

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION
CASE NO. IPC-E-23-11**

IDAHO POWER COMPANY

**JEPPSEN, DI
TESTIMONY**

EXHIBIT NO. 22

IDAHO POWER COMPANY
OTHER OPERATING REVENUES
For Twelve Months Ended December 31, 2023

(1) Line No	(2) Description	(3)	(4)	(5)	(7) Forecast Methodology		(8)	(9) 2023 Unadjusted Test Year	(10)	(11)
		2022 Actuals	2022 Adjustments	2022 Base	2022 Base	Other	Forecast Adjustment		Ref No	Annualizing
1	Miscellaneous service revenues (451).....	\$ 4,936,204	\$ -	\$ 4,936,204		\$ 1,271,884	\$ 1,271,884	\$ 6,208,088	\$ -	\$ 6,208,088
	Rent from electric property (454):									
2	Substation equipment.....	3,215,758	-	3,215,758	YES	-	-	3,215,758	-	3,215,758
3	Transformer & distribution rentals.....	17,330	-	17,330	YES	-	-	17,330	-	17,330
4	Station and line rentals.....	-	-	-	YES	-	-	-	-	-
5	Cogeneration and small power production.....	1,832,348	-	1,832,348		60,186	60,186	1,892,534	-	1,892,534
6	Real estate rents.....	257,813	-	257,813	YES	-	-	257,813	-	257,813
7	Dark fiber rents.....	400,000	-	400,000		(400,000)	(400,000)	-	-	-
8	Joint pole attachments.....	1,634,179	-	1,634,179	YES	-	-	1,634,179	-	1,634,179
9	Facilities charges.....	10,470,031	-	10,470,031		(189,692)	(189,692)	10,280,339	-	10,280,339
10	Overnight park rents.....	814,189	-	814,189	YES	-	-	814,189	-	814,189
11	Water District payments.....	185,425	-	185,425		(101,177)	(101,177)	84,248	-	84,248
12	Miscellaneous.....	-	-	-		-	-	-	-	-
13	Total rent from electric property.....	18,827,073	-	18,827,073		(630,683)	(630,683)	18,196,390	-	18,196,390
	Other electric revenue (456):									
14	Network Service.....	11,130,006	-	11,130,006		743,001	743,001	11,873,007	-	11,873,007
15	Point - to - Point and other services.....	49,667,827	-	49,667,827		(1,334,489)	(1,334,489)	48,333,338	-	48,333,338
16	Photovoltaic.....	-	-	-	YES	-	-	-	-	-
17	Antelope.....	-	-	-	YES	-	-	-	-	-
18	Conservation recovery - Oregon.....	-	-	-	YES	-	-	-	-	-
19	Sierra Pacific Power Company sales.....	51,764	-	51,764	YES	-	-	51,764	-	51,764
20	Stand-by service.....	759,997	-	759,997	YES	-	-	759,997	-	759,997
21	Energy efficiency rider.....	33,197,113	(33,197,113)	-	YES	-	-	-	-	-
22	Miscellaneous.....	1,663	-	1,663	YES	-	-	1,663	-	1,663
23	Total other electric revenue.....	94,808,370	(33,197,113)	61,611,257		(591,488)	(591,488)	61,019,769	-	61,019,769
24	Total other operating revenues.....	\$ 118,571,647	\$ (33,197,113)	\$ 85,374,534		\$ 49,713	\$ 49,713	\$ 85,424,247	\$ -	\$ 85,424,247

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For Twelve Months Ended December 31, 2023

(1)	(2)	(3)	(4)	(5)	(6) (7) Forecast Methodology		(8)	Ref	(9)	(10)	(11)
Line No	Program	2022 Actuals	2022 Adjustments	2022 Base	2022 Base	Other	Forecast Adjustment	No	2023 Unadjusted Test Year	Annualizing	2023 Test Year
Other Revenues (Acct 415):											
1	Power Solutions.....	\$ (11,623)	\$ -	\$ (11,623)		\$ 30,623	\$ 30,623		\$ 19,000	\$ -	\$ 19,000
2	Hydro Services.....	3,803	-	3,803	YES	-	-		3,803	-	3,803
3	Water Management Services.....	641	-	641	YES	-	-		641	-	641
4	Qualified Reporting Entity Svcs.....	6,600	-	6,600	YES	-	-		6,600	-	6,600
5	Operating Agreements.....	3,295,495	-	3,295,495	YES	-	-		3,295,495	-	3,295,495
6	Joint Use (Pole) - Idaho.....	606,267	-	606,267	YES	-	-		606,267	-	606,267
7	Joint Use (Pole) - Oregon.....	<u>10,632</u>	<u>-</u>	<u>10,632</u>	YES	<u>-</u>	<u>-</u>		<u>10,632</u>	<u>-</u>	<u>10,632</u>
8	Total.....	<u>\$ 3,911,815</u>	<u>\$ -</u>	<u>\$ 3,911,815</u>		<u>\$ 30,623</u>	<u>\$ 30,623</u>	B	<u>\$ 3,942,438</u>	<u>\$ -</u>	<u>\$ 3,942,438</u>
Other Expenses (Acct 416):											
9	Power Solutions.....	\$ 49,615	\$ -	\$ 49,615	YES	\$ -	\$ -		\$ 49,615	\$ -	\$ 49,615
10	Hydro Services.....	11,599	-	11,599	YES	-	-		11,599	-	11,599
11	Water Management Services.....	10,097	-	10,097	YES	-	-		10,097	-	10,097
12	Qualified Reporting Entity Svcs.....	1,804	-	1,804	YES	-	-		1,804	-	1,804
13	Operating Agreements.....	3,295,495	-	3,295,495	YES	-	-		3,295,495	-	3,295,495
14	Joint Use - Idaho.....	1,333,265	-	1,333,265	YES	-	-		1,333,265	-	1,333,265
15	Joint Use - Oregon.....	<u>-</u>	<u>-</u>	<u>-</u>	YES	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
16	Total.....	<u>\$ 4,701,875</u>	<u>\$ -</u>	<u>\$ 4,701,875</u>		<u>\$ -</u>	<u>\$ -</u>	C	<u>\$ 4,701,875</u>	<u>\$ -</u>	<u>\$ 4,701,875</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For Twelve Months Ended December 31, 2023

(1) LINE NO	(2) FERC ACCOUNT NUMBER	(3) DESCRIPTION	(4) 2022 Actuals	(5) 2022 Adjustments	(6) 2022 Base	(7) Forecast Methodology		(9) Forecast Adjustment	Ref No	(10) 2023 Unadjusted Test Year	(11) Annualizing	(12) 2023 Test Year
						2022 Base	Other					
Power production expenses:												
Steam power generation -												
Operation -												
1	500	Oper and supv engineering.....	\$ 632,248	\$ (725,308)	\$ (93,060)		\$ 10,451	\$ 10,451		\$ (82,609)	\$ 6,114	\$ (76,495)
2	501	Fuel	-	-	-		-	-		-	-	-
3	502	Steam expenses.....	9,298,487	(8,836,311)	462,176		-	-		462,176	-	462,176
4	505	Electric expenses.....	1,128,466	(1,072,607)	55,859		-	-		55,859	-	55,859
5	506	Misc steam power expenses.....	8,586,280	(8,161,259)	425,021		13	13		425,034	7	425,041
6	507	Rents.....	229,461	(218,103)	11,358		-	-		11,358	-	11,358
7		Total operation.....	19,874,943	(19,013,588)	861,355		10,463	10,463		871,818	6,121	877,940
Maintenance -												
8	510	Main supv and engineering.....	(238,936)	(11,789)	(250,724)		-	-		(250,724)	-	(250,724)
9	511	Main of structures.....	2,540,010	(2,414,279)	125,730		-	-		125,730	-	125,730
10	512	Main of boiler plant.....	8,774,081	(8,339,764)	434,317		-	-		434,317	-	434,317
11	513	Main of electric plant.....	2,306,519	(2,192,346)	114,173		-	-		114,173	-	114,173
12	514	Main of misc steam plant.....	9,592,111	(9,117,301)	474,809		-	-		474,809	-	474,809
13		Total maintenance.....	22,973,785	(22,075,479)	898,305		-	-		898,305	-	898,305
14		Total steam power generation.....	42,848,728	(41,089,067)	1,759,660		10,463	10,463		1,770,124	6,121	1,776,245
Hydraulic power generation -												
Operation -												
15	535	Oper supv and engineering.....	5,758,397	-	5,758,397		455,619	455,619		6,214,017	262,711	6,476,728
16	536	Water for power/Cloud seeding.....	6,637,301	-	6,637,301		(210,258)	(210,258)		6,427,044	54,646	6,481,690
17	536	Water leases.....	(9,801)	9,801	-		-	-		-	-	-
18	537	Hydraulic expenses.....	18,433,658	124,562	18,558,220		1,237,383	1,237,383		19,795,603	394,497	20,190,100
19	538	Electric expenses.....	1,959,732	-	1,959,732		180,701	180,701		2,140,433	95,472	2,235,905
20	539	Misc hydro pwr gen exp.....	5,131,195	(227)	5,130,968		386,324	386,324		5,517,292	213,191	5,730,483
21	540	Rents.....	303,402	-	303,402		-	-		303,402	-	303,402
22		Total operation.....	38,213,885	134,136	38,348,022		2,049,769	2,049,769		40,397,791	1,020,517	41,418,308
Maintenance -												
23	541	Main supv and engineering.....	110,982	-	110,982		9,442	9,442		120,425	5,514	125,939
24	542	Main of structures.....	932,291	-	932,291		64,830	64,830		997,121	36,545	1,033,666
25	543	Main of res,dams,waterwys.....	454,092	-	454,092		38,359	38,359		492,451	16,036	508,487
26	544	Main of electric plant.....	2,611,843	-	2,611,843		198,915	198,915		2,810,758	111,584	2,922,342
27	545	Main of misc hydro plant.....	3,919,209	(108)	3,919,101		252,325	252,325		4,171,425	138,826	4,310,252
28		Total maintenance.....	8,028,417	(108)	8,028,309		563,871	563,871		8,592,180	308,505	8,900,685
29		Total hydraulic power generation.....	46,242,302	134,028	46,376,331		2,613,640	2,613,640		48,989,970	1,329,023	50,318,993
Other power generation -												
Operation -												
30	546	Oper supv and engineering.....	627,106	-	627,106		55,260	55,260		682,366	32,326	714,692
31	547.000	Fuel - Salmon diesel.....	10,499	-	10,499		-	-		10,499	-	10,499
32	547	Fuel	-	-	-		-	-		-	-	-
33	548	Generation expenses.....	4,902,489	-	4,902,489		343,492	343,492		5,245,982	198,160	5,444,142
34	549	Misc other pwr gen exp.....	9,124	-	9,124		43,934	43,934		53,058	22,895	75,953
35	550	Rents.....	-	-	-		-	-		-	-	-
36		Total operation.....	5,549,218	-	5,549,218		442,687	442,687		5,991,905	253,381	6,245,286

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For Twelve Months Ended December 31, 2023

(1) LINE NO	(2) FERC ACCOUNT NUMBER	(3) DESCRIPTION	(4) 2022 Actuals	(5) 2022 Adjustments	(6) 2022 Base	(7) Forecast Methodology		(9) Forecast Adjustment	Ref No	(10) 2023 Unadjusted Test Year	(11) Annualizing	(12) 2023 Test Year
						2022 Base	Other					
Other power generation - (continued)												
Maintenance -												
1	551	Main supv and engineering.....	\$ -	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
2	552	Main of structures.....	159,030	-	159,030	-	5,316	5,316	-	164,346	2,832	167,178
3	553	Main of gen and elec plt.....	927,810	-	927,810	-	6,648	6,648	-	934,458	3,674	938,131
4	554	Main misc oth pwr gen plt.....	6,730,628	-	6,730,628	-	(3,372,657)	(3,372,657)	-	3,357,971	29,364	3,387,334
5		Total maintenance.....	7,817,467	-	7,817,467	-	(3,360,693)	(3,360,693)	-	4,456,775	35,869	4,492,643
6		Total other power generation.....	13,366,686	-	13,366,686	-	(2,918,006)	(2,918,006)	-	10,448,680	289,250	10,737,929
Other power supply expenses -												
7	555.050	Purchased power - transmission losses.....	-	-	-	-	-	-	-	-	-	-
8	555	Purchased power.....	-	-	-	-	-	-	-	-	-	-
9	556	System cont and load disp.....	-	-	-	-	-	-	-	-	-	-
10	557	Other expenses - other power production.....	6,279,434	-	6,279,434	-	473,536	473,536	-	6,752,969	277,021	7,029,990
11	557	Other expenses - PCA, EPC and PCAM.....	-	-	-	-	-	-	-	-	-	-
12	557	Other expenses - Bridger GAAP Adj.....	(135,744)	135,744	-	-	-	-	-	-	-	-
13		Total other power supply expenses.....	6,143,689	135,744	6,279,434	-	473,536	473,536	-	6,752,969	277,021	7,029,990
14		Total power production expenses.....	108,601,405	(40,819,295)	67,782,110	-	179,632	179,632	-	67,961,743	1,901,415	69,863,157

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For Twelve Months Ended December 31, 2023

(1) LINE NO	(2) FERC ACCOUNT NUMBER	(3) DESCRIPTION	(4)	(5)	(6)	(8) Forecast Methodology		(9)	Ref No	(10)	(11)	(12)
			2022 Actuals	2022 Adjustments	2022 Base	2022 Base	Other	Forecast Adjustment		2023 Unadjusted Test Year	Annualizing	2023 Test Year
Transmission expenses:												
Operation -												
1	560	Oper supv and engineering.....	\$ 3,193,933	\$ (6)	\$ 3,193,927		\$ 251,886	\$ 251,886		\$ 3,445,814	\$ 147,211	\$ 3,593,025
2	561	Load dispatching.....	5,375,576	-	5,375,576		454,303	454,303		5,829,880	187,405	6,017,285
3	562	Station expenses.....	2,788,678	(1,453)	2,787,225		214,444	214,444		3,001,669	120,418	3,122,087
4	563	Overhead line expenses.....	1,121,678	-	1,121,678		57,232	57,232		1,178,910	26,779	1,205,690
5	564	Underground line expenses.....	-	-	-		-	-		-	-	-
6	565	Trans of elec by others.....	11,322,964	(11,322,964)	(0)		-	-		(0)	-	(0)
7	566	Misc trans expenses.....	8	-	8		0	0		8	-	8
8	567	Rents.....	4,855,402	-	4,855,402		-	-		4,855,402	-	4,855,402
9		Total operation.....	28,658,239	(11,324,423)	17,333,816		977,866	977,866		18,311,682	481,814	18,793,496
Maintenance -												
10	568	Main supv and engineering.....	206,814	-	206,814		9,586	9,586		216,400	5,608	222,008
11	569	Main of structures.....	1,907,634	-	1,907,634		151,682	151,682		2,059,316	88,601	2,147,917
12	570	Main of station equip.....	2,611,391	(489)	2,610,902		297,615	297,615		2,908,517	144,194	3,052,711
13	571	Main of overhead lines.....	2,274,243	805,534	3,079,777		116,824	116,824		3,196,601	55,564	3,252,166
14	573	Main of misc trans plant.....	5,113	-	5,113		442	442		5,555	226	5,781
15	575	Admin-EIM.....	686,880	-	686,880		-	-		686,880	-	686,880
16		Total maintenance.....	7,692,075	805,045	8,497,120		576,149	576,149		9,073,269	294,193	9,367,462
17		Total transmission expenses.....	36,350,314	(10,519,378)	25,830,936		1,554,015	1,554,015		27,384,951	776,007	28,160,958
Distribution expenses:												
Operation -												
18	580	Oper supv and engineering.....	5,911,141	3,912	5,915,054		326,853	326,853		6,241,907	186,671	6,428,578
19	581	Load dispatching.....	5,170,071	-	5,170,071		488,757	488,757		5,658,828	285,943	5,944,770
20	582	Station expenses.....	1,862,473	(7)	1,862,466		114,459	114,459		1,976,925	60,977	2,037,902
21	583	Overhead line expenses.....	5,421,238	104,989	5,526,227		477,721	477,721		6,003,948	214,267	6,218,215
22	584	Underground line expenses.....	4,717,552	4,282	4,721,834		167,229	167,229		4,889,062	82,237	4,971,299
23	585	St light and sgnl sys exp.....	44,756	-	44,756		2,724	2,724		47,479	1,309	48,788
24	586	Meter expenses.....	5,719,569	(73)	5,719,496		535,125	535,125		6,254,621	256,699	6,511,320
25	587	Customer install expenses.....	1,095,297	-	1,095,297		88,874	88,874		1,184,170	45,823	1,229,993
26	588	Misc distribution exp.....	4,687,904	(1,010)	4,686,894		323,082	323,082		5,009,975	181,825	5,191,800
27	589	Rents.....	741,341	-	741,341		-	-		741,341	-	741,341
28		Total operation.....	35,371,341	112,093	35,483,435		2,524,822	2,524,822		38,008,257	1,315,749	39,324,006
Maintenance -												
29	590	Main supv and engineering.....	11,968	-	11,968		997	997		12,965	583	13,548
30	591	Main of structures.....	-	-	-		-	-		-	-	-
31	592	Main of station equip.....	4,120,742	(351)	4,120,391		328,264	328,264		4,448,655	167,728	4,616,383
32	593	Main of overhead lines.....	21,931,803	12,695,311	34,627,115		684,800	684,800		35,311,914	330,675	35,642,590
33	594	Main of underground lines.....	751,577	18,123	769,700		45,008	45,008		814,708	22,649	837,357
34	595	Main of line transformers.....	94,087	-	94,087		2,717	2,717		96,804	1,557	98,361
35	596	Main of st light-sgnl sys.....	204,924	3,043	207,967		16,003	16,003		223,970	7,856	231,826
36	597	Main of meters.....	862,000	-	862,000		77,162	77,162		939,163	42,167	981,330
37	598	Main of misc dist plant.....	123,765	-	123,765		10,116	10,116		133,880	5,037	138,917
38		Total maintenance.....	28,100,867	12,716,126	40,816,993		1,165,066	1,165,066		41,982,059	578,252	42,560,311
39		Total distribution expenses.....	63,472,208	12,828,219	76,300,428		3,689,888	3,689,888		79,990,316	1,894,002	81,884,317

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For Twelve Months Ended December 31, 2023

(1) LINE NO	(2) FERC ACCOUNT NUMBER	(3) DESCRIPTION	(4) 2022 Actuals	(5) 2022 Adjustments	(6) 2022 Base	(8) Forecast Methodology		(9) Forecast Adjustment	Ref No	(10) 2023 Unadjusted Test Year	(11) Annualizing	(12) 2023 Test Year
						2022 Base	Other					
Customer accounts expenses:												
Operation -												
1	901	Supervision.....	\$ 845,854	\$ -	\$ 845,854	\$ 75,609		\$ 75,609		\$ 921,463	\$ 44,217	\$ 965,680
2	902	Meter reading expenses.....	1,819,788	-	1,819,788	142,617		142,617		1,962,406	79,111	2,041,516
3	903	Cust records - collect exp.....	15,041,848	-	15,041,848	997,289		997,289		16,039,137	569,230	16,608,368
4	904	Uncollectible accounts.....	3,069,311	198,133	3,267,444	2,514,638		2,514,638		5,782,082	-	5,782,082
5	905	Misc customer accts exp.....	(3,031)	-	(3,031)	-		-		(3,031)	-	(3,031)
6		Total customer accounts expenses.....	20,773,771	198,133	20,971,903	3,730,154		3,730,154		24,702,057	692,558	25,394,615
Customer service and informational expenses:												
Operation -												
7	907	Supervision.....	1,009,780	(15,995)	993,785	87,883		87,883		1,081,669	51,408	1,133,077
8	908	Customer assistance exp.....	7,286,059	(835)	7,285,224	4,110,142		4,110,142		11,395,366	291,521	11,686,886
9	908	Energy efficiency rider - Idaho.....	31,673,550	(31,673,550)	-	-		-		-	-	-
10	908	Energy efficiency rider - Oregon.....	1,523,563	(1,523,563)	-	-		-		-	-	-
11	909	Info and instruct adv exp.....	295,103	-	295,103	10		10		295,112	-	295,112
12	910	Misc cust svc and inf exp.....	746,645	(3,166)	743,479	33,938		33,938		777,417	19,452	796,869
13	912	Demo and selling exp.....	-	-	-	-		-		-	-	-
14		Total customer service and informational expenses.....	42,534,700	(33,217,109)	9,317,591	4,231,973		4,231,973		13,549,564	362,381	13,911,945
Administrative and general expenses:												
Operation -												
15	920	Admin and gen salaries.....	69,192,001	-	69,192,001	6,557,156		6,557,156		75,749,157	3,836,202	79,585,359
16	920	Incentive.....	26,598,671	(26,598,671)	-	10,040,205		10,040,205		10,040,205	-	10,040,205
17	921	Office supplies and exp.....	15,137,531	(28,774)	15,108,757	50,701		50,701		15,159,457	15,816	15,175,273
18	922	Admin exp transf - cr.....	(35,131,943)	-	(35,131,943)	(3,326,773)		(3,326,773)		(38,458,716)	(1,946,297)	(40,405,013)
19	923	Outside services employed.....	8,733,229	-	8,733,229	5		5		8,733,233	-	8,733,233
20	924	Property insurance.....	3,925,608	1,277,597	5,203,205	40,547		40,547		5,243,752	98,991	5,342,742
21	925	Injuries and damages.....	6,544,597	5,309,456	11,854,054	14,295		14,295		11,868,349	8,363	11,876,713
22	926	Emp pensions and benefits.....	36,409,743	(16,837)	36,392,906	3,281,778		3,281,778		39,674,684	1,919,922	41,594,606
23	926.OR	Emp pensions and benefits - Oregon.....	880,053	-	880,053	-		-		880,053	-	880,053
24	926.204	Emp pensions and benefits - Idaho.....	17,153,713	-	17,153,713	18,028,665		18,028,665		35,182,378	-	35,182,378
25	926.205	Emp pensions and benefits - FERC.....	-	-	-	-		-		-	-	-
26	927	Franchise requirements.....	-	-	-	-		-		-	-	-
27	928	Reg commission expenses.....	6,545,806	(65,075)	6,480,731	296,576		296,576		6,777,307	-	6,777,307
28	929	Duplicate charges - cr.....	-	-	-	-		-		-	-	-
29	930.1	General advertising exp.....	491,473	(491,473)	-	-		-		-	-	-
30	930.2	Misc general expenses.....	4,378,924	(365,067)	4,013,857	20,958		20,958		4,034,815	12,261	4,047,076
31	931	Rents.....	-	-	-	-		-		-	-	-
32		Total operation.....	160,859,406	(20,978,844)	139,880,562	35,004,113		35,004,113		174,884,675	3,945,258	178,829,933
Maintenance -												
33	935	Main of general plant.....	7,877,237	(826)	7,876,411	132,761		132,761		8,009,172	65,032	8,074,204
34		Total maintenance.....	7,877,237	(826)	7,876,411	132,761		132,761		8,009,172	65,032	8,074,204
35		Total administrative and general expenses.....	168,736,643	(20,979,670)	147,756,973	35,136,874		35,136,874		182,893,847	4,010,290	186,904,137
36		Total electric operation and maintenance expenses.....	\$ 440,469,041	\$ (92,509,099)	\$ 347,959,942	\$ 48,522,536		\$ 48,522,536	D	\$ 396,482,478	\$ 9,636,652	\$ 406,119,130

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
PROPERTY INSURANCE - ACCOUNT 924
For Twelve Months Ended December 31, 2023

(1)	(2)	(3)	(4)	(5)	(6) (7) Forecast Methodology		(8)	(9)	(10)	(11)	
Line No	Description	2022 Actuals	2022 Adjustments	2022 Base	2022 Base	Other	Forecast Adjustment	Ref No	2023 Unadjusted Test Year	Annualizing	2023 Test Year
Production - steam:											
1	Bridger plant.....	\$ 333,083	\$ -	\$ 333,083	YES	\$ -	\$ -		\$ 333,083	\$ -	\$ 333,083
2	Boardman plant.....	19,354	-	19,354	YES	-	-		19,354	-	19,354
3	Valmy plant.....	<u>60,158</u>	<u>-</u>	<u>60,158</u>	YES	<u>-</u>	<u>-</u>		<u>60,158</u>	<u>-</u>	<u>60,158</u>
4	Total production - steam.....	412,595	-	412,595		-	-		412,595	-	412,595
All risk:											
5	Blanket fidelity bond.....	62,870	-	62,870	YES	-	-		62,870	-	62,870
6	Property "all risk".....	2,933,239	1,277,597	4,210,836		-	-		4,210,836	75,269	4,286,105
7	Other miscellaneous.....	<u>67,077</u>	<u>-</u>	<u>67,077</u>	YES	<u>-</u>	<u>-</u>		<u>67,077</u>	<u>-</u>	<u>67,077</u>
8	Total all risk.....	<u>3,063,186</u>	<u>1,277,597</u>	<u>4,340,783</u>		<u>-</u>	<u>-</u>		<u>4,340,783</u>	<u>75,269</u>	<u>4,416,052</u>
9	Total property insurance.....	<u>\$ 3,475,781</u>	<u>\$ 1,277,597</u>	<u>\$ 4,753,378</u>		<u>\$ -</u>	<u>\$ -</u>	D	<u>\$ 4,753,378</u>	<u>\$ 75,269</u>	<u>\$ 4,828,647</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
REGULATORY COMMISSION EXPENSES - ACCOUNT 928
For Twelve Months Ended December 31, 2023

(1) Line No	(2) Description	(3) 2022 Actuals	(4) 2022 Adjustments	(5) 2022 Base	(6) (7) Forecast Methodology		(8) Forecast Adjustment	Ref No	(9) 2023 Unadjusted Test Year	(10) Annualizing	(11) 2023 Test Year
					2022 Base	Other					
FERC administrative assessments and securities (928.101)											
1	Capacity.....	\$ 2,826,830	\$ -	\$ 2,826,830	YES		\$ -		\$ 2,826,830	\$ -	\$ 2,826,830
2	Generation.....	963,911	-	963,911	YES		-		963,911	-	963,911
3	Ferc Order #472 - Sales for resale.....	963,867	-	963,867	YES		-		963,867	-	963,867
4	Miscellaneous Other.....	109,055	-	109,055	YES		-		109,055	-	109,055
5	Total (928.101).....	4,863,663	-	4,863,663			-		4,863,663	-	4,863,663
6	FERC - Rate Case (928.102).....	-	-	-			-		-	-	-
7	FERC - Oregon Hydro (928.104).....	271,717	-	271,717	YES		-		271,717	-	271,717
8	Total FERC expense.....	5,135,380	-	5,135,380			-		5,135,380	-	5,135,380
Idaho Public Utilities Commission expense:											
9	Rate case (928.202).....	-	-	-			-		-	-	-
10	Other (928.203).....	36,197	-	36,197			296,576	296,576	332,773	-	332,773
11	Total IPUC expense.....	36,197	-	36,197			296,576	296,576	332,773	-	332,773
Oregon Public Utility Commission expense:											
12	Filing Fees (928.301).....	-	-	-			-	-	-	-	-
13	Rate case (928.302).....	-	-	-			-	-	-	-	-
14	Other (928.303).....	1,374,230	(65,075)	1,309,155	YES		-		1,309,155	-	1,309,155
15	Total OPUC expense.....	1,374,230	(65,075)	1,309,155			-	-	1,309,155	-	1,309,155
Nevada Public Service Commission expense:											
16	Other (928.403).....	-	-	-			-	-	-	-	-
17	Total NPSC expense.....	-	-	-			-	-	-	-	-
18	Total regulatory commission expenses.....	\$ 6,545,806	\$ (65,075)	\$ 6,480,731			\$ 296,576	\$ 296,576 D	\$ 6,777,307	\$ -	\$ 6,777,307

IDAHO POWER COMPANY
DEPRECIATION AND AMORTIZATION EXPENSE
For Twelve Months Ended December 31, 2023

(1)	(2)	(3)	(4)	(5)	(6) (7) Forecast Methodology		(8)	Ref	(9)	(10)	(11)
Line No	Description	2022 Actuals	2022 Adjustments	2022 Base	2022 Base	Other	Forecast Adjustment	No	2023 Unadjusted Test Year	Annualizing	2023 Test Year
Accounts 403 and 404:											
1	Amortization expense.....	\$ 5,266,930	1.) \$ -	\$ 5,266,930		\$ 618,646	\$ 618,646		\$ 5,885,576	\$ 95,740	\$ 5,981,316
2	Depreciation expense.....	163,581,418	2.) (24,584,889)	138,996,530		9,845,191	9,845,191		148,841,721	8,884,245	157,725,966
3	Total.....	<u>\$ 168,848,348</u>	<u>\$ (24,584,889)</u>	<u>\$ 144,263,460</u>		<u>\$ 10,463,837</u>	<u>\$ 10,463,837</u>	E	<u>\$ 154,727,297</u>	<u>\$ 8,979,985</u>	<u>\$ 163,707,282</u>

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT., ADJUST., GAINS & LOSSES
For Twelve Months Ended December 31, 2023

(1) Line No	(2)	(3) Description	(4) 2022 Actuals	(5) 2022 Adjustments	(6) 2022 Base	(7) Forecast Methodology		(9) Forecast Adjustment	Ref No	(10) 2023		
						2022 Base	(8) Other			Unadjusted Test Year	(11) Annualizing	(12) 2023 Test Year
1	406	Amortization of Electric Plant Acquisition Adjustment - Asset Exchange (IPUC Order No. 33313, OPUC Order No. 15-184, FERC Order No. 20150617-3060).....	\$ 15,018	\$ -	\$ 15,018	YES	\$ -	\$ -		\$ 15,018	\$ -	\$ 15,018
2		Total.....	<u>\$ 15,018</u>	<u>\$ -</u>	<u>\$ 15,018</u>		<u>\$ -</u>	<u>\$ -</u>	F	<u>\$ 15,018</u>	<u>\$ -</u>	<u>\$ 15,018</u>

IDAHO POWER COMPANY
REGULATORY DEBITS AND CREDITS
For Twelve Months Ended December 31, 2023

(1)	(2)	(3)	(4)	(5)	(6) Forecast Methodology		(8)	(9)	(10)	(11)	
Line No	Description	2022 Actuals	2022 Adjustments	2022 Base	2022 Base	Other	Forecast Adjustment	Ref No	2023 Unadjusted Test Year	Annualizing	2023 Test Year
Regulatory Debits/Credits (Acct 407.3/407.4):											
Idaho											
1	Siemens LTP Amort - Idaho.....	\$ 643,866	\$ -	\$ 643,866	YES	\$ -	\$ -		\$ 643,866	\$ -	\$ 643,866
2	Siemens LTP Amort - Idaho Deferred RB.....	\$ 431,488	\$ -	\$ 431,488	YES	\$ -	\$ -		\$ 431,488	\$ -	\$ 431,488
3	Cloud computing.....	\$ 374,905	\$ (173,640)	\$ 201,265	YES	\$ -	\$ -		\$ 201,265	\$ -	\$ 201,265
4	Wildfire Mitigation.....	\$ -	\$ -	\$ -		\$ 1,865,167	\$ 1,865,167		\$ 1,865,167	\$ -	\$ 1,865,167
5	Subtotal Idaho.....	\$ 1,450,259	\$ (173,640)	\$ 1,276,619		\$ 1,865,167	\$ 1,865,167		\$ 3,141,786	\$ -	\$ 3,141,786
Oregon											
6	Deferred Pension - Oregon.....	\$ 219,697	\$ -	\$ 219,697	YES	\$ -	\$ -		\$ 219,697	\$ -	\$ 219,697
7	Siemens LTP Amort - Oregon.....	\$ 39,316	\$ -	\$ 39,316	YES	\$ -	\$ -		\$ 39,316	\$ -	\$ 39,316
8	Siemens LTP Amort - Oregon Deferred RB.....	\$ 44,046	\$ -	\$ 44,046	YES	\$ -	\$ -		\$ 44,046	\$ -	\$ 44,046
9	Subtotal Oregon.....	\$ 303,059	\$ -	\$ 303,059	YES	\$ -	\$ -		\$ 303,059	\$ -	\$ 303,059
10	Total.....	<u>\$ 1,753,318</u>	<u>\$ (173,640)</u>	<u>\$ 1,579,678</u>		<u>\$ 1,865,167</u>	<u>\$ 1,865,167</u>	G	<u>\$ 3,444,845</u>	<u>\$ -</u>	<u>\$ 3,444,845</u>

IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
For Twelve Months Ended December 31, 2023

(1) Line No	(2) Description	(3) 2022 Actuals	(4) 2022 Adjustments	(5) 2022 Base	(7) Forecast Methodology		(8) Forecast Adjustment	Ref No	(9) 2023 Unadjusted Test Year	(10) Annualizing	(11) 2023 Test Year
					(6) 2022 Base	Other					
Federal taxes:											
1	Unemployment.....	\$ 94,333	\$ (94,333)	\$ -	YES	\$ -	\$ -		\$ -	\$ -	\$ -
2	Social Security	18,219,357	(18,219,357)	-	YES	-	-		-	-	-
3	Total federal taxes.....	18,313,691	(18,313,691)	-		-	-		-	-	-
State, county and local taxes:											
Real and personal property:											
4	Idaho.....	16,447,825	-	16,447,825		2,709,059	2,709,059		19,156,884	482,288	19,639,172
5	Oregon.....	5,007,521	-	5,007,521		585,570	585,570		5,593,091	-	5,593,091
6	Montana.....	473,595	-	473,595		46,111	46,111		519,706	-	519,706
7	Washington.....	4,069	-	4,069		(109)	(109)		3,960	-	3,960
8	Wyoming.....	1,391,819	(1,282,348)	109,471		1,204	1,204		110,675	15,946	126,621
9	Nevada.....	321,605	(314,445)	7,160		(1,824)	(1,824)		5,336	-	5,336
10	Shoshone-Bannock.....	91,431	-	91,431		5,851	5,851		97,282	-	97,282
11	Total real and personal property.....	23,737,866	(1,596,793)	22,141,073		3,345,862	3,345,862		25,486,935	498,234	25,985,169
12	Kilowatt-hour tax - Idaho.....	1,162,897	-	1,162,897		1,055,305	1,055,305		2,218,202	-	2,218,202
Licenses:											
13	Wyoming.....	4,090	-	4,090	YES	-	-		4,090	-	4,090
14	Shoshone-Bannock.....	150	-	150	YES	-	-		150	-	150
15	Total licenses.....	4,240	-	4,240		-	-		4,240	-	4,240
Regulatory commission:											
16	Idaho.....	2,616,251	-	2,616,251	YES	-	-		2,616,251	-	2,616,251
17	Oregon.....	290,260	-	290,260		95,251	95,251		385,511	-	385,511
18	Total regulatory commission.....	2,906,511	-	2,906,511		95,251	95,251		3,001,762	-	3,001,762
Franchise:											
19	Oregon total franchise.....	890,161	-	890,161		62,839	62,839		953,000	-	953,000
Unemployment:											
20	Idaho.....	199,146	(199,146)	-	YES	-	-		-	-	-
21	Oregon.....	45,401	(45,401)	-	YES	-	-		-	-	-
22	Total unemployment.....	244,547	(244,547)	-		-	-		-	-	-
23	Total state, county and local taxes.....	28,946,224	(1,841,340)	27,104,883		4,559,257	4,559,257		31,664,140	498,234	32,162,374
24	Total other taxes.....	47,259,914	(20,155,031)	27,104,883		4,559,257	4,559,257		31,664,140	498,234	32,162,374
25	Less: State & Fed P/R Loading Reversal.....	(18,558,238)	18,558,238	-		-	-		-	-	-
26	Net other taxes.....	\$ 28,701,676	\$ (1,596,793)	\$ 27,104,883		\$ 4,559,257	\$ 4,559,257	H	\$ 31,664,140	\$ 498,234	\$ 32,162,374

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For Twelve Months Ended December 31, 2023

(1) Line No	(2) Description	(3) 2022 Actuals	(4) 2022 Adjustments	(5) 2022 Base	(7) Forecast Methodology		(8) Forecast Adjustment	Ref No	(9) 2023 Unadjusted Test Year	(10) Annualizing	(11) 2023 Test Year
					(6) 2022 Base	Other					
Income:											
1	Bridger Coal Company - joint venture.....	\$10,211,212	\$ -	\$ 10,211,212	\$ (7,211,212)		\$ (7,211,212)		\$ 3,000,000	\$ -	\$ 3,000,000
2	Bridger Coal Company - overriding royalties.....	247,311	-	247,311	(14,817)		(14,817)		232,494	-	232,494
3	Interest and dividend income.....	3,248	-	3,248	(3,248)		(3,248)		-	-	-
4	Taxes Other than Income Taxes.....	-	-	-	-		-		-	-	-
5	Total income.....	<u>10,461,771</u>	<u>-</u>	<u>10,461,771</u>	<u>(7,229,277)</u>		<u>(7,229,277)</u>		<u>3,232,494</u>	<u>-</u>	<u>3,232,494</u>
Expenses:											
6	Operation expense.....	247,311	-	247,311	(14,817)		(14,817)		232,494	-	232,494
7	Income taxes.....	1,330,515	-	1,330,515	(841,104)		(841,104)		489,411	-	489,411
8	Provision for deferred income taxes.....	-	-	-	-		-		-	-	-
9	Intercompany interest expense.....	101,905	-	101,905	567,568		567,568		669,473	-	669,473
10	Interest expense.....	-	-	-	-		-		-	-	-
11	Total expenses.....	<u>1,679,731</u>	<u>-</u>	<u>1,679,731</u>	<u>(288,353)</u>		<u>(288,353)</u>		<u>1,391,378</u>	<u>-</u>	<u>1,391,378</u>
12	Net income from operations.....	8,782,040	-	8,782,040	(6,940,924)		(6,940,924)		1,841,116	-	1,841,116
13	Add: Interest expense from notes payable to parent (Net of Tax).....	<u>77,939</u>	<u>-</u>	<u>77,939</u>	<u>450,945</u>		<u>450,945</u>		<u>528,884</u>	<u>-</u>	<u>528,884</u>
14	Net income (earnings to Idaho Power Company).....	<u>\$ 8,859,979</u>	<u>\$ -</u>	<u>\$ 8,859,979</u>	<u>\$ (6,489,979)</u>		<u>\$ (6,489,979)</u>	I	<u>\$ 2,370,000</u>	<u>\$ -</u>	<u>\$ 2,370,000</u>

IDAHO POWER COMPANY
ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) RELATED TO HELLS CANYON RELICENSING COLLECTED FROM CUSTOMERS
For Twelve Months Ended December 31, 2023

(1)	(2)	(3)	(4)	(5)	(6) (7) Forecast Methodology		(8)	Ref	(9)	(10)	(11)
Line No	Description	2022 Actuals	2022 Adjustments	2022 Base	2022 Base	Other	Forecast Adjustment	No	2023 Unadjusted Test Year	Annualizing	2023 Test Year
1	AFUDC related to Hells Canyon relicensing collected.....	\$ 6,815,472		\$ 6,815,472	YES	\$ -	\$ -		\$ 6,815,472	\$ -	\$ 6,815,472
2	Total AFUDC related to Hells Canyon Relicensing Collected.....	<u>6,815,472</u>	<u>-</u>	<u>6,815,472</u>		<u>-</u>	<u>-</u>	J	<u>6,815,472</u>	<u>-</u>	<u>6,815,472</u>

IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE (Excluding ARO Entries)
For The Thirteen Months Ended December 31, 2023

(1) Line No	(2) Month	(3) 2022 Actuals	(4) 2022 Adjustments	(5) 2022 Base	(6) (7) Forecast Methodology		(8) Forecast Adjustment	Ref No	(9) 2023 Unadjusted Test Year	(10) Annualizing	(11) 2023 Test Year
					2022 Base	Other					
1	December, 2021.....	\$ 6,482,321,388	\$ (734,727,907)	\$ 5,747,593,482		\$ 314,837,327	\$ 314,837,327		\$ 6,062,430,809	\$ -	\$ 6,062,430,809
2	January, 2022.....	6,491,936,129	(735,611,485)	5,756,324,644		312,179,468	312,179,468		6,068,504,113	-	6,068,504,113
3	February.....	6,504,930,241	(735,561,109)	5,769,369,131		312,714,759	312,714,759		6,082,083,890	-	6,082,083,890
4	March.....	6,540,209,581	(735,792,019)	5,804,417,562		305,764,751	305,764,751		6,110,182,313	-	6,110,182,313
5	April.....	6,551,240,968	(736,164,064)	5,815,076,904		310,534,335	310,534,335		6,125,611,239	-	6,125,611,239
6	May.....	6,571,566,813	(737,340,034)	5,834,226,779		311,925,031	311,925,031		6,146,151,809	-	6,146,151,809
7	June.....	6,654,009,072	(737,630,520)	5,916,378,552		287,963,459	287,963,459		6,204,342,012	-	6,204,342,012
8	July.....	6,652,494,874	(739,045,575)	5,913,449,300		397,088,528	397,088,528		6,310,537,828	-	6,310,537,828
9	August.....	6,668,313,271	(739,117,974)	5,929,195,297		414,237,100	414,237,100		6,343,432,397	-	6,343,432,397
10	September.....	6,708,499,049	(739,254,042)	5,969,245,007		405,616,489	405,616,489		6,374,861,496	-	6,374,861,496
11	October.....	6,712,869,047	(739,384,738)	5,973,484,308		477,790,493	477,790,493		6,451,274,802	-	6,451,274,802
12	November.....	6,730,682,438	(738,680,228)	5,992,002,210		479,755,721	479,755,721		6,471,757,931	-	6,471,757,931
13	December.....	6,801,544,542	(739,113,733)	6,062,430,809		490,306,909	490,306,909		6,552,737,718	-	6,552,737,718
14	Average.....	<u>\$ 6,620,816,724</u>	<u>\$ (737,494,110)</u>	<u>\$ 5,883,322,614</u>		<u>\$ 370,824,182</u>	<u>\$ 370,824,182</u>	K	<u>\$ 6,254,146,797</u>	<u>\$ -</u>	<u>\$ 6,254,146,797</u>

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR DEPRECIATION (Excluding ARO Entries)
For The Thirteen Months Ended December 31, 2023

(1) Line No	(2) Month	(3) 2022 Actuals	(4) 2022 Adjustments	(5) 2022 Base	(6) Forecast Methodology		(7) Other	(8) Forecast Adjustment	Ref No	(9) 2023 Unadjusted Test Year	(10) Annualizing	(11) 2023 Test Year
					2022 Base							
1	December, 2021.....	\$ 2,429,210,499	\$ (442,763,625)	\$ 1,986,446,874		\$ 69,821,495	\$ 69,821,495			\$ 2,056,268,369	\$ -	\$ 2,056,268,369
2	January, 2022.....	2,440,296,309	(445,400,489)	1,994,895,820		67,474,788	67,474,788			2,062,370,608	-	2,062,370,608
3	February.....	2,451,056,338	(448,022,265)	2,003,034,072		67,428,582	67,428,582			2,070,462,655	-	2,070,462,655
4	March.....	2,456,151,466	(450,637,944)	2,005,513,522		67,710,802	67,710,802			2,073,224,324	-	2,073,224,324
5	April.....	2,467,251,838	(453,262,972)	2,013,988,866		65,681,174	65,681,174			2,079,670,040	-	2,079,670,040
6	May.....	2,470,981,025	(455,720,952)	2,015,260,073		70,904,786	70,904,786			2,086,164,859	-	2,086,164,859
7	June.....	2,519,553,447	(499,093,335)	2,020,460,112		51,478,083	51,478,083			2,071,938,195	-	2,071,938,195
8	July.....	2,530,068,705	(503,801,575)	2,026,267,130		52,617,855	52,617,855			2,078,884,985	-	2,078,884,985
9	August.....	2,536,953,490	(508,746,243)	2,028,207,247		58,732,949	58,732,949			2,086,940,196	-	2,086,940,196
10	September.....	2,550,267,830	(513,755,725)	2,036,512,105		53,392,441	53,392,441			2,089,904,546	-	2,089,904,546
11	October.....	2,563,961,938	(518,619,342)	2,045,342,596		52,252,303	52,252,303			2,097,594,900	-	2,097,594,900
12	November.....	2,575,189,654	(523,684,763)	2,051,504,890		52,638,408	52,638,408			2,104,143,298	-	2,104,143,298
13	December.....	2,585,055,649	(528,787,280)	2,056,268,369		42,146,361	42,146,361			2,098,414,730	-	2,098,414,730
14	Average.....	<u>\$ 2,505,846,014</u>	<u>\$ (484,022,808)</u>	<u>\$ 2,021,823,206</u>		<u>\$ 59,406,156</u>	<u>\$ 59,406,156</u>	L		<u>\$ 2,081,229,362</u>	<u>\$ -</u>	<u>\$ 2,081,229,362</u>

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR AMORTIZATION (Excluding ARO Entries)
OF ELECTRIC UTILITY PLANT
For The Thirteen Months Ended December 31, 2023

(1) Line No	(2) Month	(3) 2022 Actuals	(4) 2022 Adjustments	(5) 2022 Base	(6) (7) Forecast Methodology		(8) Forecast Adjustment	Ref No	(9) 2023 Unadjusted Test Year	(10) Normalizing	(11) 2023 Test Year
					2022 Base	Other					
1	December, 2021.....	\$ 39,195,698	\$ -	\$ 39,195,698		\$ 133,443	\$ 133,443		\$ 39,329,141	\$ -	\$ 39,329,141
2	January, 2022.....	39,539,156	-	39,539,156		266,799	266,799		39,805,955	-	39,805,955
3	February.....	39,932,735	-	39,932,735		353,826	353,826		40,286,561	-	40,286,561
4	March.....	40,250,549	-	40,250,549		518,643	518,643		40,769,192	-	40,769,192
5	April.....	40,255,052	-	40,255,052		797,459	797,459		41,052,512	-	41,052,512
6	May.....	40,551,163	-	40,551,163		874,968	874,968		41,426,131	-	41,426,131
7	June.....	40,903,109	-	40,903,109		1,011,003	1,011,003		41,914,112	-	41,914,112
8	July.....	41,314,481	-	41,314,481		957,143	957,143		42,271,624	-	42,271,624
9	August.....	41,773,810	-	41,773,810		990,683	990,683		42,764,493	-	42,764,493
10	September.....	42,233,979	-	42,233,979		1,024,920	1,024,920		43,258,899	-	43,258,899
11	October.....	38,724,789	-	38,724,789		4,647,280	4,647,280		43,372,069	-	43,372,069
12	November.....	38,933,163	-	38,933,163		4,934,313	4,934,313		43,867,476	-	43,867,476
13	December.....	39,329,141	-	39,329,141		4,831,972	4,831,972		44,161,114	-	44,161,114
14	Average.....	<u>\$ 40,225,910</u>	<u>\$ -</u>	<u>\$ 40,225,910</u>		<u>\$ 1,641,727</u>	<u>\$ 1,641,727</u>	M	<u>\$ 41,867,637</u>	<u>\$ -</u>	<u>\$ 41,867,637</u>

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For The Thirteen Months Ended December 31, 2023

(1) Line No	(2) Description - Account 154 & 163	(3) 2022 Actuals	(4) 2022 Adjustments	(5) 2022 Base	(7) Forecast Methodology			(9) Forecast Adjustment	(10) 2023 Unadjusted Test Year	(11) Normalizing	(12) Annualizing	(13) Known and Measurable	(14) 2023 Test Year
					(6) 2022 Base	(7) 3 Period CAGR	(8) Other						
1	December, 2021	\$ 77,551,656	\$ (967,717)	\$ 76,583,939	\$ -	\$ 9,542,885	\$ -	\$ 9,542,885	\$ 86,126,824	\$ -	\$ -	\$ -	\$ 86,126,824
2	January, 2022	77,145,002	(967,717)	76,177,285	-	9,481,028	-	9,481,028	85,658,313	-	-	-	85,658,313
3	February	79,201,267	(967,717)	78,233,550	-	9,742,347	-	9,742,347	87,975,897	-	-	-	87,975,897
4	March	80,202,921	(967,717)	79,235,204	-	9,951,432	-	9,951,432	89,186,636	-	-	-	89,186,636
5	April	79,260,605	(967,717)	78,292,888	-	9,843,058	-	9,843,058	88,135,946	-	-	-	88,135,946
6	May	80,563,116	(967,717)	79,595,399	-	10,000,244	-	10,000,244	89,595,643	-	-	-	89,595,643
7	June	78,715,131	(967,717)	77,747,414	-	9,842,988	-	9,842,988	87,590,402	-	-	-	87,590,402
8	July	78,765,724	(967,717)	77,798,007	-	9,870,834	-	9,870,834	87,668,840	-	-	-	87,668,840
9	August	81,908,238	(967,717)	80,940,521	-	10,237,728	-	10,237,728	91,178,249	-	-	-	91,178,249
10	September	82,698,968	(967,717)	81,731,251	-	10,361,718	-	10,361,718	92,092,968	-	-	-	92,092,968
11	October	83,983,658	(967,717)	83,015,941	-	10,556,157	-	10,556,157	93,572,099	-	-	-	93,572,099
12	November	85,846,436	(967,717)	84,878,719	-	10,794,269	-	10,794,269	95,672,988	-	-	-	95,672,988
13	December	92,460,894	(967,717)	91,493,177	-	11,664,349	-	11,664,349	103,157,526	-	-	-	103,157,526
14	Average	<u>\$ 81,407,970</u>	<u>\$ (967,717)</u>	<u>\$ 80,440,254</u>	<u>\$ -</u>	<u>\$ 10,145,311</u>	<u>\$ -</u>	<u>\$ 10,145,311</u>	<u>\$ 90,585,564</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,585,564</u>

IDAHO POWER COMPANY
OTHER DEFERRED PROGRAMS
At December 31, 2023

(1)	(2)	(3)	(4)	(5)	(6) (7) Forecast Methodology		(8)	Ref	(9)	(10)	(11)
Line No	Description	2022 Actuals	2022 Adjustments	2022 Base	2022 Base	Other	Forecast Adjustment	No	Unadjusted Test Year	Annualizing	2023 Test Year
Idaho Public Utilities Commission:											
Account 186											
1	American Falls Bond Refinancing - (IPUC Order 25880).....	\$ 135,528	\$ -	\$ 135,528		\$ (62,551)	(62,551)		\$ 72,977	\$ -	\$ 72,977
Account 182											
2	Siemens LTP Rate Base - (IPUC Order 33420).....	12,851,571	-	12,851,571		(643,866)	(643,866)		12,207,705	-	12,207,705
3	Siemens LTP Deferred Rate Base - (IPUC Order 33420).....	8,612,494	-	8,612,494		(431,488)	(431,488)		8,181,006	-	8,181,006
4	Cloud Computing - (IPUC Order 34707).....	1,616,918	(409,326)	1,207,592		(201,265)	(201,265)		1,006,327	-	1,006,327
5	Wildfire Mitigation - (IPUC Order 35077).....	27,078,227	(14,022,056)	13,056,171	YES			-	13,056,171	-	13,056,171
Oregon Public Utilities Commission:											
Account 182											
6	CUB Fund Grant - (OPUC Order 21-166, 22-192).....	37,154	-	37,154		(37,154)	(37,154)		-	-	-
7	Siemens LTP Rate Base - (OPUC Order 15-387).....	511,105	-	511,105		(39,316)	(39,316)		471,789	-	471,789
8	Siemens LTP Deferred Rate Base - (OPUC Order 15-387).....	138,550	-	138,550		(44,046)	(44,046)		94,504	-	94,504
9	SFAS 87 Capitalized Pension - (OPUC Order 10-064).....	7,000,878	-	7,000,878		(219,697)	(219,697)		6,781,181	-	6,781,181
Account 254											
10	Reconnect Fees (Remote Meters) - (OPUC ADV 16-09).....	(14,711)	-	(14,711)	YES	-			(14,711)	-	(14,711)
11	Jim Bridger Plant End-of-Life Depreciation - (OPUC Order 12-296).....	(3,285,386)	-	(3,285,386)	YES	-			(3,285,386)	-	(3,285,386)
12	Total.....	<u>\$ 54,682,328</u>	<u>\$ (14,431,382)</u>	<u>\$ 40,250,946</u>		<u>\$ (1,679,383)</u>	<u>\$ (1,679,383)</u>	O	<u>\$ 38,571,563</u>	<u>\$ -</u>	<u>\$ 38,571,563</u>

IDAHO POWER COMPANY
PLANT HELD FOR FUTURE USE
At December 31, 2023

(1) Line No	(2) Description	(3) 2022 Actuals	(4) 2022 Adjustments	(5) 2022 Base	(6) (7) Forecast Methodology		(8) Forecast Adjustment	(9) Ref No	(10) 2023 Unadjusted Test Year	(11) Annualizing	(12) 2023 Test Year
					2022 Base	Other					
Power Production:											
1	American Falls Power Plant.....	\$ 104,155	\$ (104,155)	\$ -	YES	\$ -	\$ -		\$ -	\$ -	\$ -
2	Total Power Production.....	104,155	(104,155)	-		-	-		-	-	-
Distribution:											
3	Amity Substation.....	153,751	-	153,751	YES	-	-		153,751	-	153,751
4	Beacon Light Substation.....	204,511	(204,511)	-	YES	-	-		-	-	-
5	Dist. Lines, Blaine, ID.....	443,545	-	443,545	YES	-	-		443,545	-	443,545
6	Dist. Lines, Canyon, ID.....	25,581	-	25,581	YES	-	-		25,581	-	25,581
7	Farmway Station.....	934,174	-	934,174	YES	-	-		934,174	-	934,174
8	Filer Substation.....	27,813	-	27,813	YES	-	-		27,813	-	27,813
9	Highland Substation.....	64,224	-	64,224	YES	-	-		64,224	-	64,224
10	Jump Substation.....	67,722	(67,722)	-	YES	-	-		-	-	-
11	Lakeshore Substation.....	188,565	-	188,565	YES	-	-		188,565	-	188,565
	McDermott Substation.....	1,330,604	-	1,330,604	YES	-	-		1,330,604	-	1,330,604
12	Melba Substation.....	29,321	-	29,321	YES	-	-		29,321	-	29,321
13	Notch Butte Substation.....	15,665	-	15,665	YES	-	-		15,665	-	15,665
14	Pillar Falls Substation.....	209,434	-	209,434	YES	-	-		209,434	-	209,434
15	State Substation.....	117,597	-	117,597	YES	-	-		117,597	-	117,597
16	Ustick Substation.....	19,670	(19,670)	-	YES	-	-		-	-	-
17	Wagner Substation.....	91,452	-	91,452	YES	-	-		91,452	-	91,452
18	Ward Substation.....	243,933	-	243,933	YES	-	-		243,933	-	243,933
19	Greenleaf Substation.....	-	-	-		250,000	250,000		250,000	-	250,000
20	Northside Substation.....	-	-	-		1,372,140	1,372,140		1,372,140	-	1,372,140
21	Total Distribution.....	4,167,562	(291,903)	3,875,659		1,622,140	1,622,140		5,497,799	-	5,497,799
Transmission:											
22	Boise Bench Transmission Station.....	179,904	-	179,904	YES	-	-		179,904	-	179,904
23	Donnelly McCall Transmission Land R/W.....	68,592	-	68,592	YES	-	-		68,592	-	68,592
24	Dry Creek Transmission Station.....	26,671	-	26,671	YES	-	-		26,671	-	26,671
25	Line #853 500KV.....	332,748	-	332,748	YES	-	-		332,748	-	332,748
26	Line #854 500KV.....	308,066	-	308,066	YES	-	-		308,066	-	308,066
27	Long Valley Transmission Station.....	22,377	(22,377)	-	YES	-	-		-	-	-
28	Mayfield Transmission Station.....	220,052	-	220,052	YES	-	-		220,052	-	220,052
29	Midpoint Transmission Station.....	851,271	(73,257)	778,014	YES	-	-		778,014	-	778,014
30	Palette Junction Substation.....	748,482	-	748,482	YES	-	-		748,482	-	748,482
31	Sage Transmission Station.....	89,977	-	89,977	YES	-	-		89,977	-	89,977
32	Shellrock Transmission Station.....	9,918	(9,918)	-	YES	-	-		-	-	-
33	Total Transmission.....	2,858,058	(105,552)	2,752,506		-	-		2,752,506	-	2,752,506
34	Total Plant Held for Future Use	\$ 7,129,775	\$ (501,610)	\$ 6,628,165		\$ 1,622,140	\$ 1,622,140	P	\$ 8,250,305	\$ -	\$ 8,250,305

**IDAHO POWER COMPANY
2023 RATE CASE
DEFERRED INCOME TAX BALANCES**

	Balance Dec 31, 2022	2023 Change	Balance Dec 31, 2023	Average 2022-2023
<u>ACCOUNT 190 - ACCUM DEF INC TAXES:</u>				
004003-CONSTRUCTION ADVANCES	2,563,899	(1,514,441)	1,049,458	1,806,678
005010-POSTEMPLOYMENT BENEFITS	396,050	23,244	419,294	407,672
005026-USBR AMERICAN FALLS O&M COSTS	28,489	(8,996)	19,492	23,991
005033-NON VEBA PENSION AND BENEFITS	(804,568)	(56,450)	(861,018)	(832,793)
005047-OTHER EMPLOYEE'S LT DEFERRED COMP	90,889	149,356	240,245	165,567
005053-STOCK BASED COMPENSATION	3,184,240	810,433	3,994,673	3,589,457
005064-BRIDGER REVENUE DEFERRAL	1,114,435	(57,435)	1,057,000	1,085,717
005073-OR RECONNECT FEES ADV	3,262	525	3,787	3,524
005531-RATE CASE DISALLOWANCES AMORTIZATION	963,150	(76,267)	886,883	925,016
008001-VEBA POST-RETIREMENT BENEFITS	12,042,335	800,015	12,842,350	12,442,343
008013-ANNUALIZED BOOK DEPRECIATION	0	596,171	596,171	298,086
TOTAL 190	19,582,181	666,153	20,248,333	19,915,258
<u>ACCOUNT 282 - ACCUM DEF INC TAXES - OTHER PROPERTY:</u>				
LIBERALIZED DEPR - ELECTRIC PLANT	(404,092,568)	16,604,189	(387,488,379)	(395,790,474)
TOTAL 282	(404,092,568)	16,604,189	(387,488,379)	(395,790,474)
<u>ACCOUNT 283 - ACCUM DEF INC TAXES - OTHER:</u>				
004501-ROYALTY INCOME	(247,446)	63,658	(183,788)	(215,617)
005008-GAIN/LOSS ON REACQUIRED DEBT	(212,169)	70,330	(141,839)	(177,004)
005045-WILDFIRE MITIGATION 35077 DEFERRAL	(5,940,336)	480,094	(5,460,242)	(5,700,289)
005057-INTERVENOR FUNDING ORDERS	(88,723)	(1,148)	(89,871)	(89,297)
008081-SIEMENS LTP CONTRACT	(127,703)	(17,214)	(144,916)	(136,310)
008083-SIEMENS OR DRB INTEREST RESERVE	49,647	7,161	56,808	53,228
TOTAL 283	(6,566,729)	602,881	(5,963,848)	(6,265,289)
TOTAL DEFERRED TAX BALANCES	(391,077,117)	17,873,223	(373,203,894)	(382,140,505)

Deferred Tax Expense without ITC - 410 / 411	(17,873,223)
ITC Deferred Tax Expense - 411.4	25,014,178
Total Deferred Tax Expense	<u>7,140,954</u>

IDAHO POWER COMPANY
CUSTOMER ADVANCES FOR CONSTRUCTION
For The Thirteen Months Ended December 31, 2023

(1) Line No	(2) Month	(3) 2022 Actuals	(4) 2022 Adjustments	(5) 2022 Base	(7) Forecast Methodology		(8) Forecast Adjustment	Ref No	(9) 2023 Unadjusted Test Year	(10) Annualizing	(11) 2023 Test Year
					(6) 2022 Base	Other					
1	December, 2021.....	\$ 8,350,901	\$ -	\$ 8,350,901		\$ (591,838)	\$ (591,838)		\$ 7,759,063	\$ -	\$ 7,759,063
2	January, 2022.....	8,592,890	-	8,592,890		(987,155)	(987,155)		7,605,735	-	7,605,735
3	February.....	8,538,803	-	8,538,803		(898,797)	(898,797)		7,640,006	-	7,640,006
4	March.....	10,213,241	-	10,213,241		(2,483,500)	(2,483,500)		7,729,741	-	7,729,741
5	April.....	10,679,989	-	10,679,989		(3,239,939)	(3,239,939)		7,440,050	-	7,440,050
6	May.....	11,148,661	-	11,148,661		(3,995,622)	(3,995,622)		7,153,039	-	7,153,039
7	June.....	11,932,802	-	11,932,802		(5,269,772)	(5,269,772)		6,663,030	-	6,663,030
8	July.....	14,999,118	-	14,999,118		(7,501,216)	(7,501,216)		7,497,902	-	7,497,902
9	August.....	15,495,033	-	15,495,033		(8,135,695)	(8,135,695)		7,359,338	-	7,359,338
10	September.....	16,087,930	-	16,087,930		(9,104,261)	(9,104,261)		6,983,669	-	6,983,669
11	October.....	18,048,874	-	18,048,874		(10,742,365)	(10,742,365)		7,306,509	-	7,306,509
12	November.....	17,611,152	-	17,611,152		(10,027,295)	(10,027,295)		7,583,857	-	7,583,857
13	December.....	19,112,288	-	19,112,288		(11,088,683)	(11,088,683)		8,023,605	-	8,023,605
14	Average.....	<u>\$ 13,139,360</u>	<u>\$ -</u>	<u>\$ 13,139,360</u>		<u>\$ (5,697,395)</u>	<u>\$ (5,697,395) Q</u>		<u>\$ 7,441,965</u>	<u>\$ -</u>	<u>\$ 7,441,965</u>

IDAHO POWER COMPANY
 IERCo - SUBSIDIARY RATE BASE COMPONENTS
 For The Thirteen Months Ended December 31, 2023

Line No	Month	(1) 2022		2023		(2) 2022 Advance Coal Royalties		(3) 2022 Notes Receivable from Subsidiary		2023 Notes Receivable from Subsidiary		Ref No	(4) 2022		2023	
		Investment	Change	Investment	Change	Investment	Change	Investment	Change	Total	Change		Total	Total	Change	Total
1	December, 2021.....	\$ 27,909,477	\$ (13,217,958)	\$ 14,691,519	\$ 961,328	\$ (247,311)	\$ 714,017	\$ 6,169,545	\$ 8,333,213	\$ 14,502,758	\$ 35,040,351		\$ (5,132,056)	\$ 29,908,294		
2	January, 2022.....	28,761,648	(13,873,414)	14,888,234	940,660	(246,017)	694,643	5,869,705	6,542,689	12,412,394	35,572,013		(7,576,742)	27,995,271		
3	February.....	29,321,846	(14,303,661)	15,018,185	920,340	(245,072)	675,268	1,869,799	9,529,108	11,398,907	32,111,986		(5,019,626)	27,092,360		
4	March.....	29,868,676	(14,709,423)	15,159,253	895,180	(239,286)	655,894	769,870	11,170,222	11,940,093	31,533,727		(3,778,487)	27,755,239		
5	April.....	23,299,816	(8,034,515)	15,265,301	873,183	(236,664)	636,519	6,294,076	9,477,055	15,771,131	30,467,075		1,205,877	31,672,951		
6	May.....	23,705,051	(8,347,313)	15,357,738	852,741	(235,596)	617,145	1,996,857	14,682,645	16,679,502	26,554,648		6,099,737	32,654,384		
7	June.....	24,274,225	(8,804,613)	15,469,612	832,823	(235,053)	597,770	2,476,672	15,300,115	17,776,787	27,583,719		6,260,449	33,844,169		
8	July.....	25,078,116	(9,414,845)	15,663,271	813,730	(235,335)	578,396	2,280,171	14,226,231	16,506,402	28,172,018		4,576,051	32,748,069		
9	August.....	25,941,338	(10,082,906)	15,858,432	794,481	(235,460)	559,021	584,225	17,092,958	17,677,183	27,320,045		6,774,592	34,094,636		
10	September.....	27,468,901	(11,448,670)	16,020,231	772,589	(232,942)	539,647	(1,674,522)	18,212,397	16,537,875	26,566,968		6,530,785	33,097,753		
11	October.....	13,288,889	2,918,075	16,206,964	748,223	(227,951)	520,272	11,622,230	4,736,156	16,358,387	25,659,343		7,426,280	33,085,623		
12	November.....	14,024,236	2,356,277	16,380,513	733,392	(232,494)	500,898	13,562,845	1,840,634	15,403,478	28,320,472		3,964,417	32,284,889		
13	December.....	14,691,519	1,841,115	16,532,634	714,017	(232,494)	481,523	14,502,758	69,301	14,572,059	29,908,294		1,677,922	31,586,217		
14	Average.....	<u>\$ 23,664,134</u>	<u>\$ (8,086,296)</u>	<u>\$ 15,577,837</u>	<u>\$ 834,822</u>	<u>\$ (237,052)</u>	<u>\$ 597,770</u>	<u>\$ 5,101,864</u>	<u>\$ 10,093,286</u>	<u>\$ 15,195,150</u>	<u>\$ 29,600,820</u>	R	<u>\$ 1,769,938</u>	<u>\$ 31,370,758</u>		

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION
CASE NO. IPC-E-23-11**

IDAHO POWER COMPANY

**JEPPSEN, DI
TESTIMONY**

EXHIBIT NO. 23

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)
For Twelve Months Ended December 31, 2023

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Line No	Description	2022 Actuals	2022 Adjustments	2022 Base	<u>Forecast Methodology</u> 2022		Forecast Adjustment	Ref No	Unadjusted Test Year	Annualizing	2023 Test Year
1	General Advertising Expense.....	\$ 491,473	\$ (491,473)	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For Twelve Months Ended December 31, 2023

(1) Line No	(2) Acct No	(3) Organization	(4) Actual			(7) 2022 Actuals	(8) 2022 Adjustments	(9) 2022 Base	(10) Forecast Methodology		(12) Forecast Adjustment	Ref No	(13) 2023		(14) Annualizing	(15) 2023 Test Year
			Contributions 100%	Memberships 33.33%	100%				2022 Base	Other			Unadjusted Test Year	2023 Test Year		
1	537	Oregon Department of Agriculture.....		\$ 41		\$ 41	\$ (41)	\$ -	YES	\$ -	\$ -		\$ -	\$ -	\$ -	
2	537	Southern Idaho Water Quality Coalition.....		333		333	(333)	-	YES	-	-		-	-	-	
3	539	American Concrete Institute.....		37		37	(37)	-	YES	-	-		-	-	-	
4	539	American Society of Civil Engineers.....		24		24	(24)	-	YES	-	-		-	-	-	
5	539	North American Weather Modification Council.....		166		166	(166)	-	YES	-	-		-	-	-	
6	545	Greater Pine Valley Rangeland Fire Protection Association.....		25		25	(25)	-	YES	-	-		-	-	-	
7	545	Weiser River Rangeland Fire Protection Association.....		83		83	(83)	-	YES	-	-		-	-	-	
8	562	Utilities Technology Council.....		1,446		1,446	(1,446)	-	YES	-	-		-	-	-	
9	570	Utilities Technology Council.....		482		482	(482)	-	YES	-	-		-	-	-	
10	588	The Electrical Apparatus Service Association.....		683		683	(683)	-	YES	-	-		-	-	-	
11	592	Utilities Technology Council.....		344		344	(344)	-	YES	-	-		-	-	-	
12	593	Donation.....	7,000			7,000	(7,000)	-	YES	-	-		-	-	-	
13	907	Chartwell.....		15,995		15,995	(15,995)	-	YES	-	-		-	-	-	
14	908	Donation.....	(488)			(488)		-	YES	-	-		-	-	-	
15	908	Forth.....		833		833	(833)	-	YES	-	-		-	-	-	
16	908	Kiwanis Club Capital City.....		240		240	(240)	-	YES	-	-		-	-	-	
17	908	Rotary Club Boise Metro.....		250		250	(250)	-	YES	-	-		-	-	-	
18	910	Chartwell.....		3,166		3,166	(3,166)	-	YES	-	-		-	-	-	
19	921	American Welding Society.....		85		85	(85)	-	YES	-	-		-	-	-	
20	921	Americas' SAP Users' Group.....		945		945	(945)	-	YES	-	-		-	-	-	
21	921	Arid Club.....			300	300	(300)	-	YES	-	-		-	-	-	
22	921	Chamber of Commerce Pocatello.....		1,000		1,000	(1,000)	-	YES	-	-		-	-	-	
23	921	Chamber of Commerce Boise Metro.....		650		650	(650)	-	YES	-	-		-	-	-	
24	921	Crane Creek.....			2,100	2,100	(2,100)	-	YES	-	-		-	-	-	
25	921	DirectEmployers Association.....		5,000		5,000	(5,000)	-	YES	-	-		-	-	-	
26	921	Donation.....	500			500	(500)	-	YES	-	-		-	-	-	
27	921	Hillcrest Country Club.....			600	600	(600)	-	YES	-	-		-	-	-	
28	921	Idaho Business for Education.....		1,667		1,667	(1,667)	-	YES	-	-		-	-	-	
29	921	Industrial Asset Management Council.....		583		583	(583)	-	YES	-	-		-	-	-	
30	921	Lions Club Twin Falls.....		133		133	(133)	-	YES	-	-		-	-	-	
31	921	Lions Twin Falls.....		42		42	(42)	-	YES	-	-		-	-	-	
32	921	National Association of Property Tax Representatives - Transportation Energy Communications.....			50	50	(50)	-	YES	-	-		-	-	-	
33	921	Northwest Public Power Association.....		504		504	(504)	-	YES	-	-		-	-	-	
34	921	Risk Management Society.....		255		255	(255)	-	YES	-	-		-	-	-	
35	921	Rotary Blue Lakes.....		68		68	(68)	-	YES	-	-		-	-	-	
36	921	Rotary Club Blue Lakes.....		206		206	(206)	-	YES	-	-		-	-	-	
37	921	Rotary Club Gooding.....		184		184	(184)	-	YES	-	-		-	-	-	
38	921	Rotary Club Jerome.....		225		225	(225)	-	YES	-	-		-	-	-	
39	921	Rotary Club Ketchum.....		177		177	(177)	-	YES	-	-		-	-	-	
40	921	Rotary Club Nampa.....		367		367	(367)	-	YES	-	-		-	-	-	
41	921	Rotary Club Twin Falls.....		73		73	(73)	-	YES	-	-		-	-	-	
42	921	Urban Land Institute.....		164		164	(164)	-	YES	-	-		-	-	-	
43	921	Western Energy Institute.....		533		533	(533)	-	YES	-	-		-	-	-	
44	921	Western States Association of Tax Representatives.....			50	50	(50)	-	YES	-	-		-	-	-	
45	930	Associated Taxpayers of Idaho.....			24,000	24,000	(24,000)	-	YES	-	-		-	-	-	
46	930	Association of Idaho Cities.....		833		833	(833)	-	YES	-	-		-	-	-	
47	930	Avian Power Line Interaction Committee.....		833		833	(833)	-	YES	-	-		-	-	-	
48	930	Bannock Development.....		2,667		2,667	(2,667)	-	YES	-	-		-	-	-	
49	930	Boise Valley Economic Partnership.....		5,833		5,833	(5,833)	-	YES	-	-		-	-	-	
50	930	BusinessPlus.....		1,667		1,667	(1,667)	-	YES	-	-		-	-	-	
51	930	Cambridge Commercial Club.....		13		13	(13)	-	YES	-	-		-	-	-	
52	930	Centre for Energy Advancement through Technological Innovation.....		19,717		19,717	(19,717)	-	YES	-	-		-	-	-	
53	930	Chamber of Commerce Baker City.....		359		359	(359)	-	YES	-	-		-	-	-	
54	930	Chamber of Commerce Blackfoot.....		-		-	-	-	YES	-	-		-	-	-	
55	930	Chamber of Commerce Boise Metro.....		9,521		9,521	(9,521)	-	YES	-	-		-	-	-	
56	930	Chamber of Commerce Buhl.....		208		208	(208)	-	YES	-	-		-	-	-	
57	930	Chamber of Commerce Caldwell.....		644		644	(644)	-	YES	-	-		-	-	-	
58	930	Chamber of Commerce Donnelly.....		17		17	(17)	-	YES	-	-		-	-	-	
59	930	Chamber of Commerce Eagle.....		158		158	(158)	-	YES	-	-		-	-	-	
60	930	Chamber of Commerce Emmett.....		167		167	(167)	-	YES	-	-		-	-	-	
61	930	Chamber of Commerce Fruitland.....		167		167	(167)	-	YES	-	-		-	-	-	

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For Twelve Months Ended December 31, 2023

(1) Line No	(2) Acct No	(3) Organization	(4) Actual			(7) 2022 Actuals	(8) 2022 Adjustments	(9) 2022 Base	(10) Forecast Methodology		(12) Forecast Adjustment	Ref No	(13) 2023 Unadjusted		(14) Annualizing	(15) 2023 Test Year
			Contributions 100%	Memberships 33.33%	100%				2022 Base	Other			Test Year	Test Year		
62	930	Chamber of Commerce Garden City.....		83		83	(83)	-	YES	-	-	-	-	-	-	-
63	930	Chamber of Commerce Garden Valley.....		33		33	(33)	-	YES	-	-	-	-	-	-	-
64	930	Chamber of Commerce Gooding.....		48		48	(48)	-	YES	-	-	-	-	-	-	-
65	930	Chamber of Commerce Hagerman.....		65		65	(65)	-	YES	-	-	-	-	-	-	-
66	930	Chamber of Commerce Halfway.....		27		27	(27)	-	YES	-	-	-	-	-	-	-
67	930	Chamber of Commerce Heyburn.....		128		128	(128)	-	YES	-	-	-	-	-	-	-
68	930	Chamber of Commerce Horseshoe Bend.....		67		67	(67)	-	YES	-	-	-	-	-	-	-
69	930	Chamber of Commerce Jerome.....		200		200	(200)	-	YES	-	-	-	-	-	-	-
70	930	Chamber of Commerce Kuna.....		333		333	(333)	-	YES	-	-	-	-	-	-	-
71	930	Chamber of Commerce Meridian.....		333		333	(333)	-	YES	-	-	-	-	-	-	-
72	930	Chamber of Commerce Mountain Home.....		183		183	(183)	-	YES	-	-	-	-	-	-	-
73	930	Chamber of Commerce Nampa.....		1,483		1,483	(1,483)	-	YES	-	-	-	-	-	-	-
74	930	Chamber of Commerce Nyssa.....		50		50	(50)	-	YES	-	-	-	-	-	-	-
75	930	Chamber of Commerce Ontario.....		105		105	(105)	-	YES	-	-	-	-	-	-	-
76	930	Chamber of Commerce Payette.....		92		92	(92)	-	YES	-	-	-	-	-	-	-
77	930	Chamber of Commerce Pocatello.....		781		781	(781)	-	YES	-	-	-	-	-	-	-
78	930	Chamber of Commerce Riggins.....		42		42	(42)	-	YES	-	-	-	-	-	-	-
79	930	Chamber of Commerce Star.....		33		33	(33)	-	YES	-	-	-	-	-	-	-
80	930	Chamber of Commerce Twin Falls.....		780		780	(780)	-	YES	-	-	-	-	-	-	-
81	930	Chamber of Commerce Weiser.....		100		100	(100)	-	YES	-	-	-	-	-	-	-
82	930	Chartwell.....		18,329		18,329	(18,329)	-	YES	-	-	-	-	-	-	-
83	930	City Club Boise.....		183		183	(183)	-	YES	-	-	-	-	-	-	-
84	930	E Source.....		6,409		6,409	(6,409)	-	YES	-	-	-	-	-	-	-
85	930	Eastern Oregon Vistor Association.....		500		500	(500)	-	YES	-	-	-	-	-	-	-
86	930	Edison Electric Institute.....		193,785		193,785	(193,785)	-	YES	-	-	-	-	-	-	-
87	930	Electric Power Research Institute.....		6,667		6,667	(6,667)	-	YES	-	-	-	-	-	-	-
88	930	Great Rift Business Development.....		750		750	(750)	-	YES	-	-	-	-	-	-	-
89	930	Grid Forward.....		2,500		2,500	(2,500)	-	YES	-	-	-	-	-	-	-
90	930	Idaho Association of Counties.....		1,000		1,000	(1,000)	-	YES	-	-	-	-	-	-	-
91	930	Idaho Manufacturing Alliance.....		333		333	(333)	-	YES	-	-	-	-	-	-	-
92	930	Jerome 20/20.....		1,666		1,666	(1,666)	-	YES	-	-	-	-	-	-	-
93	930	National Hydropower Association.....		15,774		15,774	(15,774)	-	YES	-	-	-	-	-	-	-
94	930	North American Energy Standards Board.....		2,667		2,667	(2,667)	-	YES	-	-	-	-	-	-	-
95	930	Oregon State University Foundation.....		5,000		5,000	(5,000)	-	YES	-	-	-	-	-	-	-
96	930	Pacific Northwest Utilities Conference Committee.....		18,058		18,058	(18,058)	-	YES	-	-	-	-	-	-	-
97	930	Regional Economic Development Eastern Idaho.....		667		667	(667)	-	YES	-	-	-	-	-	-	-
98	930	Rotary Club Twin Falls.....		146		146	(146)	-	YES	-	-	-	-	-	-	-
99	930	Snake River Economic Development Alliance.....		1,000		1,000	(1,000)	-	YES	-	-	-	-	-	-	-
100	930	Southern Idaho Economic Development.....		1,667		1,667	(1,667)	-	YES	-	-	-	-	-	-	-
101	930	Southern Idaho Livestock Hall of Fame.....		100		100	(100)	-	YES	-	-	-	-	-	-	-
102	930	Sun Valley Economic Development.....		833		833	(833)	-	YES	-	-	-	-	-	-	-
103	930	Western Alliance for Economic Development.....		1,000		1,000	(1,000)	-	YES	-	-	-	-	-	-	-
104	930	Western Energy Institute.....		10,335		10,335	(10,335)	-	YES	-	-	-	-	-	-	-
105	930	Wyoming Taxpayers Association.....			1,600	1,600	(1,600)	-	YES	-	-	-	-	-	-	-
106	935	Utilities Technology Council.....		826		826	(826)	-	YES	-	-	-	-	-	-	-
		Total.....	\$ 7,012	\$ 374,974	\$ 28,700	\$ 410,686	\$ (410,686)	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
ADJUSTMENT TO MANAGEMENT EXPENSES
For Twelve Months Ended December 31, 2023

(1) No	(2) Name	(3)	(4)	(5)	(6) (7) Forecast Methodology		(8)	(9)	(10)	(11)
		2022 Actuals	2022 Adjustments	2022 Base	2022 Base	Other	Forecast Adjustment	Ref No	2023 Unadjusted Test Year	Annualizing
1	Ryan Adelman									
2	Total Expenses	\$ 7,461								
3	IDACORP Exclusions Requiring Special Treatment (Listed Below):									
4	Arid Club.....	-								
5	EEI.....	-								
6	Oregon Direct Charges.....	-								
7	Total.....	7,461								
8	Payroll Percentage Allocated to IDACORP.....	0.00%								
9	Net IDACORP Exclusions	-								
10	Other Exclusions:									
11	Arid Club (100% Per IPUC Order 29505).....	-								
12	Oregon - Direct Allocation (100%).....	-								
13	EEI (1/3 Per IPUC Order 29505).....	-								
14	Total Exclusions	\$ -	\$ -	\$ -	YES	\$ -	\$ -	\$ -	\$ -	\$ -
15	Brian Buckham									
16	Total Expenses	\$ 22,621								
17	IDACORP Exclusions Requiring Special Treatment (Listed Below):									
18	Arid Club.....	-								
19	EEI.....	(3,367)								
20	Oregon Direct Charges.....	-								
21	Total.....	19,254								
22	Payroll Percentage Allocated to IDACORP.....	1.00%								
23	Net IDACORP Exclusions	193								
24	Other Exclusions:									
25	Arid Club (100% Per IPUC Order 29505).....	-								
26	Oregon - Direct Allocation (100%).....	-								
27	EEI (1/3 Per IPUC Order 29505).....	1,124								
28	Total Exclusions	\$ 1,317	\$ (1,317)	\$ -	YES	\$ -	\$ -	\$ -	\$ -	\$ -
29	Mitch Colburn									
30	Total Expenses	\$ 3,055								
31	IDACORP Exclusions Requiring Special Treatment (Listed Below):									
32	Arid Club.....	-								
33	EEI.....	(49)								
34	Oregon Direct Charges.....	-								
35	Total.....	3,006								
36	Payroll Percentage Allocated to IDACORP.....	0.00%								
37	Net IDACORP Exclusions	-								
38	Other Exclusions:									
39	Arid Club (100% Per IPUC Order 29505).....	-								
40	Oregon - Direct Allocation (100%).....	-								
41	EEI (1/3 Per IPUC Order 29505).....	16								
42	Total Exclusions	\$ 16	\$ (16)	\$ -	YES	\$ -	\$ -	\$ -	\$ -	\$ -

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
ADJUSTMENT TO MANAGEMENT EXPENSES
For Twelve Months Ended December 31, 2023

(1) No	(2) Name	(3)	(4)	(5)	(6) (7) Forecast Methodology		(8)	(9)	(10)	(11)
		2022 Actuals	2022 Adjustments	2022 Base	2022 Base	Other	Forecast Adjustment	Ref No	2023 Unadjusted Test Year	Annualizing
43	Sarah Griffin									
44	Total Expenses	\$ 2,515								
45	IDACORP Exclusions Requiring Special Treatment (Listed Below):									
46	Arid Club.....	-								
47	EEI.....	(272)								
48	Oregon Direct Charges.....	-								
49	Total.....	<u>2,243</u>								
50	Payroll Percentage Allocated to IDACORP.....	<u>0.62%</u>								
51	Net IDACORP Exclusions	14								
52	Other Exclusions:									
53	Arid Club (100% Per IPUC Order 29505).....	-								
54	Oregon - Direct Allocation (100%).....	-								
55	EEI (1/3 Per IPUC Order 29505).....	90								
56	Total Exclusions	<u>\$ 104</u>	\$ (104)	\$ -	YES	\$ -	\$ -	\$ -	\$ -	\$ -
57	Lisa Grow									
58	Total Expenses	\$ 33,568								
59	IDACORP Exclusions Requiring Special Treatment (Listed Below):									
60	Arid Club.....	(84)								
61	EEI.....	(5,872)								
62	Oregon Direct Charges.....	-								
63	Total.....	<u>27,612</u>								
64	Payroll Percentage Allocated to IDACORP.....	<u>1.00%</u>								
65	Net IDACORP Exclusions	276								
66	Other Exclusions:									
67	Arid Club (100% Per IPUC Order 29505).....	84								
68	Oregon - Direct Allocation (100%).....	-								
69	EEI (1/3 Per IPUC Order 29505).....	1,959								
70	Total Exclusions	<u>\$ 2,319</u>	\$ (2,319)	\$ -	YES	\$ -	\$ -	\$ -	\$ -	\$ -
71	Bo Hanchey									
72	Total Expenses	\$ 6,503								
73	IDACORP Exclusions Requiring Special Treatment (Listed Below):									
74	Arid Club.....	-								
75	EEI.....	-								
76	Oregon Direct Charges.....	-								
77	Total.....	<u>6,503</u>								
78	Payroll Percentage Allocated to IDACORP.....	<u>0.00%</u>								
79	Net IDACORP Exclusions	-								
80	Other Exclusions:									
81	Arid Club (100% Per IPUC Order 29505).....	-								
82	Oregon - Direct Allocation (100%).....	-								
83	EEI (1/3 Per IPUC Order 29505).....	-								
84	Total Exclusions	<u>\$ -</u>	\$ -	\$ -	YES	\$ -	\$ -	\$ -	\$ -	\$ -

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
ADJUSTMENT TO MANAGEMENT EXPENSES
For Twelve Months Ended December 31, 2023

(1) No	(2) Name	(3)	(4)	(5)	(6) (7) Forecast Methodology		(8)	(9)	(10)	(11)
		2022 Actuals	2022 Adjustments	2022 Base	2022 Base	Other	Forecast Adjustment	Ref No	2023 Unadjusted Test Year	Annualizing
85	Patrick Harrington									
86	Total Expenses	\$ 20,908								
87	IDACORP Exclusions Requiring Special Treatment (Listed Below):									
88	Arid Club.....	-								
89	EEL.....	(4,046)								
90	Oregon Direct Charges.....	-								
91	Total.....	<u>16,862</u>								
92	Payroll Percentage Allocated to IDACORP.....	<u>0.95%</u>								
93	Net IDACORP Exclusions	160								
94	Other Exclusions:									
95	Arid Club (100% Per IPUC Order 29505).....	1,385								
96	Oregon - Direct Allocation (100%).....	-								
97	EEL (1/3 Per IPUC Order 29505).....	1,350								
98	Total Exclusions	<u>\$ 2,895</u>	\$ (2,895)	\$ -	YES	\$ -	\$ -	\$ -	\$ -	\$ -
99	Jason Huszar									
100	Total Expenses	\$ 1,450								
101	IDACORP Exclusions Requiring Special Treatment (Listed Below):									
102	Arid Club.....	-								
103	EEL.....	-								
104	Oregon Direct Charges.....	-								
105	Total.....	<u>1,450</u>								
106	Payroll Percentage Allocated to IDACORP.....	<u>0.00%</u>								
107	Net IDACORP Exclusions	-								
108	Other Exclusions:									
109	Arid Club (100% Per IPUC Order 29505).....	-								
110	Oregon - Direct Allocation (100%).....	-								
111	EEL (1/3 Per IPUC Order 29505).....	-								
112	Total Exclusions	<u>\$ -</u>	\$ -	\$ -	YES	\$ -	\$ -	\$ -	\$ -	\$ -
113	Steve Keen									
114	Total Expenses	\$ 1,461								
115	IDACORP Exclusions Requiring Special Treatment (Listed Below):									
116	Arid Club.....	-								
117	EEL.....	-								
118	Oregon Direct Charges.....	-								
119	Total.....	<u>1,461</u>								
120	Payroll Percentage Allocated to IDACORP.....	<u>1.35%</u>								
121	Net IDACORP Exclusions	20								
122	Other Exclusions:									
123	Arid Club (100% Per IPUC Order 29505).....	-								
124	Oregon - Direct Allocation (100%).....	-								
125	EEL (1/3 Per IPUC Order 29505).....	-								
126	Total Exclusions	<u>\$ 20</u>	\$ (20)	\$ -	YES	\$ -	\$ -	\$ -	\$ -	\$ -

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
ADJUSTMENT TO MANAGEMENT EXPENSES
For Twelve Months Ended December 31, 2023

(1) No	(2) Name	(3)	(4)	(5)	(6) (7) Forecast Methodology		(8)	(9)	(10)	(11)
		2022 Actuals	2022 Adjustments	2022 Base	2022 Base	Other	Forecast Adjustment	Ref No	2023 Unadjusted Test Year	Annualizing
127	Debra Leithauser									
128	Total Expenses	\$ 1,283								
129	IDACORP Exclusions Requiring Special Treatment (Listed Below):									
130	Arid Club.....	-								
131	EEI.....	-								
132	Oregon Direct Charges.....	-								
133	Total.....	1,283								
134	Payroll Percentage Allocated to IDACORP.....	1.00%								
135	Net IDACORP Exclusions	13								
136	Other Exclusions:									
137	Arid Club (100% Per IPUC Order 29505).....	-								
138	Oregon - Direct Allocation (100%).....	-								
139	EEI (1/3 Per IPUC Order 29505).....	-								
140	Total Exclusions	\$ 13	\$ (13)	\$ -	YES	\$ -	\$ -	\$ -	\$ -	\$ -
141	Jeff Malmen									
142	Total Expenses	\$ 8,363								
143	IDACORP Exclusions Requiring Special Treatment (Listed Below):									
144	Arid Club.....	-								
145	EEI.....	-								
146	Oregon Direct Charges.....	-								
147	Total.....	8,363								
148	Payroll Percentage Allocated to IDACORP.....	25.00%								
149	Net IDACORP Exclusions	2,091								
150	Other Exclusions:									
151	Arid Club (100% Per IPUC Order 29505).....	-								
152	Oregon - Direct Allocation (100%).....	-								
153	EEI (1/3 Per IPUC Order 29505).....	-								
154	Total Exclusions	\$ 2,091	\$ (2,091)	\$ -	YES	\$ -	\$ -	\$ -	\$ -	\$ -
155	Ken Petersen									
156	Total Expenses	\$ 443								
157	IDACORP Exclusions Requiring Special Treatment (Listed Below):									
158	Arid Club.....	-								
159	EEI.....	-								
160	Oregon Direct Charges.....	-								
161	Total.....	443								
162	Payroll Percentage Allocated to IDACORP.....	0.13%								
163	Net IDACORP Exclusions	1								
164	Other Exclusions:									
165	Arid Club (100% Per IPUC Order 29505).....	-								
166	Oregon - Direct Allocation (100%).....	-								
167	EEI (1/3 Per IPUC Order 29505).....	-								
168	Total Exclusions	\$ 1	\$ (1)	\$ -	YES	\$ -	\$ -	\$ -	\$ -	\$ -

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
ADJUSTMENT TO MANAGEMENT EXPENSES
For Twelve Months Ended December 31, 2023

(1) No	(2) Name	(3)	(4)	(5)	(6) (7) Forecast Methodology		(8)	(9)	(10)	(11)
		2022 Actuals	2022 Adjustments	2022 Base	2022 Base	Other	Forecast Adjustment	Ref No	2023 Unadjusted Test Year	Annualizing
169	Adam Richins									
170	Total Expenses	\$ 22,450								
171	IDACORP Exclusions Requiring Special Treatment (Listed Below):									
172	Arid Club.....	-								
173	EEI.....	-								
174	Oregon Direct Charges.....	-								
175	Total.....	22,450								
176	Payroll Percentage Allocated to IDACORP.....	0.00%								
177	Net IDACORP Exclusions	-								
178	Other Exclusions:									
179	Arid Club (100% Per IPUC Order 29505).....	-								
180	Oregon - Direct Allocation (100%).....	-								
181	EEI (1/3 Per IPUC Order 29505).....	-								
182	Total Exclusions	\$ -	\$ -	\$ -	YES	\$ -	\$ -	\$ -	\$ -	\$ -
183	Tim Tatum									
184	Total Expenses	\$ 6,230								
185	IDACORP Exclusions Requiring Special Treatment (Listed Below):									
186	Arid Club.....	-								
187	EEI.....	-								
188	Oregon Direct Charges.....	-								
189	Total.....	6,230								
190	Payroll Percentage Allocated to IDACORP.....	0.00%								
191	Net IDACORP Exclusions	-								
192	Other Exclusions:									
193	Arid Club (100% Per IPUC Order 29505).....	-								
194	Oregon - Direct Allocation (100%).....	-								
195	EEI (1/3 Per IPUC Order 29505).....	-								
196	Total Exclusions	\$ -	\$ -	\$ -	YES	\$ -	\$ -	\$ -	\$ -	\$ -
197	Total Reduction to Officer's Expenses	\$ 8,775	\$ (8,775)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
OTHER EXCLUSIONS
For Twelve Months Ended December 31, 2023

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	Ref No	(9)	(10)	(11)
					2022 Base	Forecast Methodology Other						
	Account	2022 Actuals	2022 Adjustments	2022 Base	2022 Base	Other	Forecast Adjustmen			Unadjusted Test Year	Annualizing	2023 Test Year
1	537	\$ 6	\$ (6)	\$ -	YES	\$ -	\$ -			\$ -	\$ -	\$ -
2	562	7	(7)	-	YES	-	-			-	-	-
3	570	7	(7)	-	YES	-	-			-	-	-
4	582	7	(7)	-	YES	-	-			-	-	-
5	583	46	(46)	-	YES	-	-			-	-	-
6	586	73	(73)	-	YES	-	-			-	-	-
7	588	327	(327)	-	YES	-	-			-	-	-
8	592	7	(7)	-	YES	-	-			-	-	-
9	921	5,897	(5,897)	-	YES	-	-			-	-	-
10	926	16,822	(16,822)	-	YES	-	-			-	-	-
11	Total	<u>\$ 23,199</u>	<u>\$ (23,199)</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION
CASE NO. IPC-E-23-11**

IDAHO POWER COMPANY

**JEPPSEN, DI
TESTIMONY**

EXHIBIT NO. 24

Idaho Power Company
 DETAIL OF ADDITIONAL RATE BASE, REVENUE AND EXPENSE ADJUSTMENTS
 FOR THE YEARS 2022 AND 2023

(1) Line No.	(2) Description	(3) Account No.	(5) 2022		(6) Expense	(8) 2023		(9)
			(4) Ratebase	Revenue		Ratebase	Revenue	
1	Asset Exchange Acquisition Adjustment (IPUC Order No. 33313, OPUC Order No. 15-184, FERC Order No. 20150617-3060)	114	\$	750,893		\$	750,893	
2	Asset Exchange Acquisition Adjustment Accumulated Amortization	115	\$	(107,628)		\$	(122,646)	
3	Net Asset Exchange Acquisition Adjustment		\$	643,265		\$	628,247	
4	Cloud Computing - (IPUC Order 34707)	182	\$	1,207,592		\$	1,006,327	
5	Wildfire Mitigation - (IPUC Order 35077)	182	\$	13,056,171		\$	13,056,171	
6	Siemens LTP Deferred Rate Base - (IPUC Order 33420)	182	\$	8,612,494		\$	8,181,006	
7	Siemens LTP Deferred Rate Base - (OPUC Order 15-387)	182	\$	138,550		\$	94,504	
8	Pension Expense Amortization (IPUC Order No. 32426)	926						\$ 18,028,665
9	Energy Efficiency Rider (IPUC Order No. 30189)	456		\$ (31,673,550)				
10	Energy Efficiency Rider (IPUC Order No. 30189)	908			\$ (31,673,550)			
11	Energy Efficiency Rider (Orecon)	456		\$ (1,523,563)				
12	Energy Efficiency Rider (Orecon)	908			\$ (1,523,563)			
13	Energy Efficiency Rider Labor - Idaho	908						\$ 3,474,555
14	Cloud Computing - (IPUC Order 34707)	407			\$ 201,265			\$ 201,265
15	Wildfire Mitigation - (IPUC Order 35077)	407			\$ -			\$ 1,865,167
16	Siemens LTP Deferred Rate Base Amortization - Idaho	407			\$ 431,488			\$ 431,488
17	Siemens LTP Deferred Rate Base Amortization - Orecon	407			\$ 44,046			\$ 44,046
18	2022 Incentive	920			\$ (26,598,671)			
19	Asset Exchange Acquisition Adjustment Amortization (IPUC Order No. 33313, OPUC Order No. 15-184, FERC Order No. 20150617-3060)	406			\$ 15,018			\$ 15,018
20	Intervenor Funding CAPAJ (IPUC Order No. 32788)	928						\$ 3,574
21	Intervenor Funding Sierra Club (IPUC Ord No 33872)	928						\$ 16,267
22	Intervenor Funding CAP (IPUC Order 33908)	928						\$ 1,089
23	Intervenor Funding ICL (IPUC Order 32697)	928						\$ 6,583
24	Intervenor Funding CAPAJ (IPUC Order 32245)	928						\$ 2,428
25	Intervenor Funding ICL (IPUC Order 32245)	928						\$ 4,901
26	Intervenor Funding NW Energy (IPUC Order 32505)	928						\$ 809
27	Intervenor Funding ICEA (IPUC Order 32846)	928						\$ 11,191
28	Intervenor Funding ICL (IPUC Order 32846)	928						\$ 13,287
29	Intervenor Funding ICL (IPUC Order 32505 32537)	928						\$ 7,742
30	Intervenor Funding ICL (IPUC Order 32426)	928						\$ 16,482
31	Intervenor Funding CAPAJ (IPUC Order 32426)	928						\$ 14,943
32	Intervenor Funding IIPA (IPUC Order 32426)	928						\$ 14,943
33	Intervenor Funding SRA (IPUC Order 32956)	928						\$ 18,709
34	Intervenor Funding IIPA (IPUC Order 33357)	928						\$ 14,152
35	Intervenor Funding SRA (IPUC Order 33357)	928						\$ 4,190
36	Intervenor Funding REC (IPUC Order 33357)	928						\$ 6,616
37	Intervenor Funding ICL (IPUC Order 33357)	928						\$ 6,871
38	Intervenor Funding ICEA (IPUC Order 34046)	928						\$ 11,969
39	Intervenor Funding Sierra Club (IPUC Order 34046)	928						\$ 11,969
40	Intervenor Funding SRA (IPUC Order 34046)	928						\$ 7,617
41	Intervenor Funding IIPA (IPUC Order 34046)	928						\$ 11,969
42	Intervenor Funding ICL (IPUC Order 34546)	928						\$ 11,631
43	Intervenor Funding ICEA (IPUC Order 34546)	928						\$ 19,032
44	Intervenor Funding IIPA (IPUC Order 34546)	928						\$ 5,287
45	Intervenor Funding Idaho Sierra Club (IPUC Order 34546)	928						\$ 6,344
46	Intervenor Funding ICL (IPUC Order 34608)	928						\$ 6,745
47	Intervenor Funding ICEA (IPUC Order 34608)	928						\$ 8,431
48	Intervenor Funding Idaho Sierra Club (IPUC Order 34608)	928						\$ 7,248
49	Intervenor Funding IIPA (IPUC Order 34608)	928						\$ 19,730
50	Intervenor Funding Idaho Sierra Club (IPUC Order 34892)	928						\$ 3,825
51	OR CUB Funding OPUC Order 21-166 22-192	928			\$ (36,197)			
52	OR Annual Req Expense OPUC Order 21-166 22-192	928			\$ (28,878)			