounts) and refunds back to the counterparties (debit amounts). Refunds are initiated when studies are complete and the initial deposit exceeds the final expenses.
(b) Concept: StudyCostsReimbursements

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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)	38,158,387	35,057,904	1823	38,158,387	35,057,904
2	IPUC Order Pending (Amort period 06/22 thru 05/23)					0
3	COVID Incremental Expenses-ID (182303)	1,610,800		401	1,149,931	460,869
4	IPUC Order #34718					0
5	Arrearage Management Program-OR (182304)	276,473	348,448	1823	276,473	348,448
6	OPUC Order #20-377					0
7	AOCI Impact of Unfunded Pension Liability	6,561,561		2283	14,501,270	(7,939,709)
8	IPUC Order #30256 (182320)					0
9	FCA Calendar Mo Adjustment (182308)	1,170,999	1,345,251			2,516,250
10	Prior Year FCA (182309)	16,162,399		400	16,162,399	0
11	IPUC Order #34685 (Amort period 06/20 thru 05/21)					0
12	Prior Year FCA (182309)		38,315,499	400	20,945,430	17,370,069
13	IPUC Order #35056 (Amort period 06/21 thru 05/22)					0
14	AOCI Impact of Unfunded Pension Liability	437,908,445		2283	114,957,615	322,950,830
15	IPUC Order #30256 (182320)					0
16	Deferred Pension Expense Net of Contributions	26,168,809	48,962,200	1823	38,316,576	36,814,433
17	IPUC Order #30333 (182321)					0
18	FAS 109 Unfunded (182322)	446,588,083	49,305,762	Multiple	3,595,373	492,298,472
19	Accum Deferred Income Noncurrent					0
20	Idaho Pension Cash - IPUC Order #32248 (182327)	174,517,493	23,105,067			197,622,560
21	Amort period 06/11 thru indefinite					0
22	Mark- to Market Short Term (182330)	609,571	1,380,140			1,989,711
23	Oregon Pension Expense Capitalized (182339)	6,014,090	853,113	4073	195,298	6,671,905
24	OPUC Order #10-064					0
25	Asset Retirement Obligations (182341)	19,034,854	3,550,321			22,585,175
26	IPUC Order #29414; OPUC Order #04-585					0
27	RA-Hells Canyon-Baker Co (182360)	313,506				313,506
28	IPUC Order #33948					0
29	Oregon Corporate Activity Tax (182355)	292,171	281,937	Multiple	170,984	403,124
30	OPUC Order #20-397					0
31	Lidar Surveys-IPUC Order #32426 (182361)	43,604		402	43,604	0
32	Amort period 01/12 thru 12/21					0
33	Oregon Community Solar (182378)	118,611	51,497			170,108
34	OPUC Order #16-410					0
35	Intervenor Funding-Idaho (182387)	281,287	6,776			288,063
36	Multiple IPUC Orders					0
37	RA-CONTRA-DEF INC TAX (182389)	241,040,365	1,204,793	282	13,267,678	228,977,480
38	Langley Revenue Accrual (182398)	1,422,366	36,880	4073	369,171	1,090,075
39	OPUC Order #12-226					0
40	RA-OR LANGLEY REV INT RES (182399)	(223,306)	58,254			(165,052)
41	Siemens Long Term Deferred Rate Base (182410)	9,475,468		4073	431,488	9,043,980
42	IPUC Order #33420 (Amort period 01/16 thru 12/43)					0
43	Siemens Long Term Deferred Rate Based (182411)	14,139,304		4073	643,866	13,495,438
44	IPUC Order #33420 (Amort period 01/16 thru 12/43)					0
45	Siemens Long Term Deferred Rate Base (182412)	389,789	29,734	4073	44,047	375,476
46	OPUC Order #15-387 (Amort period 01/16 thru 12/36)					0
47	Siemens Long Term Deferred Rate Based (182413)	589,737		4073	39,316	550,421
48	OPUC Order #15-387 (Amort period 01/16 thru 12/36)					0
49	Siemens Long Term Interest Reserve (182414)	(163,146)		4190	29,734	(192,880)
50	Valmy O&M ID (182432)	1,107,639	11,072,090	400	10,564,033	1,615,696
51	IPUC Order #33771					0
52	Valmy Acctg Adj ID (182435)	101,421,114		400	4,895,133	96,525,981
53	IPUC Order #33771					0
54	Valmy Decomm Oregon (182436)	562,796	1,016,080	400	1,168,033	410,843
55	OPUC Order #17-235 (Amort period 06/17 thru 12/25)					0
56	Idaho DSM Rider	12,230,374	28,053,942	400	33,346,611	6,937,705
57	IPUC Order#28661					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	⁵⁸ Oregon DSM Rider	995,040	1,786,261	400	2,097,318	683,983
59	OPUC Advice #05-03					0
60	COVID Incremental Expenses-OR (182305)	0	282,100	401	67,537	214,563
61	OPUC Order #20-377					0
62	PCA Deferral Idaho-Prior Year (182324)	0	23,535,995	Multiple	22,216,769	1,319,226
63	IPUC Order #35054 (Amort period 06/21 thru 05/22)					0
64	PCA Deferral Idaho-Current Year (multiple 182 accounts)	0	44,367,930	Multiple	11,737,475	32,630,455
65	IPUC Order Pending (Amort period 06/22 thru 05/23)					0
66	Mark-to-Market Long Term (182333)	15,462	3,742,090			3,757,552
67	⁶⁷ ID Valmy Collections (182430)	(6,301)		400	694,529	(700,830)
68	IPUC Order #33771					0
69	Wildfire Mitigation-ID (182310)	0	6,075,024			6,075,024
70	IPUC Order #35077					0
71	Cloud Computing (182315)	0	1,509,490	4073	100,633	1,408,857
72	IPUC Order #34707					0
73	⁷³ Oregon Green Tags (254415)	0	0	1823	295,256	(295,256)
74	OPUC Advice #11-086					0
75	Minor items (5)	66,865	96,917	Multiple	96,716	67,066
44	TOTAL	1,558,894,709	325,431,495		350,578,683	1,533,747,521

FERC FORM No. 1 (REV. 02-04)

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: 04/15/2022	Year/Period of Report End of: 2021/ 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 2021, this balance was reclassified from a Regulatory Liability to a Regulatory Asset for financial statement presentation.</p>
<p>(c) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets During 2021, this balance was reclassified from a Regulatory Liability to a Regulatory Asset for financial statement presentation.</p>
<p>(d) 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>
<p>(e) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets This regulatory liability account is netted against other power cost adjustment recovery accounts, presented as 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: 04/15/2022	Year/Period of Report End of: 2021/ 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	931,418	1,819,125	Multiple	1,862,558	887,985
2	Amortization period 12/19-12/24					
3	Prepaid Services (LT) 186052	3,661,806	201,454	Multiple	801,412	3,061,848
4	Amortization periods - multiple					
5	Workers Compensation 186121	909,224	25,493			934,717
6	Prepaid ROW (LT) 186160	530,855		401	43,901	486,954
7	Amortization periods - multiple					
8	Prepaid Services (LT) 186255					
9	Amortization periods - multiple					
10	CARB Inventory 186650	1,404,931	589,500	242	1,499,484	494,947
11	Coal Royalties/Fly Ash 186709	820,176	241,696	151	100,544	961,328
12	Stable Value Life Inv 186719	52,326,233	4,910,931			57,237,164
13	Security Plan 186720	5,901,357	83,700	4262	197,420	5,787,637
14	Net Insurance Asset					
15	Retiree Medical-COLI 186726	4,154,165	167,251	4262	3,401	4,318,015
16	American Falls Water Rts 186727	4,254,870		401	1,042,009	3,212,861
17	Amortization period 01/06-02/25					
18	American Falls Bond Refi 186770	199,997		401	47,999	151,998
19	Amortization period 12/09-02/25					
20	Regulatory Reserves 186800	(1,887,272)		Multiple	228,762	(2,116,034)
21	Minor Items (5)	95,126	908,065	Multiple	985,661	17,530
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	73,302,886				75,436,950

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: 04/15/2022	Year/Period of Report End of: 2021/ 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	Construction Advances	1,325,912	1,753,689
3	Postretirement Benefits	419,012	500,537
4	USBR-American Falls O&M Costs Settlement	46,482	118,624
5	Non-VEBA Pension and Benefits Non-VEBA Pension and Benefits	(629,527)	(699,431)
6	Executive Deferred Compensation	23,045	52,084
7	Stock Based Compensation	2,921,158	2,956,484
8	Pension Expense-Oregon	3,758,893	4,173,591
9	Bridger Revenue Deferral	806,746	960,590
10	Asset Retirement Obligation (ARO)	1,563,709	1,578,325
11	Incentive Deferral-Profit Sharing-Not in Rates	3,182,560	3,705,325
12	OR Reconnect Fees Adv	2,422	2,841
13	Tax Reform Regulatory Stipulation	4,496,944	6,460,884
14	Employer FICA Tax Deferral-CARES Act	2,251,257	1,126,180
15	Rate Case Disallowance	1,115,685	1,039,418
16	Unrealized Loss on Investments Unrealized Loss on Investments	(128)	1,287
17	Prov for Rate Refund-HC Relicensing (AFUDC)	43,524,951	48,318,135
18	Revenue Sharing		146,402
19	VEBA-Post Retirement Benefits	9,757,342	11,242,321
20	Deferred Idaho ITC	23,870,142	28,267,325
7	Other	225,441,615	192,659,208
8	TOTAL Electric (Enter Total of lines 2 thru 7)	323,878,220	304,363,819
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	0	0
17.1	Other Non Electric (See footnote)	19,632,237	20,324,309
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	343,510,457	324,688,128

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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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxes		
Line No.: 7		
Pension-FAS 158	112,806,488	83,910,187
Regulatory Liability-FAS 109	95,883,179	96,879,711
Minimum Pension Liability	15,063,002	13,912,991
Postretirement Plan-FAS 158	1,688,946	(2,043,631)
Total Other	225,441,615	192,659,208
(b) Concept: DescriptionOfAccumulatedDeferredIncomeTax		
Line No.: 17		
Senior Management Security Plan	19,632,237	20,324,309
Total Non Electric	19,632,237	20,324,309

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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: 2022-04-15	Year/Period of Report End of: 2021/ 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	0
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	0
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	0
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	0
17	Historical Data - Other Paid in Capital	
18	Beginning Balance Amount	0
19	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	0
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: 04/15/2022	Year/Period of Report End of: 2021/ 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

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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	5.875% Series due 2034	221116	55,000,000		585,759		748,000
7	6.00% Series due 2032	221133	100,000,000		1,191,216		544,000
8	5.30% Series Due 2035	221134	60,000,000		3,849,739		408,600
9	5.50% Series due 2033	221135	70,000,000		728,701		36,400
10	6.30% Series due 2037	221141	140,000,000		1,500,031		278,600
11	6.25% Series due 2037	221142	100,000,000		1,227,490		268,000
12	5.50% Series due 2034	221145	50,000,000		524,419		383,500
13	4.85% Series Due 2040	221146	100,000,000		1,284,871		170,000
14	4.30% Series Due 2042	221147	75,000,000		802,240		49,500
15	4.05% Series Due 2046	221148	120,000,000		1,311,383		309,600
16	1.90% Series Due 2030	221149	80,000,000		980,949		328,000
17	Port of Morrow Variable due 2027	221311	4,360,000		189,597		
18	Humboldt 1.45 % due 2024	221325	49,800,000		396,278		
19	Sweetwater 1.7% due 2026	221335	116,300,000		90,898		
20	Subtotal		1,970,460,000		23,242,881	(31,654,900)	6,621,700
21	Reacquired Bonds (Account 222)						
22							
23							
24							
25	Subtotal						
26	Advances from Associated Companies (Account 223)						
27							
28							
29							
30	Subtotal						
31	Other Long Term Debt (Account 224)						
32	Bond Guarantee - American Falls	224200	19,885,000				
33	Subtotal		19,885,000		0	0	0
33	TOTAL		1,990,345,000				

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	04/07/2013	03/31/2043	04/07/2013	03/31/2043	75,000,000	3,000,000
3	04/07/2013	03/31/2023	04/07/2013	03/31/2023	75,000,000	1,875,000
4	03/05/2015	02/28/2045	03/05/2015	02/28/2045	250,000,000	9,125,000
5	03/15/2018	02/29/2048	03/15/2018	02/29/2048	450,000,000	18,900,000
6	08/15/2004	08/14/2034	08/15/2004	08/14/2034	55,000,000	3,231,250
7	11/14/2002	11/14/2032	11/14/2002	11/14/2032	100,000,000	6,000,000
8	08/25/2005	08/14/2035	08/25/2005	08/14/2035	60,000,000	3,180,000
9	05/12/2003	03/31/2033	05/12/2003	03/31/2033	70,000,000	3,850,000
10	06/21/2007	06/14/2037	06/21/2007	06/14/2037	140,000,000	8,820,000
11	10/17/2007	10/14/2037	10/17/2007	10/14/2037	100,000,000	6,250,000
12	03/25/2004	03/14/2034	03/25/2004	03/14/2034	50,000,000	2,750,000
13	08/29/2010	08/14/2040	08/29/2010	08/14/2040	100,000,000	4,850,000
14	04/12/2012	03/31/2042	04/12/2012	03/31/2042	75,000,000	3,225,000
15	03/09/2016	02/28/2046	03/09/2016	02/28/2046	120,000,000	4,860,000
16	06/21/2020	06/14/2030	06/21/2020	06/14/2030	80,000,000	1,520,000
17	05/16/2000	01/31/2027	05/16/2000	01/31/2027	4,360,000	9,490
18	08/20/2019	11/30/2024	08/20/2019	11/30/2024	49,800,000	722,100
19	08/20/2019	07/14/2026	08/20/2019	07/14/2026	116,300,000	1,977,100
20					1,970,460,000	84,144,940
21						
22						
23						
24						
25					0	
26						
27						
28						
29						
30						
31						
32	04/26/2000	02/01/2025			19,885,000	
33					19,885,000	0
33					1,990,345,000	84,144,940

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FOOTNOTE DATA

(a) Concept: ClassAndSeriesOfObligationCouponRateDescription

Page 256 Row 4: Additional \$230 million of 4.20% bonds due 3/1/2048 issued on 4/3/2020 with a premium of \$31,654,900 bringing total 4.20% series outstanding to \$450 million.

FERC FORM No. 1 (ED. 12-96)

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: 04/15/2022	Year/Period of Report End of: 2021/ 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)	243,225,299
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	CONSTRUCTION ADVANCES	2,641,589
6	AVOIDED COST	5,130,358
7	CIAC - TAXABLE - ACCT 107	23,648,037
8	ENGINEERING FEES - TAXABLE - ACCT 107	920,481
9	VALMY SETTLEMENT ADJUSTMENT	6,436,592
9	Deductions Recorded on Books Not Deducted for Return	
10	BAD DEBT EXPENSE	247,787
11	GAIN/LOSS ON REACQUIRED DEBT	273,234
12	VACATION ACCRUAL	1,760,642
13	INJURIES AND DAMAGES	1,269,257
14	COVID DEFERRAL ORD 34718	1,306,718
15	STOCK BASED COMPENSATION	861,895
16	FIXED COST ADJUSTMENT	547,562
17	PENSION EXPENSE - OREGON	1,611,102
18	ASSET RETIREMENT OBLIGATION (ARO)	56,783
19	INCENTIVE DEFERRAL-PROFIT SHARING-NOT IN RATES	2,267,877
20	VALMY DEPRECIATION ADJUSTMENT	4,129,844
21	TAX REFORM REGULATORY STIPULATION	7,629,913
22	NON-DEDUCTIBLE POLITICAL EXPENSES	804,882
23	SMSP - NET	2,688,704
24	PROV FOR RATE REFUND - HC RELICENSING (AFUDC)	18,621,537
25	REVENUE SHARING	568,771
26	VEBA - POST RETIREMENT BENEFITS	5,769,149
27	DEPR TIMING DIFF - OPERATING - FEDERAL	107,050,265
28	CONSERVATION EXPENSES	5,725,329
29	GAIN/LOSS ON REACQUIRED DEBT	2,665,480
30	IPCO-162(m) \$1M THRESHOLD	4,210,266
31	VALMY1 BOOK BASIS ADJUSTMENT	3,081,950
32	TOTAL FEDERAL AND STATE TAXES DEDUCTED ON BOOKS	37,043,766
14	Income Recorded on Books Not Included in Return	
15	BOARDMAN DECOMMISSION	56,994
16	SMSP - INSURANCE COSTS	4,994,626
17	REVERSE EQUITY EARNINGS OF SUBSIDIARIES	8,991,347
18	ALLOWANCE FOR OFUDC	31,537,344
19	ALLOWANCE FOR BFUDC	11,992,630
20	SMSP - INSURANCE PROCEEDS	44,893
19	Deductions on Return Not Charged Against Book Income	
20	263A CAPITALIZED OVERHEADS	39,000,000
21	PENSION EXPENSE	24,802,227
22	PCA EXPENSE DEFERRAL	35,022,109
23	AMORTIZATION OF ACCOUNT 181	298,447
24	INCENTIVE DEFERRAL-CRI & RELIABILITY-INCLUDED IN RATES	2,342,156
25	EMPLOYER FICA TAX DEFERRAL-CARES ACT	4,370,929
26	STOCK BASED COMP - STOCK	115,427
27	REMOVAL COSTS	15,723,353
28	SOFTWARE - LABOR COSTS DEDUCTED - ACCT 107	5,086,000
29	RELICENSING - LABOR COSTS DEDUCTED - ACCT 107	2,577,000
30	REPAIRS DEDUCTION	83,000,000
31	PREPAID INSURANCE & OTHER EXPENSES	3,532,535
32	STOCK BASED COMP - DIVIDENDS	658,494
33	OR CAT	262,395
34	INCOME TAX DEDUCTED ON FEDERAL RETURN	12,755,506
27	Federal Tax Net Income	205,030,654
28	Show Computation of Tax:	
29	Tentative Federal Tax @ 21%	43,056,438

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: 04/15/2022	Year/Period of Report End of: 2021/ 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			(3,738,834)	
2	State	Income Tax	Idaho		(1,247,810)	
3	State	Income Tax	Oregon		91,983	
4	Other	Income Tax	Other		182,622	0
5	Subtotal Income Tax				(4,712,039)	0
6	Federal	Other Taxes			8,652,508	0
7	Other	Other Taxes	Other		(18,825)	0
8	Subtotal Other Taxes				8,633,683	0
9	Federal	Unemployment Tax			(2,016)	0
10	State	Unemployment Tax	Idaho		(2,159)	0
11	State	Unemployment Tax	Oregon		0	0
12	Subtotal Unemployment Tax				(4,175)	0
13	State	Property Tax	Idaho		9,397,066	0
14	State	Property Tax	Oregon		0	1,988,443
15	State	Property Tax	Montana		233,261	0
16	State	Property Tax	Nevada		0	267,925
17	State	Property Tax	Wyoming		715,344	0
18	State	Property Tax	Washington		8,000	0
19	Subtotal Property Tax				10,353,671	2,256,368
20	State	Other State Tax	Idaho		17,179	0
21	State	Other State Tax	Idaho		84,507	0
22	State	Other State Tax	Idaho		0	0
23	State	Other State Tax	Oregon		0	1,001
24	State	Other State Tax	Oregon		0	0
25	Subtotal Other State Tax				101,686	1,001
26	State	Other License And Fees Tax	Idaho		0	0
27	State	Other License And Fees Tax	Wyoming		0	0
28	Subtotal Other License And Fees Tax				0	0
29	Other	Payroll Tax	Other		0	0
30	Subtotal Payroll Tax				0	0
31	State	Franchise Tax	Oregon		195,414	0
32	Subtotal Franchise Tax				195,414	0
40	TOTAL				14,568,240	2,257,369

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	34,196,957	42,521,315		(12,063,192)		35,047,688
2	12,119,165	14,682,919		(3,811,564)		12,303,426
3	1,025,366	1,065,391		51,958		940,300
4	50,718	9,734		223,606		55,230
5	47,392,206	58,279,359	0		0	48,346,644
6	16,901,128	21,282,394	0	4,271,242	0	16,901,128
7	0	(17,791)	11,760	10,726	0	0
8	16,901,128	21,264,603	11,760		0	16,901,128
9	91,289	91,247	0	(1,974)	0	91,289
10	177,697	177,827	0	(2,289)	0	177,697
11	38,864	38,864	0	0	0	38,864
12	307,850	307,938	0		0	307,850
13	19,547,027	20,376,854	0	8,567,239	0	19,538,790
14	4,569,444	5,160,142	0	2	2,579,143	4,426,709
15	443,263	455,181	0	221,343	0	443,263
16	442,913	349,935	0	0	174,947	442,913
17	1,316,750	1,373,720	0	658,374	0	1,316,750
18	5,378	6,689	0	6,689	0	5,378
19	26,324,775	27,722,521	0		2,754,090	26,173,803
20	22,176	28,267	0	11,088	0	
21	1,310,347	1,286,465	0	108,389	0	1,310,347
22	2,402,308	2,402,308	0	0	0	2,402,308
23	2,024	2,045	0	0	1,022	
24	235,244	292,243	28,500	1	28,500	235,244
25	3,972,099	4,011,328	28,500		29,522	3,947,899
26	150	150	0	0	0	150
27	3,859	3,859	0	0	0	3,859
28	4,009	4,009	0		0	4,009
29	(17,208,978)	0	17,208,978	0	0	(17,208,978)
30	(17,208,978)	0	17,208,978		0	(17,208,978)
31	821,549	826,828	0	190,135	0	821,549
32	821,549	826,828	0		0	821,549
40	78,514,638	112,416,586	17,249,238	(1,558,227)	2,783,612	79,293,904

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	DISTRIBUTION OF TAXES CHARGED		DISTRIBUTION OF TAXES CHARGED Other (c)
	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	
1			=(850,731)
2			=(184,261)
3			=85,066
4			=(4,512)
5	0	0	(954,438)
6			0
7			0
8	0	0	0
9			0
10			0
11			0
12	0	0	0
13			=8,238
14			142,734
15			0
16			0
17			0
18			0
19	0	0	150,972
20			22,176
21			0
22			0
23			2,024
24			0
25	0	0	24,200
26			0
27			0
28	0	0	0
29			0
30	0	0	0
31			0
32	0	0	0
40		0	(779,266)

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			
(a) Concept: TypeOfTax			
Page 262 Col B Line 22: Other States Income			
(b) Concept: TypeOfTax			
Page 262 Col B Line 3: Social Security (FOAB)			
(c) Concept: TypeOfTax			
Page 262 Col B Line 23: Canada GST Tax			
(d) Concept: TypeOfTax			
Page 262 Col B Line 7: Non-Operating			
(e) Concept: TypeOfTax			
Page 262 Col B Line 8: kWh			
(f) Concept: TypeOfTax			
Page 262 Col B Line 9: Regulatory Commission			
(g) Concept: TypeOfTax			
Page 262 Col B Line 14: Non-Operating			
(h) Concept: TypeOfTax			
Page 262 Col B Line 15: Regulatory Commission			
(i) Concept: TypeOfTax			
Page 262 Col B Line 10: Business License- Sho-Ban			
(j) Concept: TypeOfTax			
Page 262 Col B Line 20: Corporate License			
(k) Concept: TaxesCharged			
Page 262 Col G Line 24: This amount is offset to lines 2, 3, 5, and 12. Each month employer paid taxes flow into various 408.1 accounts. In that same month these amounts are offset with a different 408.1 account. These payroll taxes are then allocated back to the balance sheet and O&M accounts based on current month labor charges.			
(l) Concept: TaxAdjustments			
Page 262 Col I Line 23: Canada GST accrual is an adjustment because the offset account is not a 600 expense account.			
(m) Concept: TaxesIncurredOther			
Page 262 Col O Line 1:			
Account 409.2 -644,711			
Account 426.5 -134,212			
Account 409.1 -71,808			
.....			
Total -850,731			
(n) Concept: TaxesIncurredOther			
Page 262 Col O Line 4:			
Account 409.2 -184,261			
(o) Concept: TaxesIncurredOther			
Page 262 Col O Line 11:			
Account 236.4 2,773			
Account 409.2 -9,669			
Account 182.3 91,962			
.....			
Total 85,066			
(p) Concept: TaxesIncurredOther			
Page 262 Col O Line 22:			
Account 409.2 -2,663			
Account 411.1 -1,849			
.....			
Total -4,512			
(q) Concept: TaxesIncurredOther			
Page 262 Col O Line 6:			
Account 107 8,238			

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: 04/15/2022	Year/Period of Report End of: 2021/ 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	Deferred for Year	Allocations to Current Year's Income	Allocations to Current Year's Income
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)
1	Electric Utility					
2	0.03					
3	0.1	10,862,253			411,401	959,741
4	0.04	187,618			411,401	25,023
5	0.07					
6	Other - Federal	15,667,208		9,132,425		344,615
7	Other - State	70,909,690	411,402	5,566,055	411,402	1,536,204
8	TOTAL Electric (Enter Total of lines 2 thru 7)	97,626,769		14,698,480		2,865,583
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)					
10	.3	14,647,831	411,401	9,132,425	411,401	322,346
11	0.11	1,019,377			411,401	22,269
12	0.11	1,019,377			411,401	22,269
47	OTHER TOTAL	15,667,208		9,132,425		344,615
48	GRAND TOTAL	97,626,769				

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		9,902,512	11.3179	
4		162,595	7.4982	
5				
6	0	24,455,018	45.4413	
7		74,939,541	46.159	
8	0	109,459,666		
9				
10		23,457,910	45.4413	
11		997,108	45.77	
12			45.7749	
47	0	24,455,018		
48		109,459,666		

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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	3,123,160	131	3,193,213	3,746,714	3,676,661
2	FTV Dark Fiber Rental 253202	466,666	400	400,000		66,666
3	Amortization period 03/98-02/23					0
4	Cogen Deposits 253350	0			147,000	147,000
5	Sho-Ban Scholarships 253480	112,500	242	15,000		97,500
6	Amortization period 01/05-12/27					0
7	Operations Accruals 253550	665,695	131	367,574		298,121
8	Postretirement Benefits 253960	1,944,587	401	405,930		1,538,657
9	Directors Deferred Compensation	3,336,724	131	311,500	205,341	3,230,565
10	253970-253999					0
47	TOTAL	9,649,332		4,693,217	4,099,055	9,055,170

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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	
			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	278,238,885	4,568,210	23,978,840	0		0	
3	Gas							
4	Other (Specify)							
5	Total (Total of lines 2 thru 4)	278,238,885	4,568,210	23,978,840	0		0	
6	Non-Operating Property							
7	Other - Regulatory Asset for Income Taxes	687,628,448						
8	Like Kind Exchange - Reclass Non-Rate Base	4,744,329						
9	TOTAL Account 282 (Total of Lines 5 thru 8)	970,611,662	4,568,210	23,978,840	0		0	
10	Classification of TOTAL							
11	Federal Income Tax	775,208,130	4,518,723	23,847,695				
12	State Income Tax	195,403,532	49,487	131,145				
13	Local Income Tax							

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	9,179,597	268,007,852
3					0
4					0
5		0		9,179,597	268,007,852
6					0
7		0	182	33,647,504	721,275,952
8	282	221,698			4,522,631
9		221,698		42,827,101	993,806,435
10					
11		0	182/254	34,952,194	790,831,352
12			182	7,653,210	202,975,084
13					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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty

Page 274 Line5:

Line No.	Account (a)	2021	Changes during Year		Adjustments Credits		Amount	2021
		Beginning Balance b	DR to 410.1 c	CR to 411.1 d	Acct. debited i	Ending Balance k		
Line 2:	Depreciation Timing Diff-Operating	454,784,844.12	4,475,142.13	18,819,451.00			0.00	440,440,535.25
	Like Kind Exchange - Reclass Non-Rate Base	(4,744,329.00)	0.00	0.00	282111		221,698.00	(4,522,631.00)
	Excess Deferred Tax on Depreciation (Reg Liab)	(178,996,575.28)	0.00	0.00	254967		8,957,898.58	(170,038,676.70)
4013	CIAC-Taxable-Acct 107	(7,042,042.77)	251,251.14	4,966,087.77				(11,756,879.40)
4021	Engineering Fees-Taxable-Acct 107	(729,894.27)	0.00	193,301.11				(923,195.38)
8059	Software-Labor Costs Deducted-Acct 107	1,995,721.35	(534,415.56)	0.00				1,461,305.79
8072	Intangible-Labor Costs Deducted-Acct 107	12,971,160.93	376,232.64	0.00				13,347,393.57
	TOTAL Line 5	278,238,885.08	4,568,210.35	23,978,839.88			9,179,596.58	268,007,852.13

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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	=94,704,840	16,019,183	5,047,785						
4	Other	=114,495,434								
9	TOTAL Electric (Total of lines 3 thru 8)	209,200,274	16,019,183	5,047,785	0				0	
10	Gas									
11										
12										
13										
14										
15										
16										
17	TOTAL Gas (Total of lines 11 thru 16)									
18	TOTAL Other	=55,151	103,913							
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	209,255,425	16,123,096	5,047,785	0				0	
20	Classification of TOTAL									
21	Federal Income Tax	160,495,467	12,364,799	3,865,627						
22	State Income Tax	48,759,958	3,758,297	1,182,158						
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					105,676,238
4			190	(32,628,927)	81,866,507
9		0		(32,628,927)	187,542,745
10					
11					
12					
13					
14					
15					
16					
17					
18					159,064
19		0		(32,628,927)	187,701,809
20					
21			190	(25,023,117)	143,971,522
22			190	(7,605,810)	43,730,287
23					
NOTES					

(a) Concept: AccumulatedDeferredIncomeTaxesOther

Page 276 Line 3:

Line No.	Account (a)	2021 Beginning Balance b	Changes during Year DR to 410.1 c	CR to 411.1 d	2021 Ending Balance k
4024	Renewable Energy Certificates (REC) Sales	921,731.90	91,356.15	0.00	1,013,088.05
4501	Royalty Income	224,438.40	0.00	13,325.08	211,113.32
5008	Gain/Loss on Reacquired Debt	352,830.29	0.00	70,330.42	282,499.87
5023	Pension Expense	49,903,278.79	6,384,093.23	0.00	56,287,372.02
5035	PCA Expense	0.00	9,014,690.86	0.00	9,014,690.86
5040	Covid Deferral	0.00	0.00	336,349.21	(336,349.21)
5057	Intervenor Funding Orders	57,308.81	23,458.42	0.00	80,767.23
5058	Fixed Cost Adjustment	14,283,585.44	0.00	140,942.46	14,142,642.98
5060	Oregon PCAM	3,969.90	0.00	0.00	3,969.90
5062	2011 LIDAR Surveys Deferral	22,447.58	0.00	11,223.94	11,223.64
5066	Boardman Decommission	(337,053.46)	14,670.25	0.00	(322,383.21)
5074	Valmy Settlement Adjustment	6,627,115.13	0.00	1,656,778.78	4,970,336.35
5075	EIM Deferral	9,722.51	0.00	7,165.50	2,557.01
5077	Valmy Depreciation Adjustment	19,137,573.66	0.00	1,328,777.04	17,808,796.62
5079	Community Solar Deferral	8,689.82	21,840.65	0.00	30,530.47
7013	Langley Revenue Accrual	(0.26)	308,638.30	0.00	308,638.04
8020	Conservation Expenses	3,205,538.88	0.00	1,473,696.68	1,731,839.20
8081	Siemens LTP Contract	93,275.00	17,213.63	0.00	110,488.63
8082	Prepaid Credit Facility	122,596.03	0.00	24,934.85	97,661.18
8083	Siemens OR DRB Interest Reserve	(34,066.14)	0.00	7,927.66	(41,993.80)
8704	Boardman Removal Costs	26,651.72	136,931.39	0.00	163,583.11
8706	OR Annual Reg Exp	0.00	6,290.60	0.00	6,290.60
N/A	Oregon CAT Deferral	75,205.00	0.00	(23,670.00)	98,875.00
TOTAL Line 3		94,704,839.60	16,019,183.48	5,047,784.62	105,676,238.46

(b) Concept: AccumulatedDeferredIncomeTaxesOther

Page 276 Line 8:

Line No.	Account (a)	2021 Beginning Balance b	Adjustments Credits Acct. debited i	Amount j	2021 Ending Balance k
Line 8:	Pension-FAS 158	112,806,487.68	190	(28,896,300.21)	83,910,187.47
	Postretirement Plan-FAS 158	1,688,945.92	190	(3,732,627.11)	(2,043,681.19)
TOTAL Line 8		114,495,433.60		(3,628,927.32)	81,866,506.28

(c) Concept: AccumulatedDeferredIncomeTaxesOther

Page 276 Line 18:

Line No.	Account (a)	2021 Beginning Balance b	Changes during Year DR to 410.1 c	2021 Ending Balance k
5503	EDC-Unrealized Gain/Loss From Rabbit Trust	1,692.41	10,226.50	11,918.91
5517	SMSP-Unrealized Gain/Loss From Rabbit Trust	53,209.47	93,678.16	146,887.63
8504	Oregon Non-Op Prop Tax Adj	250.45	7.21	257.66
TOTAL Line 18		55,152.33	103,911.87	159,064.20

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: 04/15/2022	Year/Period of Report End of: 2021/ 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)	1,995,126			5,695,903	7,691,029
2	IPUC Order #28661					0
3	Oregon Solar Rider (254005)	145,297	401	20,862	66,363	190,798
4	OPUC Order #10-198					0
5	BPA Credit Residential Idaho (254401)	3,444,951	142	20,782,744	18,473,357	1,135,564
6	OPUC Advice #15-13					0
7	BPA Credit Residential Oregon (254402)	161,628	142	691,043	669,445	140,030
8	OPUC Advice #15-11					0
9	BPA Credit Farm Idaho (254403)	740,354	142	3,297,887	2,857,713	300,180
10	OPUC Advice #15-13					0
11	BPA Credit Farm Oregon (254404)	107,944	142	123,908	166,445	150,481
12	OPUC Advice #15-11					0
13	^{ia} Oregon Green Tags (254415)	327,695	1823	327,695	0	0
14	OPUC Order #11-086					0
15	Idaho Tax Settlement (254451)	16,892,588			7,629,912	24,522,500
16	IPUC Order #34071					0
17	Oregon Tax Settlement (254452)	578,057				578,057
18	OPUC Order #18-199					0
19	Bridger Depreciation (254800)	3,731,897			597,686	4,329,583
20	OPUC Order #12-296					0
21	RL-WAQC CRYOVR (254901)	771,882	401	282,554	404,157	893,485
22	Revenue Sharing (254101)	0			568,771	568,771
23	IPUC Order #29505					0
24	IPUC Order #33149					0
25	Unfunded Accum Def Income Tax (254966)	33,839,389			4,101,518	37,940,907
26	RL-DEF INC TAX-ARAM (254967)	178,996,576	282	9,852,578	894,679	170,038,677
27	RL-DEF INC TAX-ARAM GROSS-UP (254968)	62,043,790	190	3,415,100	310,113	58,938,803
28	^{ia} Idaho PCA Deferral	14,681,373	1823	14,681,373		0
29	IPUC Order Pending					0
30	^{ia} Boardman Decommissioning	1,309,454			1,457,496	2,766,950
31	OPUC Order #12-235, IPUC Order #32457					0
32	Market-to-Market Short Term (254203)	0			890,345	890,345
33	Minor items (1)	11,039			1,635	12,674
41	TOTAL	319,779,040		53,475,744	44,785,538	311,088,834

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Account was reclassified to a regulatory asset to net against other power cost adjustment regulatory accounts, to be reported as a net Regulatory Asset on the year-end financial statements.
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The PCA deferral is composed of multiple accounts aggregated into one line for clean presentation in the year-end financial statements; the 12/31/21 balance was in a net Regulatory Asset position and reported on page 232.
(c) 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: 04/15/2022	Year/Period of Report End of: 2021/ 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	584,718,584	548,813,944	5,644,996	5,462,557	499,216	484,432
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	481,561,025	445,695,226	6,261,255	5,966,256	92,932	91,470
5	Large (or Ind.) (See Instr. 4)	196,176,848	181,631,234	3,471,486	3,369,260	127	127
6	(444) Public Street and Highway Lighting	3,946,139	3,816,533	28,062	30,187	4,118	3,767
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	1,266,402,596	1,179,956,937	15,405,799	14,828,260	596,393	579,796
11	(447) Sales for Resale	90,426,613	66,090,671	1,339,089	1,887,139		
12	TOTAL Sales of Electricity	1,356,829,209	1,246,047,608	16,744,888	16,715,399	596,393	579,796
13	(Less) (449.1) Provision for Rate Refunds	9,348,898	7,774,230				
14	TOTAL Revenues Before Prov. for Refunds	1,347,480,311	1,238,273,378	16,744,888	16,715,399	596,393	579,796
15	Other Operating Revenues						
16	(450) Forfeited Discounts						
17	(451) Miscellaneous Service Revenues	4,655,727	4,352,130				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	18,384,621	17,491,314				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	30,722,858	43,359,150				
22	(456.1) Revenues from Transmission of Electricity of Others	54,924,770	43,907,734				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	108,687,976	109,110,328				
27	TOTAL Electric Operating Revenues	1,456,168,287	1,347,383,706				

Line 12, column (b) includes \$ 1,041,859 of unbilled revenues.
Line 12, column (d) includes (15,068) 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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) 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
(b) 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

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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	5,594,034	579,720,097	490,496	11,404.8514	0.1036
2	03 - Residential Master Meter	4,949	489,180	20	244,406.0741	0.0988
3	04 - Residential EW	0	0	0		
4	05 - Residential TOD	17,584	1,760,637	1,014	17,349.6221	0.1001
5	06 - Residential On-Site Generation	39,730	4,385,230	7,686	5,169.3373	0.1104
6	15 - DUSK TO DAWN LIGHT	2,100	636,927	0		0.3032
7	OTHER	0	(2,137,973)	0		
41	TOTAL Billed Residential Sales	5,658,397	584,854,098	499,216	11,334.5666	0.1034
42	TOTAL Unbilled Rev. (See Instr. 6)	(13,401)	(135,514)			0.0101
43	TOTAL	5,644,996	584,718,584	499,216	11,307.7225	0.1036

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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	7 - GENERAL SERVICE	154,188	19,551,584	32,136	4,797.9836	0.1268
2	8 - GENERAL SERVICE	135	19,141	58	2,327.5862	0.1418
3	9P - GENERAL SERVICE	591,360	38,922,671	280	2,112.000	0.0658
4	9S - GENERAL SERVICE	3,368,272	251,477,040	37,537	89,732.051	0.0747
5	9T - GENERAL SERVICE	6,756	464,500	5	1,351.200	0.0688
6	15 - DUSK TO DAWN	3,574	737,961			0.2065
7	24S - IRRIGATION & PUMP	2,125,733	170,324,111	21,766	97,663.0065	0.0801
8	24T - IRRIGATION & PUMP					
9	40 - GENERAL SERVICE	13,143	1,143,753	1,150	11,428.6957	0.087
10	OTHER		(1,618,048)			
41	TOTAL Billed Small or Commercial	6,263,161	481,022,713	92,932	67,395.0953	0.0768
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	(1,906)	538,312			(0.2824)
43	TOTAL Small or Commercial	6,261,255	481,561,025	92,932	67,374.5857	0.0769

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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	2,419,354	141,022,434	121	19,994,661.157	0.0583
2	19S - UNIFORM RATE					
3	19T - UNIFORM RATE	140,033	8,601,347	3	46,677,666.6667	0.0614
4	15 - DUSK TO DAWN	18	3,458			0.1921
5	SPECIAL CONTRACTS	911,735	46,941,347	3	303,911,666.6667	0.0515
6	OTHER		(1,019,490)			
41	TOTAL Billed Large (or Ind.) Sales	3,471,140	195,549,096	127	27,331,811.0236	0.0563
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	346	627,752			1.8143
43	TOTAL Large (or Ind.)	3,471,486	196,176,848	127	27,334,535.4331	0.0565

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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)
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41	TOTAL Billed Commercial and Industrial Sales					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	0				0

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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	788	68,837	484	1,628.8645	0.0874
2	41 - MUNICIPAL LIGHTING (A,B,C)	24,511	3,683,787	2,878	8,516.6782	0.1503
3	42 - SIGNAL LIGHTING	2,870	182,937	756	3,795.2933	0.0638
4	OTHER	0	(731)	0		
41	TOTAL Billed Public Street and Highway Lighting	28,169	3,934,830	4,118	6,840.4565	0.1397
42	TOTAL Unbilled Rev. (See Instr. 6)	(107)	11,309			(0.1057)
43	TOTAL	28,062	3,946,139	4,118	6,814.473	0.1406

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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)
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41	TOTAL Billed Other Sales to Public Authorities				0	
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	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: 04/15/2022	Year/Period of Report End of: 2021/ 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)
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41	TOTAL Billed Sales To Railroads and Railways				0	
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	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: 04/15/2022	Year/Period of Report End of: 2021/ 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)
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41	TOTAL Billed Interdepartmental Sales				0	
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL					0

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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)
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41	TOTAL Billed Provision For Rate Refunds					0
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL		9,348,898			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: 04/15/2022	Year/Period of Report End of: 2021/ 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	15,420,867	1,265,360,737	596,393	25,856.888	0.0821
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	(15,068)	1,041,859			(0.0691)
43	TOTAL - All Accounts	15,405,799	1,266,402,596	596,393	25,831.6228	0.0822

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: 04/15/2022	Year/Period of Report End of: 2021/ 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	Arizona Public Service Co.	SF	WSPP			
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	OS	OATT			
11	Bonneville Power Administration	SF	WSPP			
12	BP Energy Company	SF	WSPP			
13	British Columbia Hydro and Power Authority	OS	WSPP			
14	Brookfield Renewable Trading & Marketing	OS	OATT			
15	Brookfield Renewable Trading and Marketing LP	SF	WSPP			
16	California Independent System Operator	SF	CAISO			
17	Calpine Energy Solutions LLC	SF	WSPP			
18	Chelan Co PUD	SF	WSPP			
19	Citigroup Energy Inc.	OS	ISDA			
20	Citigroup Energy Inc.	SF	ISDA			
21	Clatskanie PUD	SF	WSPP			
22	Clean Power Alliance of Southern California	SF	WSPP			
23	ConocoPhillips Company	OS	OATT			
24	ConocoPhillips Company	SF	WSPP			
25	Constellation Energy Generation, LLC	SF	WSPP			
26	Direct Energy Business Marketing, LLC	SF	WSPP			
27	DTE Energy Trading, Inc.	SF	WSPP			
28	Dynasty Power Inc.	OS	OATT			
29	EDF Trading North America	OS	OATT			
30	EDF Trading North America, LLC	SF	WSPP			
31	Energy Keepers, Inc.	OS	OATT			
32	Eugene Water & Electric Board	SF	WSPP			
33	Guzman Energy Group LLC	OS	OATT			
34	Guzman Energy LLC	SF	WSPP			
35	Macquarie Energy LLC	OS	OATT			
36	Macquarie Energy LLC	SF	WSPP			
37	MAG Energy Solutions	OS	OATT			
38	Mercuria Energy America, LLC	OS	OATT			
39	Morgan Stanley Capital Group Inc.	OS	OATT			
40	Morgan Stanley Capital Group Inc.	SF	ISDA			
41	Nevada Power	OS	OATT			
42	Nevada Power Company, dba NV Energy	SF	WSPP			
43	NextEra Energy Marketing, LLC	SF	WSPP			
44	NorthWestern Energy	SF	WSPP			
45	PacifiCorp	OS	T-7			
46	PacifiCorp	SF	WSPP			
47	PacifiCorp Inc.	OS	OATT			
48	Portland General Electric Company	OS	OATT			
49	Portland General Electric Company	SF	WSPP			
50	Powerex Corp.	OS	OATT			

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.	SF	WSPP			
52	Public Service Company of Colorado	SF	WSPP			
53	Puget Sound Energy, Inc.	SF	WSPP			
54	Rainbow Energy Marketing Corporation	OS	OATT			
55	Rainbow Energy Marketing Corporation	SF	WSPP			
56	Seattle City Light	SF	WSPP			
57	Shell Energy North America (US), L.P.	OS	OATT			
58	Shell Energy North America (US), L.P.	SF	WSPP			
59	Sierra Pacific Power Co., dba NV Energy	OS	T-7			
60	Sierra Pacific Power Co., dba NV Energy	OS	WSPP			
61	Snohomish County PUD	SF	WSPP			
62	Tacoma Power	SF	WSPP			
63	TEC Energy Inc.	OS	OATT			
64	Tenaska Power Services Co.	OS	OATT			
65	Tenaska Power Services Co.	SF	WSPP			
66	The Energy Authority, Inc.	OS	OATT			
67	The Energy Authority, Inc.	SF	WSPP			
68	TransAlta Energy Marketing (U.S.) Inc.	OS	OATT			
69	TransAlta Energy Marketing (U.S.) Inc.	SF	WSPP			
70	Transmission Penalty Distribution	OS	-			
71	Utah Associated Municipal Power Systems	OS	OATT			
72	Utah Associated Municipal Power Systems	SF	WSPP			
73	Vitol Inc.	OS	OATT			
74	Vitol Inc.	SF	WSPP			
75	Western Area Power Administration (WACM)	OS	T-7			
76	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	331,400	0		16,578,994		0		16,578,994
2	0	0		0		1,033,220		1,033,220
3	25	0		795		0		795
4	0	0		0		10,351		10,351
5	84,731	0		6,746,958		0		6,746,958
6	15,564	0		655,181		0		655,181
7	0	0		0		7,869		7,869
8	0	0		0		2,379		2,379
9	630	0		24,700		0		24,700
10	0	0		0		3,899,592		3,899,592
11	114,583	0		6,213,248		0		6,213,248
12	24,877	0		1,819,541		0		1,819,541
13	13	0		0		1,305		1,305
14	0	0		0		2,260		2,260
15	1,244	0		68,629		0		68,629
16	78,814	0		8,827,882		0		8,827,882
17	59,400	0		4,608,948		0		4,608,948
18	1,397	0		33,026		0		33,026
19	0	0		0		12,696		12,696
20	35,937	0		2,592,327		0		2,592,327
21	509	0		26,535		0		26,535
22	94,600	0		4,830,096		0		4,830,096
23	0	0		0		1,625		1,625
24	249	0		9,156		0		9,156
25	1,086	0		55,116		0		55,116
26	123,840	0		5,474,914		0		5,474,914
27	170,510	0		7,095,486		0		7,095,486
28	0	0		0		116,164		116,164
29	0	0		0		7,204		7,204
30	11,762	0		701,619		0		701,619
31	0	0		0		7,529		7,529
32	2,893	0		143,092		0		143,092
33	0	0		0		58,911		58,911
34	745	0		35,685		0		35,685
35	0	0		0		154,760		154,760
36	10,150	0		643,106		0		643,106
37	0	0		0		2,185		2,185
38	0	0		0		179,779		179,779
39	0	0		0		1,518,965		1,518,965
40	6,941	0		827,840		0		827,840
41	0	0		0		3,694		3,694
42	1,995	0		315,415		0		315,415
43	295	0		16,570		0		16,570
44	3,617	0		170,980		0		170,980
45	168	0		0		8,134		8,134
46	1,695	0		23,130		0		23,130
47	0	0		0		5,256,244		5,256,244
48	0	0		0		77,464		77,464
49	14,518	0		590,433		0		590,433
50	0	0		0		1,094,838		1,094,838
51	2,406	0		131,306		0		131,306
52	215	0		6,654		0		6,654
53	4,580	0		225,731		0		225,731
54	0	0		0		76,918		76,918
55	8,342	0		383,291		0		383,291
56	10,157	0		368,548		0		368,548
57	0	0		0		223,140		223,140
58	69,474	0		3,637,304		0		3,637,304
59	16	0		0		1,535		1,535
60	5	0		0		221		221
61	1,550	0		72,910		0		72,910

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	410	0	9,840	0	9,840
63	0	0	0	503	503
64	0	0	0	120,502	120,502
65	3,600		113,363	0	113,363
66	0	0	0	85,157	85,157
67	19,614		981,352	0	981,352
68	0	0	0	142,089	142,089
69	3,156		219,615	0	219,615
70	0	0	0	18,735	18,735
71	0	0	0	10,183	10,183
72	12,800		508,174	0	508,174
73	0	0	0	11,976	11,976
74	8,271	0	471,066	0	471,066
75	178	0	0	12,754	12,754
76	127	0	0	7,176	7,176
15					0
16	1,339,089	0	76,258,556	14,168,057	90,426,613
17	1,339,089	0	76,258,556	14,168,057	90,426,613

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: 04/15/2022	Year/Period of Report End of: 2021/ 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
Spinning or Operating Reserves
(g) Concept: StatisticalClassificationCode
Financial Transmission Losses
(h) Concept: StatisticalClassificationCode
Includes actual billing and estimate accrual
(i) Concept: StatisticalClassificationCode
ISDA Master Agreement With Citigroup, dated March 7, 2011
(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
Spinning or Operating Reserves
(u) Concept: StatisticalClassificationCode
Financial Transmission Losses
(v) Concept: StatisticalClassificationCode
Financial Transmission Losses
(w) Concept: StatisticalClassificationCode
Financial Transmission Losses
(x) Concept: StatisticalClassificationCode
Financial Transmission Losses
(y) Concept: StatisticalClassificationCode
Financial Transmission Losses
(z) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(aa) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(ab) Concept: StatisticalClassificationCode
Financial Transmission Losses
(ac) Concept: StatisticalClassificationCode
Financial Transmission Losses
(ad) Concept: StatisticalClassificationCode
Financial Transmission Losses
(ae) Concept: StatisticalClassificationCode
Financial Transmission Losses
(af) Concept: StatisticalClassificationCode
Transmission penalty distribution credits
(ag) Concept: StatisticalClassificationCode
Financial Transmission Losses
(ah) Concept: StatisticalClassificationCode
Financial Transmission Losses
(ai) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(aj) 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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	900,983	1,423,007
5	(501) Fuel	95,323,833	119,677,855
6	(502) Steam Expenses	9,231,056	9,790,106
7	(503) Steam from Other Sources	0	
8	(Less) (504) Steam Transferred-Cr.	0	
9	(505) Electric Expenses	1,282,126	1,754,144
10	(506) Miscellaneous Steam Power Expenses	8,485,407	9,778,684
11	(507) Rents	216,915	220,267
12	(509) Allowances	0	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	115,440,320	142,644,063
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	(1,754)	9,350
16	(511) Maintenance of Structures	1,278,996	383,245
17	(512) Maintenance of Boiler Plant	8,910,438	8,491,253
18	(513) Maintenance of Electric Plant	2,692,331	3,148,003
19	(514) Maintenance of Miscellaneous Steam Plant	8,056,749	3,597,407
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	20,936,760	15,629,258
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	136,377,080	158,273,321
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering	0	
25	(518) Fuel	0	
26	(519) Coolants and Water	0	
27	(520) Steam Expenses	0	
28	(521) Steam from Other Sources	0	
29	(Less) (522) Steam Transferred-Cr.	0	
30	(523) Electric Expenses	0	
31	(524) Miscellaneous Nuclear Power Expenses	0	
32	(525) Rents	0	
33	TOTAL Operation (Enter Total of lines 24 thru 32)	0	
34	Maintenance		
35	(528) Maintenance Supervision and Engineering	0	
36	(529) Maintenance of Structures	0	
37	(530) Maintenance of Reactor Plant Equipment	0	
38	(531) Maintenance of Electric Plant	0	
39	(532) Maintenance of Miscellaneous Nuclear Plant	0	
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	0	
41	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 & 40)	0	
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	5,427,508	5,840,433
45	(536) Water for Power	5,677,053	6,916,183
46	(537) Hydraulic Expenses	16,085,623	14,955,630
47	(538) Electric Expenses	1,781,395	2,104,297
48	(539) Miscellaneous Hydraulic Power Generation Expenses	4,915,529	4,930,647
49	(540) Rents	306,561	257,897
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	34,193,669	35,005,087
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	134,378	211,923
54	(542) Maintenance of Structures	993,194	701,385
55	(543) Maintenance of Reservoirs, Dams, and Waterways	596,164	427,177
56	(544) Maintenance of Electric Plant	2,630,296	2,507,845
57	(545) Maintenance of Miscellaneous Hydraulic Plant	3,066,271	3,016,807
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	7,420,303	6,865,137
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)	41,613,972	41,870,224
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	590,913	673,850
63	(547) Fuel	85,225,955	53,062,458
64	(548) Generation Expenses	4,772,834	4,617,761
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	1,475,129	839,793
66	(550) Rents	0	
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	92,064,831	59,193,862
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	0	
70	(552) Maintenance of Structures	163,959	174,834
71	(553) Maintenance of Generating and Electric Plant	72,744	135,593
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	2,184,732	1,865,786
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	2,421,435	2,176,213
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	94,486,266	61,370,075
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	386,658,508	292,909,857
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching	355	6,313
78	(557) Other Expenses	(44,579,887)	(28,389,336)
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	342,078,976	264,526,834
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	614,556,294	526,040,454
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	2,899,726	2,861,348
85	(561.1) Load Dispatch-Reliability	38,058	19,380
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	2,930,439	2,732,930
87	(561.3) Load Dispatch-Transmission Service and Scheduling	871,560	995,649
88	(561.4) Scheduling, System Control and Dispatch Services	12,934	9,834
89	(561.5) Reliability, Planning and Standards Development	0	
90	(561.6) Transmission Service Studies	76,035	3,416
91	(561.7) Generation Interconnection Studies	103,680	41,502
92	(561.8) Reliability, Planning and Standards Development Services	1,266,365	1,054,598
93	(562) Station Expenses	3,030,864	2,782,705
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	1,055,067	884,293
95	(564) Underground Lines Expenses	0	
96	(565) Transmission of Electricity by Others	7,022,556	4,027,586
97	(566) Miscellaneous Transmission Expenses	0	1,000,000
98	(567) Rents	4,568,113	4,011,443
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	23,875,397	20,424,684
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	184,291	153,823
102	(569) Maintenance of Structures	0	
103	(569.1) Maintenance of Computer Hardware	39,953	35,657
104	(569.2) Maintenance of Computer Software	1,461,285	1,300,103
105	(569.3) Maintenance of Communication Equipment	27,006	24,014
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	0	
107	(570) Maintenance of Station Equipment	1,774,304	1,862,959
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	1,126,974	1,437,562
109	(572) Maintenance of Underground Lines	0	
110	(573) Maintenance of Miscellaneous Transmission Plant	2,545	486
111	TOTAL Maintenance (Total of Lines 101 thru 110)	4,616,358	4,814,604
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	28,491,755	25,239,288
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	732,683	515,586
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	732,683	515,586
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)	732,683	515,586
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	4,083,135	4,070,045
135	(581) Load Dispatching	4,899,999	4,963,439
136	(582) Station Expenses	1,579,041	1,671,271
137	(583) Overhead Line Expenses	4,854,331	4,236,429
138	(584) Underground Line Expenses	4,573,059	4,293,014
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	561	8,448
140	(586) Meter Expenses	5,014,025	4,608,642
141	(587) Customer Installations Expenses	1,011,897	1,022,228
142	(588) Miscellaneous Expenses	4,109,601	4,135,289
143	(589) Rents	439,479	329,158
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	30,565,128	29,337,963
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	10,926	14,730
147	(591) Maintenance of Structures	0	
148	(592) Maintenance of Station Equipment	4,077,874	3,827,943
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	17,694,888	15,988,062
150	(594) Maintenance of Underground Lines	597,945	533,170
151	(595) Maintenance of Line Transformers	57,820	48,699
152	(596) Maintenance of Street Lighting and Signal Systems	263,541	270,062
153	(597) Maintenance of Meters	841,948	839,202
154	(598) Maintenance of Miscellaneous Distribution Plant	98,043	139,835
155	TOTAL Maintenance (Total of Lines 146 thru 154)	23,642,985	21,661,703
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	54,208,113	50,999,666
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	841,926	719,969
160	(902) Meter Reading Expenses	1,871,924	1,962,900
161	(903) Customer Records and Collection Expenses	14,000,067	14,723,735
162	(904) Uncollectible Accounts	2,363,140	5,224,630
163	(905) Miscellaneous Customer Accounts Expenses	423	130
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	19,077,480	22,631,364
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	793,300	727,173
168	(908) Customer Assistance Expenses	36,468,097	49,413,907
169	(909) Informational and Instructional Expenses	294,369	296,792
170	(910) Miscellaneous Customer Service and Informational Expenses	850,624	737,634
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	38,406,390	51,175,506
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	0	
175	(912) Demonstrating and Selling Expenses	0	
176	(913) Advertising Expenses	0	
177	(916) Miscellaneous Sales Expenses	0	
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	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	87,358,103	86,989,181
182	(921) Office Supplies and Expenses	14,005,146	13,634,146
183	(Less) (922) Administrative Expenses Transferred-Credit	32,764,226	29,768,610
184	(923) Outside Services Employed	7,828,424	6,803,893
185	(924) Property Insurance	3,571,061	4,105,815
186	(925) Injuries and Damages	6,484,661	6,029,651
187	(926) Employee Pensions and Benefits	56,595,140	48,877,499
188	(927) Franchise Requirements	0	
189	(928) Regulatory Commission Expenses	6,675,237	5,930,278
190	(929) (Less) Duplicate Charges-Cr.	0	
191	(930.1) General Advertising Expenses	381,688	168,222
192	(930.2) Miscellaneous General Expenses	4,090,496	3,692,278
193	(931) Rents	0	
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	154,225,730	146,462,353
195	Maintenance		
196	(935) Maintenance of General Plant	7,816,747	7,451,927
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	162,042,477	153,914,280
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	917,515,192	830,516,144

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: 04/15/2022	Year/Period of Report End of: 2021/ 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					45,664
2	American Falls Solar II, LLC	LU					46,819
3	Allan Ravenscroft/Malad River	LU	-				1,312
4	Baker City Hydro	LU					928
5	Bannock County Landfill	LU					12,323
6	Bennett Creek Wind Farm	LU					42,942
7	Benson Creek Windfarm	LU					33,259
8	Black Canyon Bliss Hydro	LU	-				141
9	Blind Canyon	LU	-				4,482
10	Branchflower - Trout Company	LU	-				630
11	Burley Butte Wind Park	LU					64,325
12	CAFCO Idaho Refuse Management LLC - SISW LFGE	LU	-				18,176
13	Camp Reed Wind Park	LU					71,031
14	Cassia Wind Farm LLC	LU					18,982
15	CCP OR Tenant 1, LLC						
16	Grove Solar Center, LLC	LU					13,175
17	Hyline Solar Center, LLC	LU					14,670
18	Open Range Solar Center, LLC	LU					22,787
19	Railroad Solar Center, LLC	LU					10,340
20	Thunderegg Solar Center, LLC	LU					22,508
21	Vale Air Solar Center, LLC	LU					22,493
22	Central Rivers Power US LLC						
23	Barber Dam	LU					4,064
24	Dietrich Drop	LU					14,224
25	Lowline #2	LU					3,065
26	City of Hailey	LU	-				102
27	City of Pocatello	LU	-				1,672
28	Clear Springs Trout	LU	-				3,338
29	Clifton E. Jenson - Birch Creek	LU	-				357
30	Cold Springs Windfarm	LU	-				52,699
31	College of Southern Idaho - Pristine Springs #1	LU	-				813
32	College of Southern Idaho - Pristine Springs #3	LU	-				1,686
33	Crystal Springs	LU	-				9,442
34	Curry Cattle Company	LU	-				679
35	Cycle Horseshoe Bend Wind	LU	-				22,272
36	David R Snedigar	LU	-				1,228
37	Desert Meadow Windfarm	LU	-				60,657
38	Durbin Creek Windfarm	LU					29,246
39	Eightmile Hydro Project	LU	-				936
40	Enerparc Solar Development LLC						
41	Baker Solar Center	LU					33,699
42	Brush Solar	LU					6,431
43	Morgan Solar	LU					7,016
44	Ontario Solar Center	LU					7,135
45	Vale I Solar	LU					5,919
46	Faulkner Ranch	LU	-				3,324
47	Fisheries Development	LU	-				472
48	Fossil Gulch Wind	LU	-				26,570
49	Hidden Hollow Energy	LU	-				25,310
50	Golden Valley Wind Park	LU	-				35,057
51	Grand View PV Solar Two	LU	-				189,546
52	Hammett Hill Windfarm	LU	-				59,701
53	Hazelton B	LU	-				23,868
54	High Mesa Wind Project	LU	-				93,651
55	H.K. Hydro Mud Creek S & S	LU	-				1,353
56	Horseshoe Bend Hydro	LU	-				37,742

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)	
57	Hot Springs Wind Farm	LU					34,844
58	Hydroland						
59	Elk Creek	LU					2,483
60	Rock Creek #2	LU	-				4,838
61	ID Solar 1	LU					94,745
62	Idaho Winds - Sawtooth Wind Project	LU	-				59,602
63	J R Simplot Co.	LU	-				61,912
64	J.M. Miller/Sahko Hydro	LU					1,283
65	Jett Creek Windfarm	LU					28,985
66	John R LeMoynes	LU	-				612
67	Kootenai Electric Cooperative - Fighting Creek	LU	-				9,852
68	Koosh Inc. Geo Bon #2	LU	-				3,008
69	Koyle Small Hydro	LU	-				2,939
70	Lateral #10	LU	-				4,970
71	Lemhi Hydro Power Co.- Schaffner	LU	-				769
72	Lime Wind Energy	LU					6,320
73	Little Mac Power Co./Cedar Draw	LU	-				4,973
74	Little Wood River Irrigation District	LU	-				1,375
75	Mainline Windfarm	LU	-				58,038
76	Marco Ranches	LU	-				2,571
77	Marysville Hydro Partners- Falls River	LU	-				37,295
78	McCollum Enterprises -Canyon Springs	LU	-				624
79	MC6 Hydro	LU	-				5,781
80	Milner Dam Wind Park	LU					58,962
81	Mountain Home Solar I, LLC	LU					47,194
82	Mud Creek White Hydro, Inc	LU	-				361
83	Murphy Flat Power, LLC	LU					43,904
84	North Gooding Main Hydro	LU	-				4,027
85	North Side Energy Company Inc						
86	Bypass	LU	-				28,075
87	Hazelton A	LU	-				24,908
88	Head of U Canal Project	LU	-				4,460
89	Orchard Ranch Solar, LLC	LU					46,252
90	Oregon Trail Wind Park	LU					41,189
91	Owyhee Irrigation District						
92	Mitchell Butte	LU	-				3,460
93	Owyhee Dam Cspp	LU	-				10,201
94	Tunnel #1	LU	-				6,098
95	Payne's Ferry Wind Park	LU					67,718
96	Pico Energy, LLC	LU					12,152
97	Pigeon Cove Power	LU	-				7,786
98	Pilgrim Stage Station Wind Park	LU					35,397
99	Prospector Windfarm	LU					30,931
100	Reynolds Irrigation	LU	-				946
101	Richard Kaster						
102	Box Canyon	LU	-				1,875
103	Briggs Creek	LU	-				3,559
104	Riverside Hydro - Mora Drop	LU					3,984
105	Riverside Investments						
106	Arena Drop	LU					1,507
107	Fargo Drop Hydroelectric	LU					3,045
108	Rockland Wind Farm	LU					276,092
109	Ryegrass Windfarm	LU					54,992
110	Salmon Falls Wind	LU					66,230
111	Shingle Creek	LU	-				944
112	Shorrock Hydro Inc.						
113	Rock Creek #1	LU					9,897
114	Shoshone CSPP	LU	-				1,302
115	Shoshone #2	LU	-				2,183

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)	
116	Simcoe Solar, LLC	LU					48,174
117	Snake River Pottery	LU	-				429
118	South Forks Joint Venture-Lowline Canal	LU	-				26,135
119	Tamarack Energy Partnership	LU	-				19,785
120	Tasco - Nampa	OS	-				39
121	Tasco - Twin Falls	OS					0
122	Thousand Springs Wind Park	LU					34,327
123	Tiber Montana LLC - Tiber Dam	LU					29,471
124	Tuana Gulch Wind Park	LU					32,392
125	Tuana Springs Expansion	LU					74,496
126	Twin Falls Energy-Lowline Midway Hydro	LU					7,954
127	Two Ponds Windfarm	LU	-				62,043
128	White Water Ranch	LU	-				727
129	William Arkoosh-Littlewood River Ranch I	LU	-				2,977
130	William Arkoosh- Littlewood River Ranch II	LU					3,352
131	Willow Spring Windfarm	LU					33,350
132	Wilson Power Company	LU	-				26,544
133	Wood Hydro						
134	Black Canyon #3	LU					309
135	Jim Knight	LU					976
136	Magic Reservoir	LU	-				0
137	Mile 28	LU					5,395
138	Sagebrush	LU					1,313
139	Yahoo Creek Wind Park	LU					68,529
140	Scheduling Deviation						3,699
141	ADM Investor Services, Inc.	OS	WSPP				0
142	3PR Trading Inc	SF	WSPP				18,714
143	Arizona Public Service Co.	SF	WSPP				58,140
144	AVANGRID RENEWABLES, LLC	OS	WSPP				3
145	AVANGRID RENEWABLES, LLC	SF	WSPP				134,600
146	Avista Corp.	OS	WSPP				14
147	Avista Corp.	OS	WSPP				0
148	Avista Corp.	SF	WSPP				4,500
149	Bonneville Power Administration	OS	WSPP				85
150	Bonneville Power Administration	OS	WSPP				0
151	Bonneville Power Administration	SF	WSPP				113,808
152	BP Energy Company	SF	WSPP				744,430
153	Brookfield Renewable Trading and Marketing LP	SF	WSPP				400
154	California Independent System Operator	SF	CAISO				1,356,147
155	Calpine Energy Solutions LLC	SF	WSPP				4,226
156	Chelan Co PUD	OS	WSPP				1
157	Chelan Co PUD	SF	WSPP				80,800
158	Citigroup Energy Inc.	OS	WSPP				0
159	Citigroup Energy Inc.	SF	WSPP				20,800
160	Clatskanie PUD	SF	WSPP				400
161	Clean Power Alliance of Southern California	SF	WSPP				1,473
162	ConocoPhillips Company	SF	WSPP				30,800
163	Constellation Energy Generation, LLC	SF	WSPP				2,000
164	Direct Energy Business Marketing, LLC	SF	WSPP				648
165	DTE Energy Trading, Inc.	SF	WSPP				1,097
166	Dynasty Power Inc.	SF	WSPP				2,200
167	EDF Trading North America, LLC	SF	WSPP				43,744
168	Eugene Water & Electric Board	SF	WSPP				800
169	Grant CO Public Utility District #2 – Electric System	OS	WSPP				4

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)	
170	Gridforce Energy Management, LLC	OS	WSPP				2
171	Macquarie Energy LLC	SF	ISDA				58,552
172	Morgan Stanley Capital Group Inc.	SF	WSPP				57,600
173	Neal Hot Springs Unit #1	LU	-				92,943
174	Nevada Power Company, dba NV Energy	OS	WSPP				0
175	Nevada Power Company, dba NV Energy	SF	WSPP				2,430
176	NextEra Energy Marketing, LLC	SF	WSPP				64,060
177	NorthWestern Energy	OS	WSPP				4
178	NorthWestern Energy (Transmission)	OS	WSPP				0
179	NorthWestern Energy (Transmission)	OS	WSPP				8
180	Oregon Solar Customers	OS	-				737
181	PacifiCorp	OS	WSPP				79
182	PacifiCorp	SF	WSPP				25,600
183	PacifiCorp Inc.	OS	WSPP				0
184	Portland General Electric Company	OS	WSPP				22
185	Portland General Electric Company	SF	WSPP				19,613
186	Powerex Corp.	SF	WSPP				51,006
187	Public Service Company of Colorado	SF	WSPP				20,400
188	Puget Sound Energy, Inc.	OS	WSPP				27
189	Puget Sound Energy, Inc.	SF	WSPP				43,407
190	Raft River Energy I LLC	LU	-				345,034
191	Rainbow Energy Marketing Corporation	SF	WSPP				825
192	Seattle City Light	OS	WSPP				7
193	Seattle City Light	SF	WSPP				10,207
194	Shell Energy North America (US), L.P.	SF	WSPP				110,554
195	Sierra Pacific Power Co., dba NV Energy	OS	WSPP				48
196	Snohomish County PUD	SF	WSPP				1,500
197	Tacoma Power	SF	WSPP				2,800
198	Telocaset Wind Power Partners LLC	LU	APP-A				182,841
199	Tenaska Power Services Co.	SF	WSPP				21,760
200	The Energy Authority, Inc.	SF	WSPP				24,600
201	TransAlta Energy Marketing (U.S.) Inc.	SF	WSPP				9,000
202	Tri-State Generation and Transmission Association	SF	WSPP				800
203	Vitol Inc.	SF	WSPP				22,800
204	Western Area Power Administration (WACM)	OS	WSPP				28
205	PacifiCorp Inc.	EX	-				
206	Sierra Pacific Power Co., dba NV Energy	EX	-				
207	Clatskanie PUD	EX	153				
208	Acctg Valuation of Clatskanie PUD	EX					0
209	Demand Response Avoided Energy	OS	-				0
15	TOTAL						6,829,255

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)		
1							1,940,944	1,940,944	
2							1,928,394	1,928,394	
3							71,280	71,280	
4							59,453	59,453	
5							867,594	867,594	
6							2,999,785	2,999,785	
7							2,148,612	2,148,612	
8							8,648	8,648	
9							280,257	280,257	
10							41,028	41,028	
11							4,032,551	4,032,551	
12							662,769	662,769	
13							5,783,440	5,783,440	
14							1,136,409	1,136,409	
15								0	
16							902,846	902,846	
17							948,283	948,283	
18							1,560,097	1,560,097	
19							710,419	710,419	
20							1,544,622	1,544,622	
21							1,542,277	1,542,277	
22								0	
23							204,919	204,919	
24							766,195	766,195	
25							152,941	(41,804)	111,137
26							3,715		3,715
27							67,978		67,978
28							215,913		215,913
29							20,411		20,411
30							4,337,875		4,337,875
31							46,422		46,422
32							94,998		94,998
33							489,229		489,229
34							55,773	(14,438)	41,335
35							1,473,035		1,473,035
36							62,401		62,401
37							4,982,869		4,982,869
38							1,885,691		1,885,691
39							48,890		48,890
40									0
41							1,228,680		1,228,680
42							178,866		178,866
43							194,855		194,855
44							185,139		185,139
45							164,773		164,773
46							259,898		259,898
47							16,923		16,923
48							1,732,888		1,732,888
49							1,837,942		1,837,942
50							2,267,197		2,267,197
51							10,930,535		10,930,535
52							4,935,172		4,935,172
53							1,760,470		1,760,470
54							5,208,156	(22,988)	5,185,168
55							78,244		78,244
56							2,744,473		2,744,473
57							2,478,166		2,478,166
58									0
59							88,795		88,795
60							259,502	156,258	415,760

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)
61					5,116,782		5,116,782
62					5,458,270		5,458,270
63					3,473,557		3,473,557
64					55,927		55,927
65					1,848,386		1,848,386
66					32,915		32,915
67					873,096		873,096
68					228,284		228,284
69					165,690		165,690
70					223,756		223,756
71					50,498		50,498
72					529,764		529,764
73					278,848		278,848
74					65,937		65,937
75					4,783,922		4,783,922
76					125,785		125,785
77					2,465,369		2,465,369
78					40,544		40,544
79					207,038		207,038
80					3,704,215		3,704,215
81					2,157,373		2,157,373
82					15,517		15,517
83					1,671,797		1,671,797
84					336,283	(71,036)	265,247
85							0
86					1,505,192		1,505,192
87					2,177,391		2,177,391
88					434,957		434,957
89					1,711,826		1,711,826
90					2,660,847		2,660,847
91							0
92					101,968		101,968
93					246,755		246,755
94					201,169		201,169
95					5,525,303		5,525,303
96					454,652		454,652
97					432,211		432,211
98					2,295,796		2,295,796
99					1,987,013		1,987,013
100					52,780		52,780
101							0
102					120,319		120,319
103					201,025		201,025
104					285,453		285,453
105							0
106					147,767		147,767
107					218,291		218,291
108					20,335,885		20,335,885
109					4,535,276		4,535,276
110					4,199,049		4,199,049
111					56,797		56,797
112							0
113					631,962		631,962
114					83,617		83,617
115					157,656		157,656
116					1,946,138		1,946,138
117					22,917		22,917
118					1,978,242		1,978,242
119					1,109,322		1,109,322
120					1,386		1,386

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						2,234,973		2,234,973
123						1,847,754		1,847,754
124						2,095,704		2,095,704
125						6,869,680	(2,524)	6,867,156
126						483,064		483,064
127						5,082,661		5,082,661
128						38,756		38,756
129						208,633		208,633
130						255,132		255,132
131						2,152,651		2,152,651
132						1,963,259		1,963,259
133								0
134						23,223	(7,813)	15,410
135						66,575		66,575
136						0		0
137						388,997	102,312	491,309
138						90,349		90,349
139						5,566,416		5,566,416
140								0
141		0	0	0			(991,880)	(991,880)
142		0	0	0		1,268,352	0	1,268,352
143		0	0	0		3,219,891	0	3,219,891
144		0	0	0		0	147	147
145		0	0	0		5,009,521	0	5,009,521
146		0	0	0		0	741	741
147		0	0	0		0	538,320	538,320
148		0	0	0		145,192	0	145,192
149		0	0	0		0	4,671	4,671
150		0	0	0		0	735,658	735,658
151		0	0	0		6,431,082	0	6,431,082
152		0	0	0		37,685,383	0	37,685,383
153		0	0	0		15,904	0	15,904
154		0	0	0		26,690,146	0	26,690,146
155		0	0	0		704,182	0	704,182
156		0	0	0		0	20	20
157		0	0	0		3,863,622	0	3,863,622
158		0	0	0			(967,045)	(967,045)
159		0	0	0		2,858,064	0	2,858,064
160		0	0	0		59,368	0	59,368
161		0	0	0		191,340	0	191,340
162		0	0	0		1,470,558	0	1,470,558
163		0	0	0		133,000	0	133,000
164		0	0	0		88,913	0	88,913
165		0	0	0		40,616	0	40,616
166		0	0	0		349,120	0	349,120
167		0	0	0		3,288,912	0	3,288,912
168		0	0	0		75,800	0	75,800
169		0	0	0		0	223	223
170		0	0	0		0	96	96
171		0	0	0		4,073,412	0	4,073,412
172		0	0	0		4,507,812	0	4,507,812
173		0	0	0		6,619,281	0	6,619,281
174		0	0	0		0	4,277	4,277
175		0	0	0		131,515	0	131,515
176		0	0	0		2,076,937	0	2,076,937
177		0	0	0		0	191	191
178		0	0	0		0	27,449	27,449
179		0	0	0		0	535	535
180		0	0	0		0	29,691	29,691

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 Total (k+l+m) of Settlement (\$) (n)
		MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)		
181		0	0	0	0	4,054	4,054	
182		0	0	0	825,220	0	825,220	
183		0	0	0	0	289,904	289,904	
184		0	0	0	0	1,354	1,354	
185		0	0	0	1,807,829	0	1,807,829	
186		0	0	0	3,937,013	0	3,937,013	
187		0	0	0	983,588	0	983,588	
188		0	0	0	0	1,498	1,498	
189		0	0	0	1,885,574	0	1,885,574	
190		0	0	0	23,495,406	0	23,495,406	
191		0	0	0	72,983	0	72,983	
192		0	0	0	0	360	360	
193		0	0	0	542,523	0	542,523	
194		0	0	0	8,551,744	0	8,551,744	
195		0	0	0	0	2,386	2,386	
196		0	0	0	47,338	0	47,338	
197		0	0	0	194,496	0	194,496	
198		0	0	0	21,780,588	0	21,780,588	
199		0	0	0	1,864,310	0	1,864,310	
200		0	0	0	2,134,644	0	2,134,644	
201		0	0	0	522,546	0	522,546	
202		0	0	0	55,200	0	55,200	
203		0	0	0	594,700	0	594,700	
204		0	0	0	0	1,473	1,473	
205		0	116,053				0	
206		0	6,339				0	
207		38,171	44,600				0	
208				0	0	(276,164)	(276,164)	
209				0	0	7,132,978	7,132,978	
15	0	38,171	166,992	0	380,019,604	6,638,904	386,658,508	

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

<p>(a) Concept: StatisticalClassificationCode Net Energy Default Damages</p> <p>(b) Concept: StatisticalClassificationCode Delay 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 Net Energy Default 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 Delay Damages</p> <p>(g) Concept: StatisticalClassificationCode Ida West, a subsidiary of IdaCorp (Idaho Power Company's parent company), has partial ownership of these projects.</p> <p>(h) Concept: StatisticalClassificationCode Non Firm Purchases</p> <p>(i) Concept: StatisticalClassificationCode Non Firm Purchases</p> <p>(j) Concept: StatisticalClassificationCode ICE Price Adjustment from February 2020</p> <p>(k) Concept: StatisticalClassificationCode Ida West, a subsidiary of IdaCorp (Idaho Power Company's parent company), has partial ownership of these projects.</p> <p>(l) Concept: StatisticalClassificationCode Delay Damages</p> <p>(m) Concept: StatisticalClassificationCode Net Energy Default Damages</p> <p>(n) Concept: StatisticalClassificationCode ADM Investor Services, Inc Futures Account Document, dated May 5, 2015</p> <p>(o) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(p) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(q) Concept: StatisticalClassificationCode Financial Transmission Losses</p> <p>(r) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(s) Concept: StatisticalClassificationCode Financial Transmission Losses</p> <p>(t) Concept: StatisticalClassificationCode Includes actual billing and estimate accrual</p> <p>(u) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(v) Concept: StatisticalClassificationCode ISDA Master Agreement With Citigroup, dated March 7, 2011</p> <p>(w) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(x) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(y) Concept: StatisticalClassificationCode Financial Transmission Losses</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 Schedule 88 Oregon Solar</p> <p>(ad) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(ae) Concept: StatisticalClassificationCode Financial Transmission Losses</p> <p>(af) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(ag) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(ah) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(ai) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(aj) Concept: StatisticalClassificationCode Spinning or Operating Reserves</p> <p>(ak) Concept: StatisticalClassificationCode Physical Transmission Losses</p> <p>(al) Concept: StatisticalClassificationCode Physical Transmission Losses</p> <p>(am) Concept: StatisticalClassificationCode Energy exchange between Clatskanie PUD and Idaho Power Company at Arrowrock Dam</p>

(an) Concept: StatisticalClassificationCode

Energy exchange between Clatskanie PUD and Idaho Power Company at Arrowrock Dam

(ao) 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: 04/15/2022	Year/Period of Report End of: 2021/ 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	Morgan Stanley Capital Group Inc.	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	Vitol Inc.			OS	5/6		
12	PacifiCorp Inc.	PacifiCorp East	Bonneville Power Administration	LFP	7/8	BORA	LAGRANDE
13	PacifiCorp Inc.	PacifiCorp East	PacifiCorp West	LFP	7/8	KPRT	HURR
14	PacifiCorp Inc.	PacifiCorp East	PacifiCorp West	LFP	7/8	BORA	HURR
15	Morgan Stanley Capital Group Inc.	Idaho Power Company	Bonneville Power Administration	LFP	7/8	LYPK	LAGRANDE
16	Bonneville Power Administration	PacifiCorp West	PacifiCorp East	LFP	7/8	M500	KPRT
17	Bonneville Power Administration	PacifiCorp West	PacifiCorp East	LFP	7/8	SMLK	KPRT
18	Macquarie Energy, LLC	PacifiCorp East	PacifiCorp East	LFP	7/8	JEFF	BORA
19	Powerex Corporation	Avista	PacifiCorp East	LFP	7/8	LOLO	BORA
20	Vitol Inc.	Idaho Power Company	Sierra Pacific Power	LFP	7/8	MDSK	M345
21	Adapture Renewables, LLC (Baker Solar Center)			NF	11		
22	Adapture Renewables, LLC (Morgan Solar)			NF	11		
23	Adapture Renewables, LLC (Ontario Solar Center)			NF	11		
24	Adapture Renewables, LLC (Vale I Solar)			NF	11		
25	American Falls Solar, LLC			NF	11		
26	American Falls Solar II, LLC			NF	11		
27	Avangrid Renewables, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
28	Avangrid Renewables, LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
29	Avangrid Renewables, LLC	Bonneville Power Administration	Avista	NF	7/8	LAGRANDE	LOLO
30	Avangrid Renewables, LLC	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
31	Avangrid Renewables, LLC	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
32	Avangrid Renewables, LLC	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
33	Avangrid Renewables, LLC	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
34	Avangrid Renewables, LLC	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
35	Avangrid Renewables, LLC	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
36	Avangrid Renewables, LLC	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
37	Avangrid Renewables, LLC	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
38	Avista Corporation	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
39	Avista Corporation	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
40	Avista Corporation	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
41	Avista Corporation	Idaho Power Company	Avista	NF	7/8	WALLAWALLA	LOLO
42	Benson Creek Windfarm, LLC			NF	11		
43	Black Hills Power Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
44	Black Hills Power Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
45	Black Hills Power Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
46	Black Hills Power Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
47	Bonneville Power Administration	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
48	Bonneville Power Administration	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
49	Bonneville Power Administration	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
50	Bonneville Power Administration	NorthWestern/PacifiCorp East		NF	7/8	BPAT.NWMT	ANTE
51	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
52	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
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")

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55	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	KPRT
56	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	NF	7/8	LAGRANDE	OTEC
57	Bonneville Power Administration	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
58	Bonneville Power Administration	Avista	Bonneville Power Administration	NF	7/8	LOLO	LAGRANDE
59	Bonneville Power Administration	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
60	Bonneville Power Administration	PacifiCorp West	PacifiCorp East	SFP	7/8	SMLK	BORA
61	Bonneville Power Administration	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
62	Brookfield Renewable Trading & Marketing	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
63	Brookfield Renewable Trading & Marketing	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BRDY	LAGRANDE
64	Brookfield Renewable Trading & Marketing	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	BRDY	BPAT.NWMT
65	Brookfield Renewable Trading & Marketing	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
66	Brookfield Renewable Trading & Marketing	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
67	Brookfield Renewable Trading & Marketing	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
68	Brookfield Renewable Trading & Marketing	Sierra Pacific Power	NorthWestern/PacifiCorp East	SFP	7/8	M345	BPAT.NWMT
69	CCP OR Tenant 1, LLC (Thunderegg Solar Center)			NF	11		
70	ConocoPhillips Company	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
71	ConocoPhillips Company	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
72	ConocoPhillips Company	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
73	Durbin Creek Windfarm, LLC			NF	11		
74	Dynasty Power Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	AVAT.NWMT	BRDY
75	Dynasty Power Inc.	PacifiCorp East	Idaho Power Company	SFP	7/8	BORA	IPCO
76	Dynasty Power Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
77	Dynasty Power Inc.	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
78	Dynasty Power Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
79	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	POP
80	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	H500
81	Dynasty Power Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
82	Dynasty Power Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
83	Dynasty Power Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
84	Dynasty Power Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	BPAT.NWMT	M345
85	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	H500
86	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BRDY	H500
87	Dynasty Power Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
88	Dynasty Power Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BRDY
89	Dynasty Power Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
90	Dynasty Power Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
91	Dynasty Power Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
92	Dynasty Power Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
93	Dynasty Power Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
94	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
95	Dynasty Power Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BORA
96	Dynasty Power Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BRDY
97	Dynasty Power Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
98	Dynasty Power Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
99	Dynasty Power Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
100	Dynasty Power Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
101	Dynasty Power Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
102	Dynasty Power Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
103	Dynasty Power Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
104	Dynasty Power Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	SFP	7/8	M345	BPAT.NWMT
105	Dynasty Power Inc.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
106	Dynasty Power Inc.	Sierra Pacific Power	PacifiCorp West	SFP	7/8	M345	H500
107	Dynasty Power Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	MLCK	BRDY
108	Dynasty Power Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
109	Dynasty Power Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BRDY
110	Dynasty Power Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
111	Dynasty Power Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
112	Dynasty Power Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
113	Dynasty Power Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
114	EDF Trading North America, LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	BPAT.NWMT	M345

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

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115	EDF Trading North America, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
116	EDF Trading North America, LLC	PacifiCorp East	PacifiCorp West	NF	7/8	GSHN	POP
117	EDF Trading North America, LLC	PacifiCorp East	PacifiCorp West	SFP	7/8	GSHN	POP
118	EDF Trading North America, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
119	EDF Trading North America, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BRDY
120	EDF Trading North America, LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
121	EDF Trading North America, LLC	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
122	Energy Keepers, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
123	Energy Keepers, Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
124	Energy Keepers, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	GSHN	MLCK
125	Energy Keepers, Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	MLCK
126	Energy Keepers, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
127	Energy Keepers, Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
128	Exelon Generation Company, LLC			NF	7/8		
129	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
130	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
131	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
132	Guzman Energy Group LLC	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
133	Guzman Energy Group LLC	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
134	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
135	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	BPAT.NWMT	BORA
136	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
137	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
138	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
139	Guzman Energy Group LLC	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
140	Guzman Energy Group LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
141	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	HURR
142	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	BRDY	BPAT.NWMT
143	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	M500
144	Guzman Energy Group LLC	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BRDY
145	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
146	Guzman Energy Group LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
147	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
148	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
149	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	SFP	7/8	JBSN	POP
150	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BORA
151	Guzman Energy Group LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
152	Guzman Energy Group LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
153	Guzman Energy Group LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
154	Guzman Energy Group LLC	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
155	Guzman Energy Group LLC	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
156	Guzman Energy Group LLC	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
157	Guzman Energy Group LLC	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
158	Guzman Energy Group LLC	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
159	Guzman Energy Group LLC	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
160	Guzman Energy Group LLC	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
161	Guzman Energy Group LLC	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	M500
162	Guzman Energy Group LLC	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	AVAT.NWMT
163	Guzman Energy Group LLC	PacifiCorp West	PacifiCorp East	NF	7/8	M500	BORA
164	Guzman Energy Group LLC	PacifiCorp West	PacifiCorp East	NF	7/8	M500	BRDY
165	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	MLCK	M345
166	Guzman Energy Group LLC	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
167	Guzman Energy Group LLC	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BRDY
168	Guzman Energy Group LLC	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
169	Guzman Energy Group LLC	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
170	Idaho Winds LLC (Sawtooth Wind)			NF	11		
171	Idaho Wind Partners 1, LLC (Golden Valley Wind)			NF	11		
172	Jett Creek Windfarm, LLC			NF	11		
173	Lime Wind LLC			NF	11		
174	Macquarie Energy, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY

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175	Macquarie Energy, LLC	PacifiCorp East	PacifiCorp East	SFP	7/8	BORA	BRDY
176	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
177	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
178	Macquarie Energy, LLC	PacifiCorp West	Sierra Pacific Power	NF	7/8	H500	M345
179	Macquarie Energy, LLC	PacifiCorp West	Sierra Pacific Power	SFP	7/8	H500	M345
180	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
181	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
182	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	SFP	7/8	JEFF	M345
183	Macquarie Energy, LLC	PacifiCorp East	Idaho Power Company	SFP	7/8	JEFF	IPCOEAST
184	Macquarie Energy, LLC	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
185	Macquarie Energy, LLC	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
186	Macquarie Energy, LLC	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BORA
187	Macquarie Energy, LLC	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY
188	Macquarie Energy, LLC	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
189	Macquarie Energy, LLC	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
190	Macquarie Energy, LLC	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
191	Macquarie Energy, LLC	Sierra Pacific Power	PacifiCorp West	SFP	7/8	M345	H500
192	Macquarie Energy, LLC	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
193	Macquarie Energy, LLC	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
194	Mag Energy Solutions	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	AVAT.NWMT	M345
195	Mag Energy Solutions	Idaho Power Company	PacifiCorp East	NF	7/8	BGSY	JEFF
196	Mag Energy Solutions	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
197	Mag Energy Solutions	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
198	Mag Energy Solutions	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	GSHN
199	Mercuria Energy America, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
200	Mercuria Energy America, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
201	Mercuria Energy America, LLC	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
202	Mercuria Energy America, LLC	PacifiCorp East	PacifiCorp West	SFP	7/8	BRDY	H500
203	Mercuria Energy America, LLC	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
204	Mercuria Energy America, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
205	Mercuria Energy America, LLC	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
206	Mercuria Energy America, LLC	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY
207	Mercuria Energy America, LLC	Sierra Pacific Power	PacifiCorp West	SFP	7/8	M345	H500
208	Mercuria Energy America, LLC	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
209	Mercuria Energy America, LLC	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
210	Morgan Stanley Capital Group Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	AVAT.NWMT	BORA
211	Morgan Stanley Capital Group Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	AVAT.NWMT	BORA
212	Morgan Stanley Capital Group Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	AVAT.NWMT	M345
213	Morgan Stanley Capital Group Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	AVAT.NWMT	M345
214	Morgan Stanley Capital Group Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
215	Morgan Stanley Capital Group Inc.	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
216	Morgan Stanley Capital Group Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
217	Morgan Stanley Capital Group Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BORA	M345
218	Morgan Stanley Capital Group Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
219	Morgan Stanley Capital Group Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	H500
220	Morgan Stanley Capital Group Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
221	Morgan Stanley Capital Group Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	BPAT.NWMT	BORA
222	Morgan Stanley Capital Group Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
223	Morgan Stanley Capital Group Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
224	Morgan Stanley Capital Group Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	BPAT.NWMT	M345
225	Morgan Stanley Capital Group Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
226	Morgan Stanley Capital Group Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	BRDY	BORA
227	Morgan Stanley Capital Group Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
228	Morgan Stanley Capital Group Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
229	Morgan Stanley Capital Group Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
230	Morgan Stanley Capital Group Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
231	Morgan Stanley Capital Group Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
232	Morgan Stanley Capital Group Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
233	Morgan Stanley Capital Group Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BORA
234	Morgan Stanley Capital Group Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE

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235	Morgan Stanley Capital Group Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
236	Morgan Stanley Capital Group Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	JEFF	M345
237	Morgan Stanley Capital Group Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
238	Morgan Stanley Capital Group Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
239	Morgan Stanley Capital Group Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
240	Morgan Stanley Capital Group Inc.	Bonneville Power Administration	Sierra Pacific Power	SFP	7/8	LAGRANDE	M345
241	Morgan Stanley Capital Group Inc.	Bonneville Power Administration	NorthWestern/PacifiCorp East	NF	7/8	LAGRANDE	AVAT.NWMT
242	Morgan Stanley Capital Group Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
243	Morgan Stanley Capital Group Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
244	Morgan Stanley Capital Group Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
245	Morgan Stanley Capital Group Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	LYPK	BORA
246	Morgan Stanley Capital Group Inc.	Idaho Power Company	PacifiCorp East	SFP	7/8	LYPK	BORA
247	Morgan Stanley Capital Group Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	LYPK	BRDY
248	Morgan Stanley Capital Group Inc.	Idaho Power Company	Avista	NF	7/8	LYPK	LOLO
249	Morgan Stanley Capital Group Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	LYPK	M345
250	Morgan Stanley Capital Group Inc.	Idaho Power Company	Sierra Pacific Power	SFP	7/8	LYPK	M345
251	Morgan Stanley Capital Group Inc.	Idaho Power Company	NorthWestern/PacifiCorp East	NF	7/8	LYPK	BPAT.NWMT
252	Morgan Stanley Capital Group Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
253	Morgan Stanley Capital Group Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
254	Morgan Stanley Capital Group Inc.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
255	Morgan Stanley Capital Group Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
256	Morgan Stanley Capital Group Inc.	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
257	Morgan Stanley Capital Group Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
258	Morgan Stanley Capital Group Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
259	Morgan Stanley Capital Group Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
260	Morgan Stanley Capital Group Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
261	Morgan Stanley Capital Group Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
262	Morgan Stanley Capital Group Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
263	Nevada Power Company	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
264	Nevada Power Company	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
265	Nevada Power Company	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
266	Nevada Power Company	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
267	Northwestern Energy			NF	7/8		
268	Orchard Ranch Solar, LLC			NF	11		
269	PacifiCorp Inc.	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
270	PacifiCorp Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
271	PacifiCorp Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BRDY
272	PacifiCorp Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	BRDY	BRDY
273	PacifiCorp Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
274	PacifiCorp Inc.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BRDY	LAGRANDE
275	PacifiCorp Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
276	PacifiCorp Inc.	PacifiCorp East	Idaho Power Company	NF	7/8	JEFF	BGSY
277	PacifiCorp Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
278	PacifiCorp Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
279	PacifiCorp Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
280	PacifiCorp Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
281	PacifiCorp Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
282	PacifiCorp Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BRDY
283	PacifiCorp Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
284	Portland General Electric	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
285	Portland General Electric	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	BORA	BPAT.NWMT
286	Portland General Electric	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	H500
287	Portland General Electric	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
288	Portland General Electric	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
289	Portland General Electric	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
290	Powerex Corporation	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
291	Powerex Corporation	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
292	Powerex Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
293	Powerex Corporation	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
294	Powerex Corporation	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	H500

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

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295	Powerex Corporation	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
296	Powerex Corporation	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	BPAT.NWMT	BORA
297	Powerex Corporation	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	BPAT.NWMT	BRDY
298	Powerex Corporation	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
299	Powerex Corporation	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	BPAT.NWMT	M345
300	Powerex Corporation	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
301	Powerex Corporation	PacifiCorp East	PacifiCorp East	SFP	7/8	BRDY	BORA
302	Powerex Corporation	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
303	Powerex Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
304	Powerex Corporation	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
305	Powerex Corporation	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	HURR
306	Powerex Corporation	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	H500
307	Powerex Corporation	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
308	Powerex Corporation	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
309	Powerex Corporation	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
310	Powerex Corporation	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
311	Powerex Corporation	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BORA
312	Powerex Corporation	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BRDY
313	Powerex Corporation	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
314	Powerex Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
315	Powerex Corporation	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
316	Powerex Corporation	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
317	Powerex Corporation	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
318	Powerex Corporation	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
319	Powerex Corporation	Bonneville Power Administration	Sierra Pacific Power	SFP	7/8	LAGRANDE	M345
320	Powerex Corporation	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
321	Powerex Corporation	Avista	PacifiCorp East	SFP	7/8	LOLO	BRDY
322	Powerex Corporation	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
323	Powerex Corporation	Avista	Sierra Pacific Power	SFP	7/8	LOLO	M345
324	Powerex Corporation	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
325	Powerex Corporation	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
326	Powerex Corporation	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY
327	Powerex Corporation	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
328	Powerex Corporation	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
329	Powerex Corporation	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
330	Powerex Corporation	PacifiCorp West	PacifiCorp East	SFP	7/8	SMLK	BORA
331	Powerex Corporation	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BRDY
332	Powerex Corporation	PacifiCorp West	PacifiCorp East	SFP	7/8	SMLK	BRDY
333	Powerex Corporation	PacifiCorp West	PacifiCorp East	SFP	7/8	SMLK	JBSN
334	Powerex Corporation	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
335	Powerex Corporation	PacifiCorp West	Sierra Pacific Power	SFP	7/8	SMLK	M345
336	Powerex Corporation	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
337	Powerex Corporation	Idaho Power Company	PacifiCorp East	SFP	7/8	WALLAWALLA	BORA
338	Powerex Corporation	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
339	Powerex Corporation	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
340	Powerex Corporation	Idaho Power Company	Sierra Pacific Power	SFP	7/8	WALLAWALLA	M345
341	Prospector Windfarm, LLC			NF	11		
342	Rainbow Energy Marketing Corp.	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
343	Rainbow Energy Marketing Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
344	Rainbow Energy Marketing Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	GSHN	M345
345	Rainbow Energy Marketing Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
346	Rainbow Energy Marketing Corp.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
347	Rainbow Energy Marketing Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
348	Rainbow Energy Marketing Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
349	Rainbow Energy Marketing Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
350	Rainbow Energy Marketing Corp.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
351	Rainbow Energy Marketing Corp.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
352	Rainbow Energy Marketing Corp.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
353	Rainbow Energy Marketing Corp.	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BORA
354	Rainbow Energy Marketing Corp.	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY

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

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355	Rainbow Energy Marketing Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
356	Rainbow Energy Marketing Corp.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
357	Rainbow Energy Marketing Corp.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
358	Rainbow Energy Marketing Corp.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
359	Rockland Wind Farm, LLC			NF	11		
360	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
361	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
362	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	M500
363	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	M500
364	Shell Energy North America (US), L.P.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
365	Shell Energy North America (US), L.P.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
366	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
367	Shell Energy North America (US), L.P.	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
368	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
369	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
370	Shell Energy North America (US), L.P.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
371	Shell Energy North America (US), L.P.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
372	Shell Energy North America (US), L.P.	PacifiCorp West	Bonneville Power Administration	NF	7/8	HURR	LAGRANDE
373	Shell Energy North America (US), L.P.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
374	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
375	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
376	Shell Energy North America (US), L.P.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
377	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	M500
378	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
379	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BORA
380	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
381	Shell Energy North America (US), L.P.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
382	Shell Energy North America (US), L.P.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
383	Shell Energy North America (US), L.P.	Bonneville Power Administration	PacifiCorp East	SFP	7/8	LAGRANDE	BRDY
384	Shell Energy North America (US), L.P.	Bonneville Power Administration	Avista	NF	7/8	LAGRANDE	LOLO
385	Shell Energy North America (US), L.P.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
386	Shell Energy North America (US), L.P.	Bonneville Power Administration	Sierra Pacific Power	SFP	7/8	LAGRANDE	M345
387	Shell Energy North America (US), L.P.	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
388	Shell Energy North America (US), L.P.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
389	Shell Energy North America (US), L.P.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
390	Shell Energy North America (US), L.P.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
391	Shell Energy North America (US), L.P.	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY
392	Shell Energy North America (US), L.P.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
393	Shell Energy North America (US), L.P.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
394	Shell Energy North America (US), L.P.	PacifiCorp West	PacifiCorp East	NF	7/8	M500	BORA
395	Shell Energy North America (US), L.P.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
396	Shell Energy North America (US), L.P.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
397	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
398	Shell Energy North America (US), L.P.	Idaho Power Company	Bonneville Power Administration	NF	7/8	WALLAWALLA	LAGRANDE
399	Shell Energy North America (US), L.P.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
400	Simcoe Solar, LLC			NF	11		
401	TEC Energy Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
402	TEC Energy Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
403	Tenaska Power Services	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
404	Tenaska Power Services	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	BPAT.NWMT	M345
405	Tenaska Power Services	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
406	Tenaska Power Services	PacifiCorp East	Sierra Pacific Power	NF	7/8	GSHN	M345
407	Tenaska Power Services	PacifiCorp East	Sierra Pacific Power	SFP	7/8	GSHN	M345
408	Tenaska Power Services	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
409	Tenaska Power Services	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
410	Tenaska Power Services	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
411	Tenaska Power Services	Idaho Power Company	Sierra Pacific Power	NF	7/8	MDSK	M345
412	Tenaska Power Services	Idaho Power Company	Sierra Pacific Power	SFP	7/8	MDSK	M345
413	Tenaska Power Services	Idaho Power Company	PacifiCorp East	SFP	7/8	MDSK	GSHN
414	Tenaska Power Services	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345

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415	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
416	The Energy Authority, Inc.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
417	The Energy Authority, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
418	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
419	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
420	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
421	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	BPAT.NWMT	BRDY
422	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
423	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
424	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
425	The Energy Authority, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
426	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	M500
427	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	H500
428	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	GSHN	BORA
429	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	GSHN	M345
430	The Energy Authority, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
431	The Energy Authority, Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
432	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
433	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
434	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
435	The Energy Authority, Inc.	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
436	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
437	The Energy Authority, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
438	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
439	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
440	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JEFF	POP
441	The Energy Authority, Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
442	The Energy Authority, Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
443	The Energy Authority, Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
444	The Energy Authority, Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
445	The Energy Authority, Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
446	The Energy Authority, Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
447	The Energy Authority, Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
448	The Energy Authority, Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
449	The Energy Authority, Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
450	The Energy Authority, Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	POP	M345
451	The Energy Authority, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
452	The Energy Authority, Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
453	The Energy Authority, Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
454	The Energy Authority, Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
455	Thousand Springs Wind Park, LLC			NF	11		
456	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
457	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
458	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
459	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
460	Transalta Energy Marketing (U.S.) Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
461	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
462	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
463	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
464	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
465	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
466	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
467	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
468	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
469	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
470	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
471	Transalta Energy Marketing (U.S.) Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
472	Transalta Energy Marketing (U.S.) Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
473	Transalta Energy Marketing (U.S.) Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
474	Transalta Energy Marketing (U.S.) Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345

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475	Transalta Energy Marketing (U.S.) Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
476	Transalta Energy Marketing (U.S.) Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
477	Transalta Energy Marketing (U.S.) Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
478	Transalta Energy Marketing (U.S.) Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
479	Transalta Energy Marketing (U.S.) Inc.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
480	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
481	Transalta Energy Marketing (U.S.) Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
482	Transalta Energy Marketing (U.S.) Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
483	Transalta Energy Marketing (U.S.) Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
484	Utah Associated Municipal Power Systems	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
485	Vitol Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	BRDY	BPAT.NWMT
486	Vitol Inc.	Idaho Power Company	PacifiCorp East	SFP	7/8	MDSK	BORA
487	Vitol Inc.	Idaho Power Company	PacifiCorp East	SFP	7/8	MDSK	BRDY
488	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			
	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		354,969	354,969	1,778,541	132,302		1,910,843	
2		207,448	207,448	1,608,818	143,854		1,752,672	
3		1,383,125	1,383,125	6,544,068	451,880		6,995,948	
4		11,011	11,011		17,838		17,838	
5		221,749	221,749		80,260		80,260	
6		2,106	2,106	10,804	957		11,761	
7		16,823	16,823		54,857		54,857	
8		1,211	1,211		856		856	
9		21,242	21,242		15,012		15,012	
10		0	0		5,920		5,920	
11		0	0		3,180		3,180	
12		1,261,867	1,261,867		4,387,671		4,387,671	
13		956,922	956,922		3,752,215		3,752,215	
14		1,506,139	1,506,139		7,319,612		7,319,612	
15		39,620	39,620		3,056,240		3,056,240	
16		148,976	148,976		3,025,980		3,025,980	
17		464,181	464,181		3,025,980		3,025,980	
18		15,720	15,720		2,148,446		2,148,446	
19		240,762	240,762		4,554,480		4,554,480	
20		8,198	8,198		76,115		76,115	
21		0	0		13,151		13,151	
22		0	0		5,664		5,664	
23		0	0		5,664		5,664	
24		0	0		5,568		5,568	
25		0	0		7,775		7,775	
26		0	0		7,775		7,775	
27		150	150		1,539		1,539	
28		428	428		4,391		4,391	
29		150	150		1,539		1,539	
30		1,556	1,556		15,963		15,963	
31		90	90		923		923	
32		30	30		308		308	
33		2,794	2,794		28,664		28,664	
34		175	175		1,795		1,795	
35		371	371		3,806		3,806	
36		201	201		2,062		2,062	
37		300	300		3,078		3,078	
38		680	680		5,728		5,728	
39		575	575		4,843		4,843	
40		301	301		2,535		2,535	
41		1	1		8		8	
42		0	0		2,871		2,871	
43		365	365		2,142		2,142	
44		57	57		335		335	
45		62	62		364		364	
46		460	460		2,700		2,700	
47		7	7		37		37	
48		46	46		245		245	
49		135	135		720		720	
50		110	110		586		586	
51		673	673		3,587		3,587	
52		76	76		405		405	
53		9,203	9,203		49,057		49,057	
54		12,489	12,489		66,573		66,573	
55		4,963	4,963		26,455		26,455	
56		2	2		11		11	
57		7	7		37		37	
58		8,119	8,119		43,278		43,278	
59		2,038	2,038		10,864		10,864	

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			
	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		3,899	3,899			20,784	20,784	
61		4	4			21	21	
62		89	89			724	724	
63		248	248			2,018	2,018	
64		408	408			3,320	3,320	
65		13	13			106	106	
66		180	180			1,465	1,465	
67		152	152			1,237	1,237	
68		456	456			3,711	3,711	
69		0	0			192	192	
70		63	63			388	388	
71		215	215			1,324	1,324	
72		738	738			4,546	4,546	
73		0	0			2,871	2,871	
74		348	348			3,682	3,682	
75		200	200			2,116	2,116	
76		400	400			4,232	4,232	
77		4,205	4,205			44,494	44,494	
78		353	353			3,735	3,735	
79		123	123			1,301	1,301	
80		1,950	1,950			20,633	20,633	
81		592	592			6,264	6,264	
82		50	50			529	529	
83		413	413			4,370	4,370	
84		622	622			6,581	6,581	
85		825	825			8,729	8,729	
86		3,972	3,972			42,028	42,028	
87		649	649			6,867	6,867	
88		131	131			1,386	1,386	
89		1,039	1,039			10,994	10,994	
90		774	774			8,190	8,190	
91		40	40			423	423	
92		1,168	1,168			12,359	12,359	
93		9	9			95	95	
94		651	651			6,888	6,888	
95		294	294			3,111	3,111	
96		13	13			138	138	
97		380	380			4,021	4,021	
98		352	352			3,725	3,725	
99		695	695			7,354	7,354	
100		854	854			9,036	9,036	
101		399	399			4,222	4,222	
102		1,010	1,010			10,687	10,687	
103		272	272			2,878	2,878	
104		144	144			1,524	1,524	
105		1,200	1,200			12,697	12,697	
106		2,910	2,910			30,791	30,791	
107		31	31			328	328	
108		2,570	2,570			27,194	27,194	
109		185	185			1,958	1,958	
110		11,163	11,163			118,117	118,117	
111		3,851	3,851			40,748	40,748	
112		400	400			4,232	4,232	
113		3,709	3,709			39,245	39,245	
114		19	19			1,265	1,265	
115		24	24			1,598	1,598	
116		83	83			5,525	5,525	
117		2,159	2,159			143,717	143,717	
118		26	26			1,731	1,731	

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			
	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		75	75		4,992		4,992	
120		294	294		19,571		19,571	
121		400	400		26,627		26,627	
122		1,174	1,174		16,267		16,267	
123		2,600	2,600		36,025		36,025	
124		235	235		3,256		3,256	
125		15	15		208		208	
126		425	425		5,889		5,889	
127		240	240		3,325		3,325	
128		0	0		153		153	
129		474	474		5,228		5,228	
130		901	901		9,937		9,937	
131		749	749		8,260		8,260	
132		880	880		9,705		9,705	
133		48	48		529		529	
134		90	90		993		993	
135		2,559	2,559		28,222		28,222	
136		505	505		5,569		5,569	
137		985	985		10,863		10,863	
138		725	725		7,996		7,996	
139		198	198		2,184		2,184	
140		594	594		6,551		6,551	
141		126	126		1,390		1,390	
142		275	275		3,033		3,033	
143		114	114		1,257		1,257	
144		50	50		551		551	
145		148	148		1,632		1,632	
146		400	400		4,411		4,411	
147		26	26		287		287	
148		416	416		4,588		4,588	
149		263	263		2,900		2,900	
150		114	114		1,257		1,257	
151		568	568		6,264		6,264	
152		576	576		6,352		6,352	
153		60	60		662		662	
154		940	940		10,367		10,367	
155		508	508		5,602		5,602	
156		1,921	1,921		21,186		21,186	
157		306	306		3,375		3,375	
158		3,444	3,444		37,982		37,982	
159		804	804		8,867		8,867	
160		969	969		10,687		10,687	
161		162	162		1,787		1,787	
162		100	100		1,103		1,103	
163		161	161		1,776		1,776	
164		100	100		1,103		1,103	
165		225	225		2,481		2,481	
166		25	25		276		276	
167		151	151		1,665		1,665	
168		1,146	1,146		12,639		12,639	
169		270	270		2,978		2,978	
170		0	0		5,568		5,568	
171		0	0		2,599		2,599	
172		0	0		2,871		2,871	
173		0	0		100		100	
174		112	112		300		300	
175		1,600	1,600		4,284		4,284	
176		20	20		54		54	
177		417	417		1,116		1,116	

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			
	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		887	887		2,375		2,375	
179		1,474	1,474		3,946		3,946	
180		449	449		1,202		1,202	
181		4,380	4,380		11,727		11,727	
182		53,437	53,437		143,072		143,072	
183		200	200		535		535	
184		164	164		439		439	
185		1,381	1,381		3,697		3,697	
186		1,860	1,860		4,980		4,980	
187		6,681	6,681		17,888		17,888	
188		603	603		1,614		1,614	
189		6,192	6,192		16,578		16,578	
190		243	243		651		651	
191		6,464	6,464		17,307		17,307	
192		125	125		335		335	
193		50	50		134		134	
194		2	2		27		27	
195		1	1		14		14	
196		255	255		3,472		3,472	
197		303	303		4,125		4,125	
198		1	1		14		14	
199		54	54		411		411	
200		2,153	2,153		16,402		16,402	
201		18,397	18,397		140,151		140,151	
202		4,194	4,194		31,951		31,951	
203		408	408		3,108		3,108	
204		400	400		3,047		3,047	
205		3,450	3,450		26,283		26,283	
206		1,944	1,944		14,810		14,810	
207		1,193	1,193		9,088		9,088	
208		27,483	27,483		209,370		209,370	
209		56,859	56,859		433,161		433,161	
210		3,001	3,001		8,847		8,847	
211		6,846	6,846		20,182		20,182	
212		3,203	3,203		9,443		9,443	
213		22,034	22,034		64,957		64,957	
214		4,472	4,472		13,184		13,184	
215		17,666	17,666		52,080		52,080	
216		568	568		1,674		1,674	
217		7,187	7,187		21,188		21,188	
218		1,049	1,049		3,093		3,093	
219		1	1		3		3	
220		1,384	1,384		4,080		4,080	
221		8,770	8,770		25,854		25,854	
222		517	517		1,524		1,524	
223		65,101	65,101		191,921		191,921	
224		131,930	131,930		388,936		388,936	
225		875	875		2,580		2,580	
226		13,302	13,302		39,215		39,215	
227		1,027	1,027		3,028		3,028	
228		22,140	22,140		65,270		65,270	
229		52,629	52,629		155,153		155,153	
230		100	100		295		295	
231		78	78		230		230	
232		1,209	1,209		3,564		3,564	
233		13,059	13,059		38,499		38,499	
234		865	865		2,550		2,550	
235		71,722	71,722		211,440		211,440	
236		3,814	3,814		11,244		11,244	

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			
	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		3,932	3,932			11,592	11,592	
238		962	962			2,836	2,836	
239		80,985	80,985			238,748	238,748	
240		1,802	1,802			5,312	5,312	
241		152	152			448	448	
242		17,630	17,630			51,974	51,974	
243		44	44			130	130	
244		21,779	21,779			64,205	64,205	
245		216	216			637	637	
246		13,571	13,571			40,008	40,008	
247		365	365			1,076	1,076	
248		9	9			27	27	
249		6,164	6,164			18,172	18,172	
250		163,738	163,738			482,707	482,707	
251		144	144			425	425	
252		1,275	1,275			3,759	3,759	
253		15,760	15,760			46,461	46,461	
254		24,651	24,651			72,672	72,672	
255		275	275			811	811	
256		2,091	2,091			6,164	6,164	
257		1,354	1,354			3,992	3,992	
258		61,410	61,410			181,040	181,040	
259		18,714	18,714			55,170	55,170	
260		137,948	137,948			406,677	406,677	
261		26	26			77	77	
262		4,598	4,598			13,555	13,555	
263		200	200			2,887	2,887	
264		19	19			274	274	
265		300	300			4,330	4,330	
266		56	56			808	808	
267		0	0			275	275	
268		0	0			96	96	
269		2,328	2,328			27,092	27,092	
270		3,081	3,081			35,855	35,855	
271		7,843	7,843			91,272	91,272	
272		3,212	3,212			37,379	37,379	
273		35,912	35,912			417,924	417,924	
274		22,259	22,259			259,038	259,038	
275		1,728	1,728			20,110	20,110	
276		56	56			652	652	
277		450	450			5,237	5,237	
278		100	100			1,164	1,164	
279		298	298			3,468	3,468	
280		1	1			12	12	
281		104	104			1,210	1,210	
282		124	124			1,443	1,443	
283		13,482	13,482			156,896	156,896	
284		28,702	28,702			304,186	304,186	
285		836	836			8,860	8,860	
286		70	70			742	742	
287		7,216	7,216			76,476	76,476	
288		64	64			678	678	
289		890	890			9,432	9,432	
290		6,832	6,832			45,604	45,604	
291		4,176	4,176			27,875	27,875	
292		849	849			5,667	5,667	
293		40	40			267	267	
294		915	915			6,108	6,108	
295		98	98			654	654	

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			
	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		441	441		2,944		2,944	
297		1,234	1,234		8,237		8,237	
298		58	58		387		387	
299		1,040	1,040		6,942		6,942	
300		915	915		6,108		6,108	
301		3,905	3,905		26,066		26,066	
302		2,710	2,710		18,090		18,090	
303		3,243	3,243		21,647		21,647	
304		16,200	16,200		108,137		108,137	
305		21	21		140		140	
306		60	60		401		401	
307		775	775		5,173		5,173	
308		29	29		194		194	
309		3,040	3,040		20,292		20,292	
310		67	67		447		447	
311		166	166		1,108		1,108	
312		38	38		254		254	
313		397	397		2,650		2,650	
314		63	63		421		421	
315		8,230	8,230		54,936		54,936	
316		455	455		3,037		3,037	
317		10	10		67		67	
318		5,270	5,270		35,178		35,178	
319		527	527		3,518		3,518	
320		100	100		668		668	
321		39,576	39,576		264,174		264,174	
322		1,019	1,019		6,802		6,802	
323		6,356	6,356		42,427		42,427	
324		231	231		1,542		1,542	
325		61	61		407		407	
326		63,200	63,200		421,867		421,867	
327		96	96		641		641	
328		1,187	1,187		7,923		7,923	
329		34,960	34,960		233,362		233,362	
330		70,851	70,851		472,938		472,938	
331		312	312		2,083		2,083	
332		2,449	2,449		16,347		16,347	
333		1,235	1,235		8,244		8,244	
334		9,418	9,418		62,866		62,866	
335		6,951	6,951		46,399		46,399	
336		59,192	59,192		395,113		395,113	
337		579	579		3,865		3,865	
338		27	27		180		180	
339		2,839	2,839		18,951		18,951	
340		3,108	3,108		20,746		20,746	
341		0	0		2,871		2,871	
342		924	924		9,664		9,664	
343		59	59		617		617	
344		105	105		1,098		1,098	
345		134	134		1,401		1,401	
346		279	279		2,918		2,918	
347		752	752		7,865		7,865	
348		985	985		10,302		10,302	
349		135	135		1,412		1,412	
350		559	559		5,847		5,847	
351		30	30		314		314	
352		100	100		1,046		1,046	
353		600	600		6,275		6,275	
354		400	400		4,184		4,184	

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			
	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		5,400	5,400			56,478	56,478	
356		7,200	7,200			75,304	75,304	
357		1,995	1,995			20,866	20,866	
358		6,512	6,512			68,108	68,108	
359		0	0			6,343	6,343	
360		1,154	1,154			16,207	16,207	
361		2,444	2,444			34,324	34,324	
362		68	68			955	955	
363		660	660			9,269	9,269	
364		40	40			562	562	
365		1,898	1,898			26,656	26,656	
366		5,962	5,962			83,733	83,733	
367		227	227			3,188	3,188	
368		5,037	5,037			70,742	70,742	
369		2,529	2,529			35,518	35,518	
370		104	104			1,461	1,461	
371		418	418			5,871	5,871	
372		24	24			337	337	
373		210	210			2,949	2,949	
374		2,899	2,899			40,715	40,715	
375		3,898	3,898			54,745	54,745	
376		210	210			2,949	2,949	
377		323	323			4,536	4,536	
378		65	65			913	913	
379		209	209			2,935	2,935	
380		514	514			7,219	7,219	
381		262	262			3,680	3,680	
382		1,645	1,645			23,103	23,103	
383		123	123			1,727	1,727	
384		50	50			702	702	
385		35,172	35,172			493,969	493,969	
386		10,146	10,146			142,494	142,494	
387		450	450			6,320	6,320	
388		1,528	1,528			21,460	21,460	
389		5,857	5,857			82,258	82,258	
390		497	497			6,980	6,980	
391		243	243			3,413	3,413	
392		10,660	10,660			149,713	149,713	
393		1,170	1,170			16,432	16,432	
394		30	30			421	421	
395		3,069	3,069			43,102	43,102	
396		7,099	7,099			99,701	99,701	
397		1,656	1,656			23,258	23,258	
398		32	32			449	449	
399		29,239	29,239			410,644	410,644	
400		0	0			576	576	
401		23	23			2,144	2,144	
402		4	4			373	373	
403		44	44			146	146	
404		192	192			639	639	
405		46,445	46,445			154,599	154,599	
406		32	32			107	107	
407		924	924			3,076	3,076	
408		5,548	5,548			18,467	18,467	
409		265	265			882	882	
410		384	384			1,278	1,278	
411		532	532			1,771	1,771	
412		1,339	1,339			4,457	4,457	
413		15,144	15,144			50,409	50,409	

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			
	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		912	912			3,036	3,036	
415		842	842			4,794	4,794	
416		600	600			3,416	3,416	
417		983	983			5,597	5,597	
418		175	175			996	996	
419		470	470			2,676	2,676	
420		1,143	1,143			6,508	6,508	
421		141	141			803	803	
422		1,607	1,607			9,151	9,151	
423		1,100	1,100			6,264	6,264	
424		215	215			1,224	1,224	
425		525	525			2,989	2,989	
426		714	714			4,066	4,066	
427		20	20			114	114	
428		22	22			125	125	
429		57	57			325	325	
430		25	25			142	142	
431		75	75			427	427	
432		11	11			63	63	
433		31	31			177	177	
434		161	161			917	917	
435		50	50			285	285	
436		152	152			866	866	
437		9	9			51	51	
438		75	75			427	427	
439		757	757			4,310	4,310	
440		96	96			547	547	
441		778	778			4,430	4,430	
442		655	655			3,730	3,730	
443		6,774	6,774			38,572	38,572	
444		390	390			2,221	2,221	
445		298	298			1,697	1,697	
446		1,303	1,303			7,419	7,419	
447		22,061	22,061			125,619	125,619	
448		350	350			1,993	1,993	
449		1,108	1,108			6,309	6,309	
450		26	26			148	148	
451		1,326	1,326			7,550	7,550	
452		2,967	2,967			16,895	16,895	
453		1,193	1,193			6,793	6,793	
454		6,558	6,558			37,342	37,342	
455		0	0			42,946	42,946	
456		1,446	1,446			9,206	9,206	
457		15	15			95	95	
458		58	58			369	369	
459		1,469	1,469			9,352	9,352	
460		30	30			191	191	
461		194	194			1,235	1,235	
462		7	7			45	45	
463		120	120			764	764	
464		73	73			465	465	
465		378	378			2,406	2,406	
466		149	149			949	949	
467		515	515			3,279	3,279	
468		1,020	1,020			6,494	6,494	
469		550	550			3,501	3,501	
470		763	763			4,858	4,858	
471		2,257	2,257			14,369	14,369	
472		100	100			637	637	

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			
	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		6,001	6,001			38,204	38,204	
474		72	72			458	458	
475		114	114			726	726	
476		5,885	5,885			37,466	37,466	
477		42	42			267	267	
478		60	60			382	382	
479		51	51			325	325	
480		6,048	6,048			38,504	38,504	
481		918	918			5,844	5,844	
482		26,183	26,183			166,686	166,686	
483		2,298	2,298			14,630	14,630	
484		4,426	4,426			28,150	28,150	
485		244	244			475	475	
486		49	49			95	95	
487		244	244			475	475	
488		0	0			2,871	2,871	
35	0	9,081,201	9,081,201	9,942,231	44,982,539	0	54,924,770	

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: 04/15/2022	Year/Period of Report End of: 2021/ 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
(o) Concept: BillingDemand
(p) Concept: BillingDemand
(q) Concept: BillingDemand
(r) Concept: BillingDemand
(s) Concept: BillingDemand
(t) Concept: BillingDemand

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: 04/15/2022	Year/Period of Report End of: 2021/ 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)	MegaWatt Hours Delivered (d)
1	Avangrid Renewables, LLC.	SFP		
2	Avista Corp. - WWVP Div.	LFP	216,216	216,216
3	Avista Corp. - WWVP Div.	NF	671	671
4	Avista Corp. - WWVP Div.	SFP	42,153	42,153
5	Avista Corp. - WWVP Div.	SFP		
6	Avista Corp. - WWVP Div.	OS		
7	Bonneville Power Administration	LFP	150,816	150,816
8	Bonneville Power Administration	SFP	135,751	135,751
9	Bonneville Power Administration	NF	2,650	2,650
10	Bonneville Power Administration	OS		
11	Bonneville Power Administration	OS		
12	Bonneville Power Administration	OS	93,948	93,948
13	Bonneville Power Administration	OS	16,757	16,757
14	Bonneville Power Administration	OS	8,202	8,202
15	Bonneville Power Administration	OS	2,736	2,736
16	Bonneville Power Administration	OS	1,868	1,868
17	Bonneville Power Administration	OS	800	800
18	NorthWestern Energy	SFP	17,422	17,422
19	NorthWestern Energy	NF	2,540	2,540
20	NorthWestern Energy	OS		
21	NorthWestern Energy	OS		
22	NorthWestern Energy	OS		
23	NV Energy	NF	1,747	1,747
24	NV Energy	SFP	2,676	2,676
25	NV Energy	OS		
26	PacifiCorp Inc.	LFP	37,305	37,305
27	PacifiCorp Inc.	NF	148,380	148,380
28	PacifiCorp Inc.	SFP	1,729	1,729
29	PacifiCorp Inc.	OS		
30	PacifiCorp Inc.	OS		
31	PacifiCorp Inc.	OS		
32	Puget Sound Energy	SFP		
33	Seattle City Light	SFP		
34	Snohomish County PUD	SFP		
35	Tacoma Power	SFP		
	TOTAL		884,367	884,367

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

Line No.	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1		1,600		1,600
2		1,824,500		1,824,500
3		10,393		10,393
4		172,923		172,923
5		2,500		2,500
6			(929)	(929)
7		1,220,525		1,220,525
8		314,268		314,268
9		13,010		13,010
10			294,223	294,223
11			6,708	6,708
12				
13				
14				
15				
16				
17				
18		116,775		116,775
19		15,836		15,836
20			3,805	3,805
21			26	26
22			(6,345)	(6,345)
23		20,610		20,610
24		15,700		15,700
25			5,162	5,162
26		809,439		809,439
27		1,780,072		1,780,072
28		3,931		3,931
29			166,717	166,717
30			(37,103)	(37,103)
31			(425)	(425)
32		15,912		15,912
33		34,915		34,915
34		210,756		210,756
35		7,052		7,052
	0	6,590,717	431,839	7,022,556

(a) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider
(b) Concept: StatisticalClassificationCode
Contract Expiration Date 04/30/2026
(c) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider
(d) Concept: StatisticalClassificationCode
Credit of Imbalance Penalty Charges
(e) Concept: StatisticalClassificationCode
There are 3 contracts with Expiration Dates of 12/31/2021 and 12/31/2025
(f) Concept: StatisticalClassificationCode
Ancillary services
(g) Concept: StatisticalClassificationCode
Spinning/Supplemental Reserves
(h) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider for Snohomish
(i) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider for Seattle City Light
(j) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider for Puget Sound Energy
(k) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider for Tacoma Power
(l) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider for Avista Corp
(m) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider for Avangrid Renewables
(n) Concept: StatisticalClassificationCode
Ancillary services
(o) Concept: StatisticalClassificationCode
Schedule 3A - non-VER
(p) Concept: StatisticalClassificationCode
2019-2020 FERC Rate Refund
(q) Concept: StatisticalClassificationCode
Ancillary services
(r) Concept: StatisticalClassificationCode
Contract Expiration Date 5/31/2024
(s) Concept: StatisticalClassificationCode
Ancillary services
(t) Concept: StatisticalClassificationCode
2019 LFT Refund -476, 2020 LFP Refund -36,631 Line Total -37,104
(u) Concept: StatisticalClassificationCode
2020 Unreserved Use Refund
(v) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider
(w) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider
(x) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider
(y) Concept: StatisticalClassificationCode
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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	577,192
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhldrs...exrn servicing outstanding Securities	=1,989,834
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	
7	BOLANO, ODETTE	91,080
8	CARLILE, THOMAS	85,140
9	DAHL, RICHARD J	191,235
10	Darrel Anderson	79,200
11	ELG, ANNETTE G	95,700
12	JIBSON, RONALD W	86,130
13	JOHANSEN, JUDITH A	93,060
14	JOHNSON, DENNIS L	105,600
15	KING, CHRISTINE	42,075
16	NAVARRO, RICHARD	107,910
17	PETERS, MARK	80,520
18	Travel & Lodging	46,283
19	Corporate Memberships and Subscriptions	
20	ASSOCIATED TAXPAYERS OF I	22,000
21	BANNOCK DEVELOPMENT CORPO	9,000
22	BOISE METRO CHAMBER OF CO	13,893
23	BOISE VALLEY ECONOMIC PARTNERS	20,000
24	BUSINESS PLUS INC	5,000
25	CEATI INTERNATIONAL INC	68,150
26	CHARTWELL, INC	53,303
27	E Source	19,913
28	ELECTRIC POWER RESEARCH	14,133
29	GRID FORWARD	7,500
30	NACD ONLINE	11,770
31	NATIONAL HYDROPOWER ASSOC	45,062
32	NORTH AMERICAN ENERGY STANDARD	8,000
33	OREGON STATE UNIVERSITY	15,000
34	PACIFIC NW UTILITIES	53,789
35	SOUTHERN IDAHO ECONOMIC	5,000
36	Chamber of Commerce and Other Civic Organizations	28,049
37	Misc. Memberships or Subscriptions under \$5000	19,975
46	TOTAL	4,090,496

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: PublicationAndDistributionExpensesForSecuritiesToStockholders

Pub & Distr info to Stckholders	Purpose	Amount
BANK OF NEW YORK	Misc Expense	7,267
BLOOMBERG FINANCE LP	Misc Expense	25,488
BROADRIDGE FINANCIAL SOLUTIONS	Misc Expense	101,212
BUSINESS WIRE INC	Misc Expense	10,890
D F KING & COMPANY INC	Misc Expense	29,402
DEUTSCHE BANK TRUST CO	Broker Fees	30,000
EQ SHAREOWNER SERVICES	MGMT Expense	103,929
Fees & Training Related to Stockholder Services	Misc Expense	5,604
MARKIT NORTH AMERICA INC	Misc Expense	56,430
MODERN NETWORKS IR, LLC	Misc Expense	11,821
MOODY'S ANALYTICS INC	Financial Software	39,759
NASDAQ CORPORATE SOLUTIONS LLC	MGMT Expense	31,092
NEW YORK STOCK EXCHANGE I	Listing Service	70,133
PAYROLL RELATED	Misc Expense	196,077
Q4 INC	Misc Expense	24,750
RIVEL RESEARCH GROUP INC	MGMT Expense	15,840
SIDOTI & COMPANY LLC	Misc Expense	5,400
Stock Based Compensation	Misc Expense	1,197,866
Travel Expense-Stock Related	Misc Expense	6,866
Misc Expense for Disfor Pub & Distr less than \$5000	Misc Expense	20,008
		1,989,834

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: 04/15/2022	Year/Period of Report End of: 2021/ 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 Depreciation Expense (Account 403) (b)	A. Summary of Depreciation and Amortization Charges Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	A. Summary of Depreciation and Amortization Charges Amortization of Limited Term Electric Plant (Account 404) (d)	A. Summary of Depreciation and Amortization Charges Amortization of Other Electric Plant (Acc 405) (e)	A. Summary of Depreciation and Amortization Charges Total (f)
1	Intangible Plant			8,739,017		8,739,017
2	Steam Production Plant	43,797,037				43,797,037
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	19,142,557				19,142,557
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	16,073,768				16,073,768
7	Transmission Plant	24,368,971				24,368,971
8	Distribution Plant	45,252,952				45,252,952
9	Regional Transmission and Market Operation					
10	General Plant	16,811,412				16,811,412
11	Common Plant-Electric					
12	TOTAL	165,446,697		8,739,017		174,185,714

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B. Basis for Amortization Charges

Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	C. Factors Used in Estimating Depreciation Charges					Average Remaining Life (g)
			Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)		
12	31020	649	75 years		4.399%	R4.0	17 years, 11 months	
13	31100	120,946	100 years	(9)%	3.425%	S0.5	17 years, 11 months	
14	31210	196,319	70 years	(5)%	3.479%	S1	18 years, 1 month	
15	31220	449,330	53 years	(8)%	4.918%	R1.5	17 years	
16	31230	2,504	35 years	10%	1.238%	R3.0	13 years, 6 months	
17	31400	140,616	45 years	(7)%	5.576%	S0.5	16 years, 6 months	
18	31500	54,102	60 years	(3)%	3.764%	S1.5	16 years, 10 months	
19	31600	12,491	35 years	2%	6.633%	S0	14 years, 7 months	
20	31610	509	13 years	15%	7.717%	L2.0	5 years, 5 months	
21	31640	240	13 years	15%	0.255%	L2.0		
22	31650	1,122	13 years	15%	5.727%	L2.0	11 years, 10 months	
23	31660	45			13.746%			
24	31670	401	21 years	15%	0.35%	S1	12 years, 2 months	
25	31680	4,330	20 years	25%	4.233%	O1	17 years, 10 months	
26	31690	14	35 years	15%	2.43%	S1	30 years, 7 months	
27	31700	26,540						
28	Sub-Total	1,010,158						
29	33100	245,329	120 years	(25)%	2.08%	R2.5	35 years, 10 months	
30	33210	19,461	120 years	(20)%	0.98%	S1.5	46 years, 2 months	
31	33220	275,959	120 years	(20)%	1.8%	S1.5	31 years, 2 months	
32	33230	5,472			1.15%	Square	55 years, 1 month	
33	33300	340,646	100 years	(10)%	1.92%	R2.5	30 years, 7 months	
34	33400	68,319	65 years	(10)%	2.82%	R1.5	27 years, 10 months	
35	33500	28,501	90 years	(5)%	2.18%	R2.0	31 years, 2 months	
36	33510	180	15 years		7.92%	Square	7 years, 11 months	
37	33520	42	20 years		0.8%	Square	9 years, 2 months	
38	33530	530	5 years		14.42%	Square	2 years, 6 months	
39	33600	14,790	100 years		2.58%	R3.0	22 years, 8 months	
40	Sub-Total	999,229						
41	34100	154,586			2.72%	Square	32 years, 10 months	
42	34110	3	25 years		4%			
43	34200	10,446	50 years		2.81%	S2.5	28 years, 8 months	
44	34300	221,427	40 years		3.18%	R2.0	26 years, 0 months	
45	34400	66,599	50 years		2.45%	S2.0	28 years, 5 months	
46	34410	79	25 years		4%			
47	34500	92,082	55 years		2.91%	R2.0	29 years, 4 months	
48	34600	6,890	35 years		3.24%	R2.5	24 years	
49	34610	13	25 years		4%			
50	Sub-Total	552,125						
51	35020	35,471	100 years		0.89%	R4.0	85 years, 2 months	
52	35022	254	30 years		3.33%			

53	35200	87,474	65 years	(33)%	1.88%	R3.0	53 years, 2 months
54	35300	470,126	52 years	(10)%	1.97%	S0.5	42 years
55	35400	231,331	80 years	(10)%	1.07%	R4.0	71 years, 1 month
56	35500	220,735	65 years	(80)%	2.64%	R1.5	53 years, 11 months
57	35510	3,428	10 years		10%		
58	35600	256,042	74 years	(50)%	1.87%	R1.5	62 years, 4 months
59	35900	390	65 years		0.91%	R2.5	33 years, 4 months
60	Sub-Total	1,305,251					
61	36022	874	30 years		3.33%		
62	36100	52,170	70 years	(50)%	2.17%	R3	54 years, 5 months
63	36200	301,418	55 years	(6)%	1.85%	R1.5	42 years, 11 months
64	36400	293,005	58 years	(50)%	2.17%	R1.5	44 years, 1 month
65	36410	14,119	12 years		8.34%		
66	36500	152,119	49 years	(30)%	2.65%	R1.0	34 years, 5 months
67	36600	53,352	65 years	(25)%	1.89%	R2.5	49 years, 1 month
68	36700	313,609	50 years	(11)%	1.9%	R1.5	39 years, 5 months
69	36800	683,919	42 years	(7)%	2.17%	R0.5	34 years, 10 months
70	36900	66,365	55 years	(40)%	1.58%	R1.5	43 years, 5 months
71	37000	19,927	30 years	(5)%	2.05%	O1.0	25 years, 8 months
72	37010	90,141	18 years	(5)%	5.39%	R1.5	14 years
73	37120	5,285	21 years	(5)%	2.88%	R1.0	14 years, 8 months
74	37320	5,558	40 years	(30)%	1.73%	R1.0	29 years
75	37400	0					
76	Sub-Total	2,051,861					
77	39011	32,861	90 years	(3)%	2.08%	S1.0	33 years, 2 months
78	39012	108,278	55 years	(3)%	2.11%	R2.0	38 years, 10 months
79	39110	13,537	20 years		4%	Square	12 years, 4 months
80	39120	26,228	5 years		20%	Square	2 years, 8 months
81	39121	3,239	8 years		12.5%	Square	3 years, 6 months
82	39210	788	13 years	15%	7.07%	L2.0	9 years, 4 months
83	39230	4,563	15 years	40%	4.13%	S2.5	9 years, 8 months
84	39240	28,605	13 years	15%	6.2%	L2.0	8 years, 6 months
85	39250	1,895	13 years	15%	6.34%	L2.0	8 years, 11 months
86	39260	54,935	21 years	15%	3.95%	S1.0	14 years
87	39270	10,445	21 years	15%	4.16%	S1.0	12 years, 4 months
88	39290	8,061	35 years	15%	2.24%	S1.0	24 years, 4 months
89	39300	4,279	25 years		4%	Square	17 years, 5 months
90	39400	12,357	20 years		5%	Square	12 years, 5 months
91	39500	14,779	20 years		5%	Square	10 years, 7 months
92	39600	23,928	20 years	25%	2.97%	O1.0	16 years, 8 months
93	39710	5,367	15 years		6.67%	Square	4 years, 8 months
94	39720	24,385	15 years		6.67%	Square	8 years, 1 month
95	39730	26,180	15 years		6.67%	Square	9 years, 8 months
96	39740	20,304	15 years		6.02%	Square	13 years, 1 month
97	39750	5,106	20 years		5%		
98	39800	10,210	15 years		6.67%	Square	8 years, 7 months
99	Sub-Total	440,330					

FOOTNOTE DATA

(a) Concept: DepreciationExpenseExcludingAmortizationOfAcquisitionAdjustments

Page 336 Section B: Basis for Amortization Charges

Account 404 - Basis used to compute charges:

	Balance to be Amortized 1/1/2021	2021 Amortization	Balance to be Amortized 12/31/2021	Remaining months of Amort 12/31/21
(1) Shoshone Bannock Agreement	24,000	12,000	12,000	12
(2) Mid Snake Relicensing	7,168,732	523,123	6,645,609	-
(3) Swan Falls Relicensing	4,114,672	189,908	3,924,764	248
(4) Software	20,868,500	7,483,895	18,794,301	-
(5) Shoshone Bannock ROW	2,020,602	287,899	1,732,703	72
(6) FERC Compliance Costs	6,175,005	153,247	8,958,816	-
(7) Radio Frequency - Spectrum	3,424,089	88,946	3,335,143	450
Total	43,815,600	8,739,018	43,393,336	

- (1) Shoshone-Bannock Tribe License & Use Agreement. New five year advance payment starting January 2016, with a December 31, 2022 termination date.
- (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 62 month period).
- (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 over a 40 year period beginning July 2019)

(b) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges

Page 337:

SchedulePage: 337Line: 12 to 113 Column: c, d, e, g

Steam, hydro, and other production depreciation and amortization of certain electric plant is maintained by plant location. Effective April 1, 1993 the forecast life span method of life analysis using an interim retirement rate was utilized to develop all production plant rates. Rates, service lives, net salvage and remaining lives indicated are on a composite basis. Effective April 1, 1993 all depreciable plant is being depreciated using the straight-line remaining life method.

SchedulePage: 337Line: 12 to 26 Column: c, d, f, g

Plant accounts 31020 through 31650 and 31670 through 31690 are represented for Jim Bridger facility only. This data is provided by the most recent depreciation study; Jim Bridger was the only thermal production facility included in the depreciation study. Plant account 31660 is associated with Valmy facility only. Valmy was not part of the 2016 depreciation study, as Valmy has been reviewed for decommissioning within regulatory order 33771. There is no data for estimated service life, net salvage percentage, or mortality curve.

SchedulePage: 337Line: 12 to 26 Column: e

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

(c) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges

Page 337 Line 46:

Schedule Page: 337Line: 46, 50, 53, 106 Column: c, d, f, g

Plant accounts 34110, 34410, 34610 and 39750 were not included in the last depreciation study and have not been subject to depreciation study review.

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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	4,730,738		4,730,738		Electric	928
3	General regulatory matters		153,408	153,408		Electric	928
4	Oregon Hydro Fees	158,501		158,501		Electric	928
5	Regulatory Commission Expenses - Idaho:						
6	General regulatory matters				16,006	Electric	928
7	Regulatory Commission Expenses - Oregon:						
8	Statutory fees assessed by Commission				24,440	Electric	928
9	General regulatory matters		1,592,697	1,592,697		Electric	928
46	TOTAL	4,889,239	1,746,105	6,635,344	40,446		

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	4,730,738				
3	153,408				
4	158,501				
5					
6		16,750	928203, 419000	25,544	7,212
7					
8		31,817	928303, 419000	14,348	41,909
9	1,592,697				
46	6,635,344	48,567		39,892	49,121

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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 2021.			

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			

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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	21,617,796		
4	Transmission	7,035,828		
5	Regional Market			
6	Distribution	18,091,441		
7	Customer Accounts	9,156,914		
8	Customer Service and Informational	4,680,357		
9	Sales			
10	Administrative and General	76,231,216		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	136,813,552		
12	Maintenance			
13	Production	5,182,180		
14	Transmission	3,401,760		
15	Regional Market			
16	Distribution	7,422,124		
17	Administrative and General	910,661		
18	TOTAL Maintenance (Total of lines 13 thru 17)	16,916,725		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	26,799,976		
21	Transmission (Enter Total of lines 4 and 14)	10,437,588		
22	Regional Market (Enter Total of Lines 5 and 15)	0		
23	Distribution (Enter Total of lines 6 and 16)	25,513,565		
24	Customer Accounts (Transcribe from line 7)	9,156,914		
25	Customer Service and Informational (Transcribe from line 8)	4,680,357		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	77,141,877		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	153,730,277		153,730,277
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)	0		
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)	0		
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)	0		
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,	0		
54	Other Gas Supply (Enter Total of lines 33 and 45)	0		
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru	0		
56	Transmission (Lines 35 and 47)	0		
57	Distribution (Lines 36 and 48)	0		
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)	0		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	0		0
63	Other Utility Departments			
64	Operation and Maintenance			0
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	153,730,277	0	153,730,277
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant			0
69	Gas Plant			0
70	Other (provide details in footnote):			0
71	TOTAL Construction (Total of lines 68 thru 70)	0	0	0
72	Plant Removal (By Utility Departments)			
73	Electric Plant			0
74	Gas Plant			0
75	Other (provide details in footnote):			0
76	TOTAL Plant Removal (Total of lines 73 thru 75)	0	0	0
77	Other Accounts (Specify, provide details in footnote):			
78	Store Expense	5,265,240		5,265,240
79	Other Clearing Accounts	3,798,193		3,798,193
80	Construction Work in Progress	70,643,100		70,643,100
81	Other Work in Progress	4,199,296		4,199,296
82	Other Accounts	5,067,725		5,067,725
83	Indirect Loading		=53,537,083	53,537,083
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	88,973,554	53,537,083	142,510,637
96	TOTAL SALARIES AND WAGES	242,703,831	53,537,083	296,240,914

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: SalariesAndWagesOtherAccounts

Page 354 Line 83: Amount reported is total amount of indirect loading. The loading is allocated to departments based on labor charges.

FERC FORM NO. 1 (ED. 12-88)

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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		350,649
2	Reactive Supply and Voltage		115,453
3	Regulation and Frequency Response		
4	Energy Imbalance		
5	Operating Reserve - Spinning		3,603
6	Operating Reserve - Supplement		3,105
7	Other		
8	Total (Lines 1 thru 7)	0	472,810

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	3,771,326	KW	369,401
4			
5	4,651,367	KW	455,601
6	4,651,367	KW	455,601
7			
8	13,074,060		1,280,603

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: AncillaryServicesPurchasedNumberOfUnits

Idaho Power does not systematically record the number of units related to ancillary services purchased.

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	3,380	20	9	1,746	242	975	0	417	0
2	February	3,370	18	8	1,896	244	975	0	255	0
3	March	3,251	1	8	1,726	234	975	0	316	0
4	Total for Quarter 1				5,368	720	2,925	0	988	0
5	April	3,556	30	19	2,045	272	1,175	0	64	0
6	May	4,009	17	19	2,220	314	1,175	0	300	0
7	June	5,283	30	20	3,193	389	1,175	0	526	0
8	Total for Quarter 2				7,458	975	3,525	0	890	0
9	July	4,802	29	16	2,863	374	1,175	0	390	0
10	August	4,744	13	18	2,062	374	1,175	0	1,133	0
11	September	4,272	9	18	2,613	310	1,175	0	174	0
12	Total for Quarter 3				7,538	1,058	3,525	0	1,697	0
13	October	3,064	25	20	1,328	170	1,177	0	389	0
14	November	3,299	8	8	1,808	195	1,177	0	119	0
15	December	3,681	28	19	1,809	244	1,177	0	451	0
16	Total for Quarter 4				4,945	609	3,531	0	959	0
17	Total				25,309	3,362	13,506	0	4,534	0
	NAME OF SYSTEM: Idaho Power Company									
1	January	3,380	20	9	1,746	242	975	0	417	0
2	February	3,370	18	8	1,896	244	975	0	255	0
3	March	3,251	1	8	1,726	234	975	0	316	0
4	Total for Quarter 1				5,368	720	2,925	0	988	0
5	April	3,556	30	19	2,045	272	1,175	0	64	0
6	May	4,009	17	19	2,220	314	1,175	0	300	0
7	June	5,283	30	20	3,193	389	1,175	0	526	0
8	Total for Quarter 2				7,458	975	3,525	0	890	0
9	July	4,802	29	16	2,863	374	1,175	0	390	0
10	August	4,744	13	18	2,062	374	1,175	0	1,133	0
11	September	4,272	9	18	2,613	310	1,175	0	174	0
12	Total for Quarter 3				7,538	1,058	3,525	0	1,697	0
13	October	3,064	25	20	1,328	170	1,177	0	389	0
14	November	3,299	8	8	1,808	195	1,177	0	119	0
15	December	3,681	28	19	1,809	244	1,177	0	451	0
16	Total for Quarter 4				4,945	609	3,531	0	959	0
17	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: 2022-04-15	Year/Period of Report End of: 2021/ Q4
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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)	15,405,799
3	Steam	2,980,808	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	1,339,089
5	Hydro-Conventional	5,381,734	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other	2,765,791	27	Total Energy Losses	1,076,855
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	11,128,333	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	17,821,743
10	Purchases (other than for Energy Storage)	6,829,255			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	38,171			
13	Delivered	166,992			
14	Net Exchanges (Line 12 minus line 13)	(128,821)			
15	Transmission For Other (Wheeling)				
16	Received	9,081,201			
17	Delivered	9,088,225			
18	Net Transmission for Other (Line 16 minus line 17)	(7,024)			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	17,821,743			

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: 2022-04-15	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: InternalUseEnergy Page 401a Line 26: Included in energy losses
(b) Concept: NetTransmissionEnergyForOthersElectricPowerWheeling Page 401a Line 18: Page 329 Column I differs from page 401 by 7,024 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.

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: 04/15/2022	Year/Period of Report End of: 2021/ 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	1,435,989	128,732	2,164	20	9
30	February	1,281,421	111,923	2,152	18	8
31	March	1,246,148	91,318	2,043	1	8
32	April	1,170,477	15,742	2,131	30	19
33	May	1,398,244	57,607	2,524	17	19
34	June	1,845,093	27,397	3,751	30	19
35	July	2,062,978	73,898	3,701	6	17
36	August	1,708,342	84,212	3,242	4	18
37	September	1,511,074	236,150	2,795	9	19
38	October	1,309,722	184,121	1,895	4	18
39	November	1,292,327	134,193	2,044	23	10
40	December	1,559,929	193,796	2,265	28	19
41	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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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Steam Electric Generating Plant Statistics

- Report data for plant in Service only.
- 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.
- Indicate by a footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- 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.
- 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.
- If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
- 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.
- 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.
- 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.
- 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	0	270.9	775.21	318.45	144.9			
6	Net Peak Demand on Plant - MW (60 minutes)	176	0	266	710	298	252			
7	Plant Hours Connected to Load	2,693	0	3,175	8,760	7,543	4,775			
8	Net Continuous Plant Capability (Megawatts)	199		252		329				
9	When Not Limited by Condenser Water	0	0	0	0	0	0			
10	When Limited by Condenser Water	0	0	0	0	0	0			
11	Average Number of Employees	4	0	6	0	24	0			
12	Net Generation, Exclusive of Plant Use - kWh	354,344,000	0	484,314,000	2,564,270,000	1,927,107,000	416,538,000			
13	Cost of Plant: Land and Land Rights	0	106,610	402,745	509,671	2,287,261	1,106,140			
14	Structures and Improvements	1,878,039	0	6,067,099	73,435,939	146,628,907	47,509,962			
15	Equipment Costs	53,746,809	0	105,159,813	659,664,903	237,665,762	202,358,533			
16	Asset Retirement Costs	0	3,767,793	0	22,964,034	0	(191,622)			
17	Total cost (total 13 thru 20)	55,624,848	3,874,403	111,629,657	756,574,547	386,581,930	250,783,013			
18	Cost per KW of Installed Capacity (line 17/5) Including	321.9031		412.0696	975.9608	1,213.9486	1,730.7316			
19	Production Expenses: Oper, Supv, & Engr	4,920	27,489	48,205	216,533	537,788	656,960			
20	Fuel	13,084,165	23,712	19,437,603	78,513,873	52,698,638	16,786,248			
21	Coolants and Water (Nuclear Plants Only)	0	0	0	0	0	0			
22	Steam Expenses	0	0	0	5,568,669	0	3,662,387			
23	Steam From Other Sources	0	0	0	0	0	0			
24	Steam Transferred (Cr)	0	0	0	0	0	0			
25	Electric Expenses	327,596	0	907,910	0	3,536,915	1,282,126			
26	Misc Steam (or Nuclear) Power Expenses	140,531	40	167,055	7,371,196	1,113,706	1,114,170			
27	Rents	0	0	0	216,916	0	0			
28	Allowances	0	0	0	0	0	0			
29	Maintenance Supervision and Engineering	0	(46,976)	0	45,222	0	0			
30	Maintenance of Structures	45,678	0	52,175	0	66,106	1,278,996			
31	Maintenance of Boiler (or reactor) Plant	17,372	0	7,091	6,133,397	38,972	2,777,041			
32	Maintenance of Electric Plant	257,904	0	414,534	2,218,897	1,508,622	473,434			
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0	0	7,910,938	0	145,811			
34	Total Production Expenses	13,878,166	4,265	21,034,573	108,195,641	59,500,747	28,177,173			
35	Expenses per Net kWh	0.0392		0.0434	0.0422	0.0309	0.0676			
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	3,788,475			5,186,842	1,449,645	5,722	13,331,938	214,301	4,238
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,027	0	0	1,027	9,548	140,000	1,027	10,764	138,778
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	3.454	0	0	3.747	57.015	2.295	3.953	35.606	0
41	Average Cost of Fuel per Unit Burned	3.454	0	0	3.747	53.485	138.021	3.953	76.105	104.247
42	Average Cost of Fuel Burned per Million BTU	3.82	0	0	4.16	2.801	23.472	4.41	3.633	17.886
43	Average Cost of Fuel Burned per kWh Net Gen	0.037	0	0	0.04	0.031	0	0.027	0.04	0
44	Average BTU per kWh Net Generation	10,980.188	0	0	10,998.829	10,809	0	7,104.899	10,836	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: 04/15/2022	Year/Period of Report End of: 2021/ 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: 04/15/2022	Year/Period of Report End of: 2021/ 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	1995	1947
5	Total installed cap (Gen name plate Rating in MW)	92.34	75	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)	98	66	634	88	12		284	49	24	58	214	15	21	51	35
7	Plant Hours Connect to Load	6,154	8,760	8,760	8,760	8,755		8,760	8,760	8,032	2,332	8,760	8,360	8,712	8,760	8,450
8	Net Plant Capability (in megawatts)															
9	(a) Under Most Favorable Oper Conditions	109	76	747	91	15		445	64	25	61	221	14	24	53	36
10	(b) Under the Most Adverse Oper Conditions	0	1	220	84	1		137	60	21	1	202	11	14	50	32
11	Average Number of Employees	3	4	6	4	7		35	1	4	4	5	2	37	2	6
12	Net Generation, Exclusive of Plant Use - kWh	251,488,000	302,895,000	1,543,109,000	363,276,000	26,262,000		1,408,617,000	200,329,000	146,997,000	34,722,000	685,996,000	53,470,000	107,811,000	43,071,000	143,466,000
13	Cost of Plant															
14	Land and Land Rights	875,319	768,366	18,474,575	5,725,987	82,142	114,367	2,113,754	424,428	205,376	138,100	1,212,767	313,328	309,958	255,499	202,399
15	Structures and Improvements	12,116,306	1,935,186	41,958,815	10,157,626	7,328,252	65,751,575	6,659,478	3,547,108	15,301,738	10,664,732	19,185,007	7,093,484	27,909,738	12,004,023	3,142,130
16	Reservoirs, Dams, and Waterways	4,293,075	11,418,401	71,549,767	12,253,921	3,145,630	13,556,785	55,079,600	8,081,511	7,407,203	17,779,586	31,518,394	15,103,834	16,061,292	9,024,651	17,768,318
17	Equipment Costs	33,288,285	20,491,336	141,943,606	15,086,264	13,496,853	3,450,420	22,631,958	27,474,777	16,996,735	29,332,473	22,303,753	18,385,701	32,525,751	25,085,022	9,406,821
18	Roads, Railroads, and Bridges	839,276	486,477	1,543,782	1,602,868	122,668	142,581	1,357,864	88,693	1,507,442	501,877	2,548,566	468,609	835,946	1,917,603	29,359
19	Asset Retirement Costs															
20	Total cost (total 13 thru 20)	51,412,261	35,099,766	275,470,545	44,826,666	24,175,545	83,015,728	87,842,654	39,616,517	41,418,494	58,416,768	76,768,487	41,364,956	77,642,685	48,286,798	30,549,027
21	Cost per KW of Installed Capacity (line 20 / 5)	556.7713	467.9969	408.1045	541.3849	1,946.5012		224.3746	660.2753	1,902.5491	982.6202	404.0447	2,808.2115	2,857.6623	912.7939	885.479
22	Production Expenses															
23	Operation Supervision and Engineering	371,376	205,959	795,433	526,975	291,542	0	552,677	346,542	87,447	172,051	706,127	101,528	333,027	587,406	240,681
24	Water for Power	2,439,122	345,408	275,165	160,744	136,043	0	216,171	127,362	693,696	602,990	215,191	42,896	136,230	137,918	104,718
25	Hydraulic Expenses	377,262	268,451	751,193	444,286	320,939	10,621,878	608,294	400,959	89,144	173,819	619,519	122,516	429,398	396,803	319,544
26	Electric Expenses	90,021	76,398	268,741	48,142	130,753	0	294,441	150,811	22,281	44,330	198,350	45,855	175,707	54,563	133,956

27	Misc Hydraulic Power Generation Expenses	453,849	210,696	706,341	345,717	317,269	0	653,308	277,632	98,667	220,314	636,402	113,754	304,730	246,648	214,683
28	Rents	355	8,422	129,000	74,616	83	0	35,181	6,745	0	6,432	21,151	369	16,697	7,511	0
29	Maintenance Supervision and Engineering	10,890	9,591	16,467	12,347	5,010	0	9,308	8,304	4,715	5,503	11,067	5,509	13,379	4,460	11,940
30	Maintenance of Structures	85,983	80,222	66,235	153,979	19,765	0	25,572	107,804	19,702	45,173	42,087	72,286	122,967	40,874	65,434
31	Maintenance of Reservoirs, Dams, and Waterways	42,480	40,351	17,467	99,416	1,888	0	2,968	50,782	66,080	45,181	2,772	19,697	64,221	21,338	80,996
32	Maintenance of Electric Plant	213,014	176,842	301,515	242,431	81,457	0	120,856	188,024	71,740	108,193	151,377	122,903	318,242	107,779	291,684
33	Maintenance of Misc Hydraulic Plant	239,967	214,672	447,142	163,384	150,141	189,528	321,101	96,722	76,583	95,272	386,120	79,251	208,869	68,135	199,344
34	Total Production Expenses (total 23 thru 33)	4,324,319	1,637,012	3,774,699	2,272,037	1,454,890	10,811,406	2,839,877	1,761,687	1,230,055	1,519,258	2,990,163	726,564	2,123,467	1,673,435	1,662,980
35	Expenses per net kWh	0.0172	0.0054	0.0024	0.0063	0.0554		0.002	0.0088	0.0084	0.0438	0.0044	0.0136	0.0197	0.0389	0.0116

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: 04/15/2022	Year/Period of Report End of: 2021/ 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	2.3	17,030	3,595,811
3	Thousand Springs	1912	6.8	8.8	53,195	11,724,750
4	Internal Combustion					
5	Salmon Diesel	1967	5	2.8	26	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	1,438,324	62,295		24,931		
3	1,724,228	394,027		330,873		
4						
5	176,827				Diesel	

GENERATING PLANT STATISTICS (Small Plants)

Line No.	Generation Type (m)
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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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	76.06	0	2
9	Kinport	Borah	345	345	S Tower	19.81	0	1
10	Jim Bridger	Populus	345	345	S Tower	60.93	0	1
11	Populus	Kinport	345	345	S Tower	7.42	0	1
12	Jim Bridger	Populus	345	345	S Tower	61.1	0	1
13	Populus	Borah	345	345	S Tower	9.05	0	1
14	Goshen	Kinport	345	345	S Tower	7.49	0	1
15	Midpoint	Borah #1	345	345	H Wood	51.07	0	1
16	Midpoint	Borah #2	345	345	H Wood	49.98	0	2
17	Adelaide Tap	Adelaide	345	345	H Wood	1.72	0	2
18	Quartz	LaGrande	230	230	H Wood	45.97	0	1
19	Midpoint	Hunt	230	230	S Tower	0.7	0	2
20	Brady	Antelope	230	230	H Wood	56.38	0	1
21	Brady	Treasureton	230	230	H Wood	0.08	0	1
22	Brady #1 & #2	Kinport	230	230	S Tower	17.94	0	2
23	Brownlee	Ontario	230	230	S Tower	72.67	0	1
24	Mora	Bowmont	138	230	S P Wood	9.99	0	1
25	Mora	Bowmont	138	230	H Wood	8.75	0	1
26	Caldwell 710	Locust	230	230	SP Steel	18.5	0	1
27	Boise Bench	Caldwell	230	230	S Tower	7.69	0	1
28	Boise Bench	Caldwell	230	230	H Wood	33.49	0	1
29	Boise Bench	Cloverdale	230	230	S Tower	16.08	0	2
30	Boardman	Dalreed Sub	230	230	H Wood	1.67	0	1
31	Brownlee 714	Oxbow	230	230	SP Steel	10.96	0	2
32	Caldwell	Ontario	230	230	H Wood	30.06	0	1
33	Caldwell	Ontario	230	230	S Tower	3.14	0	1
34	Bennett Mtn PP	Rattlesnake TS	230	230	SP Steel	4.39	0	1
35	Borah	Hunt	230	230	H Steel	68.12	0	1
36	Danskin	Hubbard	230	230	H Steel	36.25	0	1
37	Danskin	Hubbard	230	230	SP Steel	1.84	0	1
38	Danskin	Hubbard	230	230	SP Steel	1.3	0	2
39	Danskin	Bennett Mtn	230	230	SP Steel	5.39	0	1
40	Hemingway	Bowmont	230	230	SP Steel	12.94	0	1
41	Langley Gulch	Galloway Rd	138	230	SP Steel	14.19	0	1
42	Galloway Rd	Willis Tap	138	230	SP Steel	2.09	0	1
43	Walla Walla	Hurricane	230	230	H Wood	31.67	0	1
44	Cloverdale	Hubbard	230	230	SP Steel	6.87	0	2
45	Boise Bench	Midpoint #1	230	230	S Tower	0.71	0	1
46	Boise Bench	Midpoint #1	230	230	H Wood	108.67	0	1
47	Brownlee	Quartz Jct	230	230	S Tower	1.51	0	1
48	Brownlee	Quartz Jct	230	230	H Wood	41.3	0	1
49	Brownlee	Boise Bench #1 & #2	230	230	S Tower	99.78	0	2

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	Oxbow	Brownlee	230	230	S Tower	10.32	0	2
51	Boise Bench	Midpoint #2	230	230	S Tower	3.49	0	1
52	Boise Bench	Midpoint #2	230	230	H Wood	102.17	0	1
53	Oxbow	Palette Jct	230	230	S Tower	19.97	0	2
54	Palette Jct	Imnaha	230	230	H Wood	24.43	0	2
55	Hells Canyon	Palette Jct	230	230	S Tower	9.05	0	2
56	Brownlee	Boise Bench	230	230	S Tower	102.1	0	2
57	Boise Bench	Midpoint #3	230	230	H Wood	106.29	0	1
58	Palette Jct	Enterprise	230	230	H Wood	29.6	0	1
59	Borah	Brady #2	230	230	S Tower	0.42	0	1
60	Borah	Brady #2	230	230	H Wood	3.52	0	1
61	Borah	Brady #1	230	230	H Wood	3.84	0	1
62	Goshen	State Line	161	161	H Wood	40.89	0	1
63	Don	Goshen	161	161	S Tower	2.37	0	2
64	Don	Goshen	161	161	H Wood	16.49	0	2
65	Don	Goshen	138	161	H Wood	29.64	0	2
66	Antelope	Goshen	161	161	H Wood	5.68	0	1
67	Goshen	State Line	161	161	H Wood	10.9	0	1
68	Goshen	State Line	161	161	H Wood	7.84	0	1
69	American Falls Power Plant	Adelaide	138	138	H Wood	14.07	0	2
70	American Falls Power Plant	Adelaide	138	138	S P Wood	0.12	0	2
71	Minidoka Loop	Adelaide	138	138	S Tower	1.13	0	2
72	Nampa	Caldwell	138	138	S P Wood	9.59	0	2
73	Skyway Tap		138	138	S P Steel	0.89	0	2
74	Upper Salmon	Mountain Home Jct	138	138	H Wood	54.36	0	1
75	Upper Salmon	Cliff	138	138	H Wood	30.81	0	1
76	Eastgate	Russet	138	138	S P Wood	2.06	0	1
77	Brady	Fremont	138	138	S Tower	1.01	0	2
78	Brady	Fremont	138	138	H Wood	24.36	0	2
79	Brady	Fremont	138	138	S P Wood	24.33	0	2
80	King	Lower Malad	138	138	H Wood	84.71	0	2
81	Emmett Jct	Payette	138	138	H Wood	66.46	0	2
82	Mountain Home AFB Tap		138	138	H Wood	6.2	0	1
83	Ontario	Quartz	138	138	H Wood	73.2	0	1
84	King	American Falls PP	138	138	S Tower	0.91	0	2
85	King	American Falls PP	138	138	H Wood	142.05	0	1
86	King	American Falls PP	138	138	S P Wood	3.71	0	1
87	Duffin	Clawson	138	138	H Wood	6.19	0	1
88	American Falls	Brady Tie	138	138	H Wood	0.33	0	1
89	Upper Salmon A-B	King	138	138	H Wood	5.66	0	1
90	Upper Salmon B	Wells	138	138	H Wood	125.47	0	1
91	King	Wood River	138	138	H Wood	73.72	0	1
92	Toponis	Pocket	138	138	S P Wood	9.8	0	1
93	Boise Bench	Grove	138	138	S P Wood	10.37	0	2
94	Quartz	John Day	138	138	H Wood	67.3	0	1
95	Sinker Creek Tap		138	138	H Wood	2.79	0	1
96	Mora	Cloverdale	138	138	H Wood	2.51	0	1
97	Mora	Cloverdale	138	138	S P Wood	22.27	0	1
98	Mora	Cloverdale	138	138	S P Steel	0.96	0	2
99	Stoddard Jct	Stoddard Sub	138	138	S P Steel	3.8	0	1
100	Fossil Gulch Tap		138	138	H Wood	1.81	0	1
101	Wood River	Midpoint	138	138	H Wood	53.08	0	2
102	Wood River	Midpoint	138	138	S P Wood	16.69	0	2
103	Oxbow	McCall	138	138	H Wood	37.04	0	1
104	Oxbow	McCall	138	138	S P Wood	2.32	0	1
105	Lowell Jct	Nampa	138	138	S P Wood	7.49	0	2

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	Hunt	Milner	138	138	S P Wood	19.41	0	1
107	Strike	Bruneau Bridge	138	138	H Wood	13.49	0	1
108	American Falls	Kramer Sub	138	138	S P Wood	18.46	0	2
109	Pingree	Haven	138	138	S P Wood	11.72	0	1
110	Midpoint	Twin Falls	138	138	S P Wood	25.2	0	2
111	Shoshone Tap		138	138	H Wood	7.09	0	2
112	Twin Falls	Russett	138	138	S P Wood	1.71	0	1
113	Blackfoot	Aiken	46	138	S P Wood	6.22	0	2
114	Peterson	Tendoy	69	138	H Wood	57.03	0	1
115	Eastgate Tap	Eastgate	138	138	S P Wood	6.36	0	1
116	Kimberly Tap	Kimberly	138	138	S P Steel	1.84	0	2
117	Boise Bench	Mora	138	138	H Wood	13.1	0	2
118	Bowmont-Caldwell	Simplot Sub	138	138	S P Wood	0.51	0	1
119	Gary Lane	Eagle	138	138	S P Wood	6.65	0	1
120	Locust Grove	Blackcat Sub	138	138	S P Steel	9.26	2.98	1
121	Boise Bench	Butler	138	138	S P Wood	0.14	4.02	1
122	Eagle	Star	138	138	S P Wood	6.75	0	1
123	Star	Lansing	138	138	S P Steel	5.5	0	1
124	Beacon Light Tap	Beacon Light	138	138	S P Steel	4.32	0	1
125	Karcher Sub	Zilog Tap	138	138	S P Steel	3.12	0	1
126	Zilog	Can Ada	138	138	S P Steel	1.5	0	1
127	Blackcat	Can Ada	138	138	H Wood	3.42	0	1
128	Cloverdale - 712	712 - Wye	138	138	S P Steel	0.42	4.02	1
129	Victory Jct	Victory	138	138	S P Steel	1.89	0	1
130	Butler	Wye	138	138	S P Steel	2.94	0	1
131	Horseflat	Starkey	138	138	H Wood	33.97	0	1
132	Starkey	Mccall	138	138	S P Steel	2.23	0	2
133	Starkey	Mccall	138	138	H Wood	3.8	0	1
134	Starkey	Mccall	138	138	S P Steel	1.5	0	1
135	Starkey	Mccall	138	138	S P Wood	17.61	0	1
136	Chestnut	Happy Valley	138	138	S P Steel	2.78	0	1
137	Garnet	Ward	0	138		0	0	0
138	McCall	Lake Fork	138	138	S P Wood	8.89	0	1
139	McCall	Lake Fork	138	138	S Steel	2.9	0	1
140	Boulder Tap		138	138	S P Steel	1.98	0	1
141	Caldwell	Willis	138	138	S P Steel	1.3	0	1
142	Caldwell	Willis	138	138	S P Steel	3.62	0	1
143	Caldwell	Willis	138	138	S P Wood	0.87	0	1
144	Willis	Lansing	138	138	Verious	3.23	0	2
145	Valivue Tap		138	138	S P Steel	0.79	0	2
146	Bowmont	Happy Valley	138	138	S P Steel	8.65	0	1
147	Antelope	⁶⁰ Scoville	138	138	H Wood	0.12	0	1
148	American Falls	⁶⁰ Wheelon	138	138	H Wood	1.05	0	1
149	Kinport	Don #1	138	138	S Tower	1.27	0	2
150	Donn	HOKU	138	138	S P Steel	2.69	0	1
151	HOKU	Alamed	138	138	S P Steel	0.22	0	2
152	HOKU	Alamed	138	138	S P Steel	0.23	0	2
153	HOKU	Alamed	138	138	S P Steel	2.85	0	1
154	Eldridge tap		138	138	S P Steel	0.85	0	1
155	Rockland Jct	Rockland Wind Farm	138	138	S P Steel	5.18	0	1
156	King	Justice	138	138	S P Wood	0.07	0	1
157	NorthView Tap		138	138	S P Wood	6.17	0	1
158	Twin Falls PP Tap		138	138	H Wood	0.99	0	1
159	American Falls PP	Americian Falls Trans ST	138	138	S P Steel	0.37	0	1
160	Lower Salmon	King Tie	138	138	H Wood	0.11	0	1
161	C J Strike	Strike Jct	138	138	S Tower	4.3	0	2

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		Operating	Designated	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)				VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	
162	Strike Jct	Mountain Home Jct	138	138	H Wood	23.42	0	1
163	Strike Jct	Bowmont	0	138	H Wood	0.05	0	1
164	Strike Jct	Bowmont	138	138	S Tower	0.36	0	1
165	Strike Jct	Bowmont	138	138	H Wood	67.89	0	1
166	Lucky Peak	Lucky Peak Jct	138	138	H Wood	4.48	0	2
167	Bliss	King	138	138	H Wood	10.51	0	1
168	Milner Deadend	Milner PP	138	138	S P Wood	1.3	0	1
169	Swan Falls Tap		138	138	H Wood	0.95	0	1
170	Hines	BPA (Hamey)	115	115	H Wood	3.35	0	1
171	69 Kv Lines		69	69	H Wood	205.81	0	1
172	69 Kv Lines		69	69	S P Wood	876.87	0	1
173	46 Kv Lines		46	46	S P Wood	376.46	0	1
174	Operation, Maintenance, Rents							
36	TOTAL					4,785.74	11.02	220

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 (m)	EXPENSES, EXCEPT DEPRECIATION AND TAXES (n)	EXPENSES, EXCEPT DEPRECIATION AND TAXES (o)	EXPENSES, EXCEPT DEPRECIATION AND TAXES (p)
		Land (j)	Construction Costs (k)	Total Costs (l)				
1	1272 ACSR	256,381	16,047,911	16,304,292	0	0	0	
2	2X1780 ACSR	0	446,708	446,708	0	0	0	
3	1272 ACSR	0	0	0	0	0	0	
4	1272 ACSR	0	0	0	0	0	0	
5	3x1272 ACSR	0	18,849,330	18,849,330	0	0	0	
6	3x1272 ACSR	0	17,078,092	17,078,092	0	0	0	
7	1272 ACSR	483,309	5,326,681	5,809,990	0	0	0	
8	795 ACSR	572,297	11,360,835	11,933,132	0	0	0	
9	1272 ACSR	344,220	4,397,073	4,741,293	0	0	0	
10	1272 ACSR	0	9,537,131	9,537,131	0	0	0	
11	1272 ACSR	0	0	0	0	0	0	
12	1272 ACSR	0	9,259,422	9,259,422	0	0	0	
13	1272 ACSR	0	0	0	0	0	0	
14	2x1272 ACSR	0	586,144	586,144	0	0	0	
15	715.5 ACSR	283,143	20,494,975	20,778,118	0	0	0	
16	715.5 ACSR	64,851	15,029,349	15,094,200	0	0	0	
17	715.5 ACSR	51,448	227,554	279,002	0	0	0	
18	795 ACSR	62,218	7,266,756	7,328,974	0	0	0	
19	715.5 ACSR	9,145	999,238	1,008,383	0	0	0	
20	1272 ACSR	163,320	4,711,479	4,874,799	0	0	0	
21	795 ACSR	0	6,186	6,186	0	0	0	
22	715.5 ACSR	18,829	1,144,918	1,163,747	0	0	0	
23	2X954 ACSR	1,676,838	20,730,375	22,407,213	0	0	0	
24	715.5 ACSR	413,793	2,397,628	2,811,421	0	0	0	
25	715.5 ACSR	0	0	0	0	0	0	
26	1590 ACSR	2,378,436	8,775,086	11,153,522	0	0	0	
27	1272 ACSR	1,748,202	8,551,049	10,299,251	0	0	0	
28	715.5 ACSR	0	0	0	0	0	0	
29	1272 ACSR	3,062,812	7,238,489	10,301,301	0	0	0	
30	795 AAC	0	89,089	89,089	0	0	0	
31	954 ACSR	34,174	16,026,470	16,060,644	0	0	0	
32	2X954 ACSR	236,152	9,384,090	9,620,242	0	0	0	
33	1272 ACSR	0	0	0	0	0	0	
34	1272 ACSR	81,701	1,666,354	1,748,055	0	0	0	
35	1590 ACSR	624,917	22,467,321	23,092,238	0	0	0	
36	1590 ACSR	0	15,210,561	15,210,561	0	0	0	
37	1590 ACSR	0	0	0	0	0	0	
38	1590 ACSR	0	0	0	0	0	0	
39	1590 ACSR	0	3,528,033	3,528,033	0	0	0	
40	1590 ACSR	1,854,996	9,277,980	11,132,976	0	0	0	
41	1590 ACSR	948,166	9,067,609	10,015,775	0	0	0	
42	1272 ACSR	0	0	0	0	0	0	
43	1272 ACSR	0	6,991,109	6,991,109	0	0	0	
44	1272 ACSR	293,139	9,170,869	9,464,008	0	0	0	
45	715.5 ACSR	385,287	14,953,960	15,339,247	0	0	0	
46	715.5 ACSR	0	0	0	0	0	0	
47	795 ACSR	53,068	4,881,976	4,935,044	0	0	0	
48	795 ACSR	0	0	0	0	0	0	
49	VARIOUS	289,923	9,785,015	10,074,938	0	0	0	
50	1272 ACSR	14,810	1,489,716	1,504,526	0	0	0	
51	715.5 ACSR	227,814	18,846,936	19,074,750	0	0	0	
52	VARIOUS	0	0	0	0	0	0	
53	1272 ACSR	87,468	3,961,014	4,048,482	0	0	0	
54	1272 ACSR	171,081	4,251,854	4,422,935	0	0	0	
55	1272 ACSR	44,687	1,492,660	1,537,347	0	0	0	
56	954 ACSR	184,805	6,484,895	6,669,700	0	0	0	
57	715.5 ACSR	247,846	8,192,995	8,440,841	0	0	0	
58	1272 ACSR	84,014	2,336,189	2,420,203	0	0	0	
59	1272 ACSR	3,068	864,609	867,677	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 (m)	EXPENSES, EXCEPT DEPRECIATION AND TAXES (n)	EXPENSES, EXCEPT DEPRECIATION AND TAXES (o)	EXPENSES, EXCEPT DEPRECIATION AND TAXES (p)
		Land (j)	Construction Costs (k)	Total Costs (l)				
60	715.5 ACSR	0	0	0	0	0	0	0
61	1272 ACSR	7,248	514,141	521,389	0	0	0	0
62	250 COPPER	375,576	3,295,662	3,671,238	0	0	0	0
63	715.5 ACSR	88,204	2,516,757	2,604,961	0	0	0	0
64	397.5 ACSR	0	0	0	0	0	0	0
65	397.5 ACSR	0	0	0	0	0	0	0
66	397.5 ACSR	0	797,970	797,970	0	0	0	0
67	250 COPPER	116,873	1,265,124	1,381,997	0	0	0	0
68	250 COPPER	76,969	644,306	721,275	0	0	0	0
69	250 COPPER	26,507	406,847	433,354	0	0	0	0
70	250 COPPER	0	0	0	0	0	0	0
71	715.5 ACSR	21,327	250,486	271,813	0	0	0	0
72	795 AAC	1,798,312	6,016,520	7,814,832	0	0	0	0
73	1272 ACSR	0	0	0	0	0	0	0
74	795 ACSR	78,078	5,041,254	5,119,332	0	0	0	0
75	795 ACSR	43,568	3,459,148	3,502,716	0	0	0	0
76	795 AAC	270,823	561,561	832,384	0	0	0	0
77	VARIOUS	564,932	4,747,848	5,312,780	0	0	0	0
78	VARIOUS	0	0	0	0	0	0	0
79	VARIOUS	0	0	0	0	0	0	0
80	VARIOUS	76,823	4,297,194	4,374,017	0	0	0	0
81	VARIOUS	61,872	4,729,011	4,790,883	0	0	0	0
82	397.5 ACSR	5,086	90,415	95,501	0	0	0	0
83	VARIOUS	127,785	9,009,463	9,137,248	0	0	0	0
84	715.5 ACSR	216,919	12,227,119	12,444,038	0	0	0	0
85	715.5 ACSR	0	0	0	0	0	0	0
86	715.5 ACSR	0	0	0	0	0	0	0
87	410	4,191	562,786	566,977	0	0	0	0
88	954 ACSR	0	98,203	98,203	0	0	0	0
89	250 COPPER	2,741	896,947	899,688	0	0	0	0
90	VARIOUS	28,490	4,917,063	4,945,553	0	0	0	0
91	VARIOUS	186,198	24,881,414	25,067,612	0	0	0	0
92	397.5 ACSR	0	0	0				0
93	VARIOUS	225,602	1,646,308	1,871,910	0	0	0	0
94	397.5 ACSR	96,582	3,868,889	3,965,471	0	0	0	0
95	VARIOUS	11,083	137,366	148,449	0	0	0	0
96	715.5 ACSR	3,123,381	11,080,785	14,204,166	0	0	0	0
97	VARIOUS	0	0	0	0	0	0	0
98	795AAC	0	0	0	0	0	0	0
99	1272 ACSR	0	0	0	0	0	0	0
100	250 COPPER	450	190,553	191,003	0	0	0	0
101	397.5 ACSR	349,712	8,424,770	8,774,482	0	0	0	0
102	397.5 ACSR	0	0	0	0	0	0	0
103	397.5 ACSR	141,534	2,760,869	2,902,403	0	0	0	0
104	397.5 ACSR	0	0	0	0	0	0	0
105	715.5 ACSR	211,131	1,465,044	1,676,175	0	0	0	0
106	715.5 ACSR	3,324	1,572,811	1,576,135	0	0	0	0
107	397.5 ACSR	14,927	717,475	732,402	0	0	0	0
108	715.5 ACSR	13,734	1,303,623	1,317,357	0	0	0	0
109	397.5 ACSR	18,223	1,299,173	1,317,396	0	0	0	0
110	VARIOUS	85,826	6,365,867	6,451,693	0	0	0	0
111	397.5 ACSR	0	0	0	0	0	0	0
112	715.5 ACSR	16,790	213,033	229,823	0	0	0	0
113	715.5 ACSR	13,616	580,168	593,784	0	0	0	0
114	397.5 ACSR	395,696	3,617,011	4,012,707	0	0	0	0
115	715.5 ACSR	343,955	2,195,624	2,539,579	0	0	0	0
116	795 ACSR	0	0	0	0	0	0	0
117	715.5 ACSR	14,697	736,552	751,249	0	0	0	0
118	795 AAC	0	50,319	50,319	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)
119	795 AAC	308,141	2,175,547	2,483,688	0	0	0	0
120	1272 ACSR	935,810	3,852,101	4,787,911	0	0	0	0
121	1272 ACSR	34,687	838,605	873,292	0	0	0	0
122	715.5 ACSR	630,977	8,553,939	9,184,916	0	0	0	0
123	795 AAC	0	0	0	0	0	0	0
124	795 AAC	0	0	0	0	0	0	0
125	795 AAC	43,911	3,506,249	3,550,160	0	0	0	0
126	795 AAC	0	0	0	0	0	0	0
127	397.5 ACSR	0	0	0	0	0	0	0
128	1272 ACSR	140,412	2,602,119	2,742,531	0	0	0	0
129	1272 ACSR	0	0	0	0	0	0	0
130	795 ACSR	134,471	1,405,436	1,539,907	0	0	0	0
131	715.5 ACSR	2,473,833	19,000,082	21,473,915	0	0	0	0
132	715.5 ACSR	0	0	0	0	0	0	0
133	715.5 ACSR	0	0	0	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	1272 ACSR	78,579	2,219,508	2,298,087	0	0	0	0
137		40,580	0	40,580	0	0	0	0
138	715.5 ACSR	331,539	4,897,636	5,229,175	0	0	0	0
139	715.5 ACSR	0	0	0	0	0	0	0
140	715.5 ACSR	0	0	0	0	0	0	0
141	1272 ACSR	846,523	5,855,133	6,701,656	0	0	0	0
142	795 ACSR	0	0	0	0	0	0	0
143	795 ACSR	0	0	0	0	0	0	0
144	795 ACSR	0	0	0	0	0	0	0
145	795 ACSR	0	351,497	351,497	0	0	0	0
146	1272 ACSR	691,728	6,045,286	6,737,014	0	0	0	0
147	397.5 ACSR	0	94,004	94,004	0	0	0	0
148	250 COPPER	0	105,684	105,684	0	0	0	0
149	715.5 ACSR	1,174	267,313	268,487	0	0	0	0
150	1272 ACSR	327,334	2,143,350	2,470,684	0	0	0	0
151	1272 ACSR	0	0	0	0	0	0	0
152	795 ACSR	0	0	0	0	0	0	0
153	795 ACSR	0	0	0	0	0	0	0
154	795 ACSR	0	0	0	0	0	0	0
155	795 ACSR	0	(16,973)	(16,973)	0	0	0	0
156	1590 ACSR	0	60,659	60,659	0	0	0	0
157	715.5 ACSR	105,933	4,125,054	4,230,987	0	0	0	0
158	250 COPPER	58	65,525	65,583	0	0	0	0
159	715.5 ACSR	0	176,784	176,784	0	0	0	0
160	397.5 ACSR	0	4,797	4,797	0	0	0	0
161	715.5 ACSR	1,074	636,545	637,619	0	0	0	0
162	397.5 ACSR	6,332	2,566,179	2,572,511	0	0	0	0
163	715.5 ACSR	86,651	4,863,064	4,949,715	0	0	0	0
164	715.5 ACSR	0	0	0	0	0	0	0
165	715.5 ACSR	0	0	0	0	0	0	0
166	715.5 ACSR	7	295,569	295,576	0	0	0	0
167	715.5 ACSR	5,620	1,733,914	1,739,534	0	0	0	0
168	715.5 ACSR	14,968	183,606	198,574	0	0	0	0
169	397.5 ACSR	17,207	262,545	279,752	0	0	0	0
170	397.5 ACSR	1,978	68,812	70,790	0	0	0	0
171	VARIOUS	1,909,269	95,218,772	97,128,041	0	0	0	0
172	VARIOUS	0	0	0	0	0	0	0
173	VARIOUS	223,177	27,430,931	27,654,108	0	0	0	0
174					7,807,784	1,313,810	4,568,113	13,689,707
36		36,107,116	711,926,464	748,033,580	7,807,784	1,313,810	4,568,113	13,689,707

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: TransmissionLineEndPoint Page 422 Line 1: Borah-Midpoint- This line is jointly owned with PacifiCorp and Idaho Power owns 73.2% of this 85.4 mile line.
(b) Concept: TransmissionLineEndPoint Page 422 Line 2:Boardman Slatt - This line is jointly owned with Portland General Electric and Idaho Power owns 10% of this 17.8 mile line.
(c) Concept: TransmissionLineEndPoint Page 422 Line 3:Summer Lake Hemingway - This line is jointly owned with PacifiCorp and Idaho Power owns 22.0% of this 241.3 mile line.
(d) Concept: TransmissionLineEndPoint Page 422 Line 4:Hemingway Midpoint - This line is jointly owned with PacifiCorp and Idaho Power owns 37.0% of this 129.3 mile line.
(e) Concept: TransmissionLineEndPoint Page 422 Line 5:Summer Lake Hemingway - This line is jointly owned with PacifiCorp and Idaho Power owns 22.0% of this 241.3 mile line.
(f) Concept: TransmissionLineEndPoint Page 422 Line 6:Hemingway Midpoint - This line is jointly owned with PacifiCorp and Idaho Power owns 37.0% of this 129.3 mile line.
(g) Concept: TransmissionLineEndPoint Page 422 Line 7:Jim Bridger Goshen - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 226.6 mile line.
(h) Concept: TransmissionLineEndPoint Page 422 Line 9: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: TransmissionLineEndPoint Page 422 Line 10:Jim Bridger Populus - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this approximately 193 mile line.
(j) Concept: TransmissionLineEndPoint Page 422 Line 11:Populus Kinport This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 41.2 mile line.
(k) Concept: TransmissionLineEndPoint Page 422 Line 12:Jim Bridger Populus - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this approximately 193 mile line.
(l) Concept: TransmissionLineEndPoint Page 422 Line 13:Populus Borah - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 47.3 mile line.
(m) Concept: TransmissionLineEndPoint Page 422 Line 14:Goshen - Kinport - This line is jointly owned with PacifiCorp and Idaho Power owns 18.3% of this 40.9 mile line.
(n) Concept: TransmissionLineEndPoint Page 422 Line 15:Midpoint Borah #1 - This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 79.5 mile line.
(o) Concept: TransmissionLineEndPoint Page 422 Line 16:Midpoint Borah #2 - This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 77.9 mile line.
(p) Concept: TransmissionLineEndPoint Page 422 Line 17:Adelaide Tap Adelaide - This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 0.9 mile line.
(q) Concept: TransmissionLineEndPoint Page 422 Line 30: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: TransmissionLineEndPoint Page 422 Line 44:Walla Walla - Hurricane - This line is jointly owned with PacifiCorp and Idaho Power owns 40.8% of this 77.6 mile line.
(s) Concept: TransmissionLineEndPoint Page 422 Line 63:Goshen Stalene - 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 Stalene 40.9 mile segment.
(t) Concept: TransmissionLineEndPoint Page 422 Line 67:Antelope Goshen - This line is jointly owned with PacifiCorp and Idaho Power owns 21.9% of this 25.8 mile line.
(u) Concept: TransmissionLineEndPoint Page 422 Line 68:Goshen Stalene - 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 Stalene 40.9 mile segment.
(v) Concept: TransmissionLineEndPoint Page 422 Line 69:Goshen Stalene - 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 Stalene 40.9 mile segment.
(w) Concept: TransmissionLineEndPoint Page 422 Line 148:Antelope - Scoville - This line is jointly owned with PacifiCorp and Idaho Power owns 11.5% of this 1 mile line.
(x) Concept: TransmissionLineEndPoint Page 422 Line 149: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: 04/15/2022	Year/Period of Report End of: 2021/ 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	Shoshone Tap		21.27	H Wood	17	2
2	Boulder Tap		5.93	SP Steel	19	1
3	Cloverdale	Hubbard	20.61	SP Steel	17	2
44	TOTAL		47.81		53	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		2	397.5 ACSR	Ibis	TVS	138	19,540
2		1	715.5 ACSR	Stilt	TVS	138	
3		2	1272 ACSR	Bittern	TAS, TVS	230	293,139
44		5					312,679

TRANSMISSION LINES ADDED DURING YEAR					
Line No.	LINE COST	LINE COST	LINE COST	LINE COST	Construction
	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
1	1,540,222	1,554,554		3,114,316	
2		214,757		214,757	
3	3,521,178	5,649,691		9,464,008	
44	5,061,400	7,419,002	0	12,793,081	

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: TransmissionLineStartPoint
Page 424 Line 1: Estimated amounts are reported
(b) Concept: TransmissionLineStartPoint
Page 424 Line 2: Estimated amounts are reported
(c) Concept: TransmissionLineStartPoint
Page 424 Line 3: Estimated amounts are reported
(d) Concept: LengthOfTransmissionLineAdded
Page 424 Column C: All Line Length in Miles and Average Number (per Miles) are reported in wire miles.
(e) Concept: AverageNumberOfSupportingStructuresOfTransmissionLinePerMiles
Page 424 Column E: All Line Length in Miles and Average Number (per Miles) are reported in wire miles.

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: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Transmission or Distribution (b)	Character of Substation Attended or Unattended (b-1)	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		804
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)		Capacity of Substation (In Service) (In MVa) (f)
	Name and Location of Substation (a)	Transmission or Distribution (b)		Primary Voltage (In MVa) (c)	VOLTAGE (In MVa)	
			Attended or Unattended (b-1)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	
55	Camas	Distribution	Unattended			5
56	Camas	Distribution	Unattended			10
57	Can-Ada	Distribution	Unattended			45
58	Canyon Creek	Distribution	Unattended			45
59	Canyon Creek	Transmission	Unattended		12.98	20
60	Cartwright	Distribution	Unattended			11
61	Cascade Power Plant	Transmission	Attended			16
62	Cascade	Distribution	Unattended			7
63	Cascade	Distribution	Unattended			14
64	Cascade	Distribution	Unattended			5
65	Chestnut	Distribution	Unattended			45
66	Chestnut	Distribution	Unattended			45
67	Cinder	Distribution	Unattended			11
68	Clear Lake	Transmission	Attended			5
69	Cliff	Transmission	Unattended		12.5	21
70	Cliff	Transmission	Unattended		12.95	10
71	Cloverdale	Distribution	Unattended			90
72	Cloverdale	Distribution	Unattended			45
73	Cloverdale	Transmission	Unattended		13.8	300
74	Council	Distribution	Unattended			14
75	Crane Creek	Distribution	Unattended			11
76	Crater	Distribution	Unattended			11
77	Dale	Distribution	Unattended			
78	Dale	Distribution	Unattended			
79	Dale	Distribution	Unattended			
80	Dale	Distribution	Unattended			45
81	Dale	Transmission	Unattended		12.47	47
82	Danskin	Transmission	Attended			233
83	Danskin	Transmission	Attended		13.8	300
84	Danskin	Distribution	Attended			6
85	Danskin	Transmission	Attended			160
86	Danskin	Distribution	Attended			5
87	Deen	Distribution	Unattended			11
88	Dietrich	Distribution	Unattended			14
89	Don	Distribution	Unattended			
90	Don	Distribution	Unattended			180
91	Don	Distribution	Unattended			44
92	DRAM	Distribution	Unattended			168
93	DRAM	Transmission	Unattended		13.8	212
94	DRAM	Distribution	Unattended			28
95	DRAM	Distribution	Unattended			28
96	Duffin	Distribution	Unattended			60
97	Eagle	Distribution	Unattended			67
98	Eastgate	Distribution	Unattended			75
99	Eckert	Distribution	Unattended			30
100	Eden	Distribution	Unattended			45
101	Eden	Transmission	Unattended		12.98	20
102	Eldredge	Distribution	Unattended			45
103	Elkhom	Distribution	Unattended			11
104	Elkhom	Distribution	Unattended			11
105	Elmore	Distribution	Unattended			28
106	Elmore	Transmission	Unattended		12.5	25
107	Elmore	Transmission	Unattended		12.98	20
108	Emmett	Distribution	Unattended			45
109	Emmett	Transmission	Unattended		12.47	47
110	Falls	Distribution	Unattended			28
111	Filer	Distribution	Unattended			14
112	Flat Top	Distribution	Unattended			17

SUBSTATIONS

Line No.	Character of Substation		Character of Substation	VOLTAGE (In MVa)		VOLTAGE (In MVa)	VOLTAGE (In MVa)	Capacity of Substation (In Service) (In MVa) (f)
	Name and Location of Substation (a)	Transmission or Distribution (b)		Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)			
113	Flying H	Distribution	Unattended	69	2.4		20	
114	Fort Hall	Distribution	Unattended	46	13		14	
115	Fossil Gulch	Distribution	Unattended	138	35		28	
116	Fremont	Transmission	Unattended	138	46	12.5	67	
117	Gary	Distribution	Unattended	138	13.09		37	
118	Gary	Distribution	Unattended	138	13		28	
119	Gem	Distribution	Unattended	69	13			
120	Gem	Distribution	Unattended	69	13.09		28	
121	Glenns Ferry	Distribution	Unattended	138	13		11	
122	Gooding Rural	Distribution	Unattended	46	13		20	
123	Golden Valley	Distribution	Unattended	69	13		14	
124	Goshen	Transmission	Unattended	345	161	13.8	948	
125	Gowen Substation	Distribution	Unattended	138	35		45	
126	Gowen Substation	Distribution	Unattended	138	36.2		45	
127	Grindstone	Distribution	Unattended	35	2.4		14	
128	Grove	Distribution	Unattended	138	13.09		90	
129	Grove	Distribution	Unattended	138	13		45	
130	Hagerman	Distribution	Unattended	46	13		14	
131	Hagerman	Distribution	Unattended	69	13		6	
132	Hailey	Distribution	Unattended	138	13		37	
133	Happy Valley	Distribution	Unattended	138	13.09		30	
134	Haven	Distribution	Unattended	138	35		20	
135	Haven	Transmission	Unattended	138	46		47	
136	Hemingway	Transmission	Unattended	500	230	34.5	1000	
137	Hewlett Packard	Distribution	Unattended	138	13		37	
138	Hidden Springs	Distribution	Unattended	138	13		11	
139	Highland	Distribution	Unattended	138	13		30	
140	Hill	Distribution	Unattended	138	13		73	
141	Hillsdale	Distribution	Unattended	138	13.09		45	
142	Homedale	Distribution	Unattended	69	13		34	
143	Horse Flat	Transmission	Unattended	230	138	13.8	100	
144	Horseshoe Bend	Distribution	Unattended	35	13.09		7	
145	Horseshoe Bend	Distribution	Unattended	69	36.2		22	
146	Horseshoe Bend	Distribution	Unattended	69	25		7	
147	Huston	Distribution	Unattended	69	13		14	
148	Hulen	Distribution	Unattended	46	13		14	
149	Hunt	Transmission	Unattended	230	138	13.8	336	
150	Hydra	Distribution	Unattended	138	36.2		90	
151	Island	Distribution	Unattended	69	13		20	
152	Jefferson	Transmission	Unattended	161				
153	Jerome	Distribution	Unattended	138	13		37	
154	Jerome	Distribution	Unattended	138	13.09		37	
155	Julion Clawson	Distribution	Unattended	138	35		56	
156	Joplin	Distribution	Unattended	138	13		28	
157	Joplin	Distribution	Unattended	138	36.2		45	
158	Justice	Transmission	Unattended	230	138	13.8	300	
159	Karcher	Distribution	Unattended	138	13		20	
160	Kenyon	Distribution	Unattended	69	13		28	
161	Ketchum	Distribution	Unattended	138	13		75	
162	Kimberly	Distribution	Unattended	138	13.09		45	
163	Kinport	Transmission	Unattended	161	46	13.2		
164	Kinport	Transmission	Unattended	230	138	12.47	300	
165	Kinport	Transmission	Unattended	230	138	13.8	300	
166	Kinport	Transmission	Unattended	345	230	13.8	1000	
167	Kramer	Distribution	Unattended	138	35		20	
168	Kramer	Distribution	Unattended	138	36.2		30	
169	Kuna	Distribution	Unattended	138	13.09		45	

SUBSTATIONS							
Line No.	Character of Substation		Attended or Unattended (b-1)	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)	VOLTAGE (In MVa) (d)		VOLTAGE (In MVa) (e)
170	Lake	Distribution	Unattended	69	13	14	
171	Lake Fork	Distribution	Unattended	138	36.2	30	
172	Lake Fork	Transmission	Unattended	138	69	20	
173	Lamb	Distribution	Unattended	138	13	30	
174	Langley Gulch	Transmission	Attended	230	138	636	
175	Langley Gulch	Transmission	Attended	230		410	
176	Langley Gulch	Transmission	Attended	230	150		
177	Lansing	Distribution	Unattended	138	13.09	45	
178	Lincoln	Distribution	Unattended	138	13.09	14	
179	Linden	Distribution	Unattended	138	13	58	
180	Locust	Distribution	Unattended	138	36.2	134	
181	Locust	Transmission	Unattended	230	138	600	
182	Lower Malad	Transmission	Attended	138	7.2	16	
183	Lower Salmon	Transmission	Attended	138	13.8	70	
184	Map Rock	Distribution	Unattended	69	13.09	14	
185	McCall	Distribution	Unattended	138	13.09	22	
186	McCall	Distribution	Unattended	138	36.2	30	
187	Melba	Distribution	Unattended	69	13	11	
188	Meridian	Distribution	Unattended	138	13	60	
189	Micron	Distribution	Unattended	138	13.09	40	
190	Micron	Distribution	Unattended	138	13	40	
191	Midpoint	Distribution	Unattended	69	13		
192	Midpoint	Transmission	Unattended	230	138	300	
193	Midpoint	Transmission	Unattended	345	230	1400	
194	Midpoint	Transmission	Unattended	500	345	1500	
195	Midrose	Distribution	Unattended	138	13.09	45	
196	Milner	Transmission	Unattended	138	69	125	
197	Milner	Distribution	Unattended	69	46	8	
198	Milner	Distribution	Unattended	138	35	50	
199	Milner PP	Transmission	Attended	138	13.8	60	
200	Moonstone	Distribution	Unattended	138	35	20	
201	Mora	Distribution	Unattended	138	36.2	90	
202	Moreland	Distribution	Unattended	46	36.2	28	
203	Mountain Home	Distribution	Unattended	69	13	28	
204	Mountain Home Air Force Base	Distribution	Unattended	69	13		
205	Mountain Home Air Force Base	Distribution	Unattended	138	13	34	
206	Nampa	Transmission	Unattended	230	138	300	
207	Nampa	Distribution	Unattended	138	13	87	
208	New Meadows	Distribution	Unattended	138	36.2	22	
209	New Plymouth	Distribution	Unattended	69	13.09	14	
210	Northview	Distribution	Unattended	138	13.09	45	
211	Notch Butte	Distribution	Unattended	138	13.09	14	
212	Orchard	Distribution	Unattended	69	36.2	41	
213	Pama	Distribution	Unattended	69	13	14	
214	Pama	Distribution	Unattended	69	35	22	
215	Pama	Distribution	Unattended	69	36.2	14	
216	Paul	Distribution	Unattended	138	35	30	
217	Paul	Distribution	Unattended	138	36.2	45	
218	Payette	Distribution	Unattended	138	13.09	45	
219	Pingree	Transmission	Unattended	138	46	67	
220	Pingree	Distribution	Unattended	138	35	34	
221	Pleasant Valley	Distribution	Unattended	138	35	30	
222	Pleasant Valley	Distribution	Unattended	138	36.2	45	
223	Pocatello	Distribution	Unattended	46	13	60	
224	Pocket	Distribution	Unattended	138	36.2	45	
225	Poleline	Distribution	Unattended	138	13.09	30	
226	Populus	Transmission	Unattended	345			

SUBSTATIONS

Line No.	Character of Substation		Capacity of Substation (In Service) (In MVA) (f)	VOLTAGE (In MVA)			
	Name and Location of Substation (a)	Transmission or Distribution (b)		Primary Voltage (In MVA) (c)	Secondary Voltage (In MVA) (d)	Tertiary Voltage (In MVA) (e)	
227	Portneuf	Distribution	Unattended	138	35		30
228	Portneuf	Distribution	Unattended	46	35		
229	Rockford	Distribution	Unattended	46	13		25
230	Russett	Distribution	Unattended	138	13		30
231	Sailor Creek	Distribution	Unattended	138	2.4		21
232	Sailor Creek	Distribution	Unattended	138	35		28
233	Salmon	Distribution	Unattended	69	13.09		22
234	Salmon	Distribution	Unattended	69	36.2		22
235	Shoshone	Distribution	Unattended	46	13.09		14
236	Shoshone	Distribution	Unattended	46	7.2		2
237	Shoshone	Transmission	Unattended	138	46	12.47	
238	Shoshone Falls	Transmission	Attended	46	4.16		4
239	Shoshone Falls	Transmission	Attended	46	6.6		14
240	Silver	Distribution	Unattended	138	35		20
241	Simplot	Distribution	Unattended	138	13		53
242	Sinker Creek	Distribution	Unattended	138	35		20
243	Siphon	Distribution	Unattended	138	36.2		75
244	Skyway	Distribution	Unattended	138	13.09		45
245	South Park	Distribution	Unattended	46	13		14
246	Spring Valley	Distribution	Unattended	138	12.47		11
247	Star	Distribution	Unattended	138	13.09		30
248	Starkey	Transmission	Unattended	138	69	12.47	30
249	State	Distribution	Unattended	69	13		58
250	Sterling	Distribution	Unattended	46	13		11
251	Stoddard	Distribution	Unattended	138	13		28
252	Strike Power Plant	Transmission	Attended	138	13.8		104
253	Sugar	Distribution	Unattended	138	35		28
254	Swan Falls	Transmission	Attended	138	6.9		34
255	Taber	Distribution	Unattended	46	13		6
256	Tamarack	Distribution	Unattended	138	2.4		11
257	Ten Mile	Distribution	Unattended	138	13.09		90
258	Terry	Distribution	Unattended	138	13.09		20
259	Terry	Distribution	Unattended	138	13		50
260	Thousand Springs	Transmission	Attended	46	7.2		8
261	Three Mile Knoll	Transmission	Unattended	345			
262	Toponis	Distribution	Unattended	138	33		30
263	Twin Falls	Distribution	Unattended	138	13.09		82
264	Twin Falls	Transmission	Unattended	138	46	12.98	50
265	Twin Falls PP	Transmission	Attended	138	7.2		13
266	Twin Falls PP	Transmission	Attended	138	13.2		72
267	Tyhee	Distribution	Unattended	46	13		14
268	Upper Malad	Transmission	Attended	45	7.2		8
269	Upper Salmon	Transmission	Attended	138	7.2		42
270	Ustick	Distribution	Unattended	138	13		77
271	Vallivue	Distribution	Unattended	138	13.09		30
272	Victory	Distribution	Unattended	138	13		45
273	Victory	Distribution	Unattended	138	13.09		30
274	Ware	Distribution	Unattended	69	13		20
275	Weiser	Distribution	Unattended	69	13		28
276	Weiser	Transmission	Unattended	138	69	12.47	42
277	Wilder	Distribution	Unattended	69	13		14
278	Willis	Distribution	Unattended	138	13.09		30
279	Willow Creek	Distribution	Unattended	138	13		11
280	Wye	Distribution	Unattended	138	13		60
281	Wye	Distribution	Unattended	138	13.09		37
282	Zilog	Distribution	Unattended	138	13.09		45
283	The above are all State of Idaho						
284	State of Montana:						

SUBSTATIONS							
Line No.	Character of Substation		Attended or Unattended (b-1)	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)		Tertiary Voltage (In MVa) (e)
285	Mill Creek	Transmission	Unattended	230			
286	Peterson	Transmission	Unattended	230	69	13.2	56
287	State of Nevada						
288	Valmy	Transmission	Attended	345	18		315
289	Wells	Transmission	Unattended	138	69	13	25
290	State of Oregon						
291	Adrian	Distribution	Unattended	69	13		11
292	Burns	Transmission	Unattended	500			
293	Cairo	Distribution	Unattended	69	13		20
294	Hells Canyon	Transmission	Attended	230	13.8		560
295	Hells Canyon	Distribution	Attended	69	0.5		1
296	Hines	Transmission	Unattended	138	115	12.47	80
297	Holly	Distribution	Unattended	69	13.09		14
298	Hurricane	Transmission	Unattended	230			
299	Jacobson Gulch	Distribution	Unattended	69	2.4		11
300	Malheur Butte	Distribution	Unattended	69	34.5		11
301	Nyssa	Distribution	Unattended	69	13		28
302	Ontario	Distribution	Unattended	138	13		67
303	Ontario	Transmission	Unattended	138	69	12.47	47
304	Ontario	Transmission	Unattended	230	138	13.8	400
305	Ontario	Transmission	Unattended	138	69	12.98	93
306	Ontario	Transmission	Unattended	138	69	13.09	
307	Ontario	Transmission	Unattended	138	69	12.5	
308	Ore-Ida	Distribution	Unattended	69	13		28
309	Oxbow	Transmission	Attended	138	69	13	13
310	Oxbow	Transmission	Attended	230	13.8		274
311	Oxbow	Transmission	Attended	230	138	13.8	100
312	Quartz	Transmission	Unattended	138	69	12.5	25
313	Quartz	Transmission	Unattended	230	138	12.98	167
314	Quartz	Transmission	Unattended	138	69	12.98	20
315	Summer Lake	Transmission	Unattended	500			
316	Vale	Distribution	Unattended	69	13		14
317	State of Washington:						
318	Walla Walla	Transmission	Unattended	230			
319	State of Wyoming:						
320	Jim Bridger	Transmission	Attended	345	22	34.5	2244
321	Transformers-distribution substations under 10,000						
322	KVA 61 unattended.	Distribution	Unattended				208
323	Distribution Substations			22,512	3,982.1400	19.8800	7,173
324	Distribution Substations Attended			140	22.62	0	17
325	Distribution Substations Unattended			22,372	3,959.5200	19.8800	7,156
326	Transmission Substations			19,893	7,483.2600	881.8800	21,813
327	Transmission Substations Attended			4,944	905.26	88.9	6,946
328	Transmission Substations Unattended			14,949	6,578	792.9800	14,867
329	Total						28,986

SUBSTATIONS

Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	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		7		
79		1		
80	1			
81	1			
82	1			
83	1			
84	1			
85	2			
86	1			
87	1			
88	1			
89		1		
90	6	1		
91	1			
92	6			
93	2			
94	1			
95	1			
96	2			
97	2			
98	2			
99	1			
100	1			
101	1			
102	1			
103	1			
104	1			
105	1			
106	1			
107	1			
108	1			
109	1			
110	2			
111	1			
112	2			
113	2			
114	1	1		
115	1			
116	3	1		
117	1			
118	1			
119		2		
120	2			
121	1			
122	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)
123	1	1		
124	5			
125	1			
126	1			
127	2			
128	2			
129	1			
130	1			
131	1			
132	1			
133	1			
134	1			
135	1			
136	3	1		
137	1			
138	1			
139	1			
140	2			
141	1			
142	2			
143	1			
144	1			
145	1			
146	1			
147	1			
148	1			
149	3			
150	2			
151	1			
152				
153	1			
154	1			
155	2			
156	1			
157	1			
158	1			
159	1			
160	2			
161	2			
162	1			
163		7		
164	1			
165	1			
166	3	1		
167	1			
168	1			
169	1			
170	1			
171	1			
172	1			
173	1			
174	2			
175	2			
176		1		
177	1			
178	1			
179	2			
180	3			
181	2			
182	1			
183	4			

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	1			
185	1			
186	1			
187	1			
188	2			
189	2			
190	2			
191		2		
192	1	1		
193	2	1		
194	3	1		
195	1			
196	3	1		
197	3	1		
198	2			
199	1			
200	1			
201	2			
202	2			
203	1			
204		1		
205	1			
206	1			
207	3			
208	1			
209	1			
210	1			
211	1			
212	2			
213	1			
214	1			
215	1			
216	1	1		
217	1			
218	1			
219	3			
220	2			
221	1			
222	1			
223	2			
224	1			
225	1			
226				
227	1			
228		1		
229	2			
230	1			
231	2			
232	1			
233	1			
234	1			
235	1			
236	3			
237		1		
238	1			
239	1			
240	1			
241	2			
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	1			
246	1			
247	1			
248	1			
249	2			
250	2			
251	1			
252	3			
253	2			
254	1			
255	1			
256	1			
257	2			
258	1			
259	2			
260	1			
261				
262	1			
263	2			
264	2			
265	1			
266	1			
267	1			
268	1			
269	4			
270	2			
271	1			
272	1			
273	1			
274	1	1		
275	2			
276	1			
277	1			
278	1			
279	1			
280	2			
281	1			
282	1			
283				
284				
285				
286	1	1		
287				
288	1			
289	3	1		
290				
291	1			
292				
293	1			
294	3			
295	1			
296	1	1		
297	1			
298				
299	1			
300	3	1		
301	2			
302	2	1		
303	1			
304	2			
305	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)
306		1		
307		1		
308	1			
309	3	1		
310	2			
311	1			
312	1			
313	3	1		
314	1			
315				
316	1			
317				
318				
319				
320	4			
321				
322				
323	277	34		0
324	4	0		0
325	273	34		0
326	154	28		0
327	54	3		0
328	100	25		0
329				

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: 04/15/2022	Year/Period of Report End of: 2021/ 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: 04/15/2022	Year/Period of Report End of: 2021/ 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	487,600
22	Managerial Expenses 922000	IDACORP, INC.	922000	29,847
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	\$ 1,388,475,677	\$ 1,284,238,508
3	Operating Expenses			
4	Operation Expenses (401).....	15	807,748,455	733,790,307
5	Maintenance Expenses (402).....	15	64,276,452	56,215,074
6	Depreciation Expense (403).....		158,708,540	155,941,941
7	Amort. & Depl. of Utility Plant (404-405).....		8,153,605	7,428,416
8	Amort. of Utility Plant Acq. Adj. (406).....			
9	Amort. of Property Losses, Unrecovered Plant and			
10	Accretion Expense (411).....		54,557	169,064
11	Regulatory Study Costs (407).....			
12	Amort. of Conversion Expenses (407).....			
13	Regulatory Debits/Credits (407.3 & 407.4).....		1,219,115	1,075,354
14	Taxes Other Than Income Taxes (408.1).....	2	28,778,496	30,879,247
15	Income Taxes - Federal (409.1).....	2	34,389,338	25,454,806
16	- Other (409.1).....	2	13,053,377	6,109,267
17	Provision for Deferred Income Taxes (410.1 & 411.1) Net.....	2	(20,863,440)	(5,973,440)
18	Investment Tax Credit Adj. - Net (411.4).....	2	11,353,062	2,710,641
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).....		1,106,871,556	1,013,800,677
25				
26				
27	Net Utility Operating Income (Enter Total of line 2 less 24).....		\$ 281,604,122	\$ 270,437,830

TAXES ALLOCATED TO IDAHO

<u>Kind of Tax</u>	<u>Taxes Charged During Year</u>
Taxes Other Than Income Taxes:	
Labor Related:	
FICA.....	\$ 16,137,135
FUTA.....	87,162
State Unemployment.....	206,772
Payroll Deduction & Loading.....	(16,431,069)
Total Labor Related.....	0
Property Taxes.....	25,111,116
Kilowatt-hour Tax.....	1,062,709
Licenses.....	3,849
Regulatory Commission Fees.....	2,402,308
Irrigation PIC.....	198,514
Canada Sales Tax.....	0
Total Taxes Other Than Income Taxes.....	28,778,496
Federal Income Taxes.....	34,389,338
State Income Taxes.....	13,053,377
Deferred Income Taxes.....	(20,863,440)
Investment Tax Credit Adjustment - Net.....	11,353,062
Total Taxes Allocated to Idaho.....	<u>\$ 66,710,832</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).....	77,599,924	83,325,175
3	Other Accounts Receivable (Account 143).....	10,223,384	12,806,869
4	(Disclose any capital stock subscription received)		
5	Total.....	\$ 87,823,308	\$ 96,132,043
6			
7	Less: Accumulated Provision for Uncollectible		
8	Accounts-Cr. (Account 144).....	5,263,704	5,015,917
9			
10	Total, Less Accumulated Provision for		
11	Uncollectible Accounts.....	\$ 82,559,604	\$ 91,116,126
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:	\$ 5,263,704				\$ 5,263,704
22						\$ -
23	Uncollectible Retail Electric Sales	(267,031)	\$	\$		\$ (267,031)
24						
25	Uncollectible Damage Claims	19,244				\$ 19,244
26						
27	Uncollectibe Other Revenues	-				\$ -
28						
29						
30						
31						
32	Balance end of year.....	\$ 5,015,917	\$ -	\$ -	\$ -	\$ 5,015,917
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.....	\$ 10,088,722	\$ 51,265,327	\$ 55,184,504	\$ 6,169,545	
4						
5						
6						
7						
8						
9						
10	Total Account 145.....	10,088,722	51,265,327	55,184,504	6,169,545	
11						
12	<u>Account 146:</u>					
13						
14						
15						
16	IDACORP, Inc.....	\$ -	\$ 6,306,454	\$ 6,306,454	\$ -	
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31	Total Account 146.....	\$ -	\$ 6,306,454	\$ 6,306,454	\$ -	
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	Hillsdale Substation	\$ 1,588.94		\$ (7,217.41)	
5	<i>partial land disposal to highway district</i>				
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16	Total gain.....	\$ 1,588.94		\$ (7,217.41)	\$ -
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	ADM	Energy Consulting	59,858.00
2	ACCRUENT LLC	Management Services	27,043.75
3	ADAMS COUNTY SHERIFF'S OFFICE	Management Services	15,000.00
4	AGREE TECHNOLOGIES AND SOLUTIO	IT Services	57,359.00
5	ALLPHIN, RANDY C	Management Services	13,065.00
6	AUTOSORT	Management Services	47,334.00
7	BAKER BOTTS LLP	Legal Services	410,547.96
8	BARKER, ROSHOLT & SIMPSON LLP	Legal Services	262,095.87
9	BLACK & VEATCH MANAGEMENT CONS	Management Services	190,977.50
10	BROWN AND CALDWELL	Legal Services	20,255.00
11	CLEAREDGE PARTNERS	Training Consultants	105,000.00
12	COMPUNET, INC	Legal Services	83,805.00
13	DAVIS WRIGHT TREMAINE LLP	Legal Services	27,524.40
14	DELOITTE TAX LLP	Tax Services	19,885.00
15	DNV ENERGY SERVICES USA INC	Management Services	1,001,781.62
16	EQ SHAREOWNER SERVICES	Management Services	103,929.28
17	EVERGREEN CONSULTING GROUP, LL	Management Services	324,963.58
18	EXPONENT, INC	Management Services	18,550.48
19	EXPRESS MANAGED SERVICES	Management Services	32,869.89
20	FORRESTER RESEARCH, INC.	IT Services	60,000.00
21	FRESHWATER TRUST, THE	Environmental Services	164,493.97
22	GIVENS PURSLEY LLP	Legal Services	112,288.00
23	HAWLEY TROXELL ENNIS & HAWLEY	Legal Services	71,419.35
24	HEPLERBROOM LLC	Legal Services	10,007.54
25	HOLLAND & HART LLP	Legal Services	92,516.70
26	ICEBERG NETWORKS CORPORATION	IT Services	55,737.50
27	J J KELLER & ASSOCIATES I	Legal Services	10,000.00
28	J M ROCHE AND ASSOCIATES	Legal Services	12,157.76
29	JENSEN HUGHES	Consulting	20,735.37
30	KIRTON MCCONKIE	Legal Services	202,566.81
31	KW ENGINEERING INC	Engineering Consultants	35,377.77
32	MCDOWELL RACKNER & GIBSON PC	Legal Services	2,128,268.43
33	MEDIANT COMMUNICATIONS INC	Manament	37,199.41
34	MORROW & FISCHER PLLC	Legal Services	21,380.58
35	NEDERVELD INC	IT Services	13,030.37
36	NIELSEN GROUP INC, THE	IT Services	180,249.35
37	PARSONS BEHLE & LATIMER	Legal Services	41,855.00
38	PERKINS COIE LLP	Legal Services	402,175.91
39	QUALITY COMMUNICATIONS INC	IT Services	76,377.50
40	REED HARRIS ENVIRONMENTAL LTD	Environmental Services	21,435.00
41	RESOLUTION STRATEGIES LLP	IT Services	38,389.03
42	RESOURCE DATA, INC	IT Services	104,835.00
43	RM ENERGY CONSULTING	Energy Consulting	240,068.95
44	ROCK CREEK ENERGY GROUP LLP	Legal Services	52,857.73

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	STOEL RIVES LLP	Legal Services	174,324.37
46	TETRA TECH INC	Consulting Services	70,492.00
47	TUCKER, JAMES C	Consulting Services	46,337.50
48	U S ARMY ENGINEER AND DEVELOPM	Management Services	51,969.80
49	UNIVERSITY OF IDAHO	Management Services	213,673.63
50	VAN NESS FELDMAN LLP	Legal Services	441,960.90
51	WILLIS TOWERS WATSON US LLC	Management Services	11,900.00
52	WITHERSPOON KELLEY	Legal Services	70,361.75
53	YTURRI& ROSE& BURNHAM& BENTZ	Management Services	16,597.50
54			
55			
56			
57			
58			
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83			
TOTAL			\$ 8,124,886

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	ABBOTT, STRINGHAM, & LYNCH	Legal Services	9,000
2	AVTEC INC	IT Services	8,964
3	CCRCORP	Legal Services	6,225
4	CLARK WARDLE LLP	Legal Services	8,980
5	CRAPO DEEDS PLLC	Tax Services	6,086
6	GARTNER GROUP	Management Services	5,386
7	HOLTON ENTERPRISES INC	Construction Services	7,500
8	J J KELLER & ASSOCIATES I	Safety Consultants	10,000
9	KEANE	Management Services	6,210
10	LEONARD PETROLEUM EQUIPMENT	Construction Services	8,075
11	PROFESSIONAL TRAINING SYSTEMS	Training Services	5,768
12	RIGHT SYSTEMS, INC	IT Services	9,900
13	SHUPE, DR TODD	Health and Safety Consultations	5,000
14	SOVOS COMPLIANCE LLC	Tax Services	5,400
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
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29			
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31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	TOTAL		\$ 102,493

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.....	\$ 5,480	
3	(302) Franchises and Consents.....	33,796,192	
4	(303) Miscellaneous Intangible Plant.....	39,393,526	
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.....	14,856,097	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15).....	950,199,978	
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).....	950,747,321	
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.
			\$ 5,472	(301)	1
			36,559,366	(302)	2
			42,707,437	(303)	3
			79,272,275		4
					5
					6
				(310)	7
				(311)	8
				(312)	9
				(313)	10
				(314)	11
				(315)	12
				(316)	13
			25,482,471	(317)	14
			970,930,307		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
			990,128,902		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).....	\$ 532,054,400	
46	TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45).....	2,433,001,698	
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights.....	37,655,709	
49	(352) Structures and Improvements.....	82,257,848	
50	(353) Station Equipment.....	444,601,459	
51	(354) Towers and Fixtures.....	214,331,374	
52	(355) Poles and Fixtures.....	209,028,945	
53	(356) Overhead Conductors and Devices.....	235,379,556	
54	(357) Underground Conduit.....		
55	(358) Underground Conductors and Devices.....		
56	(359) Roads and Trails.....	375,347	
57	(359.1) Asset Retirement Costs for Transmission Plant.....		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57).....	1,223,630,237	
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights.....	7,238,993	
61	(361) Structures and Improvements.....	49,083,482	
62	(362) Station Equipment.....	276,661,985	
63	(363) Storage Battery Equipment.....		
64	(364) Poles, Towers, and Fixtures.....	270,080,950	
65	(365) Overhead Conductors and Devices.....	137,873,958	
66	(366) Underground Conduit.....	52,771,795	
67	(367) Underground Conductors and Devices.....	298,363,317	
68	(368) Line Transformers.....	624,839,833	
69	(369) Services.....	61,940,066	
70	(370) Meters.....	101,393,772	
71	(371) Installations on Customer Premises.....	3,760,088	
72	(372) Leased Property on Customer Premises.....		
73	(373) Street Lighting and Signal Systems.....	4,634,074	
74	(374) Asset Retirement Costs for Distribution Plant.....		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74).....	1,888,642,313	
76	5. GENERAL PLANT		
77	(389) Land and Land Rights.....	18,125,089	
78	(390) Structures and Improvements.....	130,988,159	
79	(391) Office Furniture and Equipment.....	42,004,990	
80	(392) Transportation Equipment.....	108,866,067	
81	(393) Stores Equipment.....	4,211,969	
82	(394) Tools, Shop, and Garage Equipment.....	11,796,142	
83	(395) Laboratory Equipment.....	14,278,331	
84	(396) Power Operated Equipment.....	22,779,950	
85	(397) Communication Equipment.....	58,153,549	
86	(398) Miscellaneous Equipment.....	7,828,949	
87	SUBTOTAL (Enter Total of lines 77 thru 86).....	419,033,194	
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).....	419,033,194	
91	TOTAL (Accounts 101 and 106).....	6,037,502,640	
92	(102) Electric Plant Purchased		
#REF!			
#REF!	TOTAL Electric Plant in Service.....	\$ 6,037,502,640	

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
			\$ 532,713,240		45
			2,493,772,449		46
					47
			38,038,072	(350)	48
			83,986,744	(352)	49
			451,357,571	(353)	50
			222,111,189	(354)	51
			215,197,387	(355)	52
			245,813,303	(356)	53
				(357)	54
				(358)	55
			374,713	(359)	56
				(359.1)	57
			1,256,878,979		58
					59
			7,640,364	(360)	60
			49,536,165	(361)	61
			288,442,652	(362)	62
				(363)	63
			282,980,841	(364)	64
			143,391,424	(365)	65
			52,525,989	(366)	66
			308,886,276	(367)	67
			658,856,816	(368)	68
			63,794,607	(369)	69
			106,387,667	(370)	70
			4,953,808	(371)	71
				(372)	72
			5,320,596	(373)	73
				(374)	74
			1,972,717,206		75
					76
			19,851,492	(389)	77
			135,415,417	(390)	78
			41,259,844	(391)	79
			104,860,168	(392)	80
			4,105,787	(393)	81
			11,855,992	(394)	82
			14,180,032	(395)	83
			22,957,093	(396)	84
			78,043,602	(397)	85
			9,795,834	(398)	86
			442,325,261		87
				(399)	88
				(399.1)	89
			442,325,261		90
			6,244,966,169		91
				(102)	92
					93
			\$ 6,244,966,169		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.....	\$ 567,032,561	\$ 532,085,463
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)(See Instr. 4) (1).....	461,736,010	427,454,427
5	Large (or Industrial)(See Instr. 4) (2).....	179,498,602	165,501,103
6	(444) Public Street and Highway Lighting.....	3,797,771	3,669,473
7	(445) Other Sales to Public Authorities.....		
8	(446) Sales to Railroads and Railways.....		
9	(448) Interdepartmental Sales.....		
10	TOTAL Sales to Ultimate Consumers.....	1,212,064,944 *	1,128,710,466
11	(447) Sales for Resale - Opportunity...Non-Firm Only.....	86,431,325	63,135,738
12	TOTAL Sales of Electricity.....	1,298,496,269	1,191,846,204
13	(449) Provision for Rate Refunds.....	(13,699,093)	(12,151,500)
14	TOTAL Revenue Net of Provision for Refunds.....	1,284,797,176	1,179,694,705
15	Other Operating Revenues		
16	(450) Forfeited Discounts.....		
17	(451) Miscellaneous Service Revenues.....	4,613,049	4,308,346
18	(453) Sales of Water and Water Power.....		
19	(454) Rent from Electric Property.....	17,583,812	16,719,368
20	(455) Interdepartmental Rents.....		
21	(456) Other Electric Revenues.....	81,481,640	83,516,089
22			
23			
24			
25	TOTAL Other Operating Revenues.....	103,678,502	104,543,803
26	TOTAL Electric Operating Revenues.....	\$ 1,388,475,677	\$ 1,284,238,508
<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)	
5,457,378,298	5,280,429,207	485,475	470,804	1
6,034,805,124	5,751,179,676	87,130	85,737	2
3,200,734,385	3,099,273,213	120	120	3
27,303,850	29,292,943	4,083	3,733	4
				5
				6
				7
				8
				9
14,720,221,657 **	14,160,175,039	576,808	560,394	10
1,279,924,492	1,802,764,476	N/A	N/A	11
16,000,146,149	15,962,939,515	576,808	560,394	12
				13

* Includes <\$1,128,089> in unbilled revenues.

** Includes 12,524,355 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.....	\$ 865,075	\$ 1,368,608
5	(501) Fuel.....	91,112,173	114,327,024
6	(502) Steam Expenses.....	8,823,203	9,352,388
7	(503) Steam from Other Sources.....		
8	(Less) (504) Steam Transferred-Cr.....		
9	(505) Electric Expenses.....	1,225,479	1,675,716
10	(506) Miscellaneous Steam Power Expenses.....	8,147,229	9,404,861
11	(507) Rents.....	208,271	211,847
12	(509) Allowances.....		
13	TOTAL Operation (Enter Total of lines 4 thru 12).....	110,381,430	136,340,443
14	Maintenance		
15	(510) Maintenance Supervision and Engineering.....	(1,684)	8,992
16	(511) Maintenance of Structures.....	1,228,023	368,594
17	(512) Maintenance of Boiler Plant.....	8,516,751	8,111,607
18	(513) Maintenance of Electric Plant.....	2,573,376	3,007,255
19	(514) Miscellaneous Steam Plant.....	7,735,655	3,459,884
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19).....	20,052,121	14,956,332
21	TOTAL Power Production Expenses-Steam Power (Enter Total of lines 13 and 20).....	130,433,551	151,296,775
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.....	5,209,565	5,614,761
45	(536) Water for Power.....	5,450,799	6,651,789
46	(537) Hydraulic Expenses.....	15,444,546	14,383,902
47	(538) Electric Expenses.....	1,708,881	2,021,101
48	(539) Miscellaneous Hydraulic Power Generation Expenses.....	4,719,626	4,742,157
49	(540) Rents.....	294,344	248,038
50	TOTAL Operation (Enter Total of lines 44 thru 49).....	32,827,761	33,661,747

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.....	\$ 129,022	\$ 203,821
54	(542) Maintenance of Structures.....	953,612	674,572
55	(543) Maintenance of Reservoirs, Dams, and Waterways.....	572,405	410,847
56	(544) Maintenance of Electric Plant.....	2,521,344	2,406,896
57	(545) Maintenance of Miscellaneous Hydraulic Plant.....	2,944,067	2,901,479
58	TOTAL Maintenance (Enter Total of lines 53 thru 57).....	7,120,450	6,597,616
59	TOTAL Power Production Expenses-Hydraulic Power (Enter Total of lines 50 and 59)	39,948,211	40,259,363
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering.....	567,362	648,089
63	(547) Fuel.....	81,460,446	50,690,020
64	(548) Generation Expenses.....	4,575,255	4,430,113
65	(549) Miscellaneous Other Power Generation Expenses.....	1,416,339	807,689
66	(550) Rents.....	0	0
67	TOTAL Operation (Enter Total of lines 62 thru 66).....	88,019,403	56,575,912
68	Maintenance		
69	(551) Maintenance Supervision and Engineering.....	0	0
70	(552) Maintenance of Structures.....	157,424	168,150
71	(553) Maintenance of Generating and Electric Plant.....	69,702	130,051
72	(554) Maintenance of Miscellaneous Other Power Generation Plant.....	2,097,662	1,794,460
73	TOTAL Maintenance (Enter Total of lines 69 thru 72).....	2,324,788	2,092,661
74	TOTAL Power Production Expenses-Other Power (Enter Total of lines 67 and 74)	90,344,191	58,668,573
75	E. Other Power Supply Expenses		
76	(555) Purchased Power.....	369,574,908	279,813,774
77	(556) System Control and Load Dispatching.....	340	6,072
78	(557) Other Expenses.....	(44,614,590)	(28,409,031)
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78).....	324,960,659	251,410,815
80	TOTAL Power Production Expenses (Enter Total of lines 21, 41, 59, 74, and 79)	585,686,613	501,635,526
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering.....	2,783,962	2,751,762
84	(561) Load Dispatching.....	5,087,881	4,671,622
85	(562) Station Expenses.....	2,909,865	2,676,133
86	(563) Overhead Line Expenses.....	1,012,935	850,414
87	(564) Underground Line Expenses.....	6,712,280	3,847,512
88	(565) Transmission of Electricity by Others.....	0	961,701
89	(566) Miscellaneous Transmission Expenses.....	4,385,743	3,857,810
90	(567) Rents.....	0	0
91	TOTAL Operation (Enter Total of lines 83 thru 90).....	22,892,667	19,616,954
92	Maintenance		
93	(568) Maintenance Supervision and Engineering.....	176,934	147,932
94	(569) Maintenance of Structures.....	1,467,327	1,307,782
95	(570) Maintenance of Station Equipment.....	1,703,470	1,791,613
96	(571) Maintenance of Overhead Lines.....	1,081,969	1,382,487
97	(572) Maintenance of Underground Lines.....		
98	(573) Maintenance of Miscellaneous Transmission Plant.....	2,443	467
99	(575) Transmission Market Administration - EIM.....	703,432	495,840
99	TOTAL Maintenance (Enter Total of lines 93 thru 98).....	5,135,576	5,126,120
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99).....	28,028,242	24,743,074
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering.....	3,912,375	3,904,433

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.....	\$ 4,720,436	\$ 4,788,755
106	(582) Station Expenses.....	1,511,068	1,609,593
107	(583) Overhead Line Expenses.....	4,506,880	3,923,758
108	(584) Underground Line Expenses.....	4,503,905	4,227,912
109	(585) Street Lighting and Signal System Expenses.....	537	8,074
110	(586) Meter Expenses.....	4,846,360	4,455,601
111	(587) Customer Installations Expenses.....	948,551	959,834
112	(588) Miscellaneous Distribution Expenses.....	3,937,734	3,967,022
113	(589) Rents.....	421,100	315,764
114	TOTAL Operation (Enter Total of lines 103 thru 113).....	29,308,946	28,160,745
115	Maintenance		
116	(590) Maintenance Supervision and Engineering.....	10,469	14,131
117	(591) Maintenance of Structures.....	0	0
118	(592) Maintenance of Station Equipment.....	3,902,335	3,686,674
119	(593) Maintenance of Overhead Lines.....	16,428,368	14,808,059
120	(594) Maintenance of Underground Lines.....	588,903	525,085
121	(595) Maintenance of Line Transformers.....	55,701	46,985
122	(596) Maintenance of Street Lighting and Signal Systems.....	252,270	258,117
123	(597) Maintenance of Meters.....	813,794	811,334
124	(598) Maintenance of Miscellaneous Distribution Plant.....	91,906	131,300
125	TOTAL Maintenance (Enter Total of lines 116 thru 124).....	22,143,747	20,281,685
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125).....	51,452,693	48,442,430
127	4. CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision.....	800,134	677,412
130	(902) Meter Reading Expenses.....	1,535,472	1,479,985
131	(903) Customer Records and Collection Expenses.....	13,542,425	14,233,374
132	(904) Uncollectible Accounts.....	2,193,997	4,971,142
133	(905) Miscellaneous Customer Accounts Expenses.....	401	123
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133).....	18,072,429	21,362,036
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision.....	745,616	693,641
138	(908) Customer Assistance Expenses.....	34,276,036	47,135,250
139	(909) Informational and Instructional Expenses.....	284,745	286,906
140	(910) Miscellaneous Customer Service and Informational Expenses.....	799,680	703,675
141	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 137 thru 140).....	36,106,077	48,819,471
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.....	83,409,198	83,132,875
152	(921) Office Supplies and Expenses.....	13,372,062	13,029,732
153	(Less) (922) Administrative Expenses Transferred-Credit.....	(31,283,163)	(28,448,941)

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.....	\$ 7,474,551	\$ 6,502,270
156	(924) Property Insurance.....	3,426,724	3,949,016
157	(925) Injuries and Damages.....	6,191,531	5,762,351
158	(926) Employee Pensions and Benefits.....	53,460,438	46,225,459
159	(927) Franchise Requirements.....	0	0
160	(928) Regulatory Commission Expenses.....	4,857,719	4,000,063
161	(929) Duplicate Charges-Cr.....		
162	(930.1) General Advertising Expenses.....	364,434	160,764
163	(930.2) Miscellaneous General Expenses.....	3,905,591	3,528,596
164	(931) Rents.....	0	0
165	TOTAL Operation (Enter Total of lines 151 thru 164).....	145,179,084	137,842,186
166	Maintenance		
167	(935) Maintenance of General Plant.....	7,499,770	7,160,659
168	TOTAL Admin and General Expenses (Enter Total of lines 165-167).....	152,678,854	145,002,845
169	TOTAL Elec Op and Maint Exp (Total of 80, 100, 126, 134, 141, 148, 168).....	\$ 872,024,907	\$ 790,005,381

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, 2021	December 31, 2020
2	Total Regular Full-Time Employees.....	1,983	1,932
3	Total Part-Time and Temporary Employees.....	5	5
4	Total Employees.....	1,988	1,937