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IDAHO PUBLIC  
UTILITIES COMMISSION

**LISA D. NORDSTROM**  
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June 2, 2021

**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: Case No. IPC-E-21-18  
In the Matter of the Application of Idaho Power Company for Authority to  
Increase Its Rates Due to Revised Depreciation Rates for Electric Plant-In-  
Service

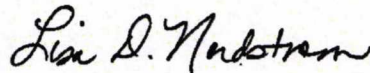
Dear Ms. Noriyuki:

Enclosed for electronic filing, pursuant to Order No. 34602, please find Idaho Power  
Company's Application in the above matter.

In addition, attached is the Direct Testimony of John J. Spanos filed in support of the  
Application. A Word version is also attached for the Reporter.

Finally, a copy of Idaho Power Company's press release and customer notice is also  
attached.

Very truly yours,



Lisa D. Nordstrom

LDN:sh  
Enclosures

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Attorney for Idaho Power Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE	)	
APPLICATION OF IDAHO POWER	)	CASE NO. IPC-E-21-18
COMPANY FOR AUTHORITY TO	)	
INCREASE ITS RATES DUE TO	)	APPLICATION
REVISED DEPRECIATION RATES FOR	)	
ELECTRIC PLANT-IN-SERVICE.	)	
_____	)	

Idaho Power Company (“Idaho Power” or “Company”), in accordance with Idaho Code § 61-524 and/or Idaho Code § 61-525 and RP 052, 121, and 125, hereby respectfully makes Application to the Idaho Public Utilities Commission (“Commission”) for an Order granting the Company authorization, effective December 1, 2021, to: (1) institute revised depreciation rates for the Company’s electric plant-in-service, based upon updated net salvage percentages and service life estimates for all plant assets, and (2) adjust Idaho jurisdictional base rates \$3,764,914 or 0.31 percent, to reflect the revised depreciation rates. This Application is being filed with the Commission concurrently with an application in Case No. IPC-E-21-17 requesting approval of a base rate adjustment and an associated balancing account to track the incremental costs and benefits associated with the accelerated depreciation schedule for the Jim Bridger Power Plant

("Bridger") to allow the plant to be fully depreciated by December 31, 2030 ("Bridger Application"); therefore, any impact due to the acceleration of Bridger's depreciable life is excluded from the revised depreciation rates included in this filing. Idaho Power is simultaneously filing these applications to facilitate a single rate change for customers.

In support of this Application, Idaho Power asserts as follows:

### **I. DEPRECIATION STUDY**

1. The last major changes to the Company's depreciation rates occurred June 1, 2017, as a result of Order No. 33770 issued in Case No. IPC-E-16-23. These depreciation rates were based on the Company's electric plant-in-service at December 31, 2015. Idaho Power has conducted a new, detailed depreciation study of all electric plant-in-service. The Company seeks authority to implement these revised depreciation rates in its Idaho jurisdiction effective December 1, 2021.

2. The revised depreciation rates proposed by the Company in this case are based on the results of a detailed depreciation study authorized by the Company and conducted by Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") relative to Idaho Power's electric plant-in-service as of December 31, 2020 ("the Study"). The Study updates net salvage percentages and service life estimates for all plant assets. The Study is presented as Exhibit No. 2 to the direct testimony of Gannett Fleming President, John J. Spanos, which is included with this filing. Notably, the Company is proposing no change to the depreciation related to the Boardman Power Plant ("Boardman"), the North Valmy Power Plant ("Valmy"), or Bridger in this proceeding. Order No. 32457 issued in Case No. IPC-E-11-18 approved a cost recovery approach associated with the early retirement of Boardman, Order No. 33771 issued in Case No. IPC-E-16-24 approved a cost recovery approach associated with the early retirement of

Valmy and any changes in depreciation associated with Bridger due to the accelerated depreciable life will be addressed in the Bridger Application concurrently filed in Case No. IPC-E-21-17.

3. Once approved in Case No. IPC-E-16-23, Order No. 33770, Idaho Power's current depreciation rates were applied to the investment in each primary and sub-plant account. These depreciation rates are based on the straight-line, remaining life method for production, transmission, and distribution plant and the amortization of certain general plant accounts. A summary schedule detailing the December 31, 2020, original plant cost and book depreciation reserve amounts is embedded in Section VI of Exhibit No. 2 to Mr. Spanos' testimony and is also set forth in Attachment No. 1 to this Application.

4. The proposed depreciation rates for Idaho Power (also included in Attachment No. 1) are based on plant account data as of December 31, 2020. Gannett Fleming was asked to identify and measure changes, and recommend depreciation rates. The proposed depreciation rates are also based on the straight-line, remaining life method for all electric plant.

5. As recommended by and described in the testimony of Mr. Spanos, the Company is proposing an adjustment to the book reserve of the general plant accounts. Currently, the rates that are consistent with the amortization period for general plant assets in service today, and those expected to be added in the future, do not align with the actual book reserve. For example, Account 391.2, Office Furniture and Equipment – EDP Equipment, has a five-year amortization period and would produce a 20 percent amortization rate. But the plant account has a book reserve lower than it should in order to produce the 20 percent rate based on the ages of the existing general plant assets. If an adjustment to the book reserve is not made, the amortization rate going forward will

need to be greater than the 20 percent rate to achieve full amortization by the end of the life of the existing assets. However, an amortization rate higher than 20 percent would result in full amortization of future investments earlier than the five-year amortization period.

6. To correct the mismatch of the general plant book reserve's ratios and avoid creating future disparities, Mr. Spanos has recommended an adjustment to the book reserve of the Company's general plant accounts. The Unrecovered Reserve Adjustment for Amortization section of Attachment No. 1 to the Application quantifies the reserve adjustment of \$4.97 million that would be required to bring the general plant account book reserve amounts in line with the ages of the surviving plant-in-service. Idaho Power proposes to amortize this amount over a five-year period, resulting in an increase in amortization expense of \$993,360 annually.

7. Upon adoption of the proposed depreciation rates and amortization of the reserve adjustment, annual depreciation and amortization expense would increase approximately \$3.68 million on a total system basis, or \$3.51 million on an Idaho jurisdictional basis when applied to the Company's currently approved plant-in-service amounts<sup>1</sup>. This results in an increase in the Company's Idaho jurisdictional revenue requirement of \$3,764,914, or 0.31 percent. Attachment No. 2 summarizes the revenue requirement calculation, highlighting those components impacted by the increased depreciation and amortization expense.

8. The Company proposes to allocate the increase in depreciation expense using the Jurisdictional Separation Study methodology consistent with that utilized to

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<sup>1</sup> Case Nos. IPC-E-11-08, IPC-E-11-18, IPC-E-12-09, IPC-E-12-14, IPC-E-16-24, IPC-E-19-08, IPC-E-20-32, and GNR-U-18-01.

determine the Idaho jurisdictional revenue requirement in Case No. IPC-E-11-08. The Company requests that the incremental revenue requirement of \$3,764,914 be recovered from customers through a uniform percentage increase to all base rate components except the service charge. The proposed change equates to an overall increase of 0.31 percent as set forth in Attachment No. 3.

## **II. PROPOSED TARIFF SHEETS**

9. As explained above, in a separate case (Case No. IPC-E-21-17) Idaho Power is proposing rate changes associated with the Bridger balancing account in addition to the revised depreciation rates requested by this Application. In an attempt to satisfy RP 121.01, the Company is filing one set of proposed tariff sheets specifying the proposed rates for providing retail electric service to its customers in the state of Idaho following the inclusion of both proposed rate changes. The tariff sheets are being filed as Attachment Nos. 4 and 5 to this Application in both clean and legislative format, respectively.

10. The Company believes that filing individual sets of tariff sheets with each of the two cases as required by RP 121.01 would be administratively complex and would not aid the Commission and interested parties with their review of these proposed rate adjustments. Idaho Power believes the filing of one set of tariff sheets with the cumulative impact of the proposed rates will comply with the spirit of the Commission's rule. When final orders are received on both of the proposed requests to change rates effective December 1, 2021, the Company will submit a compliance filing that will include tariff sheets showing the cumulative impact of rate changes associated with all cases.

11. Attachment No. 6 to this Application shows a comparison of revenues from the various tariff customers under Idaho Power's existing rates and charges with the

corresponding proposed new revenue levels resulting from the proposed rates from the two cases mentioned above. The combined impact of the proposed changes equates to an overall increase of 2.84 percent as set forth in Attachment No. 6.

12. To ensure intergenerational equity and promote rate accuracy, the Company believes it is in the public interest that the Commission allow Idaho Power to increase its revenues by approving the rates set out in Attachment No. 4 to this Application and that said rates are allowed to go into effect as filed for electric service rendered on and after December 1, 2021.

### **III. MODIFIED PROCEDURE**

13. Idaho Power believes that a hearing is not necessary to consider the issues presented herein, and respectfully requests that this Application be processed under Modified Procedure; i.e., by written submissions rather than by hearing. RP 201 *et seq.* If, however, the Commission determines that a technical hearing is required, the Company stands ready to present its testimony and support the Application in such hearing.

### **IV. COMMUNICATIONS AND SERVICE OF PLEADINGS**

14. This Application will be brought to the attention of Idaho Power's customers by means of both a press release to media in the Company's service area and a customer notice distributed in customers' bills, both of which accompany this Application. The customer notice will be distributed over the course of the Company's current billing cycle, with the last notice being sent on July 31, 2021. In addition to describing this filing, these customer communications also describe proposed rate changes associated with the Bridger Application. Idaho Power will keep its Application open for public inspection by appointment at its offices throughout the state of Idaho.

Idaho Power asserts that this notice procedure satisfies the Rules of Practice and Procedure of this Commission; however, the Company will, in the alternative, bring the Application to the attention of its affected customers through any other means directed by this Commission.

15. Service of pleadings, exhibits, orders, and other documents relating to this proceeding should be served on the following:

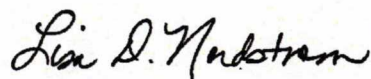
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#### **V. REQUEST FOR RELIEF**

16. Idaho Power respectfully requests that the Commission issue an Order: (1) authorizing that this matter may be processed by Modified Procedure; (2) authorizing the revised depreciation rates for electric plant-in-service effective as of December 1, 2021; and (3) authorizing a change in customer rates effective as of December 1, 2021 to recover the Idaho jurisdictional revenue requirement of \$3,764,914, or 0.31 percent.

DATED at Boise, Idaho, this 2<sup>nd</sup> day of June 2021.



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LISA D. NORDSTROM  
Attorney for Idaho Power Company



**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-21-18**

**IDAHO POWER COMPANY**

**ATTACHMENT NO. 1**

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)
<b>ELECTRIC PLANT</b>						
<b>MISCELLANEOUS INTANGIBLE PLANT</b>						
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE					
	5-YEAR	5-SQ	0	3,565,113.00	2,430,276	1,134,837
	10-YEAR	10-SQ	0	33,872,948.77	14,119,286	19,753,663
	TOTAL ACCOUNT 303			37,438,061.77	16,549,562	20,888,500
303.80	MISCELLANEOUS INTANGIBLE PLANT - SPECTRUM	30-SQ	0	3,557,837.65	133,749	3,424,089
	<b>TOTAL MISCELLANEOUS INTANGIBLE PLANT</b>			<b>40,995,899.42</b>	<b>16,683,311</b>	<b>24,312,589</b>
<b>HYDRAULIC PRODUCTION PLANT</b>						
331.00	STRUCTURES AND IMPROVEMENTS					
	HAGERMAN MAINTENANCE SHOP	12-2040	110-R2.5 *	2,742,909.98	1,535,726	1,481,475
	MILNER DAM	06-2067	110-R2.5 *	814,224.25	423,807	471,840
	NIAGARA SPRINGS HATCHERY	06-2073	110-R2.5 *	30,578,243.26	4,831,708	37,977,833
	HELLS CANYON MAINTENANCE SHOP	06-2073	110-R2.5 *	2,644,284.15	1,401,926	2,352,957
	RAPID RIVER HATCHERY	06-2073	110-R2.5 *	8,877,563.32	1,863,793	10,564,796
	AMERICAN FALLS	02-2055	110-R2.5 *	12,082,664.37	8,633,863	4,777,894
	BROWNLEE	06-2073	110-R2.5 *	39,892,283.53	23,565,330	27,895,716
	BLISS	07-2034	110-R2.5 *	4,089,098.27	978,935	3,273,727
	CASCADE	01-2061	110-R2.5 *	7,328,252.09	4,680,948	3,306,847
	CLEAR LAKE	06-2027	110-R2.5 *	193,278.70	239,682	(44,471)
	HELLS CANYON	06-2073	110-R2.5 *	3,810,090.35	1,552,544	3,857,784
	LOWER MALAD	03-2035	110-R2.5 *	855,050.33	693,304	187,398
	LOWER SALMON	07-2034	110-R2.5 *	3,536,805.66	1,879,875	1,763,035
	MILNER	11-2068	110-R2.5 *	9,850,508.03	4,842,052	5,993,507
	OXBOW HATCHERY	06-2073	110-R2.5 *	2,416,711.71	1,184,083	1,909,308
	OXBOW	06-2073	110-R2.5 *	16,933,927.32	6,654,781	15,189,985
	OXBOW COMMON	06-2073	110-R2.5 *	111,952.27	116,219	28,199
	PAHSIMEROI ACCUMULATING PONDS	06-2073	110-R2.5 *	18,878,345.96	5,653,629	20,776,055
	PAHSIMEROI TRAPPING	06-2073	110-R2.5 *	1,242,393.22	744,298	965,053
	SHOSHONE FALLS	12-2040	110-R2.5 *	7,273,171.47	730,946	6,614,957
	STRIKE	07-2034	110-R2.5 *	9,991,309.76	6,428,216	4,062,659
	SWAN FALLS	08-2042	110-R2.5 *	27,504,528.64	17,265,193	10,789,424
	TWIN FALLS	12-2040	110-R2.5 *	1,512,168.52	484,820	1,087,835
	TWIN FALLS (NEW)	12-2040	110-R2.5 *	10,430,554.76	6,855,295	3,962,482
	THOUSAND SPRINGS	06-2031	110-R2.5 *	380,271.94	417,595	(29,718)
	UPPER MALAD	03-2035	110-R2.5 *	386,765.48	370,986	23,535
	UPPER SALMON A	07-2034	110-R2.5 *	1,336,408.13	872,541	503,959
	UPPER SALMON B	07-2034	110-R2.5 *	1,414,886.93	304,022	1,153,312
	UPPER SALMON COMMON	07-2034	110-R2.5 *	390,834.94	324,657	77,903
	TOTAL ACCOUNT 331			227,499,485.34	105,530,754	171,035,286
332.10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION					
	BROWNLEE	06-2073	120-R4 *	8,639,663.66	6,639,102	4,506,064
	HELLS CANYON	06-2073	120-R4 *	940,788.93	698,552	637,368
	OXBOW	06-2073	120-R4 *	56,309.00	42,684	29,955
	OXBOW COMMON	06-2073	120-R4 *	1,927,919.83	1,604,049	882,968
	BROWNLEE COMMON	06-2073	120-R4 *	7,895,824.78	6,592,275	3,672,297
	TOTAL ACCOUNT 332.1			19,460,506.20	15,576,662	9,728,652

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)
332.20 RESERVOIRS, DAMS AND WATERWAYS						
MILNER DAM	06-2067	120-R4	* (10)	809,584.42	328,419	562,124
AMERICAN FALLS	02-2055	120-R4	* (11)	4,293,075.10	3,223,004	1,542,309
BROWNLEE	06-2073	120-R4	* (29)	56,542,898.13	41,883,791	31,056,548
BLISS	07-2034	120-R4	* (4)	9,089,406.80	7,771,604	1,661,379
CASCADE	01-2061	120-R4	* (9)	3,145,830.46	1,984,493	1,444,244
CLEAR LAKE	06-2027	120-R4	* (1)	2,293,298.17	1,443,505	872,726
HELLS CANYON	06-2073	120-R4	* (42)	54,374,020.60	37,302,322	39,908,787
LOWER MALAD	03-2035	120-R4	* (3)	5,554,058.72	3,509,755	2,210,925
LOWER SALMON	07-2034	120-R4	* (3)	7,973,770.21	6,200,349	2,012,634
MILNER	11-2068	120-R4	* (10)	16,970,001.86	8,045,449	10,621,553
OXBOW	06-2073	120-R4	* (29)	31,448,654.36	21,024,480	19,544,284
OXBOW COMMON	06-2073	120-R4	* (29)	9,871.65	6,635	6,099
SHOSHONE FALLS	12-2040	120-R4	* (1)	14,909,005.57	2,902,023	12,156,073
STRIKE	07-2034	120-R4	* (5)	12,185,094.15	9,843,427	2,950,922
SWAN FALLS	08-2042	120-R4	* (2)	16,022,516.39	10,199,494	6,143,473
TWIN FALLS	12-2040	120-R4	* (4)	1,323,425.51	301,972	1,074,391
TWIN FALLS (NEW)	12-2040	120-R4	* (4)	7,701,651.41	4,861,897	3,147,820
THOUSAND SPRINGS	06-2031	120-R4	* (2)	4,556,500.80	3,245,947	1,401,684
UPPER MALAD	03-2035	120-R4	* (2)	1,908,837.93	1,300,224	646,791
UPPER SALMON A	07-2034	120-R4	* (3)	2,635,979.87	1,012,381	1,702,678
UPPER SALMON B	07-2034	120-R4	* (3)	3,615,906.84	3,066,421	657,963
UPPER SALMON COMMON	07-2034	120-R4	* (3)	2,689,913.26	716,709	2,053,902
HELLS CANYON COMMON	06-2073	120-R4	* (43)	3,723,168.70	3,210,205	2,113,926
TOTAL ACCOUNT 332.2				263,776,270.91	173,384,506	145,513,235
332.30 RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE	06-2073	SQUARE	* 0	5,472,398.44	2,355,762	3,116,636
333.00 WATER WHEELS, TURBINES AND GENERATORS						
MILNER DAM	06-2067	100-S1.5	* (10)	1,274,307.36	455,066	946,672
AMERICAN FALLS	02-2055	100-S1.5	* (11)	27,193,601.04	17,003,902	13,180,995
BROWNLEE	06-2073	100-S1.5	* (29)	110,591,859.42	30,319,012	112,344,487
BLISS	07-2034	100-S1.5	* (4)	15,889,857.89	4,179,167	12,346,285
CASCADE	01-2061	100-S1.5	* (9)	9,349,089.56	4,397,796	5,792,712
CLEAR LAKE	06-2027	100-S1.5	* (1)	742,451.41	806,133	(56,257)
HELLS CANYON	06-2073	100-S1.5	* (42)	14,261,359.20	6,916,235	13,334,895
LOWER MALAD	03-2035	100-S1.5	* (3)	4,745,707.96	1,132,243	3,755,836
LOWER SALMON	07-2034	100-S1.5	* (3)	23,517,883.66	4,236,537	19,986,883
MILNER	11-2068	100-S1.5	* (10)	24,309,034.33	9,946,093	16,793,845
OXBOW	06-2073	100-S1.5	* (29)	13,470,998.77	7,756,507	9,621,081
SHOSHONE FALLS	12-2040	100-S1.5	* (1)	15,560,811.94	1,127,073	14,589,347
STRIKE	07-2034	100-S1.5	* (5)	9,172,110.18	5,680,012	3,950,704
SWAN FALLS	08-2042	100-S1.5	* (2)	26,815,932.43	14,523,859	12,828,392
TWIN FALLS	12-2040	100-S1.5	* (4)	1,842,831.58	779,081	1,137,464
TWIN FALLS (NEW)	12-2040	100-S1.5	* (4)	16,733,644.98	9,086,824	8,316,167
THOUSAND SPRINGS	06-2031	100-S1.5	* (2)	4,114,588.60	1,139,576	3,057,304
UPPER MALAD	03-2035	100-S1.5	* (2)	5,517,955.77	1,239,096	4,389,219
UPPER SALMON A	07-2034	100-S1.5	* (3)	2,421,216.32	1,321,382	1,172,471
UPPER SALMON B	07-2034	100-S1.5	* (3)	3,704,936.46	1,977,708	1,838,377
TOTAL ACCOUNT 333				331,230,178.86	124,023,302	259,326,879

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	
334.00	ACCESSORY ELECTRIC EQUIPMENT							
	MILNER DAM	06-2067	60-S0	*	(10)	581,471.90	206,487	433,132
	AMERICAN FALLS	02-2055	60-S0	*	(11)	3,828,401.12	2,149,275	2,100,250
	BROWNLEE	06-2073	60-S0	*	(29)	14,167,925.99	4,812,886	13,463,739
	BLISS	07-2034	60-S0	*	(4)	4,447,055.46	1,179,297	3,445,641
	CASCADE	01-2061	60-S0	*	(9)	2,879,959.95	888,823	2,250,333
	CLEAR LAKE	06-2027	60-S0	*	(1)	168,634.52	163,754	6,567
	HELLS CANYON	06-2073	60-S0	*	(42)	6,567,081.13	1,990,487	7,377,368
	LOWER MALAD	03-2035	60-S0	*	(3)	1,858,821.51	641,281	1,273,305
	LOWER SALMON	07-2034	60-S0	*	(3)	3,308,146.56	1,446,882	1,960,509
	MILNER	11-2068	60-S0	*	(10)	2,381,666.84	1,113,401	1,506,433
	OXBOW	06-2073	60-S0	*	(29)	7,020,147.16	2,249,183	6,806,807
	SHOSHONE FALLS	12-2040	60-S0	*	(1)	1,697,210.92	351,718	1,362,465
	STRIKE	07-2034	60-S0	*	(5)	4,094,646.56	1,977,535	2,321,844
	SWAN FALLS	08-2042	60-S0	*	(2)	3,625,320.46	1,755,077	1,942,750
	TWIN FALLS	12-2040	60-S0	*	(4)	1,189,938.91	363,242	874,294
	TWIN FALLS (NEW)	12-2040	60-S0	*	(4)	4,030,395.46	1,276,883	2,914,728
	THOUSAND SPRINGS	06-2031	60-S0	*	(2)	740,357.71	719,913	35,252
	UPPER MALAD	03-2035	60-S0	*	(2)	1,217,930.20	304,988	937,301
	UPPER SALMON A	07-2034	60-S0	*	(3)	1,405,760.22	449,076	998,857
	UPPER SALMON B	07-2034	60-S0	*	(3)	1,388,971.51	386,639	1,044,002
	TOTAL ACCOUNT 334					66,629,844.09	24,426,827	53,055,577
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	HAGERMAN MAINTENANCE SHOP	12-2040	90-R1.5	*	(10)	2,516,550.33	1,017,365	1,750,840
	MILNER DAM	06-2067	90-R1.5	*	(10)	48,226.36	19,229	33,820
	NIAGARA SPRINGS HATCHERY	06-2073	90-R1.5	*	(15)	122,028.67	2,709	137,624
	HELLS CANYON MAINTENANCE SHOP	06-2073	90-R1.5	*	(42)	2,317,064.38	538,486	2,751,745
	RAPID RIVER HATCHERY	06-2073	90-R1.5	*	(15)	49,684.42	13,033	44,104
	AMERICAN FALLS	02-2055	90-R1.5	*	(11)	2,196,330.49	1,054,801	1,383,126
	BROWNLEE	06-2073	90-R1.5	*	(29)	6,811,198.15	2,704,801	6,081,645
	BLISS	07-2034	90-R1.5	*	(4)	876,816.30	392,109	519,780
	CASCADE	01-2061	90-R1.5	*	(9)	1,246,128.25	591,959	766,321
	CLEAR LAKE	06-2027	90-R1.5	*	(1)	80,877.63	41,568	40,118
	HELLS CANYON	06-2073	90-R1.5	*	(42)	1,781,507.69	353,932	2,175,809
	LOWER MALAD	03-2035	90-R1.5	*	(3)	584,359.20	210,885	391,005
	LOWER SALMON	07-2034	90-R1.5	*	(3)	574,097.74	250,436	340,885
	MILNER	11-2068	90-R1.5	*	(10)	706,630.91	251,475	525,819
	OXBOW HATCHERY	06-2073	90-R1.5	*	(28)	15,320.96	3,283	16,328
	OXBOW	06-2073	90-R1.5	*	(29)	1,872,570.98	137,248	2,278,369
	PAHSIMEROI ACCUMULATING PONDS	06-2073	90-R1.5	*	(15)	33,131.88	9,533	28,569
	PAHSIMEROI TRAPPING	06-2073	90-R1.5	*	(15)	28,346.60	(10,056)	42,655
	SHOSHONE FALLS	12-2040	90-R1.5	*	(1)	1,093,567.01	(78,595)	1,183,098
	STRIKE	07-2034	90-R1.5	*	(5)	1,472,135.49	594,041	951,701
	SWAN FALLS	08-2042	90-R1.5	*	(2)	1,712,428.69	685,600	1,061,077
	TWIN FALLS	12-2040	90-R1.5	*	(4)	342,807.32	108,107	248,205
	TWIN FALLS (NEW)	12-2040	90-R1.5	*	(4)	500,714.57	203,613	317,130
	THOUSAND SPRINGS	06-2031	90-R1.5	*	(2)	389,037.18	269,178	127,640
	UPPER MALAD	03-2035	90-R1.5	*	(2)	219,557.13	68,117	155,831
	UPPER SALMON A	07-2034	90-R1.5	*	(3)	275,093.82	132,311	151,036
	UPPER SALMON B	07-2034	90-R1.5	*	(3)	260,033.03	157,593	110,241
	UPPER SALMON COMMON	07-2034	90-R1.5	*	(3)	4,978.97	1,220	3,908
	TOTAL ACCOUNT 335					28,131,024.15	9,723,981	23,618,429
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT		15-SQ	0		121,081.89	63,709	57,373
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE		20-SQ	0		42,231.03	(5,525)	47,756
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER		5-SQ	0		269,269.01	231,720	37,569

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS
(1)	(2)	(3)	(4)	(5)	(6)	(7)
336.00	ROADS, RAILROADS AND BRIDGES					
	MILNER DAM	06-2067	90-R4 *	(10) 12,737.21	5,174	8,837
	NIAGARA SPRINGS HATCHERY	06-2073	90-R4 *	0 46,667.72	46,681	(13)
	RAPID RIVER HATCHERY	06-2073	90-R4 *	0 17,896.46	7,935	9,961
	AMERICAN FALLS	02-2055	90-R4 *	(11) 839,275.87	576,450	355,146
	BROWNLEE	06-2073	90-R4 *	(29) 1,459,262.60	226,240	1,656,209
	BLISS	07-2034	90-R4 *	(4) 486,476.64	119,246	386,690
	CASCADE	01-2061	90-R4 *	(9) 122,868.04	65,704	68,004
	CLEAR LAKE	06-2027	90-R4 *	(1) 11,097.30	11,114	94
	HELLS CANYON	06-2073	90-R4 *	(42) 968,881.42	630,916	744,612
	LOWER MALAD	03-2035	90-R4 *	(3) 244,565.45	186,008	65,894
	LOWER SALMON	07-2034	90-R4 *	(3) 88,893.04	(54,933)	146,287
	MILNER	11-2068	90-R4 *	(10) 489,139.50	196,547	341,506
	OXBOW HATCHERY	06-2073	90-R4 *	(28) 3,070.44	3,070	860
	OXBOW	06-2073	90-R4 *	(29) 2,548,566.37	379,269	2,908,382
	PAHSIMEROI ACCUMULATING PONDS	06-2073	90-R4 *	0 59,333.89	17,291	42,043
	PAHSIMEROI TRAPPING	06-2073	90-R4 *	0 15,612.35	15,353	259
	SHOSHONE FALLS	12-2040	90-R4 *	(1) 115,108.41	(367,219)	483,478
	STRIKE	07-2034	90-R4 *	(5) 1,602,868.07	283,399	1,399,612
	SWAN FALLS	08-2042	90-R4 *	(2) 835,946.15	531,885	320,780
	TWIN FALLS	12-2040	90-R4 *	(4) 893,773.50	547,330	382,194
	TWIN FALLS (NEW)	12-2040	90-R4 *	(4) 1,023,829.64	426,577	638,206
	THOUSAND SPRINGS	06-2031	90-R4 *	(2) 785,489.40	552,696	248,503
	UPPER MALAD	03-2035	90-R4 *	(2) 1,262,876.64	163,235	1,124,899
	UPPER SALMON A	07-2034	90-R4 *	(3) 1,850.89	1,183	517
	UPPER SALMON COMMON	07-2034	90-R4 *	(3) 27,708.47	27,708	832
	TOTAL ACCOUNT 336			13,962,995.47	4,598,859	11,333,792
	TOTAL HYDRAULIC PRODUCTION PLANT			956,595,305.39	459,910,557	676,871,184
	OTHER PRODUCTION PLANT					
341.00	STRUCTURES AND IMPROVEMENTS					
	SALMON DIESEL	06-2012	55-R3 *	(2) 11,959.08	11,959	239
	EVANDER ANDREWS/DANSKIN #2	06-2041	55-R3 *	(4) 4,655,062.73	2,245,699	2,595,566
	BENNETT MOUNTAIN	06-2046	55-R3 *	(5) 1,913,162.03	689,023	1,319,797
	EVANDER ANDREWS/DANSKIN #1	06-2048	55-R3 *	(5) 1,376,089.96	550,977	893,917
	LANGLEY GULCH	06-2054	55-R3 *	(5) 146,281,355.22	31,671,923	121,923,500
	TOTAL ACCOUNT 341			154,237,629.02	35,169,581	126,733,019
341.10	STRUCTURES AND IMPROVEMENTS - SOLAR		35-R3	0 2,976.33	278	2,698
342.00	FUEL HOLDERS					
	SALMON DIESEL	06-2012	50-S2.5 *	(2) 61,306.39	61,306	1,227
	EVANDER ANDREWS/DANSKIN #2	06-2041	50-S2.5 *	(4) 1,441,348.20	890,686	618,316
	BENNETT MOUNTAIN	06-2046	50-S2.5 *	(5) 2,290,713.40	1,008,972	1,396,277
	EVANDER ANDREWS/DANSKIN #1	06-2048	50-S2.5 *	(5) 716,289.45	262,451	489,653
	LANGLEY GULCH	06-2054	50-S2.5 *	(5) 5,928,590.05	1,026,480	5,198,540
	TOTAL ACCOUNT 342			10,438,247.49	3,239,895	7,704,013
343.00	PRIME MOVERS					
	EVANDER ANDREWS/DANSKIN #2	06-2041	40-R1.5 *	(4) 28,775,892.68	14,706,100	15,220,620
	BENNETT MOUNTAIN	06-2046	40-R1.5 *	(5) 30,727,563.62	4,184,460	28,079,482
	EVANDER ANDREWS/DANSKIN #1	06-2048	40-R1.5 *	(5) 33,344,856.31	2,978,663	32,033,436
	LANGLEY GULCH	06-2054	30-R2 *	(5) 127,626,961.24	17,273,203	116,735,106
	TOTAL ACCOUNT 343			220,475,073.85	39,142,426	192,068,644

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
344.00	<b>GENERATORS</b>						
SALMON DIESEL	06-2012	45-S2	*	(2)	541,644.95	541,645	10,833
EVANDER ANDREWS/DANSKIN #2	06-2041	45-S2	*	(4)	13,166,034.86	9,625,025	4,067,651
BENNETT MOUNTAIN	06-2046	45-S2	*	(5)	8,139,999.35	5,258,720	3,288,279
EVANDER ANDREWS/DANSKIN #1	06-2048	45-S2	*	(5)	9,901,493.62	3,790,007	6,606,561
LANGLEY GULCH	06-2054	45-S2	*	(5)	34,849,976.83	9,210,033	27,382,443
TOTAL ACCOUNT 344					66,599,149.61	28,425,430	41,355,767
344.10	<b>GENERATORS - SOLAR</b>		20-S2.5	0	79,330.62	7,404	71,927
345.00	<b>ACCESSORY ELECTRIC EQUIPMENT</b>						
SALMON DIESEL	06-2012	40-L3	*	(2)	268,218.80	661,167	(387,584)
EVANDER ANDREWS/DANSKIN #2	06-2041	40-L3	*	(4)	2,528,321.69	733,461	1,895,994
BENNETT MOUNTAIN	06-2046	40-L3	*	(5)	11,531,850.03	4,647,337	7,461,106
EVANDER ANDREWS/DANSKIN #1	06-2048	40-L3	*	(5)	11,488,786.98	4,066,068	7,997,158
LANGLEY GULCH	06-2054	40-L3	*	(5)	66,185,411.03	16,941,270	52,553,412
TOTAL ACCOUNT 345					92,002,588.53	27,049,303	69,520,086
346.00	<b>MISCELLANEOUS POWER PLANT EQUIPMENT</b>						
SALMON DIESEL	06-2012	40-S0.5	*	(2)	1,004.50	2,290	(1,265)
EVANDER ANDREWS/DANSKIN #2	06-2041	40-S0.5	*	(4)	1,743,807.80	727,267	1,086,085
BENNETT MOUNTAIN	06-2046	40-S0.5	*	(5)	983,880.52	351,102	681,973
EVANDER ANDREWS/DANSKIN #1	06-2048	40-S0.5	*	(5)	959,870.44	385,547	622,317
LANGLEY GULCH	06-2054	40-S0.5	*	(5)	2,966,649.32	741,739	2,373,243
TOTAL ACCOUNT 346					6,655,012.58	2,207,945	4,762,353
346.10	<b>MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR</b>		25-S2.5	0	12,562.16	1,175	11,417
<b>TOTAL OTHER PRODUCTION PLANT</b>					<b>550,502,600.19</b>	<b>135,243,437</b>	<b>442,229,924</b>
<b>TRANSMISSION PLANT</b>							
350.20	<b>LAND RIGHTS AND EASEMENTS</b>		85-R3	0	35,049,697.19	9,229,736	25,819,961
352.00	<b>STRUCTURES AND IMPROVEMENTS</b>		70-R3	(40)	84,703,473.00	30,518,406	88,066,456
353.00	<b>STATION EQUIPMENT</b>		52-S0	(15)	444,081,742.83	112,520,398	398,173,606
354.00	<b>TOWERS AND FIXTURES</b>		80-R4	(20)	222,850,575.31	74,660,264	192,760,426
355.00	<b>POLES AND FIXTURES</b>		61-S0.5	(75)	214,344,752.19	71,342,780	303,760,536
355.10	<b>POLES AND FIXTURES - TREATMENT</b>		20-S3	0	3,026,476.12	828,220	2,198,256
356.00	<b>OVERHEAD CONDUCTORS AND DEVICES</b>		70-R1.5	(40)	244,760,635.21	84,097,074	258,567,815
359.00	<b>ROADS AND TRAILS</b>		70-R2.5	0	390,266.18	289,810	100,456
<b>TOTAL TRANSMISSION PLANT</b>					<b>1,249,207,618.03</b>	<b>383,486,688</b>	<b>1,269,447,512</b>
<b>DISTRIBUTION PLANT</b>							
361.00	<b>STRUCTURES AND IMPROVEMENTS</b>		70-R2.5	(50)	50,879,274.29	14,563,323	61,755,588
362.00	<b>STATION EQUIPMENT</b>		60-S0	(15)	287,263,363.53	65,431,921	264,920,947
364.00	<b>POLES, TOWERS AND FIXTURES</b>		62-R1	(50)	281,087,799.35	146,717,692	274,914,007
364.10	<b>POLES, TOWERS AND FIXTURES - TREATMENT</b>		20-S3	0	12,054,865.16	2,511,647	9,543,218
365.00	<b>OVERHEAD CONDUCTORS AND DEVICES</b>		50-R0.5	(30)	147,320,762.31	57,419,773	134,097,218
366.00	<b>UNDERGROUND CONDUIT</b>		58-R2	(30)	53,566,218.08	17,782,403	51,853,681
367.00	<b>UNDERGROUND CONDUCTORS AND DEVICES</b>		50-R1.5	(20)	302,975,748.87	96,714,649	266,856,250
368.00	<b>LINE TRANSFORMERS</b>		48-O1	(15)	647,632,804.29	189,443,677	555,334,048
369.00	<b>SERVICES</b>		55-R1	(40)	64,812,033.21	44,402,404	46,334,442
370.00	<b>METERS</b>		27-O1	(5)	19,194,366.35	7,215,930	12,938,155
370.10	<b>METERS - AMI</b>		18-R1	0	85,682,083.18	28,025,715	57,656,368
371.20	<b>INSTALLATION ON CUSTOMER PREMISES</b>		23-R1	(10)	4,004,512.43	1,771,108	2,633,856
373.20	<b>STREET LIGHTING AND SIGNAL SYSTEMS</b>		37-R1	(35)	4,848,520.87	2,898,724	3,646,779
<b>TOTAL DISTRIBUTION PLANT</b>					<b>1,961,322,351.92</b>	<b>674,898,966</b>	<b>1,742,484,557</b>

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)
<b>GENERAL PLANT</b>						
390.11	06-2056	75-S0.5	(10)	34,677,738.39	12,620,430	25,525,082
390.12						
	06-2067	65-S0.5	(10)	15,293,377.70	2,624,574	14,198,141
	06-2054	65-S0.5	(10)	10,640,748.29	3,269,518	8,435,305
	06-2054	65-S0.5	(10)	10,792,980.99	2,576,416	8,995,511
		65-S0.5	(10)	<u>64,911,717.00</u>	<u>14,592,144</u>	<u>56,810,745</u>
				<u>101,638,503.98</u>	<u>23,362,652</u>	<u>88,439,702</u>
				<u>136,316,242.37</u>	<u>35,983,082</u>	<u>113,964,784</u>
391.10		20-SQ	0	13,182,730.36	6,722,350	6,460,380
391.20		5-SQ	0	26,955,960.39	12,342,525	14,613,135
391.21		8-SQ	0	3,286,732.27	1,267,235	2,019,497
392.10		13-L2.5	15	921,769.45	305,145	478,359
392.30		16-S2	40	4,563,105.82	1,962,965	774,898
392.40		13-L2.5	15	29,240,236.05	9,886,895	14,967,306
392.50		13-L2.5	15	2,021,033.75	322,644	1,395,235
392.60		20-S1	15	58,022,497.35	9,638,533	39,680,590
392.70		20-S1	15	10,997,808.15	3,301,191	6,046,946
392.90		32-S1.5	15	7,527,860.20	1,571,825	4,826,856
393.00		25-SQ	0	4,213,390.66	1,054,475	3,158,916
394.00		20-SQ	0	11,598,893.06	3,921,505	7,677,188
395.00		20-SQ	0	14,824,096.25	6,605,680	8,218,416
396.00		20-O1	25	23,706,549.22	4,848,761	12,931,151
397.10		15-SQ	0	2,251,882.23	1,327,875	924,007
397.20		15-SQ	0	24,583,743.70	14,173,715	10,410,029
397.30		15-SQ	0	13,202,034.15	2,293,625	10,908,409
397.40		15-SQ	0	20,263,822.98	8,293,150	11,970,673
398.00		15-SQ	0	<u>8,123,268.42</u>	<u>3,821,100</u>	<u>4,302,168</u>
				<u>415,803,156.83</u>	<u>129,644,276</u>	<u>275,728,943</u>
<b>UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION</b>						
391.10					200,471	
391.20					(3,918,448)	
391.21					(277,228)	
393.00					15,763	
394.00					(154,236)	
395.00					(146,730)	
397.10					(107,304)	
397.20					(86,840)	
397.30					(440,405)	
397.40					281,142	
398.00					<u>(332,982)</u>	
					<u>(4,966,797)</u>	
				<u>5,174,426,931.78</u>	<u>1,794,900,438</u>	<u>4,431,074,709</u>

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)
<b>NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>						
301.00	ORGANIZATION COSTS			5,703.01		
302.00	FRANCHISES AND CONSENTS			35,139,516.58	15,636,507	
310.10	LAND			1,073,749.17		
317.00	STEAM ARO			15,446,594.38		
330.00	LAND			31,942,133.57		
340.00	LAND			2,690,006.46		
340.10	LAND AND LAND RIGHTS - SOLAR			9,787.49		
350.00	LAND			3,849,189.14		
350.22	RIGHTS OF WAY STUDIES			253,554.62	40,254	213,301
360.00	LAND			6,556,201.71		
360.22	RIGHTS OF WAY STUDIES			873,576.40	165,969	707,608
389.00	LAND			18,862,346.21		
390.20	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS				(446,722)	
<b>TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>				<b>116,702,358.74</b>	<b>15,396,007</b>	<b>920,909</b>
<b>TOTAL ELECTRIC PLANT</b>				<b>5,291,129,290.52</b>	<b>1,810,296,445</b>	<b>4,431,995,618</b>

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

\*\* NEW ADDITIONS AS OF JANUARY 1, 2021 WILL UTILIZE AND ANNUAL ACCRUAL RATE CONSISTENT WITH THE AMORTIZATION PERIOD.

MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	RATE
SOFTWARE LICENSES	20.00
NON-ERP SYSTEM SOFTWARE	10.00
ERP SYSTEM SOFTWARE	6.67

\*\*\* 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.

NOTE: ANNUAL ACCRUAL RATE FOR NEW ASSETS AS OF JANUARY 1, 2021 ARE AS FOLLOWS:

NEW ASSET	RATE
ACCOUNT 357.00 UNDERGROUND CONDUIT	1.91
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES	2.20
ACCOUNT 363.00 BATTERY STORAGE EQUIPMENT	6.67
ACCOUNT 397.50 COMMUNICATION EQUIPMENT - SATELLITE	5.00



**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-21-18**

**IDAHO POWER COMPANY**

**ATTACHMENT NO. 2**

Idaho Power Company  
**Summary of Revenue Requirement - Idaho**  
 2021 Depreciation Study Impacts

**RATE BASE**

Total Electric Plant in Service	\$ -
Less: Accumulated Depreciation	2,564,392
Less: Amortization of Other Plant	944,520
Net Electric Plant in Service	\$ (3,508,912)
Less: Customer Adv for Construction	
Less: Accumulated Deferred Income Taxes	\$ (227,675)
<b>TOTAL COMBINED RATE BASE</b>	<b><u>\$ (3,281,237)</u></b>

Operating Expenses

Operation and Maintenance Expenses	\$ -
Depreciation Expenses	2,564,659
Amortization of Limited Term Plant	944,520
Taxes Other Than Income	
Regulatory Debits/Credits	
Provision for Deferred Income Taxes	\$ (455,350)
Investment Tax Credit Adjustment	
Current Income Taxes	
Total Operating Expenses	\$ 3,053,829
Operating Income	<u>\$ (3,053,829)</u>
<b>Consolidated Operating Income</b>	<b><u>\$ (3,053,829)</u></b>

7.86%

Earnings Deficiency	\$ 2,795,825
Net-to-Gross Tax Multiplier	1.347
<b>REVENUE REQUIREMENT</b>	<b><u>\$ 3,764,914</u></b>

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-21-18**

**IDAHO POWER COMPANY**

**ATTACHMENT NO. 3**

**Idaho Power Company**  
**Calculation of Revenue Impact 2021**  
**State of Idaho**  
**Depreciation**  
**Filed June 2, 2021**

**Summary of Revenue Impact**  
**Current Billed Revenue to Proposed Billed Revenue**

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers <sup>(1)</sup>	Normalized Energy (kWh) <sup>(1)</sup>	Current Billed Revenue	Mills Per kWh	Total Adjustments to Billed Revenue	Proposed Total Billed Revenue
<b>Uniform Tariff Rates:</b>								
1	Residential Service	1	477,534	5,240,253,884	\$550,004,972	104.96	\$1,630,750	\$551,635,722
2	Master Metered Mobile Home Park	3	21	4,341,478	\$435,977	100.42	\$1,362	\$437,338
3	Residential Service Energy Watch	4	0	0	\$0	0.00	\$0	\$0
4	Residential Service Time-of-Day	5	1,031	17,802,321	\$1,804,148	101.34	\$5,436	\$1,809,584
5	Residential Service On-Site Generation	6	11,065	58,393,931	\$6,526,173	111.76	\$18,367	\$6,544,540
6	Small General Service	7	30,043	139,128,290	\$18,180,055	130.67	\$51,642	\$18,231,697
7	Small General Service On-Site Generation	8	75	208,675	\$29,315	140.48	\$78	\$29,394
8	Large General Service	9	37,407	3,934,598,927	\$292,860,347	74.43	\$934,901	\$293,795,249
9	Dusk to Dawn Lighting	15	0	6,042,348	\$1,311,574	217.06	\$4,635	\$1,316,209
10	Large Power Service	19	117	2,357,982,907	\$139,663,084	59.23	\$445,052	\$140,108,137
11	Agricultural Irrigation Service	24	18,952	1,866,103,711	\$152,034,272	81.47	\$497,456	\$152,531,728
12	Unmetered General Service	40	1,585	12,559,488	\$1,109,147	88.31	\$3,713	\$1,112,860
13	Street Lighting	41	2,687	25,881,987	\$3,637,602	140.55	\$12,459	\$3,650,061
14	Traffic Control Lighting	42	728	2,765,756	\$178,947	64.70	\$579	\$179,526
15	<b>Total Uniform Tariffs</b>		<b>581,245</b>	<b>13,666,063,703</b>	<b>\$1,167,775,615</b>	<b>85.45</b>	<b>\$3,606,431</b>	<b>\$1,171,382,045</b>
16	<b>Total Special Contracts</b>		<b>3</b>	<b>960,214,039</b>	<b>\$50,498,218</b>	<b>52.59</b>	<b>\$158,483</b>	<b>\$50,656,701</b>
17	<b>Total Idaho Retail Sales</b>		<b>581,248</b>	<b>14,626,277,742</b>	<b>\$1,218,273,833</b>	<b>83.29</b>	<b>\$3,764,914</b>	<b>\$1,222,038,747</b>

(1) December 01, 2021 - November 30, 2022 Forecasted Test Year (April 2021 Forecast)

(2) Percentage impact does not include components which are applied as percentages, Riders and Franchise Fees.

**Idaho Power Company**  
**Calculation of Revenue Impact 2021**  
**State of Idaho**  
**Depreciation**  
**Filed June 2, 2021**

**Summary of Revenue Impact - Rates 9, 19, and 24 Distribution Level Detail**  
**Current Billed Revenue to Proposed Billed Revenue**

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers (1)	Normalized Energy (kWh) (1)	Current Billed Revenue	Mills Per kWh	Adjustments to Billed Revenue	Proposed Total Billed Revenue
<u>Uniform Tariff Rates:</u>								
1	Large General Secondary	9S	37,136	3,343,242,049	\$253,201,964	75.74	\$809,315	\$254,011,279
2	Large General Primary	9P	267	587,882,798	\$39,396,438	67.01	\$124,772	\$39,521,210
3	Large General Transmission	9T	4	3,474,080	\$261,946	75.40	\$814	\$262,759
4	Total Schedule 9		37,407	3,934,598,927	\$292,860,347	74.43	\$934,901	\$293,795,249
6	Large Power Secondary	19S	1	5,417,057	\$357,606	66.01	\$1,159	\$358,765
7	Large Power Primary	19P	114	2,319,529,387	\$137,455,878	59.26	\$438,056	\$137,893,934
8	Large Power Transmission	19T	2	33,036,463	\$1,849,600	55.99	\$5,838	\$1,855,438
9	Total Schedule 19		117	2,357,982,907	\$139,663,084	59.23	\$445,052	\$140,108,137
11	Irrigation Secondary	24S	18,952	1,866,103,711	\$152,034,272	81.47	\$497,456	\$152,531,728
12	Irrigation Transmission	24T	0	0	\$0	0.00	\$0	\$0
13	Total Schedule 24		18,952	1,866,103,711	\$152,034,272	81.47	\$497,456	\$152,531,728

(1) December 01, 2021 - November 30, 2022 Forecasted Test Year (April 2021 Forecast)

(2) Percentage impact does not include components which are applied as percentages, Riders and Franchise Fees.

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-21-18**

**IDAHO POWER COMPANY**

**ATTACHMENT NO. 4**

SCHEDULE 1  
RESIDENTIAL SERVICE  
STANDARD PLAN  
(Continued)

RESIDENTIAL SPACE HEATING

All space heating equipment to be served by the Company's system shall be single-phase equipment approved by Underwriters' Laboratories, Inc., and the equipment and its installation shall conform to all National, State and Municipal Codes and to the following:

Individual resistance-type units for space heating larger than 1,650 watts shall be designed to operate at 240 or 208 volts, and no single unit shall be larger than 6 kW. Heating units of 2 kW or larger shall be controlled by approved thermostatic devices. When a group of heating units, with a total capacity of more than 6 kW, is to be actuated by a single thermostat, the controlling switch shall be so designed that not more than 6 kW can be switched on or off at any one time. Supplemental resistance-type heaters, that may be used with a heat exchanger, shall comply with the specifications listed above for such units.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 800 kWh	8.7868¢	8.1644¢
801-2000 kWh	10.5657¢	9.0010¢
All Additional kWh Over 2000	12.5514¢	9.9685¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 3  
MASTER-METERED MOBILE HOME PARK  
RESIDENTIAL SERVICE  
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit):

Service Charge, per month	\$5.00
Energy Charge, per kWh all kWh	8.8434¢

Minimum Charge

The monthly Minimum Charge shall be the sum of the Service Charge, the Energy Charge, and the Power Cost Adjustment.

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.



SCHEDULE 4  
RESIDENTIAL SERVICE  
ENERGY WATCH PILOT PLAN  
(OPTIONAL)  
SUSPENDED  
(Continued)

TIME PERIODS

The time periods are defined as follows. All times are stated in Mountain Time.

Summer Season

On-Peak: 1:00 p.m. to 9:00 p.m. Monday through Friday

Off-Peak: 9:00 p.m. to 1:00 p.m. Monday through Friday and all hours on weekends and holidays

Critical peak period (10 select summer days): 5:00 p.m. to 9:00 p.m.

Non-summer Season

Mid-Peak: 7:00 a.m. to 9:00 p.m. Monday through Friday

Off-Peak: 9:00 p.m. to 7:00 a.m. Monday through Friday and all hours on weekends and holidays

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

Service Charge, per month	\$5.00
Energy Charge, per kWh	
Summer	
Energy Watch Event hours	44.5296¢
On-Peak	12.4993¢
Off-Peak	7.1782¢
Non-summer	
Mid-Peak	9.2346¢
Off-Peak	7.1782¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 5  
RESIDENTIAL SERVICE  
TIME-OF-DAY PILOT PLAN  
(OPTIONAL)  
(Continued)

TIME PERIODS (Continued)

Holidays are New Year's Day (January 1), Memorial Day (last Monday in May), Independence Day (July 4), Labor Day (first Monday in September), Thanksgiving Day (fourth Thursday in November), and Christmas Day (December 25). If New Year's Day, Independence Day, or Christmas Day falls on Saturday, the preceding Friday will be designated a holiday. If New Year's Day, Independence Day, or Christmas Day falls on Sunday, the following Monday will be designated a holiday.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

Service Charge, per month	\$5.00
Energy Charge, per kWh	
Summer	
Peak	13.0922¢
Off-Peak	7.5053¢
Non-summer	
Peak	9.6644¢
Off-Peak	7.5053¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 6  
RESIDENTIAL SERVICE  
ON-SITE GENERATION  
(Continued)

CONDITIONS OF PURCHASE AND SALE (Continued)

9. The Customer shall notify the Company immediately if an Exporting System is permanently removed or disabled. Permanent removal or disablement for the purposes of this Schedule is any removal or disablement of an Exporting System lasting longer than six (6) months. Customers with permanently removed or disabled systems will be removed from service under this schedule and placed on the appropriate standard service schedule.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

The following rate structure and charges are subject to change upon Commission approval:

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 800 kWh	8.7868¢	8.1644¢
801-2000 kWh	10.5657¢	9.0010¢
All Additional kWh Over 2000	12.5514¢	9.9685¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 7  
SMALL GENERAL SERVICE  
 (Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 300 kWh	10.0172¢	10.0172¢
All Additional kWh	11.9306¢	10.5101¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**SCHEDULE 8**  
**SMALL GENERAL SERVICE**  
**ON-SITE GENERATION**  
(Continued)

**CONDITIONS OF PURCHASE AND SALE (Continued)**

7. If the Company is required by the Commission to institute curtailment of deliveries of electricity to its customers, the Company may require the Customer to curtail its consumption of electricity in the same manner and to the same degree as other Customers on the Company's standard service schedules.

8. The Customer shall grant to the Company all access to all Company equipment and facilities including adequate and continuing access rights to the property of the Customer for the purpose of installation, operation, maintenance, replacement, or any other service required of said equipment as well as all necessary access for inspection, switching, and any other operational requirements of the Customer's Interconnections Facilities.

9. The Customer shall notify the Company immediately if an Exporting System is permanently removed or disabled. Permanent removal or disablement for the purposes of this Schedule is any removal or disablement of an Exporting System lasting longer than six (6) months. Customers with permanently removed or disabled systems will be removed from service under this schedule and placed on the appropriate standard service schedule.

**SUMMER AND NON-SUMMER SEASONS**

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 1 of each year and ends on May 31 of each year.

**MONTHLY CHARGE**

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

The following charges are subject to change upon Commission approval:

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 300 kWh	10.0172¢	10.0172¢
All Additional kWh	11.9306¢	10.5101¢

**PAYMENT**

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**SCHEDULE 9**  
**LARGE GENERAL SERVICE**  
(Continued)

**MONTHLY CHARGE**

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$16.00	\$16.00
Basic Charge, per kW of Basic Load Capacity		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$1.04	\$1.04
Demand Charge, per kW of Billing Demand		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$6.15	\$4.52
Energy Charge, per kWh		
First 2,000 kWh	10.6892¢	9.6220¢
All Additional kWh	4.9476¢	4.4886¢

**SCHEDULE 9**  
**LARGE GENERAL SERVICE**  
(Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$285.00	\$285.00
Basic Charge, per kW of Basic Load Capacity	\$1.32	\$1.32
Demand Charge, per kW of Billing Demand	\$5.24	\$4.59
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.98	n/a
Energy Charge, per kWh		
On-Peak	5.0226¢	n/a
Mid-Peak	4.6345¢	4.1558¢
Off-Peak	4.3806¢	4.0163¢
 <u>TRANSMISSION SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$285.00	\$285.00
Basic Charge, per kW of Basic Load Capacity	\$0.70	\$0.70
Demand Charge, per kW of Billing Demand	\$4.92	\$4.42
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.98	n/a
Energy Charge, per kWh		
On-Peak	4.9424¢	n/a
Mid-Peak	4.5702¢	4.1038¢
Off-Peak	4.3249¢	3.9766¢

**PAYMENT**

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 15  
DUSK TO DAWN CUSTOMER  
LIGHTING  
(Continued)

NEW FACILITIES

Where facilities of the Company are not presently available for a lamp installation which will provide satisfactory lighting service for the Customer's Premises, the Company may install overhead or underground secondary service facilities, including secondary conductor, poles, anchors, etc., a distance not to exceed 300 feet to supply the desired service, all in accordance with the charges specified below.

MONTHLY CHARGE

Effective October 1, 2019, High Pressure Sodium Vapor lighting systems are not available for new installation.

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

1. Monthly Per Unit Charge on existing facilities:AREA LIGHTING

<u>High Pressure Sodium Vapor</u>		<u>LED Equivalent</u>		<u>Base Rate</u>
<u>Watts</u>	<u>Average Lumens</u>	<u>Watt (Maximum)</u>	<u>Lumen (Minimum)</u>	
100	8,550	40	3,600	\$ 9.78
200	19,800	85	7,200	\$11.68
400	45,000	200	18,000	\$15.82

FLOOD LIGHTING

<u>High Pressure Sodium Vapor</u>		<u>LED Equivalent</u>		<u>Base Rate</u>
<u>Watts</u>	<u>Average Lumens</u>	<u>Watt (Maximum)</u>	<u>Lumen (Minimum)</u>	
200	19,800	85	8,100	\$14.00
400	45,000	150	18,000	\$16.50

<u>Metal Halide</u>		<u>LED Equivalent</u>		<u>Base Rate</u>
<u>Watts</u>	<u>Average Lumens</u>	<u>Watt (Maximum)</u>	<u>Lumen (Minimum)</u>	
400	28,800	150	18,000	\$15.14
1,000	88,000	300	32,000	\$24.08

2. For New Facilities Installed Before June 1, 2004: The Monthly Charge for New Facilities installed prior to June 1, 2004, will continue to be assessed a monthly facilities charge in accordance with the changes specified in Schedule 66.

3. For New Facilities Installed On or After June 1, 2004: The non-refundable charge for New Facilities to be installed, such as underground service, overhead secondary conductor, poles, anchors, etc., shall be equal to the work order cost.

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.



SCHEDULE 19  
LARGE POWER SERVICE  
 (Continued)

FACILITIES BEYOND THE POINT OF DELIVERY

At the Customer's request and at the option of the Company, transformers and other facilities installed beyond the Point of Delivery to provide Primary or Transmission Service may be owned, operated, and maintained by the Company in consideration of the Customer paying a Facilities Charge to the Company. This service is provided under the provisions set forth in Rule M, Facilities Charge Service.

POWER FACTOR ADJUSTMENT

Where the Customer's Power Factor is less than 90 percent, as determined by measurement under actual load conditions, the Company may adjust the kW measured to determine the Billing Demand by multiplying the measured kW by 90 percent and dividing by the actual Power Factor.

TEMPORARY SUSPENSION

When a Customer has properly invoked Rule G, Temporary Suspension of Demand, the Basic Load Capacity, the Billing Demand, and the On-Peak Billing Demand shall be prorated based on the period of such suspension in accordance with Rule G. In the event the Customer's metered demand is less than 1,000 kW during the period of such suspension, the Basic Load Capacity and Billing Demand will be set equal to 1,000 kW for purposes of determining the Customer's Monthly Charge.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$39.00	\$39.00
Basic Charge, per kW of Basic Load Capacity	\$0.94	\$0.94
Demand Charge, per kW of Billing Demand	\$6.09	\$4.36
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$1.04	n/a
Energy Charge, per kWh		
On-Peak	6.5462¢	n/a
Mid-Peak	5.1830¢	4.8207¢
Off-Peak	4.5999¢	4.2829¢

SCHEDULE 19  
LARGE POWER SERVICE  
 (Continued)

MONTHLY CHARGE (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$299.00	\$299.00
Basic Charge, per kW of Basic Load Capacity	\$1.30	\$1.30
Demand Charge, per kW of Billing Demand	\$6.21	\$4.61
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.98	n/a
Energy Charge, per kWh		
On-Peak	5.3877¢	n/a
Mid-Peak	4.2843¢	4.0386¢
Off-Peak	3.8227¢	3.6104¢
 <u>TRANSMISSION SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$299.00	\$299.00
Basic Charge, per kW of Basic Load Capacity	\$0.72	\$0.72
Demand Charge, per kW of Billing Demand	\$6.03	\$4.48
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.98	n/a
Energy Charge, per kWh		
On-Peak	5.3266¢	n/a
Mid-Peak	4.2542¢	4.0195¢
Off-Peak	3.7978¢	3.5935¢

PAYMENT

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 24  
AGRICULTURAL IRRIGATION  
SERVICE  
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE</u>	<u>In-Season</u>	<u>Out-of-Season</u>
Service Charge, per month	\$22.00	\$3.50
Demand Charge, per kW of Billing Demand	\$7.17	n/a
Energy Charge		
In-Season		
First 164 kWh per kW of Demand	5.9348¢	n/a
All Other kWh per kW of Demand	5.6349¢	n/a
Out-of-Season		
All kWh	n/a	6.8131¢
 <u>TRANSMISSION SERVICE</u>	 <u>In-Season</u>	 <u>Out-of-Season</u>
Service Charge, per month	\$299.00	\$3.50
Demand Charge, per kW of Billing Demand	\$6.76	n/a
Energy Charge		
In-Season		
First 164 kWh per kW of Demand	5.6852¢	n/a
All Other kWh per kW of Demand	5.4064¢	n/a
Out-of-Season		
All kWh	n/a	6.5031¢

SCHEDULE 26  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
MICRON TECHNOLOGY, INC.  
BOISE, IDAHO

SPECIAL CONTRACT DATED DECEMBER 29, 2009

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Monthly Contract Demand Charge

\$1.70 per kW of Contract Demand.

Monthly Billing Demand Charge

\$11.15 per kW of Billing Demand but not less than Minimum Monthly Billing Demand.

Minimum Monthly Billing Demand

The Minimum Monthly Billing Demand will be 25,000 kilowatts.

Daily Excess Demand Charge

\$0.296 per each kW over the Contract Demand.

Monthly Energy Charge

2.8590¢ per kWh.

SCHEDULE 29  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
J. R. SIMPLOT COMPANY  
POCATELLO, IDAHO

SPECIAL CONTRACT DATED JUNE 29, 2004

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Contract Demand Charge

\$2.35 per kW of Contract Demand

Demand Charge,

\$8.00 per kW of Billing Demand but no less than the Contract Demand less 5,000 kW

Daily Excess Demand Charge

\$0.297 per each kW over the Contract Demand

Energy Charge

2.8787¢ per kWh

Monthly Facilities Charge

A Monthly Facilities Charge will be paid for the Company's investment in Distribution Facilities. A Monthly Facilities Charge rate of 1.41% will be paid for facilities installed for 31 years or less and a rate of 0.59% will be paid for facilities installed more than 31 years.

**SCHEDULE 30**  
**IDAHO POWER COMPANY**  
**ELECTRIC SERVICE RATE**  
**FOR**  
**UNITED STATES DEPARTMENT OF ENERGY**  
**IDAHO OPERATIONS OFFICE**

**SPECIAL CONTRACT DATED SEPTEMBER 15, 2016**  
**CONTRACT NO. GS-OOP-09-BSD-0651**

**AVAILABILITY**

This schedule is available for firm retail service of electric power and energy delivered for the operations of the Department of Energy's facilities located at the Idaho National Engineering Laboratory site, as provided in the Contract for Electric Service between the parties.

**MONTHLY CHARGE**

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

1.	<u>Demand Charge</u> , per kW of Billing Demand	\$8.63
2.	<u>Energy Charge</u> , per kWh	3.0172¢

**SPECIAL CONDITIONS**

1. Billing Demand. The Billing Demand shall be the average kW supplied during the 30-minute period of maximum use during the month.

2. Power Factor Adjustment. When the Power Factor is less than 95 percent during the 30-minute period of maximum load for the month, Company may adjust the measured Demand to determine the Billing Demand by multiplying the measured kW of Demand by 0.95 and dividing by the actual Power Factor.

**MONTHLY ANTELOPE ASSET CHARGE ("AAC")**

The AAC will be paid for the Company's investment in, and operation and maintenance expenses associated with, specified transmission facilities required to provide service under the contract.

The Monthly AAC consists of two components:

1. PacifiCorp Pass-Through Charge (PPTC):

$$\text{PPTC} = (\text{O\&M} \times \text{GAV}) + (\text{CEC})$$

SCHEDULE 32  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
 FOR  
J. R. SIMPLOT COMPANY  
CALDWELL, IDAHO

SPECIAL CONTRACT DATED APRIL 8, 2015

APPLICABILITY

Service under this schedule is applicable beginning the first day of the month in the first month that the aggregate power requirement at one or more Points of Delivery at the Simplot Facility located near or at 16551 Simplot Boulevard, Caldwell, Idaho, exceeds 20,000 kW.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

	<u>Summer</u>	<u>Non-Summer</u>
<u>Contract Demand Charge</u> per kW of Contract Demand	\$1.81	\$1.81
<u>Demand Charge</u> per kW of Billing Demand but no less than the Contract Demand less 10,000 kW	\$15.10	\$8.79
<u>Daily Excess Demand Charge</u> per each kW over the Contract Demand	\$0.303	\$0.303
<u>Energy Charge</u> per kWh	3.1739¢	3.1143¢

SCHEDULE 40  
NON-METERED GENERAL SERVICE  
(Continued)

MONTHLY CHARGE

The average monthly kWh of energy usage shall be estimated by the Company, based on the Customer's electric equipment and one-twelfth of the annual hours of operation thereof. Since the service provided is non-metered, failure of the Customer's equipment will not be reason for a reduction in the Monthly Charge. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh	8.335¢
Minimum Charge, per month	\$1.50

ADDITIONAL CHARGES

Applicable only to municipalities or agencies of federal, state, or county governments with an authorized Point of Delivery having the potential of intermittent variations in energy usage.

Intermittent Usage Charge, per unit, per month	\$1.00
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PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.



SCHEDULE 41  
STREET LIGHTING SERVICE  
 (Continued)

SERVICE OPTIONS (Continued)"A" - Idaho Power-Owned, Idaho Power-Maintained System (Continued)LED Shield

In the event a Customer requests the Company install a shield on an LED fixture, the Customer will be responsible for the material cost of the equipment, as well as the design cost estimate which includes labor, time, and mileage costs for the alteration of the existing LED fixture.

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Lamp Charges, per lamp (41A)

<u>High Pressure Sodium Vapor</u>		<u>LED Equivalent</u>		<u>Base Rate</u>
<u>Watts</u>	<u>Average Lumens</u>	<u>Watt (Maximum)</u>	<u>Lumen (Minimum)</u>	
70	5,540	40	3,600	\$11.73
100	8,550	40	3,600	\$11.18
200	19,800	85	7,200	\$14.98
250	24,750	140	10,800	\$16.30
400	45,000	200	18,000	\$18.59

Non-Metered Service – Variable Energy

Energy Charge, per kWh                      7.580¢

Pole Charges

For Company-owned poles installed after October 5, 1964 required to be used for street lighting only:

	<u>Charge</u>
Wood pole, per pole	\$1.81
Steel pole, per pole	\$7.18

Facilities Charges

Customers assessed a monthly facilities charge prior to June 1, 2004 will continue to be assessed a monthly facilities charge in accordance with the charges specified in Schedule 66.

Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**SCHEDULE 41**  
**STREET LIGHTING SERVICE**  
(Continued)

**SERVICE OPTIONS (Continued)****"B" - Customer-Owned, Idaho Power-Maintained System - No New Service (Continued)****Non-Metered Service, per lamp (41B)**

<u>Standard High Pressure Sodium Vapor Energy and Maintenance Charges:</u>	<u>Average Lumens</u>	<u>Base Rate</u>
70 Watt	5,450	\$3.16
100 Watt	8,550	\$3.54
200 Watt	19,800	\$5.11
250 Watt	24,750	\$6.30
400 Watt	45,000	\$8.90

**Non-Metered Service – Variable Energy**

Energy Charge, per kWh	7.580¢
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**Metered Service, per lamp (41BM)**

<u>Standard High Pressure Sodium Vapor Maintenance Charges:</u>	
70 Watt	\$1.40
100 Watt	\$1.30
200 Watt	\$1.29
250 Watt	\$1.40
400 Watt	\$1.40
 Service Charge, per meter	 \$3.36
Energy Charge, per kWh	5.205¢

**Payment**

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**"C" - Customer-Owned, Customer-Maintained System**

The Customer's lighting system, including posts or standards, fixtures, initial installation of lamps and underground cables with suitable terminals for connection to the Company's distribution system, is installed, owned, and maintained by the Customer. The Customer is responsible for notifying the Company of any changes or additions to the lighting equipment or loads being served under Option C – Non-Metered Service. Failure to notify the Company of such changes or additions will result in the termination of non-metered service under Option C and the requirement that service be provided under Option C - Metered Service.

SCHEDULE 41  
STREET LIGHTING SERVICE  
 (Continued)

SERVICE OPTIONS (Continued)"C" - Customer-Owned, Customer-Maintained System (Continued)

All new Customer-owned lighting systems installed outside of Subdivisions on or after January 1, 2012 are required to be metered in order to record actual energy usage.

Customer-owned systems installed prior to June 1, 2004 that are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage may have the estimated annual variations in energy usage charged the Non-Metered Service - Energy Charge until the street lighting system is converted to Metered Service, or until the potential for variations in energy usage has been eliminated, whichever is sooner.

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees). For non-metered service, the average monthly kWh of energy usage shall be estimated by the Company based on the total wattage of the Customer's lighting system and 4,059 hours of operation.

Non-Metered Service (41C)

Energy Charge, per kWh	5.321¢
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Metered Service (41CM)

Service Charge, per meter	\$3.36
Energy Charge, per kWh	5.205¢

SCHEDULE 42  
TRAFFIC CONTROL SIGNAL  
LIGHTING SERVICE

APPLICABILITY

Service under this schedule is applicable to Electric Service required for the operation of traffic control signal lights within the State of Idaho. Traffic control signal lamps are mounted on posts or standards by means of brackets, mast arms, or cable.

CHARACTER OF SERVICE

The traffic control signal fixtures, including posts or standards, brackets, mast arm, cable, lamps, control mechanisms, fixtures, service cable, and conduit to the point of, and with suitable terminals for, connection to the Company's underground or overhead distribution system, are installed, owned, maintained and operated by the Customer. Service is limited to the supply of energy only for the operation of traffic control signal lights.

The installation of a meter to record actual energy consumption is required for all new traffic control signal lighting systems installed on or after June 1, 2004. For traffic control signal lighting systems installed prior to June 1, 2004 a meter may be installed to record actual usage upon the mutual consent of the Customer and the Company.

MONTHLY CHARGE

The monthly kWh of energy usage shall be either the amount estimated by the Company based on the number and size of lamps burning simultaneously in each signal and the average number of hours per day the signal is operated, or the actual meter reading as applicable. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh	5.905¢
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PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION  
CASE NO. IPC-E-21-18**

**IDAHO POWER COMPANY**

**ATTACHMENT NO. 5**

SCHEDULE 1  
 RESIDENTIAL SERVICE  
STANDARD PLAN  
 (Continued)

RESIDENTIAL SPACE HEATING

All space heating equipment to be served by the Company's system shall be single-phase equipment approved by Underwriters' Laboratories, Inc., and the equipment and its installation shall conform to all National, State and Municipal Codes and to the following:

Individual resistance-type units for space heating larger than 1,650 watts shall be designed to operate at 240 or 208 volts, and no single unit shall be larger than 6 kW. Heating units of 2 kW or larger shall be controlled by approved thermostatic devices. When a group of heating units, with a total capacity of more than 6 kW, is to be actuated by a single thermostat, the controlling switch shall be so designed that not more than 6 kW can be switched on or off at any one time. Supplemental resistance-type heaters, that may be used with a heat exchanger, shall comply with the specifications listed above for such units.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 800 kWh	8.78685005¢	78.16448984¢
801-2000 kWh	10.56572214¢	89.00107077¢
All Additional kWh Over 2000	12.55141424¢	9.96856437¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 3  
MASTER-METERED MOBILE HOME PARK  
RESIDENTIAL SERVICE  
(Continued)

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit):

Service Charge, per month	\$5.00
Energy Charge, per kWh all kWh	8. <del>84345552</del> <u>84345552</u> ¢

Minimum Charge

The monthly Minimum Charge shall be the sum of the Service Charge, the Energy Charge, and the Power Cost Adjustment.

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 4  
 RESIDENTIAL SERVICE  
ENERGY WATCH PILOT PLAN  
 (OPTIONAL)  
 SUSPENDED  
 (Continued)

TIME PERIODS

The time periods are defined as follows. All times are stated in Mountain Time.

Summer Season

On-Peak: 1:00 p.m. to 9:00 p.m. Monday through Friday  
 Off-Peak: 9:00 p.m. to 1:00 p.m. Monday through Friday and all hours on weekends and holidays  
 Critical peak period (10 select summer days): 5:00 p.m. to 9:00 p.m.

Non-summer Season

Mid-Peak: 7:00 a.m. to 9:00 p.m. Monday through Friday  
 Off-Peak: 9:00 p.m. to 7:00 a.m. Monday through Friday and all hours on weekends and holidays

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

Service Charge, per month	\$5.00
Energy Charge, per kWh	
Summer	
Energy Watch Event hours	443.52960786¢
On-Peak	12.49930920¢
Off-Peak	67.17829443¢
Non-summer	
Mid-Peak	89.23469337¢
Off-Peak	67.17829443¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.



**SCHEDULE 5  
RESIDENTIAL SERVICE  
TIME-OF-DAY PILOT PLAN  
(OPTIONAL)  
(Continued)**

**TIME PERIODS** (Continued)

Holidays are New Year's Day (January 1), Memorial Day (last Monday in May), Independence Day (July 4), Labor Day (first Monday in September), Thanksgiving Day (fourth Thursday in November), and Christmas Day (December 25). If New Year's Day, Independence Day, or Christmas Day falls on Saturday, the preceding Friday will be designated a holiday. If New Year's Day, Independence Day, or Christmas Day falls on Sunday, the following Monday will be designated a holiday.

**MONTHLY CHARGE**

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

Service Charge, per month	\$5.00
Energy Charge, per kWh	
Summer	
Peak	132.09226656¢
Off-Peak	7.50532607¢
Non-summer	
Peak	9.66443495¢
Off-Peak	7.50532607¢

**PAYMENT**

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 6  
RESIDENTIAL SERVICE  
ON-SITE GENERATION  
 (Continued)

CONDITIONS OF PURCHASE AND SALE (Continued)

9. The Customer shall notify the Company immediately if an Exporting System is permanently removed or disabled. Permanent removal or disablement for the purposes of this Schedule is any removal or disablement of an Exporting System lasting longer than six (6) months. Customers with permanently removed or disabled systems will be removed from service under this schedule and placed on the appropriate standard service schedule.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

The following rate structure and charges are subject to change upon Commission approval:

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 800 kWh	8.78685005¢	78.16448984¢
801-2000 kWh	10.56572214¢	89.00107077¢
All Additional kWh Over 2000	12.55141424¢	9.96856437¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**SCHEDULE 7**  
**SMALL GENERAL SERVICE**  
 (Continued)

**MONTHLY CHARGE**

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 300 kWh	<u>109.01726908¢</u>	<u>910.01726908¢</u>
All Additional kWh	<u>11.93065418¢</u>	<u>10.51014676¢</u>

**PAYMENT**

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**SCHEDULE 8**  
**SMALL GENERAL SERVICE**  
**ON-SITE GENERATION**  
**(Continued)**

**CONDITIONS OF PURCHASE AND SALE (Continued)**

7. If the Company is required by the Commission to institute curtailment of deliveries of electricity to its customers, the Company may require the Customer to curtail its consumption of electricity in the same manner and to the same degree as other Customers on the Company's standard service schedules.

8. The Customer shall grant to the Company all access to all Company equipment and facilities including adequate and continuing access rights to the property of the Customer for the purpose of installation, operation, maintenance, replacement, or any other service required of said equipment as well as all necessary access for inspection, switching, and any other operational requirements of the Customer's Interconnections Facilities.

9. The Customer shall notify the Company immediately if an Exporting System is permanently removed or disabled. Permanent removal or disablement for the purposes of this Schedule is any removal or disablement of an Exporting System lasting longer than six (6) months. Customers with permanently removed or disabled systems will be removed from service under this schedule and placed on the appropriate standard service schedule.

**SUMMER AND NON-SUMMER SEASONS**

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 1 of each year and ends on May 31 of each year.

**MONTHLY CHARGE**

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 54 (Fixed Cost Adjustment), Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

The following charges are subject to change upon Commission approval:

	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$5.00	\$5.00
Energy Charge, per kWh		
First 300 kWh	<u>109.01726908¢</u>	<u>910.01726908¢</u>
All Additional kWh	<u>11.93065418¢</u>	<u>10.51011676¢</u>

**PAYMENT**

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**SCHEDULE 9  
LARGE GENERAL SERVICE  
(Continued)**

**MONTHLY CHARGE**

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$16.00	\$16.00
Basic Charge, per kW of Basic Load Capacity		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$1.041	\$1.041
Demand Charge, per kW of Billing Demand		
First 20 kW	\$0.00	\$0.00
All Additional kW	\$56.915	\$4.5237
Energy Charge, per kWh		
First 2,000 kWh	10.68923409¢	9.30856220¢
All Additional kWh	4.94767864¢	4.48863423¢

SCHEDULE 9  
LARGE GENERAL SERVICE  
 (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$285.00	\$285.00
Basic Charge, per kW of Basic Load Capacity	\$1. <u>328</u>	\$1. <u>328</u>
Demand Charge, per kW of Billing Demand	\$5. <u>2407</u>	\$4. <u>5944</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.9 <u>85</u>	n/a
Energy Charge, per kWh		
On-Peak	45.02268589¢	n/a
Mid-Peak	4.63454835¢	4.15580204¢
Off-Peak	4.38062379¢	34.01638854¢
 <u>TRANSMISSION SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$285.00	\$285.00
Basic Charge, per kW of Basic Load Capacity	\$0. <u>7068</u>	\$0. <u>7068</u>
Demand Charge, per kW of Billing Demand	\$4. <u>9276</u>	\$4. <u>4228</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0.9 <u>85</u>	n/a
Energy Charge, per kWh		
On-Peak	4.94247813¢	n/a
Mid-Peak	4.57024213¢	34.10389701¢
Off-Peak	4.32491840¢	3.97668470¢

PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**SCHEDULE 15  
DUSK TO DAWN CUSTOMER  
LIGHTING  
(Continued)**

**NEW FACILITIES**

Where facilities of the Company are not presently available for a lamp installation which will provide satisfactory lighting service for the Customer's Premises, the Company may install overhead or underground secondary service facilities, including secondary conductor, poles, anchors, etc., a distance not to exceed 300 feet to supply the desired service, all in accordance with the charges specified below.

**MONTHLY CHARGE**

Effective October 1, 2019, High Pressure Sodium Vapor lighting systems are not available for new installation.

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

1. Monthly Per Unit Charge on existing facilities:

**AREA LIGHTING**

<u>High Pressure Sodium Vapor</u>		<u>LED Equivalent</u>		<u>Base Rate</u>
<u>Watts</u>	<u>Average Lumens</u>	<u>Watt (Maximum)</u>	<u>Lumen (Minimum)</u>	
100	8,550	40	3,600	\$ 9.7846
200	19,800	85	7,200	\$11.6830
400	45,000	200	18,000	\$15.8230

**FLOOD LIGHTING**

<u>High Pressure Sodium Vapor</u>		<u>LED Equivalent</u>		<u>Base Rate</u>
<u>Watts</u>	<u>Average Lumens</u>	<u>Watt (Maximum)</u>	<u>Lumen (Minimum)</u>	
200	19,800	85	8,100	\$134.0054
400	45,000	150	18,000	\$156.5096

<u>Metal Halide</u>		<u>LED Equivalent</u>		<u>Base Rate</u>
<u>Watts</u>	<u>Average Lumens</u>	<u>Watt (Maximum)</u>	<u>Lumen (Minimum)</u>	
400	28,800	150	18,000	\$145.1465
1,000	88,000	300	32,000	\$243.308

2. For New Facilities Installed Before June 1, 2004: The Monthly Charge for New Facilities installed prior to June 1, 2004, will continue to be assessed a monthly facilities charge in accordance with the changes specified in Schedule 66.

3. For New Facilities Installed On or After June 1, 2004: The non-refundable charge for New Facilities to be installed, such as underground service, overhead secondary conductor, poles, anchors, etc., shall be equal to the work order cost.

**PAYMENT**

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

SCHEDULE 19  
LARGE POWER SERVICE  
 (Continued)

FACILITIES BEYOND THE POINT OF DELIVERY

At the Customer's request and at the option of the Company, transformers and other facilities installed beyond the Point of Delivery to provide Primary or Transmission Service may be owned, operated, and maintained by the Company in consideration of the Customer paying a Facilities Charge to the Company. This service is provided under the provisions set forth in Rule M, Facilities Charge Service.

POWER FACTOR ADJUSTMENT

Where the Customer's Power Factor is less than 90 percent, as determined by measurement under actual load conditions, the Company may adjust the kW measured to determine the Billing Demand by multiplying the measured kW by 90 percent and dividing by the actual Power Factor.

TEMPORARY SUSPENSION

When a Customer has properly invoked Rule G, Temporary Suspension of Demand, the Basic Load Capacity, the Billing Demand, and the On-Peak Billing Demand shall be prorated based on the period of such suspension in accordance with Rule G. In the event the Customer's metered demand is less than 1,000 kW during the period of such suspension, the Basic Load Capacity and Billing Demand will be set equal to 1,000 kW for purposes of determining the Customer's Monthly Charge.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

<u>SECONDARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$39.00	\$39.00
Basic Charge, per kW of Basic Load Capacity	\$0.9 <del>41</del>	\$0.9 <del>41</del>
Demand Charge, per kW of Billing Demand	\$56.8 <del>09</del>	\$4.3 <del>622</del>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$1.0 <del>41</del>	n/a
Energy Charge, per kWh		
On-Peak	6.54623329¢	n/a
Mid-Peak	5.18300141¢	4.82076636¢
Off-Peak	4.59994500¢	4.28291433¢



**SCHEDULE 19**  
**LARGE POWER SERVICE**  
(Continued)

**MONTHLY CHARGE** (Continued)

<u>PRIMARY SERVICE</u>	<u>Summer</u>	<u>Non-summer</u>
Service Charge, per month	\$299.00	\$299.00
Basic Charge, per kW of Basic Load Capacity	\$1. <u>3026</u>	\$1. <u>3026</u>
Demand Charge, per kW of Billing Demand	\$6. <u>021</u>	\$4. <u>461</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0. <u>985</u>	n/a
Energy Charge, per kWh		
On-Peak	5. <u>38772121¢</u>	n/a
Mid-Peak	4. <u>28431447¢</u>	34. <u>03869070¢</u>
Off-Peak	3. <u>82276981¢</u>	3. <u>61044928¢</u>
 <u>TRANSMISSION SERVICE</u>	 <u>Summer</u>	 <u>Non-summer</u>
Service Charge, per month	\$299.00	\$299.00
Basic Charge, per kW of Basic Load Capacity	\$0. <u>720</u>	\$0. <u>720</u>
Demand Charge, per kW of Billing Demand	\$56. <u>803</u>	\$4. <u>4833</u>
On-Peak Demand Charge, per kW of On-Peak Billing Demand	\$0. <u>985</u>	n/a
Energy Charge, per kWh		
On-Peak	5. <u>32661530¢</u>	n/a
Mid-Peak	4. <u>25421156¢</u>	34. <u>01958885¢</u>
Off-Peak	3. <u>79786740¢</u>	3. <u>59354764¢</u>

**PAYMENT**

The monthly bill for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**SCHEDULE 24**  
**AGRICULTURAL IRRIGATION**  
**SERVICE**  
 (Continued)

**MONTHLY CHARGE**

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), Schedule 95 (Adjustment for Municipal Franchise Fees), and Schedule 98 (Residential and Small Farm Energy Credit).

<u>SECONDARY SERVICE</u>	<u>In-Season</u>	<u>Out-of-Season</u>
Service Charge, per month	\$22.00	\$3.50
Demand Charge, per kW of Billing Demand	\$ <del>7</del> 6.1794	n/a
Energy Charge		
In-Season		
First 164 kWh per kW of Demand	5. <del>93487414</del> ¢	n/a
All Other kWh per kW of Demand	5. <del>63494513</del> ¢	n/a
Out-of-Season		
All kWh	n/a	6. <del>81315911</del> ¢
 <u>TRANSMISSION SERVICE</u>	 <u>In-Season</u>	 <u>Out-of-Season</u>
Service Charge, per month	\$299.00	\$3.50
Demand Charge, per kW of Billing Demand	\$ <del>6</del> 7.654	n/a
Energy Charge		
In-Season		
First 164 kWh per kW of Demand	5. <del>68524999</del> ¢	n/a
All Other kWh per kW of Demand	5. <del>40642302</del> ¢	n/a
Out-of-Season		
All kWh	n/a	6. <del>50312912</del> ¢

SCHEDULE 26  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
MICRON TECHNOLOGY, INC.  
BOISE, IDAHO

SPECIAL CONTRACT DATED DECEMBER 29, 2009

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Monthly Contract Demand Charge  
\$1.7064 per kW of Contract Demand.

Monthly Billing Demand Charge  
\$119.1579 per kW of Billing Demand but not less than Minimum Monthly Billing Demand.

Minimum Monthly Billing Demand  
The Minimum Monthly Billing Demand will be 25,000 kilowatts.

Daily Excess Demand Charge  
\$0.2896 per each kW over the Contract Demand.

Monthly Energy Charge  
2.85907658¢ per kWh.

SCHEDULE 29  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
J. R. SIMPLOT COMPANY  
POCATELLO, IDAHO

SPECIAL CONTRACT DATED JUNE 29, 2004

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Contract Demand Charge

\$2.3527 per kW of Contract Demand

Demand Charge,

\$78.0074 per kW of Billing Demand but no less than the Contract Demand less 5,000 kW

Daily Excess Demand Charge

\$0.2897 per each kW over the Contract Demand

Energy Charge

2.87877849¢ per kWh

Monthly Facilities Charge

A Monthly Facilities Charge will be paid for the Company's investment in Distribution Facilities. A Monthly Facilities Charge rate of 1.41% will be paid for facilities installed for 31 years or less and a rate of 0.59% will be paid for facilities installed more than 31 years.

SCHEDULE 30  
IDAHO POWER COMPANY  
ELECTRIC SERVICE RATE  
FOR  
UNITED STATES DEPARTMENT OF ENERGY  
IDAHO OPERATIONS OFFICE

SPECIAL CONTRACT DATED SEPTEMBER 15, 2016  
CONTRACT NO. GS-OOP-09-BSD-0651

AVAILABILITY

This schedule is available for firm retail service of electric power and energy delivered for the operations of the Department of Energy's facilities located at the Idaho National Engineering Laboratory site, as provided in the Contract for Electric Service between the parties.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

- |    |   |              |
|----|---|--------------|
| 1. | <u>Demand Charge</u> , per kW of Billing Demand | \$8.6335     |
| 2. | <u>Energy Charge</u> , per kWh                  | 23.01729189¢ |

SPECIAL CONDITIONS

1. Billing Demand. The Billing Demand shall be the average kW supplied during the 30-minute period of maximum use during the month.
2. Power Factor Adjustment. When the Power Factor is less than 95 percent during the 30-minute period of maximum load for the month, Company may adjust the measured Demand to determine the Billing Demand by multiplying the measured kW of Demand by 0.95 and dividing by the actual Power Factor.

MONTHLY ANTELOPE ASSET CHARGE ("AAC")

The AAC will be paid for the Company's investment in, and operation and maintenance expenses associated with, specified transmission facilities required to provide service under the contract.

The Monthly AAC consists of two components:

1. PacifiCorp Pass-Through Charge (PPTC):

$$\text{PPTC} = (\text{O\&M} \times \text{GAV}) + (\text{CEC})$$

**SCHEDULE 32**  
**IDAHO POWER COMPANY**  
**ELECTRIC SERVICE RATE**  
**FOR**  
**J. R. SIMPLOT COMPANY**  
**CALDWELL, IDAHO**

SPECIAL CONTRACT DATED APRIL 8, 2015

APPLICABILITY

Service under this schedule is applicable beginning the first day of the month in the first month that the aggregate power requirement at one or more Points of Delivery at the Simplot Facility located near or at 16551 Simplot Boulevard, Caldwell, Idaho, exceeds 20,000 kW.

SUMMER AND NON-SUMMER SEASONS

The summer season begins on June 1 of each year and ends on August 31 of each year. The non-summer season begins on September 1 of each year and ends on May 31 of each year.

MONTHLY CHARGE

The Monthly Charge is the sum of the following charges, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

	<u>Summer</u>	<u>Non-Summer</u>
<u>Contract Demand Charge</u> per kW of Contract Demand	\$1. <u>8175</u>	\$1. <u>8175</u>
<u>Demand Charge</u> per kW of Billing Demand but no less than the Contract Demand less 10,000 kW	\$1 <u>54.1064</u>	\$8. <u>7950</u>
<u>Daily Excess Demand Charge</u> per each kW over the Contract Demand	\$0. <u>303293</u>	\$0. <u>303293</u>
<u>Energy Charge</u> per kWh	3. <u>17390705</u> ¢	3. <u>11430428</u> ¢

**SCHEDULE 40**  
**NON-METERED GENERAL SERVICE**  
(Continued)

**MONTHLY CHARGE**

The average monthly kWh of energy usage shall be estimated by the Company, based on the Customer's electric equipment and one-twelfth of the annual hours of operation thereof. Since the service provided is non-metered, failure of the Customer's equipment will not be reason for a reduction in the Monthly Charge. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh	8.335063¢
Minimum Charge, per month	\$1.50

**ADDITIONAL CHARGES**

Applicable only to municipalities or agencies of federal, state, or county governments with an authorized Point of Delivery having the potential of intermittent variations in energy usage.

Intermittent Usage Charge, per unit, per month	\$1.00
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**PAYMENT**

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**SCHEDULE 41  
STREET LIGHTING SERVICE  
 (Continued)**

SERVICE OPTIONS (Continued)

"A" - Idaho Power-Owned, Idaho Power-Maintained System (Continued)

LED Shield

In the event a Customer requests the Company install a shield on an LED fixture, the Customer will be responsible for the material cost of the equipment, as well as the design cost estimate which includes labor, time, and mileage costs for the alteration of the existing LED fixture.

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Lamp Charges, per lamp (41A)

<u>High Pressure Sodium Vapor</u>		<u>LED Equivalent</u>		<u>Base Rate</u>
<u>Watts</u>	<u>Average Lumens</u>	<u>Watt (Maximum)</u>	<u>Lumen (Minimum)</u>	
70	5,540	40	3,600	\$11.735
100	8,550	40	3,600	
\$110.182				
200	19,800	85	7,200	\$14.498
250	24,750	140	10,800	
\$156.7730				
400	45,000	200	18,000	
\$178.598				

Non-Metered Service – Variable Energy

Energy Charge, per kWh 7.333580¢

Pole Charges

For Company-owned poles installed after October 5, 1964 required to be used for street lighting only:

	<u>Charge</u>
Wood pole, per pole	\$1.81
Steel pole, per pole	\$7.18

Facilities Charges

Customers assessed a monthly facilities charge prior to June 1, 2004 will continue to be assessed a monthly facilities charge in accordance with the charges specified in Schedule 66.

Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.



SCHEDULE 41  
STREET LIGHTING SERVICE  
 (Continued)

SERVICE OPTIONS (Continued)

"B" - Customer-Owned, Idaho Power-Maintained System - No New Service (Continued)

Non-Metered Service, per lamp (41B)

Standard High Pressure Sodium Vapor Energy and Maintenance Charges:	Average Lumens	Base Rate
70 Watt	5,450	\$3.106
100 Watt	8,550	\$3.542
200 Watt	19,800	\$45.1184
250 Watt	24,750	\$6.309
400 Watt	45,000	\$8.6190

Non-Metered Service – Variable Energy

Energy Charge, per kWh	7.333580¢
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Metered Service, per lamp (41BM)

Standard High Pressure Sodium Vapor Maintenance Charges:	
70 Watt	\$1.4035
100 Watt	\$1.2630
200 Watt	\$1.259
250 Watt	\$1.3540
400 Watt	\$1.3540
Service Charge, per meter	\$3.36
Energy Charge, per kWh	5.035205¢

Payment

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

"C" - Customer-Owned, Customer-Maintained System

The Customer's lighting system, including posts or standards, fixtures, initial installation of lamps and underground cables with suitable terminals for connection to the Company's distribution system, is installed, owned, and maintained by the Customer. The Customer is responsible for notifying the Company of any changes or additions to the lighting equipment or loads being served under Option C – Non-Metered Service. Failure to notify the Company of such changes or additions will result in the termination of non-metered service under Option C and the requirement that service be provided under Option C - Metered Service.

**SCHEDULE 41**  
**STREET LIGHTING SERVICE**  
(Continued)

SERVICE OPTIONS (Continued)

"C" - Customer-Owned, Customer-Maintained System (Continued)

All new Customer-owned lighting systems installed outside of Subdivisions on or after January 1, 2012 are required to be metered in order to record actual energy usage.

Customer-owned systems installed prior to June 1, 2004 that are constructed, operated, or modified in such a way as to allow for the potential or actual variation in energy usage may have the estimated annual variations in energy usage charged the Non-Metered Service - Energy Charge until the street lighting system is converted to Metered Service, or until the potential for variations in energy usage has been eliminated, whichever is sooner.

Monthly Charges

The monthly charges are as follows, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees). For non-metered service, the average monthly kWh of energy usage shall be estimated by the Company based on the total wattage of the Customer's lighting system and 4,059 hours of operation.

Non-Metered Service (41C)

Energy Charge, per kWh	5.448321¢
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Metered Service (41CM)

Service Charge, per meter	\$3.36
Energy Charge, per kWh	5.035205¢

**SCHEDULE 42  
 TRAFFIC CONTROL SIGNAL  
 LIGHTING SERVICE**

APPLICABILITY

Service under this schedule is applicable to Electric Service required for the operation of traffic control signal lights within the State of Idaho. Traffic control signal lamps are mounted on posts or standards by means of brackets, mast arms, or cable.

CHARACTER OF SERVICE

The traffic control signal fixtures, including posts or standards, brackets, mast arm, cable, lamps, control mechanisms, fixtures, service cable, and conduit to the point of, and with suitable terminals for, connection to the Company's underground or overhead distribution system, are installed, owned, maintained and operated by the Customer. Service is limited to the supply of energy only for the operation of traffic control signal lights.

The installation of a meter to record actual energy consumption is required for all new traffic control signal lighting systems installed on or after June 1, 2004. For traffic control signal lighting systems installed prior to June 1, 2004 a meter may be installed to record actual usage upon the mutual consent of the Customer and the Company.

MONTHLY CHARGE

The monthly kWh of energy usage shall be either the amount estimated by the Company based on the number and size of lamps burning simultaneously in each signal and the average number of hours per day the signal is operated, or the actual meter reading as applicable. The Monthly Charge shall be computed at the following rate, and may also include charges as set forth in Schedule 55 (Power Cost Adjustment), Schedule 91 (Energy Efficiency Rider), and Schedule 95 (Adjustment for Municipal Franchise Fees).

Energy Charge, per kWh	5.905713¢
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PAYMENT

The monthly bill rendered for service supplied hereunder is payable upon receipt, and becomes past due 15 days from the date on which rendered.

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION  
CASE NO. IPC-E-21-18**

**IDAHO POWER COMPANY**

**ATTACHMENT NO. 6**

**Idaho Power Company**  
**Calculation of Revenue Impact 2021**  
**State of Idaho**  
**Bridger & Depreciation**  
**Filed June 2, 2021**

**Summary of Revenue Impact**  
**Current Billed Revenue to Proposed Billed Revenue**

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers <sup>(1)</sup>	Normalized Energy (kWh) <sup>(1)</sup>	Current Billed Revenue	Mills Per kWh	Total Adjustments to Billed Revenue	Proposed Total Billed Revenue
<b>Uniform Tariff Rates:</b>								
1	Residential Service	1	477,534	5,240,253,884	\$550,004,972	104.96	\$14,982,731	\$564,987,703
2	Master Metered Mobile Home Park	3	21	4,341,478	\$435,977	100.42	\$12,511	\$448,487
3	Residential Service Energy Watch	4	0	0	\$0	0.00	\$0	\$0
4	Residential Service Time-of-Day	5	1,031	17,802,321	\$1,804,148	101.34	\$49,943	\$1,854,092
5	Residential Service On-Site Generation	6	11,065	58,393,931	\$6,526,173	111.76	\$168,747	\$6,694,920
6	Small General Service	7	30,043	139,128,290	\$18,180,055	130.67	\$474,469	\$18,654,524
7	Small General Service On-Site Generation	8	75	208,675	\$29,315	140.48	\$721	\$30,036
8	Large General Service	9	37,407	3,934,598,927	\$292,860,347	74.43	\$8,589,530	\$301,449,877
9	Dusk to Dawn Lighting	15	0	6,042,348	\$1,311,574	217.06	\$42,584	\$1,354,158
10	Large Power Service	19	117	2,357,982,907	\$139,663,084	59.23	\$4,088,978	\$143,752,062
11	Agricultural Irrigation Service	24	18,952	1,866,103,711	\$152,034,272	81.47	\$4,570,440	\$156,604,712
12	Unmetered General Service	40	1,585	12,559,488	\$1,109,147	88.31	\$34,110	\$1,143,258
13	Street Lighting	41	2,687	25,881,987	\$3,637,602	140.55	\$114,472	\$3,752,074
14	Traffic Control Lighting	42	728	2,765,756	\$178,947	64.70	\$5,322	\$184,269
15	<b>Total Uniform Tariffs</b>		<b>581,245</b>	<b>13,666,063,703</b>	<b>\$1,167,775,615</b>	<b>85.45</b>	<b>\$33,134,558</b>	<b>\$1,200,910,173</b>
16	<b>Total Special Contracts</b>		<b>3</b>	<b>960,214,039</b>	<b>\$50,498,218</b>	<b>52.59</b>	<b>\$1,456,085</b>	<b>\$51,954,303</b>
17	<b>Total Idaho Retail Sales</b>		<b>581,248</b>	<b>14,626,277,742</b>	<b>\$1,218,273,833</b>	<b>83.29</b>	<b>\$34,590,643</b>	<b>\$1,252,864,476</b>

(1) December 01, 2021 - November 30, 2022 Forecasted Test Year (April 2021 Forecast)

(2) Percentage impact does not include components which are applied as percentages, Riders and Franchise Fees.

**Idaho Power Company**  
**Calculation of Revenue Impact 2021**  
**State of Idaho**  
**Bridger & Depreciation**  
**Filed June 2, 2021**

**Summary of Revenue Impact - Rates 9, 19, and 24 Distribution Level Detail**  
**Current Billed Revenue to Proposed Billed Revenue**

Line No	Tariff Description	Rate Sch. No.	Average Number of Customers (1)	Normalized Energy (kWh) (1)	Current Billed Revenue	Mills Per kWh	Adjustments to Billed Revenue	Proposed Total Billed Revenue
<u>Uniform Tariff Rates:</u>								
1	Large General Secondary	9S	37,136	3,343,242,049	\$253,201,964	75.74	\$7,435,692	\$260,637,655
2	Large General Primary	9P	267	587,882,798	\$39,396,438	67.01	\$1,146,362	\$40,542,800
3	Large General Transmission	9T	4	3,474,080	\$261,946	75.40	\$7,477	\$269,422
4	Total Schedule 9		37,407	3,934,598,927	\$292,860,347	74.43	\$8,589,530	\$301,449,877
6	Large Power Secondary	19S	1	5,417,057	\$357,606	66.01	\$10,648	\$368,254
7	Large Power Primary	19P	114	2,319,529,387	\$137,455,878	59.26	\$4,024,696	\$141,480,574
8	Large Power Transmission	19T	2	33,036,463	\$1,849,600	55.99	\$53,634	\$1,903,235
9	Total Schedule 19		117	2,357,982,907	\$139,663,084	59.23	\$4,088,978	\$143,752,062
11	Irrigation Secondary	24S	18,952	1,866,103,711	\$152,034,272	81.47	\$4,570,440	\$156,604,712
12	Irrigation Transmission	24T	0	0	\$0	0.00	\$0	\$0
13	Total Schedule 24		18,952	1,866,103,711	\$152,034,272	81.47	\$4,570,440	\$156,604,712

(1) December 01, 2021 - November 30, 2022 Forecasted Test Year (April 2021 Forecast)

(2) Percentage impact does not include components which are applied as percentages, Riders and Franchise Fees.