

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

IDAHO POWER COMPANY

**NOE, DI
TESTIMONY**

EXHIBIT NO. 31

Idaho Power Company
Major Plant Additions Annualized for 2023

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Project Type	Project ID	Description	In Service Date	Annualized Plant	Adjustment for Plant Est to Close 2023	Net Annualizing Adjustments	State	Annual Composite Property Tax Rate	Annual Property Tax	Annual Insurance Rate Per \$1000	Annual Insurance Expense
Thermal:												
1	21	JBRG160152	Jim Bridger Flu Gas Desulfurization (FGD) pond	September, 2023	13,451,811	4,139,019	9,312,792	WY	0.166%	15,459	\$ 0.46625	4,342
2	21	JBRG160152	Jim Bridger Flu Gas Desulfurization (FGD) pond	October, 2023	90,660	20,922	69,738	WY	0.166%	116	\$ 0.46625	33
3	21	JBRG160152	Jim Bridger Flu Gas Desulfurization (FGD) pond	November, 2023	59,908	9,217	50,692	WY	0.166%	84	\$ 0.46625	24
4	21	JBRG160152	Jim Bridger Flu Gas Desulfurization (FGD) pond	December, 2023	187,014	14,386	172,628	WY	0.166%	287	\$ 0.46625	80
5	21	Total			13,789,393	4,183,543	9,605,851			15,946		4,479
Hydro Production:												
6	23	LSPR140001	LSPR U13 Turbine and Generator Refurbishment	December, 2023	13,407,405	1,031,339	12,376,066	ID	0.324%	40,098	\$ 0.46625	5,770
7	23	Total			13,407,405	1,031,339	12,376,066			40,098		5,770
Other Production:												
8	24	HMWY220002	2023 Peak Capacity Resource HMWY - 80MW	July, 2023	80,131,922	36,983,964	43,147,958	ID	0.324%	139,799	\$ 0.46625	20,118
9		HMWY220002	2023 Peak Capacity Resource HMWY - 80MW	August, 2023	16,244,744	6,247,978	9,996,765	ID	0.324%	32,390	\$ 0.46625	4,661
10		HMWY220002	2023 Peak Capacity HMWY Degradation Mitigation	July, 2023	14,627,794	6,751,290	7,876,504	ID	0.324%	25,520	\$ 0.46625	3,672
11		HMWY220002	2023 Peak Capacity HMWY Degradation Mitigation	August, 2023	2,965,419	1,140,546	1,824,874	ID	0.324%	5,913	\$ 0.46625	851
12		BMSU220002	2023 Peak Capacity Resource BMSU - 40MW	October, 2023	48,426,919	11,175,443	37,251,476	ID	0.324%	120,695	\$ 0.46625	17,369
13		BMSU220002	2023 Peak Capacity Resource BMSU - 40MW	November, 2023	2,021,173	310,950	1,710,223	ID	0.324%	5,541	\$ 0.46625	797
14		BMSU220002	2023 Peak Capacity BMSU Degradation Mitigation	October, 2023	10,004,104	2,308,639	7,695,465	ID	0.324%	24,933	\$ 0.46625	3,588
15		BMSU220002	2023 Peak Capacity BMSU Degradation Mitigation	November, 2023	378,461	58,225	320,236	ID	0.324%	1,038	\$ 0.46625	149
16		DNPR160002	Danskin major overhaul, upgrade, and inspection	June, 2023	28,805,688	15,510,755	13,294,933	ID	0.324%	43,076	\$ 0.46625	6,199
17	24	Total			203,606,223	80,487,789	123,118,434			398,904		57,404
General Land and Buildings:												
18	51	CHQB220012	New Distribution Center at Boise Bench	December, 2023	17,695,340	1,361,180	16,334,160	ID	0.265%	43,286	\$ 0.46625	7,616
19	51	Total			17,695,340	1,361,180	16,334,160			43,286		7,616
20	Total				\$ 248,498,362	\$ 87,063,851	\$ 161,434,512			\$ 498,233		\$ 75,269
Summary												
			2023 Peak Capacity Resource HMWY - 80MW		\$ 96,376,665	\$ 43,231,942	\$ 53,144,723				Capacity resource to meet summer peak beginning 2023	
			2023 Peak Capacity HMWY Degradation Mitigation		17,593,213	7,891,835	9,701,378				Capacity resource to meet summer peak beginning 2023	
			2023 Peak Capacity Resource BMSU - 40MW		50,448,092	11,486,393	38,961,699				Capacity resource to meet summer peak beginning 2023	
			2023 Peak Capacity BMSU Degradation Mitigation		10,382,565	2,366,864	8,015,701				Capacity resource to meet summer peak beginning 2023	
			Danskin major overhaul, upgrade, and inspection		28,805,688	15,510,755	13,294,933				Routine maintenance/Reliability	
			New Distribution Center at Boise Bench		17,695,340	1,361,180	16,334,160				New facility to house current materials and supplies inventory and prepare for growth in inventory levels	
			LSPR U13 Turbine and Generator Refurbishment		13,407,405	1,031,339	12,376,066				Replace existing turbines/Refurbish existing generators	
			Jim Bridger Flu Gas Desulfurization (FGD) pond		13,789,393	4,183,543	9,605,851				Compliance required by the Coal Combustion Rules established by the EPA	
			Total		\$ 248,498,362	\$ 87,063,851	\$ 161,434,512					

**BEFORE THE
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CASE NO. IPC-E-23-11**

IDAHO POWER COMPANY

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EXHIBIT NO. 32

**Idaho Power Company
Depreciation & Amortization Annualizing Adjustments
Estimated 2023**

(1)	(2)	(3)	(4)	(5)	(6)
Account	Account Description	Annualized Depreciation Expense	Forecasted Depreciation Expense	Annualizing Adjustment	Reserve Adjustment
	30100 Organization				
	30200 Franchises and Consents	1,543,543	1,491,028	52,515	26,258
	30300 Miscellaneous Intangible Plant	4,422,755	4,379,530	43,225	21,612
	TOTAL INTANGIBLE PLANT - AMORT	5,966,298	5,870,558	95,740	47,870
	31020 Land and Land Rights	2,382	2,382	0	0
	31100 Structures and Improvements	563,201	559,244	3,957	1,979
	31200 Boiler Plant Equipment	6,584,388	6,171,214	413,174	206,587
	31400 Turbogenerator Units	1,878,471	1,864,516	13,956	6,978
	31500 Accessory electric Equipment	225,323	223,222	2,101	1,051
	31600 Misc Power Plant Equipment	351,009	347,339	3,671	1,835
	TOTAL STEAM PRODUCTION PLANT	9,604,775	9,167,916	436,859	218,429
	33000 Land and Land Rights			0	0
	33100 Structures and Improvements	5,609,656	5,492,451	117,204	58,602
	33200 Reservoirs, Dams, Waterways	5,235,046	5,210,790	24,256	12,128
	33300 Waterwheel, Turbines, Generato	10,598,627	10,491,523	107,104	53,552
	33400 Accessory Electric Equipment	2,439,434	2,424,611	14,823	7,412
	33500 Misc Power Plant Equipment	937,450	931,562	5,888	2,944
	33600 Roads, Railroads and Bridges	538,928	536,914	2,014	1,007
	TOTAL HYDRO PRODUCTION PLANT	25,359,140	25,087,850	271,290	135,645
	34000 LAND AND LAND RIGHTS				
	34100 Structures and Improvements	4,190,693	4,098,677	92,016	46,008
	34200 Fuel Holders, Producers, Acces	277,392	277,508	(116)	(58)
	34300 Prime Movers	10,925,820	10,712,761	213,059	106,530
	34400 Generators	1,596,062	1,594,750	1,312	656
	34500 Accessory Electric Equipment	2,758,832	2,741,883	16,949	8,475
	34600 Misc Power Plant Equipment	239,317	231,735	7,582	3,791
	TOTAL OTHER PRODUCTION PLANT	19,988,116	19,657,314	330,803	165,401
	35020 Land and Land Rights	416,355	412,063 *	4,292	2,146
	35200 Structures and Improvements	1,920,891	1,908,869	12,023	6,011
	35300 Station Equipment	10,291,818	10,197,461	94,357	47,178
	35400 Towers and Fixtures	2,890,165	2,839,713	50,452	25,226
	35500 Poles and Fixtures	6,155,439	6,030,005	125,434	62,717
	35600 Overhead Conductors, Devices	4,098,377	4,042,321	56,057	28,028
	35900 Roads and Trails	2,693	2,693	0	0
	TOTAL TRANSMISSION PLANT	25,775,739	25,433,125	342,614	171,307
	36022 ROW Renewal Cost	30,928	29,976	952	476
	36100 Structures and improvements	1,393,285	1,328,548	64,736	32,368
	36200 Station Equipment	6,761,927	6,491,454	270,474	135,237
	TOTAL SUBSTATION EQUIPMENT	8,186,140	7,849,978	336,162	168,081
	363 Battery Storage	8,740,027	2,791,254	5,948,773	2,974,387
	TOTAL BATTERY STORAGE	8,740,027	2,791,254	5,948,773	2,974,387
	36400 Poles, Towers and Fixtures	6,652,506	6,508,229	144,277	72,138
	36500 Overhead Conductors, Devices	3,687,824	3,622,711	65,113	32,556
	36600 Underground Conduit	1,327,818	1,296,790	31,029	15,514
	36700 Underground Conductors, Device	7,931,228	7,666,237	264,991	132,496
	36800 Line Transformers	14,560,366	14,287,602	272,764	136,382
	36900 Services	1,163,810	1,156,367	7,443	3,722
	37000 Meters	5,908,929	5,762,874	146,055	73,028
	37100 Installations, Cust Premises	193,380	193,303	77	39
	37300 Street Lighting, Signal System	217,455	208,871	8,584	4,292
	TOTAL DISTRIBUTION LINES	41,643,317	40,702,983	940,333	470,167
	38900 Land and Land Rights				
	39000 Structures and Improvements	3,366,802	3,314,372	52,430	26,215
	39100 Office Furniture, Equipment	6,992,274	6,957,077	35,197	17,598
	39200 Transportation Equipment	72,444	72,444	0	0
	39300 Stores Equipment	227,417	215,091	12,326	6,163
	39400 Tools, Shop, Garage Equipment	808,645	797,039	11,606	5,803
	39500 Laboratory Equipment	781,567	774,650	6,918	3,459
	39600 Power Operated Equipment	0	0	0	0
	39700 Communication Equipment	5,615,068	5,492,570	122,498	61,249
	39800 Miscellaneous Equipment	860,793	824,356	36,437	18,218
	TOTAL GENERAL EQUIPMENT PLANT	18,725,011	18,447,600	277,411	138,706
	DEPR ON ELECTRIC PLANT IN SERVICE	158,022,265	149,138,020 #	8,884,245	4,442,123
	Amortization of Disallowed Costs	(296,299)	(296,299)	0	0
	TOTAL DEPRECIATION & AMORTIZATION	163,692,264	154,712,279	8,979,985	4,489,993

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EXHIBIT NO. 33

**Idaho Power Company
Summary of Adjustments to 2023
Operating Expenses**

(1)

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
1	A	Operating Payroll - Annualizing Adjustment	\$ 3,683,272
2	A	2024 Salary Structure Adjustment	<u>5,878,111</u>
3		Total Adjustments	<u><u>\$9,561,383</u></u>

**Idaho Power Company
Detail of Adjustments to 2022
Operating Expenses**

A

Line No.	Source Page		(1) Amount
1) Operating Payroll (Various accts)			
1	1	Actual Total Year 2022 ST Payroll	216,374,243
2	1	Actual December 2022 ST Payroll	17,032,740
3		Annualized December 2022 (Dec multiplied by 13)	x 13 221,425,623
4		Increase Over 2022 Actual	5,051,380
5	1	O&M and DSM Percentage	50.55%
6		Annualized December 2023 O&M and DSM ST payroll	2,553,589
7	2	Benefit Loading Percent	44.24%
8		Annualized December 2023 O&M and DSM ST w>Loading	\$ 3,683,272
2) 2023 Operating Payroll SSA (Various accts)			
9		2023 O&M & DSM Labor Forecast	\$ 192,253,748
10	A	Annualized December 2023 O&M & DSM ST w>Loading	3,683,272
11		Total 2023 O&M & DSM Labor	\$ 195,937,021
12		2024 Structured Salary Adjustment	3.00% 5,878,111
13		Adjustment to Operating Expense	\$ 5,878,111

2022 ACTUAL for 111 - STRAIGHT TIME PAYROLL
By Account and Month

Source Page 1

	<u>1 - O&M</u>	<u>2 - Construction</u>	<u>3 - Other</u>	<u>Other - DSM - 2542</u>	<u>242 Accounts</u>	<u>Total</u>
Jan,22	7,429,209	4,154,126	752,295	160,632	3,924,111	16,420,373
Feb,22	8,794,660	5,032,082	867,709	194,712	1,589,994	16,479,157
Mar,22	8,303,169	4,823,048	830,033	168,452	2,306,017	16,430,719
Apr,22	12,628,549	7,654,701	1,336,388	273,478	2,732,281	24,625,397
May,22	8,451,566	5,108,183	865,730	199,361	1,790,870	16,415,710
Jun,22	7,830,267	4,621,191	798,777	169,626	3,063,271	16,483,131
Jul,22	7,720,804	4,759,981	757,015	178,905	3,235,456	16,652,161
Aug,22	8,291,104	5,072,560	849,313	185,654	2,360,010	16,758,642
Sep,22	12,433,425	7,640,932	1,284,408	259,517	3,595,978	25,214,259
Oct,22	8,478,135	5,368,094	873,005	188,031	1,969,829	16,877,094
Nov,22	7,929,170	4,946,804	824,824	174,548	3,109,515	16,984,861
Dec,22	8,761,272	5,283,430	891,192	177,924	1,918,922	17,032,740
	107,051,329	64,465,132	10,930,688	2,330,839	31,596,255	216,374,243
% of Total	49.48%	29.79%	5.05%	1.08%	14.60%	100.00%

Annualized December (x 13) 221,425,623

Annualized Payroll Growth Factor 2.33%

2022 Actual Benefits Loading %

Source Page 2

	Feb-23	
111 - STRAIGHT TIME PAYROLL	16,700,119	
131 - INDIRECT BENEFIT LOADING	5,670,955	33.96%
140 - TAXES-EMPLOYER PAID	1,717,020	10.28%
Subtotal loading	7,387,975	44.24%

**BEFORE THE
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IDAHO POWER COMPANY

**NOE, DI
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EXHIBIT NO. 34

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Description	2022 Actual	2022 Actual Adjustments	2022 Base	Forecast Adjustment	2023 Unadjusted Test Year	Annualizing Adjustment	2023 Test Year
4	SUMMARY OF RESULTS							
5	RATE OF RETURN UNDER PRESENT RATES							
6	TOTAL COMBINED RATE BASE	3,870,331,388	(286,529,338)	3,583,802,050	351,776,405	3,935,578,455	156,944,519	4,092,522,974
7								
8	OPERATING REVENUES							
9	FIRM JURISDICTIONAL SALES	1,372,758,056	(221,241,806)	1,151,516,250	195,160,431	1,346,676,681	0	1,346,676,681
10	SYSTEM OPPORTUNITY SALES	145,798,279	(94,063,126)	51,735,153	(22,699,973)	29,035,180	0	29,035,180
11	OTHER OPERATING REVENUES	118,571,647	(29,285,298)	89,286,349	80,336	89,366,685	0	89,366,685
12	TOTAL OPERATING REVENUES	1,637,127,982	(344,590,231)	1,292,537,752	172,540,794	1,465,078,546	0	1,465,078,546
13	OPERATING EXPENSES							
14	OPERATION & MAINTENANCE EXPENSES	1,103,041,646	(392,959,807)	710,081,839	210,696,109	920,777,948	9,636,652	930,414,600
15	DEPRECIATION EXPENSE	163,581,418	(24,584,889)	138,996,530	9,845,191	148,841,721	8,884,245	157,725,966
16	AMORTIZATION OF LIMITED TERM PLANT	5,266,930	0	5,266,930	618,646	5,885,576	95,740	5,981,316
17	TAXES OTHER THAN INCOME	28,701,676	(1,596,793)	27,104,883	4,559,257	31,664,141	498,234	32,162,375
18	REGULATORY DEBITS/CREDITS	1,753,318	(173,640)	1,579,678	1,865,167	3,444,845	0	3,444,845
19	PROVISION FOR DEFERRED INCOME TAXES	(10,828,286)	0	(10,828,286)	(7,044,937)	(17,873,223)	0	(17,873,223)
20	INVESTMENT TAX CREDIT ADJUSTMENT	5,825,740	0	5,825,740	19,188,438	25,014,178	0	25,014,178
21	FEDERAL INCOME TAXES	32,209,533	4,643,860	36,853,393	6,099,210	42,952,604	(3,773,276)	39,179,328
22	STATE INCOME TAXES	11,819,161	1,411,508	13,230,668	(15,537,797)	(2,307,129)	(1,146,892)	(3,454,021)
23	TOTAL OPERATING EXPENSES	1,341,371,137	(413,259,761)	928,111,376	230,289,285	1,158,400,661	14,194,704	1,172,595,364
24	OPERATING INCOME	295,756,846	68,669,530	364,426,376	(57,748,491)	306,677,885	(14,194,704)	292,483,181
25	ADD: IERCO OPERATING INCOME	8,782,042	0	8,782,042	(6,940,924)	1,841,118	0	1,841,118
26	CONSOLIDATED OPERATING INCOME	304,538,888	68,669,530	373,208,418	(64,689,415)	308,519,003	(14,194,704)	294,324,299
27	RATE OF RETURN UNDER PRESENT RATES	7.87%		10.41%				7.19%
28								
29	DEVELOPMENT OF REVENUE REQUIREMENTS							
30	RATE OF RETURN @ 10.4% ROE	7.702%	7.702%	7.702%	7.702%	7.702%	7.702%	7.702%
31								
32	RETURN	298,092,924	(22,068,490)	276,024,434	27,093,819	303,118,253	12,087,867	315,206,119
33	EARNINGS DEFICIENCY	(6,445,964)	(90,738,020)	(97,183,984)	91,783,233	(5,400,750)	26,282,570	20,881,820
34	ADD: CWIP (RELICENSING)	6,815,472	0	6,815,472	0	6,815,472	0	6,815,472
35	EARNINGS DEFICIENCY WITH CWIP	369,508	(90,738,020)	(90,368,512)	91,783,233	1,414,722	26,282,570	27,697,292
36								
37	NET-TO-GROSS TAX MULTIPLIER	1.347	1.347	1.347	1.347	1.347	1.347	1.347
38	REVENUE DEFICIENCY	497,587	(122,189,632)	(121,692,045)	123,597,138	1,905,092	35,392,635	37,297,728
39								
40	ADD: VALMY LEVELIZED REVENUE REQUIREMENT	0	0	0	36,957,501	36,957,501	0	36,957,501
41	ADD: BRIDGER LEVELIZED REVENUE REQUIREMENT	0	0	0	67,579,174	67,579,174	0	67,579,174
42	LESS: BATTERY ADITC MITIGATION	0	0	0	21,149,854	21,149,854	0	21,149,854
43	REVENUE DEFICIENCY WITH VALMY AND BRIDGER	497,587	(122,189,632)	(121,692,045)	206,983,958	85,291,913	35,392,635	120,684,548
44								
45	FIRM JURISDICTIONAL RETAIL REVENUES	1,372,758,056	(221,241,806)	1,151,516,250	195,160,431	1,346,676,681	0	1,346,676,681
46	PERCENT INCREASE REQUIRED							8.96%
47								
48	SALES AND WHEELING REVENUES REQUIRED	1,373,255,643	(343,431,438)	1,029,824,205	402,144,389	1,431,968,594	35,392,635	1,467,361,229

IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Description	2022 Actual	2022 Actual Adjustments	2022 Base	Forecast Adjustment	2023 Unadjusted Test Year	Annualizing Adjustment	2023 Test Year
49	SUMMARY OF RESULTS							
50	DEVELOPMENT OF RATE BASE COMPONENTS							
51	ELECTRIC PLANT IN SERVICE							
52	INTANGIBLE PLANT	94,248,072	0	94,248,072	10,972,838	105,220,910	0	105,220,910
53	PRODUCTION PLANT	2,612,211,078	(728,213,069)	1,883,998,009	94,967,748	1,978,965,757	35,276,850	2,014,242,607
54	TRANSMISSION PLANT	1,325,332,196	(9,281,041)	1,316,051,155	30,141,720	1,355,473,916	0	1,355,473,916
55	DISTRIBUTION PLANT	2,112,875,054	0	2,112,875,054	200,700,828	2,313,575,882	109,823,501	2,423,399,384
56	GENERAL PLANT	476,150,325	0	476,150,325	24,760,007	500,910,332	16,334,160	517,244,492
57	TOTAL ELECTRIC PLANT IN SERVICE	6,620,816,724	(737,494,110)	5,883,322,614	370,824,182	6,254,146,797	161,434,512	6,415,581,308
58	LESS: ACCUM PROVISION FOR DEPRECIATION	2,505,846,014	(484,022,808)	2,021,823,206	59,406,156	2,081,229,362	4,442,122	2,085,671,484
59	AMORT OF OTHER UTILITY PLANT	40,225,910	0	40,225,910	1,641,727	41,867,637	47,870	41,915,507
60	NET ELECTRIC PLANT IN SERVICE	4,074,744,800	(253,471,301)	3,821,273,499	309,776,300	4,131,049,798	156,944,519	4,287,994,318
61	LESS: CUSTOMER ADV FOR CONSTRUCTION	13,139,360	0	13,139,360	(5,697,395)	7,441,965	0	7,441,965
62	LESS: ACCUM DEFERRED INCOME TAXES	404,274,757	0	404,274,757	(22,134,252)	382,140,505	0	382,140,505
63	ADD : PLT HLD FOR FUTURE+ACQUIS ADJ	7,773,040	(501,610)	7,271,430	1,607,122	8,878,552	0	8,878,552
64	ADD : WORKING CAPITAL	120,944,517	(18,125,045)	102,819,472	12,470,781	115,290,253	0	115,290,253
65	ADD : CONSERVATION+OTHER DFRD PRD.	54,682,328	(14,431,382)	40,250,946	(1,679,383)	38,571,563	0	38,571,563
66	ADD : SUBSIDIARY RATE BASE	29,600,820	0	29,600,820	1,769,938	31,370,758	0	31,370,758
67	TOTAL COMBINED RATE BASE	3,870,331,388	(286,529,338)	3,583,802,050	351,776,405	3,935,578,455	156,944,519	4,092,522,974
68								
69	DEVELOPMENT OF NET INCOME COMPONENTS							
70	OPERATING REVENUES							
71	SALES REVENUES	1,518,556,336	(315,304,933)	1,203,251,403	172,460,458	1,375,711,861	0	1,375,711,861
72	OTHER OPERATING REVENUES	118,571,647	(29,285,298)	89,286,349	80,336	89,366,685	0	89,366,685
73	TOTAL OPERATING REVENUES	1,637,127,982	(344,590,231)	1,292,537,752	172,540,794	1,465,078,546	0	1,465,078,546
74	OPERATING EXPENSES							
75	OPERATION & MAINTENANCE EXPENSES	1,103,041,646	(392,959,807)	710,081,839	210,696,109	920,777,948	9,636,652	930,414,600
76	DEPRECIATION EXPENSE	163,581,418	(24,584,889)	138,996,530	9,845,191	148,841,721	8,884,245	157,725,966
77	AMORTIZATION OF LIMITED TERM PLANT	5,266,930	0	5,266,930	618,646	5,885,576	95,740	5,981,316
78	TAXES OTHER THAN INCOME	28,701,676	(1,596,793)	27,104,883	4,559,257	31,664,141	498,234	32,162,375
79	REGULATORY DEBITS/CREDITS	1,753,318	(173,640)	1,579,678	1,865,167	3,444,845	0	3,444,845
80	PROVISION FOR DEFERRED INCOME TAXES	(10,828,286)	0	(10,828,286)	(7,044,937)	(17,873,223)	0	(17,873,223)
81	INVESTMENT TAX CREDIT ADJUSTMENT	5,825,740	0	5,825,740	19,188,438	25,014,178	0	25,014,178
82	FEDERAL INCOME TAXES	32,209,533	4,643,860	36,853,393	6,099,210	42,952,604	(3,773,276)	39,179,328
83	STATE INCOME TAXES	11,819,161	1,411,508	13,230,668	(15,537,797)	(2,307,129)	(1,146,892)	(3,454,021)
84	TOTAL OPERATING EXPENSES	1,341,371,137	(413,259,761)	928,111,376	230,289,285	1,158,400,661	14,194,704	1,172,595,364
85	OPERATING INCOME	295,756,846	68,669,530	364,426,376	(57,748,491)	306,677,885	(14,194,704)	292,483,181
86	ADD: IERCO OPERATING INCOME	8,782,042	0	8,782,042	(6,940,924)	1,841,118	0	1,841,118
87	CONSOLIDATED OPERATING INCOME	304,538,888	68,669,530	373,208,418	(64,689,415)	308,519,003	(14,194,704)	294,324,299
88								
89	NET POWER SUPPLY COSTS:							
90	ACCT 447/SURPLUS SALES + LOSS REV	(145,798,279)	94,063,126	(51,735,153)	22,699,973	(29,035,180)	0	(29,035,180)
91	ACCT 501/FUEL-THERMAL PLANTS	105,551,917	2,951,263	108,503,180	(42,980,180)	65,523,000	0	65,523,000
92	ACCT 547/FUEL - DIESEL+OTHER	124,647,878	(91,280,315)	33,367,563	86,286,112	119,653,675	0	119,653,675
93	ACCT 555/NON-FIRM PURCHASES+LOSSES	335,687,514	(273,080,921)	62,606,593	36,858,428	99,465,021	0	99,465,021
94	ACCT 555/DEMAND RESPONSE INCENTIVES	8,311,328	2,940,937	11,252,265	(1,012,262)	10,240,003	0	10,240,003
95	ACCT 555/CSPP PURCHASES	<u>189,033,362</u>	<u>(55,179,493)</u>	<u>133,853,869</u>	<u>80,594,886</u>	<u>214,448,755</u>	<u>0</u>	<u>214,448,755</u>
96	SUBTOTAL	617,433,720	(319,585,403)	297,848,317	182,446,957	480,295,274	0	480,295,274
97	ACCT 536/WATER FOR POWER	(9,801)	2,390,398	2,380,597	(2,380,597)	0	0	0
98	ACCT 565/TRANS OF ELECTRICITY BY OTHERS	<u>11,322,964</u>	<u>(5,867,009)</u>	<u>5,455,955</u>	<u>4,807,184</u>	<u>10,263,139</u>	<u>0</u>	<u>10,263,139</u>
99	TOTAL NET POWER SUPPLY COSTS	628,746,882	(323,062,013)	305,684,869	184,873,544	490,558,413	0	490,558,413
100	OTHER O&M							
101	TOTAL O&M EXPENSES	1,103,041,646	(392,959,807)	710,081,839	210,696,109	920,777,948	9,636,652	930,414,600
102	LESS: ACCT 501/FUEL - THERMAL PLANTS	(105,551,917)	(2,951,263)	(108,503,180)	42,980,180	(65,523,000)	0	(65,523,000)
103	ACCT 547/FUEL - DIESEL+OTHER	(124,647,878)	91,280,315	(33,367,563)	(86,286,112)	(119,653,675)	0	(119,653,675)
104	ACCT 555/NON-FIRM PURCHASES+LOSSES	(335,687,514)	273,080,921	(62,606,593)	(36,858,428)	(99,465,021)	0	(99,465,021)
105	ACCT 555/DEMAND RESPONSE INCENTIVES	(8,311,328)	(2,940,937)	(11,252,265)	1,012,262	(10,240,003)	0	(10,240,003)
106	ACCT 555/CSPP PURCHASES	(189,033,362)	55,179,493	(133,853,869)	(80,594,886)	(214,448,755)	0	(214,448,755)
107	SUBTOTAL	339,809,646	20,688,722	360,498,369	50,949,125	411,447,494	9,636,652	421,084,146
108	ACCT 536/WATER FOR POWER	9,801	(2,390,398)	(2,380,597)	2,380,597	0	0	0
109	ACCT 565/TRANS OF ELECTRICITY BY OTHERS	(11,322,964)	5,867,009	(5,455,955)	(4,807,184)	(10,263,139)	0	(10,263,139)
110	ACCT 416/MERCHANDISING EXPENSE	0	(4,701,875)	(4,701,875)	0	(4,701,875)	0	(4,701,875)
111	NET OTHER O&M	328,496,484	19,463,458	708,458,310	48,522,538	396,482,479	9,636,652	406,119,132

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
112	TABLE 1-ELECTRIC PLANT IN SERVICE							
113	INTANGIBLE PLANT							
114	301 - ORGANIZATION	\$ 5,703	0	5,703	0	5,703.01	0	5,703
115	302 - FRANCHISES & CONSENTS	44,082,858	0	44,082,858	8,607,466	52,690,323.89	0	52,690,324
116	303 - MISCELLANEOUS	50,159,510	0	50,159,510	2,365,373	52,524,883.01	0	52,524,883
117								
118	TOTAL INTANGIBLE PLANT	94,248,072	0	94,248,072	10,972,838	105,220,910	0	105,220,910
119								
120	PRODUCTION PLANT							
121	310-316 / STEAM PRODUCTION	988,697,347	(728,213,069)	260,484,278	8,369,146	268,853,423	9,605,851	278,459,274
122	330-336 / HYDRAULIC PRODUCTION	1,052,316,966	0	1,052,316,966	39,289,345	1,091,606,311	12,376,066	1,103,982,377
123	340-346 / OTHER PRODUCTION-BASELOAD	400,759,427	0	400,759,427	33,192,819	433,952,246	9,327,906	443,280,152
124	340-346 / OTHER PRODUCTION-PEAKERS	170,437,338	0	170,437,338	14,116,438	184,553,776	3,967,027	188,520,803
125								
126	TOTAL PRODUCTION PLANT	2,612,211,078	(728,213,069)	1,883,998,009	94,967,748	1,978,965,757	35,276,850	2,014,242,607
127								
128	TRANSMISSION PLANT							
129	350 / LAND & LAND RIGHTS - SYSTEM SERVICE	40,030,371	0	40,030,371	1,008,686	41,039,057	0	41,039,057
130	DIRECT ASSIGNMENT	0	0	0	0	0	0	0
131	TOTAL ACCOUNT 350	40,030,371	0	40,030,371	1,008,686	41,039,057	0	41,039,057
132								
133	352 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE	93,682,301	0	93,161,500	7,400,127	100,561,627	0	100,561,627
134	DIRECT ASSIGNMENT	658	0	658	(0)	658	0	658
135	TOTAL ACCOUNT 352	93,682,960	(520,801)	93,162,158	7,400,127	100,562,285	0	100,562,285
136								
137	353 / STATION EQUIPMENT - SYSTEM SERVICE	470,105,655	0	461,345,415	7,043,183	468,388,599	0	468,388,599
138	DIRECT ASSIGNMENT	111,594	0	111,594	0	111,594	0	111,594
139	TOTAL ACCOUNT 353	470,217,248	(8,760,239)	461,457,009	7,043,183	468,500,193	0	468,500,193
140								
141	354 / TOWERS & FIXTURES - SYSTEM SERVICE	231,735,124	0	231,735,124	5,423,152	237,158,275	0	237,158,275
142	DIRECT ASSIGNMENT	0	0	0	0	0	0	0
143	TOTAL ACCOUNT 354	231,735,124	0	231,735,124	5,423,152	237,158,275	0	237,158,275
144								
145	355 / POLES & FIXTURES - SYSTEM SERVICE	227,137,112	0	227,137,112	8,895,605	236,032,717	0	236,032,717
146	DIRECT ASSIGNMENT	33,842	0	33,842	0	33,842	0	33,842
147	TOTAL ACCOUNT 355	227,170,953	0	227,170,953	8,895,605	236,066,559	0	236,066,559
148								
149	356 / OVERHEAD CONDUCTORS & DEVICES - SYSTEM SERVICE	262,078,779	0	262,078,779	9,652,007	271,730,786	0	271,730,786
150	DIRECT ASSIGNMENT	26,495	0	26,495	(0)	26,495	0	26,495
151	TOTAL ACCOUNT 356	262,105,274	0	262,105,274	9,652,007	271,757,281	0	271,757,281
152								
153	359 / ROADS & TRAILS - SYSTEM SERVICE	390,266	0	390,266	0	390,266	0	390,266
154	DIRECT ASSIGNMENT	0	0	0	0	0	0	0
155	TOTAL ACCOUNT 359	390,266	0	390,266	0	390,266	0	390,266
156								
157	TOTAL TRANSMISSION PLANT	1,325,332,196	(9,281,041)	1,316,051,155	30,141,720	1,355,473,916	0	1,355,473,916

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
158	TABLE 1-ELECTRIC PLANT IN SERVICE							
159								
160	DISTRIBUTION PLANT							
161	360 / LAND & LAND RIGHTS - SYSTEM SERVICE	8,367,229	0	8,367,229	1,234,491	9,601,720	0	9,601,720
162	PLUS: ADJUSTMENT FOR CIAC	430,656	0	430,656	0	430,656	0	430,656
163	NET DISTRIBUTION PLANT + CIAC	8,797,885	0	8,797,885	1,234,491	10,032,376	0	10,032,376
164								
165	361 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE	55,682,517	0	55,682,517	6,702,098	62,384,614	0	62,384,614
166	PLUS: ADJUSTMENT FOR CIAC	8,009,324	0	8,009,324	0	8,009,324	0	8,009,324
167	NET DISTRIBUTION PLANT + CIAC	63,691,841	0	63,691,841	6,702,098	70,393,938	0	70,393,938
168								
169	362 / STATION EQUIPMENT - SYSTEM SERVICE	312,968,241	0	312,968,241	30,108,254	343,076,495	0	343,076,495
170	PLUS: ADJUSTMENT FOR CIAC	38,463,951	0	38,463,951	0	38,463,951	0	38,463,951
171	NET DISTRIBUTION PLANT + CIAC	351,432,193	0	351,432,193	30,108,254	381,540,447	0	381,540,447
172								
173	363 / STORAGE BATTERY EQUIPMENT	0	0	0	64,977,034	64,977,034	109,823,501	174,800,536
174	TOTAL BATTERY STORAGE EQUIPMENT	0	0	0	64,977,034	64,977,034	109,823,501	174,800,536
175								
176	364 / POLES, TOWERS & FIXTURES	313,204,206	0	313,204,206	21,031,319	334,235,525	0	334,235,525
177	365 / OVERHEAD CONDUCTORS & DEVICES	155,253,318	0	155,253,318	7,505,273	162,758,591	0	162,758,591
178	366 / UNDERGROUND CONDUIT	52,785,315	0	52,785,315	2,062,798	54,848,113	0	54,848,113
179	367 / UNDERGROUND CONDUCTORS & DEVICES	318,155,073	0	318,155,073	20,722,845	338,877,918	0	338,877,918
180	368 / LINE TRANSFORMERS	704,959,938	0	704,959,938	40,684,879	745,644,817	0	745,644,817
181	369 / SERVICES	67,920,301	0	67,920,301	1,786,963	69,707,265	0	69,707,265
182	370 / METERS	112,940,727	0	112,940,727	3,562,492	116,503,219	0	116,503,219
183	371 / INSTALLATIONS ON CUSTOMER PREMISES	4,931,439	0	4,931,439	(284,580)	4,646,860	0	4,646,860
184	373 / STREET LIGHTING SYSTEMS	5,706,749	0	5,706,749	606,962	6,313,711	0	6,313,711
185								
186	TOTAL DISTRIBUTION PLANT	2,112,875,054	0	2,112,875,054	200,700,828	2,313,575,882	109,823,501	2,423,399,384
187								
188	GENERAL PLANT							
189	389 / LAND & LAND RIGHTS	20,795,674	0	20,795,674	145,123	20,940,797	0	20,940,797
190	390 / STRUCTURES & IMPROVEMENTS	150,450,720	0	150,450,720	10,729,331	161,180,051	16,334,160	177,514,211
191	391 / OFFICE FURNITURE & EQUIPMENT	41,508,346	0	41,508,346	(69,823)	41,438,522	0	41,438,522
192	392 / TRANSPORTATION EQUIPMENT	113,442,849	0	113,442,849	6,471,742	119,914,591	0	119,914,591
193	393 / STORES EQUIPMENT	4,776,648	0	4,776,648	700,209	5,476,857	0	5,476,857
194	394 / TOOLS, SHOP & GARAGE EQUIPMENT	13,003,651	0	13,003,651	2,376,827	15,380,479	0	15,380,479
195	395 / LABORATORY EQUIPMENT	14,904,043	0	14,904,043	9,991	14,914,034	0	14,914,034
196	396 / POWER OPERATED EQUIPMENT	24,983,094	0	24,983,094	2,604,998	27,588,092	0	27,588,092
197	397 / COMMUNICATIONS EQUIPMENT	81,681,573	0	81,681,573	988,969	82,670,542	0	82,670,542
198	398 / MISCELLANEOUS EQUIPMENT	10,603,726	0	10,603,726	802,641	11,406,368	0	11,406,368
199								
200	TOTAL GENERAL PLANT	476,150,325	0	476,150,325	24,760,007	500,910,332	16,334,160	517,244,492
201								
202	TOTAL ELECTRIC PLANT IN SERVICE	6,620,816,724	(737,494,110)	5,883,322,614	370,824,182	6,254,146,797	161,434,512	6,415,581,308

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
203	TABLE 2-ACCUMULATED PROVISION FOR DEPRECIATION							
204								
205	PRODUCTION PLANT							
206	310-316 / STEAM PRODUCTION	623,502,745	(479,095,034)	144,407,711	6,506,236	150,913,947	218,429	151,132,377
207	330-336 / HYDRAULIC PRODUCTION	488,914,925	0	488,914,925	21,283,505	510,198,431	135,645	510,334,076
208	340-346 / OTHER PRODUCTION-BASELOAD	91,850,187	0	91,850,187	4,041,884	95,892,071	96,942	95,989,012
209	340-346 / OTHER PRODUCTION-PEAKERS	64,863,838	0	64,863,838	2,854,345	67,718,183	68,459	67,786,643
210	TOTAL PRODUCTION PLANT	1,269,131,695	(479,095,034)	790,036,661	(444,409,063)	824,722,632	519,475	825,242,107
211								
212	TRANSMISSION PLANT							
213	350 / LAND & LAND RIGHTS	9,791,827	0	9,791,827	407,383	10,199,209	2,146	10,201,355
214	352 / STRUCTURES & IMPROVEMENTS	33,270,239	(440,425)	32,829,815	1,415,692	34,245,507	6,011	34,251,518
215	353 / STATION EQUIPMENT	124,151,809	(4,487,350)	119,664,459	3,558,295	123,222,754	47,178	123,269,932
216	354 / TOWERS & FIXTURES	77,744,499	0	77,744,499	2,678,088	80,422,588	25,226	80,447,813
217	355 / POLES & FIXTURES	76,949,162	0	76,949,162	3,571,160	80,520,322	62,717	80,583,039
218	356 / OVERHEAD CONDUCTORS & DEVICES	88,360,848	0	88,360,848	1,943,491	90,304,340	28,028	90,332,368
219	359 / ROADS & TRAILS	294,708	0	294,708	2,693	297,401	0	297,401
220	TOTAL TRANSMISSION PLANT	410,563,092	(4,927,775)	405,635,317	13,576,803	419,212,120	171,307	419,383,427
221								
222	DISTRIBUTION PLANT							
223	360 / LAND & LAND RIGHTS	209,604	0	209,604	29,362	238,966	476	239,442
224	361 / STRUCTURES & IMPROVEMENTS	15,872,260	0	15,872,260	874,274	16,746,534	32,368	16,778,902
225	362 / STATION EQUIPMENT	70,090,213	0	70,090,213	2,024,125	72,114,337	135,237	72,249,574
226	363 / STORAGE BATTERY EQUIPMENT	0	0	0	574,099	574,099	2,974,387	3,548,486
227	364 / POLES, TOWERS & FIXTURES	147,716,974	0	147,716,974	(3,061,639)	144,655,335	72,138	144,727,473
228	365 / OVERHEAD CONDUCTORS & DEVICES	57,720,036	0	57,720,036	(1,158,596)	56,561,440	32,556	56,593,997
229	366 / UNDERGROUND CONDUIT	18,655,459	0	18,655,459	209,737	18,865,196	15,514	18,880,710
230	367 / UNDERGROUND CONDUCTORS & DEVICES	101,743,223	0	101,743,223	3,651,254	105,394,477	132,496	105,526,973
231	368 / LINE TRANSFORMERS	196,632,795	0	196,632,795	3,028,561	199,661,355	136,382	199,797,737
232	369 / SERVICES	44,705,081	0	44,705,081	792,160	45,497,241	3,722	45,500,962
233	370 / METERS	38,331,595	0	38,331,595	(1,123,046)	37,208,549	73,028	37,281,576
234	371 / INSTALLATIONS ON CUSTOMER PREMISES	1,404,067	0	1,404,067	(218,331)	1,185,736	39	1,185,775
235	373 / STREET LIGHTING SYSTEMS	1,327,853	0	1,327,853	(1,299,129)	28,724	4,292	33,016
236	TOTAL DISTRIBUTION PLANT	694,409,158	0	694,409,158	4,322,831	698,731,989	3,612,634	702,344,623
237								

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
238	TABLE 2-ACCUMULATED PROVISION FOR DEPRECIATION							
239	GENERAL PLANT							
241	389 / LAND & LAND RIGHTS	0	0	0	0	0	0	0
242	390 / STRUCTURES & IMPROVEMENTS	35,310,027	0	35,310,027	708,449	36,018,476	26,215	36,044,691
243	391 / OFFICE FURNITURE & EQUIPMENT	17,847,072	0	17,847,072	892,967	18,740,039	17,598	18,757,637
244	392 / TRANSPORTATION EQUIPMENT	23,370,984	0	23,370,984	604,738	23,975,721	0	23,975,721
245	393 / STORES EQUIPMENT	1,274,650	0	1,274,650	187,779	1,462,429	6,163	1,468,592
246	394 / TOOLS, SHOP & GARAGE EQUIPMENT	4,462,602	0	4,462,602	558,376	5,020,979	5,803	5,026,782
247	395 / LABORATORY EQUIPMENT	6,642,415	0	6,642,415	214,936	6,857,351	3,459	6,860,809
248	396 / POWER OPERATED EQUIPMENT	5,220,488	0	5,220,488	199,333	5,419,822	0	5,419,822
249	397 / COMMUNICATIONS EQUIPMENT	29,974,046	0	29,974,046	3,418,103	33,392,149	61,249	33,453,398
250	398 / MISCELLANEOUS EQUIPMENT	4,046,093	0	4,046,093	332,170	4,378,263	18,218	4,396,481
251	TOTAL GENERAL PLANT	128,148,377	0	128,148,377	7,116,850	135,265,227	138,706	135,403,933
252								
253	AMORTIZATION OF DISALLOWED COSTS	3,593,693	0	3,593,693	(296,299)	3,297,393	0	3,297,393
254								
255	TOTAL ACCUM PROVISION DEPRECIATION	2,505,846,014	(484,022,808)	2,021,823,206	59,406,156	2,081,229,362	4,442,122	2,085,671,484
256								
257	AMORTIZATION OF OTHER UTILITY PLANT							
258	302/FRANCHISES AND CONSENTS	17,415,328	0	17,415,328	1,336,488	18,751,817	26,258	18,778,074
259	303/MISCELLANEOUS INTANGIBLE PLANT	22,810,581	0	22,810,581	305,239	23,115,820	21,612	23,137,432
260								
261	TOTAL AMORT OF OTHER UTILITY PLANT	40,225,910	0	40,225,910	1,641,727	41,867,637	47,870	41,915,507
262								
263	TOTAL ACCUM PROVISION FOR DEPR							
264	& AMORTIZATION OF OTHER UTILITY PLANT	2,546,071,924	(484,022,808)	2,062,049,116	61,047,883	2,123,096,998	4,489,992	2,127,586,991
265								

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
266	TABLE 3-ADDITIONS & DEDUCTIONS TO RATEBASE							0
267								0
268	NET ELECTRIC PLANT IN SERVICE	4,074,744,800	(253,471,301)	3,821,273,499	309,776,300	4,131,049,798	156,944,519	4,287,994,318
269	LESS:							0
270	252 CUSTOMER ADVANCES FOR CONSTRUCTION							0
271	POWER SUPPLY	0	0	0	0	0	0	0
272	OTHER	13,139,360	0	13,139,360	(5,697,395)	7,441,965	0	7,441,965
273	TOTAL CUSTOMER ADV FOR CONSTRUCTION	13,139,360		13,139,360	(5,697,395)	7,441,965	0	7,441,965
274								
275	ACCUMULATED DEFERRED INCOME TAXES							
276	190 / ACCUMULATED DEFERRED INCOME TAXES							
277	CUSTOMER ADVANCES FOR CONSTRUCTION	(2,158,794)	0	(2,158,794)	352,116	(1,806,678)	0	(1,806,678)
278	OTHER	(16,595,876)	0	(16,595,876)	(1,512,704)	(18,108,580)	0	(18,108,580)
279	TOTAL ACCOUNT 190	(18,754,670)	0	(18,754,670)	(1,160,588)	(19,915,258)	0	(19,915,258)
280	281 / ACCELERATED AMORTIZATION	0	0	0	0	0	0	0
281	282 / OTHER PROPERTY	422,636,515	0	422,636,515	(26,846,041)	395,790,474	0	395,790,474
282	283 / OTHER	392,912	0	392,912	5,872,377	6,265,289	0	6,265,289
283	TOTAL ACCUM DEFERRED INCOME TAXES	404,274,757	0	404,274,757	(22,134,252)	382,140,505	0	382,140,505
284								
285	NET ELECTRIC PLANT IN SERVICE	3,657,330,683	(253,471,301)	3,403,859,382	337,607,947	3,741,467,328	156,944,519	3,898,411,848
286	ADD:							
287	WORKING CAPITAL							
288	151 / FUEL INVENTORY	15,140,640	7,238,579	22,379,219	2,325,470	24,704,689	0	24,704,689
289	154 & 163 / PLANT MATERIALS & SUPPLIES							
290	PRODUCTION - GENERAL	14,502,120	(172,390)	14,329,729	1,807,299	16,137,028	0	16,137,028
291	TRANSMISSION - GENERAL	13,205,628	(156,979)	13,048,650	1,645,726	14,694,376	0	14,694,376
292	DISTRIBUTION - GENERAL	49,850,143	(592,581)	49,257,562	6,212,478	55,470,039	0	55,470,039
293	OTHER - UNCLASSIFIED	3,850,079	(45,767)	3,804,312	479,809	4,284,121	0	4,284,121
294	TOTAL ACCOUNT 154 & 163	81,407,970	(967,717)	80,440,253	10,145,311	90,585,564	0	90,585,564
295	165 / PREPAID ITEMS							
296	AD VALOREM TAXES	2,887,242	(2,887,242)	0	0	0	0	0
297	OTHER PROD-RELATED PREPAYMENTS	1,846,273	(1,846,273)	0	0	0	0	0
298	INSURANCE	7,961,890	(7,961,890)	0	0	0	0	0
299	PENSION EXPENSE	0	0	0	0	0	0	0
300	PREPAID CONTRACTS	4,697,751	(4,697,751)	0	0	0	0	0
301	MISCELLANEOUS PREPAYMENTS	7,002,751	(7,002,751)	0	0	0	0	0
302	TOTAL ACCOUNT 165	24,395,907	(24,395,907)	0	0	0	0	0
303	WORKING CASH ALLOWANCE	0	0	0	0	0	0	0
304								
305	TOTAL WORKING CAPITAL	120,944,517	(18,125,045)	102,819,472	12,470,781	115,290,253	0	115,290,253
306								
307	NET ELECTRIC PLANT IN SERVICE	3,778,275,200	(271,596,346)	3,506,678,854	350,078,728	3,856,757,582	156,944,519	4,013,702,101

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) Description	(3) 2022 Actual	(4) 2022 Actual Adjustments	(5) 2022 Base	(6) Forecast Adjustment	(7) 2023 Unadjusted Test Year	(8) Annualizing Adjustment	(9) 2023 Test Year
308	TABLE 3-ADDITIONS & DEDUCTIONS TO RATEBASE							
309								
310	NET ELECTRIC PLANT IN SERVICE	3,778,275,200	(271,596,346)	3,506,678,854	350,078,728	3,856,757,582	156,944,519	4,013,702,101
311	ADD:							
312	105 / PLANT HELD FOR FUTURE USE							
313	HYDRAULIC PRODUCTION	104,155	(104,155)	0	0	0	0	0
314	TRANS LAND & LAND RIGHTS	2,658,989	93,517	2,752,506	0	2,752,506	0	2,752,506
315	TRANS STRUCTURES & IMPROVEMENTS	166,669	(166,669)	0	0	0	0	0
316	TRANS STATION EQUIPMENT	32,400	(32,400)	0	0	0	0	0
317	DIST LAND & LAND RIGHTS	3,669,456	206,203	3,875,659	1,622,140	5,497,799	0	5,497,799
318	DIST STRUCTURES & IMPROVEMENTS	498,106	(498,106)	0	0	0	0	0
319	DIST STATIONS EQUIPMENT	0	0	0	0	0	0	0
320	GEN LAND & LAND RIGHTS	0	0	0	0	0	0	0
321	GEN STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0
322	COMMUNICATION	0	0	0	0	0	0	0
323	TOTAL PLANT HELD FOR FUTURE USE	7,129,775	(501,610)	6,628,165	1,622,140	8,250,305	0	8,250,305
324								
325	114/115 - ASSET EXCHANGE ACQUISITION ADJUSTMENT	643,265	0	643,265	(15,018)	628,247	0	628,247
326								
327	DEFERRED PROGRAMS:							
328	182 / CONSERVATION PROGRAMS							
329	IDAHO DEFERRED CONSERVATION PROGRAMS	0	0	0	0	0	0	0
330	OREGON DEFERRED CONSERVATION PROGRAMS	0	0	0	0	0	0	0
331	TOTAL CONSERVATION PROGRAMS	0	0	0	0	0	0	0
332	182&186 / MISC. OTHER REGULATORY ASSETS							
333	CUB FUND INTEREST (OPUC 15-399)	37,154	0	37,154	(37,154)	0	0	0
334	AM. FALLS BOND REFINANCING	135,528	0	135,528	(62,551)	72,977	0	72,977
335	SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	7,000,878	0	7,000,878	(219,697)	6,781,181	0	6,781,181
336	CLOUD COMPUTING - (IPUC Order 34707)	1,616,918	(409,326)	1,207,592	(201,265)	1,006,327	0	1,006,327
337	WILDFIRE MITIGATION (IPUC Order 35077)	27,078,227	(14,022,056)	13,056,171	0	13,056,171	0	13,056,171
338	SIEMENS LTP RATE BASE (IPUC Order 33420)	12,851,571	0	12,851,571	(643,866)	12,207,705	0	12,207,705
339	SIEMENS LTP DEFERRED RATE BASE (IPUC Order 33420)	8,612,494	0	8,612,494	(431,488)	8,181,006	0	8,181,006
340	SIEMENS LTP RATE BASE (OPUC ORDER 15-387)	511,105	0	511,105	(39,316)	471,789	0	471,789
341	SIEMENS LTP DEFERRED RATE BASE (OPUC ORDER 15-387)	138,550	0	138,550	(44,046)	94,504	0	94,504
342	TOTAL OTHER REGULATORY ASSETS	57,982,425	(14,431,382)	43,551,043	(1,679,383)	41,871,660	0	41,871,660
343	186 / MISC. OTHER DEFERRED PROGRAMS	0	0	0	0	0	0	0
344	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORDER 12-296	(3,285,386)	0	(3,285,386)	0	(3,285,386)	0	(3,285,386)
345	RECONNECT FEES - (OPUC ADV 16-09)	(14,711)	0	(14,711)	0	(14,711)	0	(14,711)
346	TOTAL DEFERRED PROGRAMS	54,682,328	(14,431,382)	40,250,946	(1,679,383)	38,571,563	0	38,571,563
347								
348	DEVELOPMENT OF IERCO RATE BASE							
349	INVESTMENT IN IERCO	23,664,134	0	23,664,134	(8,086,296)	15,577,838	0	15,577,838
350	PREPAID COAL ROYALTIES	834,822	0	834,822	(237,052)	597,770	0	597,770
351	NOTES PAYABLE TO/RECEIVABLE FROM SUBSIDIARY	5,101,864	0	5,101,864	10,093,286	15,195,150	0	15,195,150
352	TOTAL SUBSIDIARY RATE BASE	29,600,820	0	29,600,820	1,769,938	31,370,758	0	31,370,758
353								
354	TOTAL COMBINED RATE BASE	3,870,331,388	(286,529,338)	3,583,802,050	351,776,405	3,935,578,455	156,944,519	4,092,522,974

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) Description	(3) 2022 Actual	(4) 2022 Actual Adjustments	(5) 2022 Base	(6) Forecast Adjustment	(7) 2023 Unadjusted Test Year	(8) Annualizing Adjustment	(9) 2023 Test Year
355	TABLE 4-OPERATING REVENUES							
356	FIRM ENERGY SALES & OATT REFUNDS							
357	440-448 / RETAIL	1,372,758,056	(221,241,806)	1,151,516,250	18,316,923	1,169,833,173	0	1,169,833,173
358	442 / BASE REVENUE TRANSFER - PCA	0	0	0	173,368,953	173,368,953	0	173,368,953
359	442 / BASE REVENUE TRANSFER - EE RIDER	0	0	0	3,474,555	3,474,555	0	3,474,555
360	447 / SYSTEM OPPORTUNITY SALES	145,798,279	(94,063,126)	51,735,153	(32,559,873)	19,175,280	0	19,175,280
361	447.050 / SURPLUS SALES - TRANSMISSION LOSSES	0	0	0	9,859,900	9,859,900	0	9,859,900
362	TOTAL SALES OF ELECTRICITY	1,518,556,336	(315,304,933)	1,203,251,403	172,460,458	1,375,711,861	0	1,375,711,861
363								
364	OTHER OPERATING REVENUES							
365	415 / MERCHANDISING REVENUES	0	3,911,815	3,911,815	30,623	3,942,438	0	3,942,438
366								
367	449 / OATT TARIFF REFUND							
368	NETWORK	0	0	0	0	0	0	0
369	POINT-TO-POINT	0	0	0	0	0	0	0
370	TOTAL ACCOUNT 449	0	0	0	0	0	0	0
371								
372	451 / MISCELLANEOUS SERVICE REVENUES	4,936,204	0	4,936,204	1,271,884	6,208,088	0	6,208,088
373						0		
374	454 / RENTS FROM ELECTRIC PROPERTY					0		
375	SUBSTATION EQUIPMENT	3,215,758	0	3,215,758	0	3,215,758	0	3,215,758
376	TRANSFORMER RENTALS	17,330	0	17,330	0	17,330	0	17,330
377	LINE RENTALS	0	0	0	0	0	0	0
378	COGENERATION	1,832,348	0	1,832,348	60,186	1,892,534	0	1,892,534
379	DARK FIBER PROJECT	400,000	0	400,000	(400,000)	0	0	0
380	POLE ATTACHMENTS	1,634,179	0	1,634,179	0	1,634,179	0	1,634,179
381	FACILITIES CHARGES	10,470,031	0	10,470,031	(189,692)	10,280,339	0	10,280,339
382	OTHER RENTALS	1,072,002	0	1,072,002	0	1,072,002	0	1,072,002
383	WATER DISTRICT PAYMENTS	185,425	0	185,425	(101,177)	84,248	0	84,248
384	TOTAL ACCOUNT 454	18,827,074	0	18,827,074	(630,683)	18,196,391	0	18,196,391
385								
386	456 / OTHER ELECTRIC REVENUES							
387	TRANSMISSION NETWORK SERVICES - FIRM	10,337,634	0	10,337,634	743,001	11,080,635	0	11,080,635
388	TRANSMISSION NETWORK SERVICES - DIST FACILITIES	792,372	0	792,372	0	792,372	0	792,372
389	TRANSMISSION - POINT-TO-POINT & OTHER	49,667,827	0	49,667,827	(1,334,489)	48,333,338	0	48,333,338
390	PHOTOVOLTAIC STATION SERVICE	0	0	0	0	0	0	0
391	ENERGY EFFICIENCY RIDER	33,197,113	(33,197,113)	0	0	0	0	0
392	STANDBY SERVICE CHARGE	759,997	0	759,997	0	759,997	0	759,997
393	SIERRA PACIFIC USAGE CHARGE	51,764	0	51,764	0	51,764	0	51,764
394	ANTELOPE	0	0	0	0	0	0	0
395	MISCELLANEOUS	1,663	0	1,663	0	1,663	0	1,663
396	TOTAL ACCOUNT 456	94,808,370	(33,197,113)	61,611,257	(591,488)	61,019,769	0	61,019,769
397								
398	TOTAL OTHER OPERATING REVENUES	118,571,647	(29,285,298)	89,286,349	80,336	89,366,685	0	89,366,685
399								
400	TOTAL OPERATING REVENUES	1,637,127,982	(344,590,231)	1,292,537,752	172,540,794	1,465,078,546	0	1,465,078,546

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) Description	(3) 2022 Actual	(4) 2022 Actual Adjustments	(5) 2022 Base	(6) Forecast Adjustment	(7) 2023 Unadjusted Test Year	(8) Annualizing Adjustment	(9) 2023 Test Year
401	TABLE 5-OPERATION & MAINTENANCE EXPENSES							
402	STEAM POWER GENERATION							
403	OPERATION							
404	500 / SUPERVISION & ENGINEERING	632,248	(725,308)	(93,060)	10,451	(82,609)	6,114	(76,495)
405	501 / FUEL	105,551,917	2,951,263	108,503,180	(42,980,180)	65,523,000	0	65,523,000
406	502 / STEAM EXPENSES							
407	LABOR	1,607,750	0	1,607,750	0	1,607,750	0	1,607,750
408	OTHER	7,690,737	(8,836,311)	(1,145,574)	0	(1,145,574)	0	(1,145,574)
409	TOTAL ACCOUNT 502	9,298,487	(8,836,311)	462,176	0	462,176	0	462,176
410	505 / ELECTRIC EXPENSES							
411	LABOR	626,112	0	626,112	0	626,112	0	626,112
412	OTHER	502,354	(1,072,607)	(570,253)	0	(570,253)	0	(570,253)
413	TOTAL ACCOUNT 505	1,128,466	(1,072,607)	55,859	0	55,859	0	55,859
414	506 / MISCELLANEOUS EXPENSES	8,586,280	(8,161,259)	425,021	13	425,034	7	425,042
415	507 / RENTS	229,461	(218,103)	11,358	0	11,358	0	11,358
416	STEAM OPERATION EXPENSES	125,426,860	(16,062,325)	109,364,535	(42,969,716)	66,394,819	6,121	66,400,940
417								
418	MAINTENANCE							
419	510 / SUPERVISION & ENGINEERING	(238,936)	(11,789)	(250,725)	0	(250,725)	0	(250,725)
420	511 / STRUCTURES	2,540,010	(2,414,279)	125,730	0	125,730	0	125,730
421	512 / BOILER PLANT							
422	LABOR	3,983,710	0	3,983,710	0	3,983,710	0	3,983,710
423	OTHER	4,790,370	(8,339,764)	(3,549,393)	0	(3,549,393)	0	(3,549,393)
424	TOTAL ACCOUNT 512	8,774,081	(8,339,764)	434,317	0	434,317	0	434,317
425	513 / ELECTRIC PLANT							
426	LABOR	1,522,637	0	1,522,637	0	1,522,637	0	1,522,637
427	OTHER	783,882	(2,192,346)	(1,408,464)	0	(1,408,464)	0	(1,408,464)
428	TOTAL ACCOUNT 513	2,306,519	(2,192,346)	114,173	0	114,173	0	114,173
429	514 / MISCELLANEOUS STEAM PLANT	9,592,111	(9,117,301)	474,809	0	474,809	0	474,809
430	STEAM MAINTENANCE EXPENSES	22,973,785	(22,075,479)	898,305	0	898,305	0	898,305
431	TOTAL STEAM GENERATION EXPENSES	148,400,644	(38,137,804)	110,262,840	(42,969,716)	67,293,124	6,121	67,299,245
432								

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) Description	(3) 2022 Actual	(4) 2022 Actual Adjustments	(5) 2022 Base	(6) Forecast Adjustment	(7) 2023 Unadjusted Test Year	(8) Annualizing Adjustment	(9) 2023 Test Year
433	TABLE 5-OPERATION & MAINTENANCE EXPENSES							
434	HYDRAULIC POWER GENERATION							
435	OPERATION							
436	535 / SUPERVISION & ENGINEERING	5,758,397	0	5,758,397	455,619	6,214,016	262,711	6,476,728
437	536 / WATER FOR POWER						0	
438	WATER FOR POWER/WCLOUD SEEDING	6,637,301	0	6,637,301	(210,258)	6,427,043	54,646	6,481,689
439	WATER LEASE	(9,801)	2,390,398	2,380,597	(2,380,597)	0	0	0
440	TOTAL ACCOUNT 536	6,627,500	2,390,398	9,017,898	(2,590,855)	6,427,043	54,646	6,481,689
441	537 / HYDRAULIC EXPENSES	18,433,658	124,562	18,558,220	1,237,383	19,795,603	394,497	20,190,100
442	538 / ELECTRIC EXPENSES						0	
443	LABOR	1,510,454	0	1,510,454	0	1,510,454	95,472	1,605,926
444	OTHER	449,278	0	449,278	180,701	629,979	0	629,979
445	TOTAL ACCOUNT 538	1,959,732	0	1,959,732	180,701	2,140,433	95,472	2,235,905
446	539 / MISCELLANEOUS EXPENSES	5,131,195	(227)	5,130,968	386,324	5,517,292	213,191	5,730,483
447	540 / RENTS	303,402	0	303,402	0	303,402	0	303,402
448	HYDRAULIC OPERATION EXPENSES	38,213,885	2,514,733	40,728,618	(330,828)	40,397,790	1,020,517	41,418,307
449								
450	MAINTENANCE							
451	541 / SUPERVISION & ENGINEERING	110,982	0	110,982	9,442	120,425	5,514	125,939
452	542 / STRUCTURES	932,291	0	932,291	64,830	997,121	36,545	1,033,666
453	543 / RESERVOIRS, DAMS & WATERWAYS	454,092	0	454,092	38,359	492,451	16,036	508,487
454	544 / ELECTRIC PLANT						0	
455	LABOR	1,799,397	0	1,799,397	0	1,799,397	111,584	1,910,981
456	OTHER	812,446	0	812,446	198,915	1,011,361	0	1,011,361
457	TOTAL ACCOUNT 544	2,611,843	0	2,611,843	198,915	2,810,758	111,584	2,922,342
458	545 / MISCELLANEOUS HYDRAULIC PLANT	3,919,209	(108)	3,919,101	252,325	4,171,426	138,826	4,310,252
459	HYDRAULIC MAINTENANCE EXPENSES	8,028,417	(108)	8,028,309	563,871	8,592,180	308,505	8,900,686
460	TOTAL HYDRAULIC GENERATION EXPENSES	46,242,302	2,514,625	48,756,927	233,043	48,989,970	1,329,023	50,318,993

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) Description	(3) 2022 Actual	(4) 2022 Actual Adjustments	(5) 2022 Base	(6) Forecast Adjustment	(7) 2023 Unadjusted Test Year	(8) Annualizing Adjustment	(9) 2023 Test Year
461	TABLE 5-OPERATION & MAINTENANCE EXPENSES							
462	OTHER POWER GENERATION							
463	OPERATION							
464	546 / SUPERVISION & ENGINEERING	627,106	0	627,106	55,260	682,366	32,326	714,692
465	547 / FUEL							
466	DIESEL FUEL	10,499	0	10,499	0	10,499	0	10,499
467	OTHER	124,647,878	(91,280,315)	33,367,563	86,286,112	119,653,675	0	119,653,675
468	TOTAL ACCOUNT 547	124,658,377	(91,280,315)	33,378,062	86,286,112	119,664,175	0	119,664,175
469	548 / GENERATING EXPENSES							
470	LABOR	3,234,939	0	3,234,939		3,234,939	198,160	3,433,099
471	OTHER	1,667,550	0	1,667,550	343,492	2,011,042	0	2,011,042
472	TOTAL ACCOUNT 548	4,902,489	0	4,902,489	343,492	5,245,981	198,160	5,444,141
473	549 / MISCELLANEOUS EXPENSES	9,124	0	9,124	43,934	53,058	22,895	75,953
474	550 / RENTS	0	0	0	0	0	0	0
475	OTHER POWER OPER EXPENSES	130,197,096	(91,280,315)	38,916,781	86,728,798	125,645,579	253,381	125,898,960
476								
477	MAINTENANCE							
478	551 / SUPERVISION & ENGINEERING	0	0	0	0	0	0	0
479	552 / STRUCTURES	159,030	0	159,030	5,316	164,346	2,832	167,178
480	553 / GENERATING & ELECTRIC PLANT							
481	LABOR	56,825	0	56,825	0	56,825	3,674	60,498
482	OTHER	870,985	0	870,985	6,648	877,633	0	877,633
483	TOTAL ACCOUNT 553	927,810	0	927,810	6,648	934,458	3,674	938,132
484	554 / MISCELLANEOUS EXPENSES	6,730,628	0	6,730,628	(3,372,657)	3,357,971	29,364	3,387,334
485	OTHER POWER MAINT EXPENSES	7,817,468	0	7,817,468	(3,360,693)	4,456,775	35,869	4,492,644
486	TOTAL OTHER POWER GENERATION EXP	138,014,564	(91,280,315)	46,734,249	83,368,105	130,102,354	289,250	130,391,604
487								
488	OTHER POWER SUPPLY EXPENSE							
489	555.0 / PURCHASED POWER							
490	POWER EXPENSE	332,661,556	(270,054,963)	62,606,593	36,858,428	99,465,021	0	99,465,021
491	OTHER	0	0	0	0	0	0	0
492	TRANSMISSION LOSSES	3,025,958	(3,025,958)	(0)	0	0	0	0
493	DEMAND RESPONSE INCENTIVE	8,311,328	2,940,937	11,252,265	(1,012,262)	10,240,003	0	10,240,003
494	TOTAL 555.0/PURCHASED POWER	343,998,842	(270,139,984)	73,858,858	35,846,166	109,705,024	0	109,705,024
495	555.1 / COGENERATION & SMALL POWER PROD	189,033,362	(55,179,493)	133,853,869	80,594,886	214,448,755	0	214,448,755
496	555/TOTAL	533,032,204	(325,319,477)	207,712,727	116,441,052	324,153,778	0	324,153,778
497	556 / LOAD CONTROL & DISPATCHING EXPENSES	0	0	0	0	0	0	0
498	557 / OTHER EXPENSES							
499	IDAHO POWER COST-RELATED EXPENSES	(99,392,327)	99,392,327	0	0	0	0	0
500	OREGON POWER COST-RELATED EXPENSES	(1,267,068)	1,267,068	0	0	0	0	0
501	OTHER	6,143,689	135,744	6,279,434	473,536	6,752,970	277,021	7,029,991
502	557/TOTAL	(94,515,705)	100,795,139	6,279,434	473,536	6,752,970	277,021	7,029,991
503	TOTAL OTHER POWER SUPPLY EXPENSES	438,516,499	(224,524,338)	213,992,161	116,914,588	330,906,748	277,021	331,183,769
504								
505	TOTAL PRODUCTION EXPENSES	771,174,009	(351,427,832)	419,746,177	157,546,020	577,292,197	1,901,415	579,193,611
506	TABLE 5-OPERATION & MAINTENANCE EXPENSES							

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
507	TRANSMISSION EXPENSES							
508	OPERATION							
509	560 / SUPERVISION & ENGINEERING	3,193,933	(6)	3,193,927	251,886	3,445,814	147,211	3,593,025
510	561 / LOAD DISPATCHING	5,375,576	0	5,375,576	454,303	5,829,880	187,405	6,017,285
511	562 / STATION EXPENSES	2,788,678	(1,453)	2,787,225	214,444	3,001,669	120,418	3,122,087
512	563 / OVERHEAD LINE EXPENSES	1,121,678	0	1,121,678	57,232	1,178,910	26,779	1,205,690
513	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	11,322,964	(5,867,009)	5,455,955	4,807,184	10,263,139	0	10,263,139
514	566 / MISCELLANEOUS EXPENSES	8	0	8	0	8	0	8
515	567 / RENTS	4,855,402	0	4,855,402	0	4,855,402	0	4,855,402
516	TOTAL TRANSMISSION OPERATION	28,658,239	(5,868,468)	22,789,771	5,785,050	28,574,821	481,814	29,056,635
517								
518	MAINTENANCE							
519	568 / SUPERVISION & ENGINEERING	206,814	0	206,814	9,586	216,400	5,608	222,008
520	569 / STRUCTURES	1,907,634	0	1,907,634	151,682	2,059,316	88,601	2,147,917
521	570 / STATION EQUIPMENT	2,611,391	(489)	2,610,902	297,615	2,908,517	144,194	3,052,711
522	571 / OVERHEAD LINES	2,274,243	805,534	3,079,777	116,824	3,196,601	55,564	3,252,166
523	573 / MISCELLANEOUS PLANT	5,113	0	5,113	442	5,555	226	5,781
524	TOTAL TRANSMISSION MAINTENANCE	7,005,196	805,045	7,810,241	576,149	8,386,390	294,193	8,680,583
525								
526	TOTAL TRANSMISSION EXPENSES	35,663,435	(5,063,423)	30,600,012	6,361,199	36,961,211	776,007	37,737,218
527								
528	REGIONAL MARKET EXPENSES							
529	OPERATION							
530	575 / OPER TRANS MKT ADMIN - EIM	686,880	0	686,880	0	686,880	0	686,880
531								
532	TOTAL REGIONAL MARKET EXPENSES	686,880	0	686,880	0	686,880	0	686,880
533								

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2	Description	2022	2022 Actual	2022	Forecast	2023 Unadjusted	Annualizing	2023
3		Actual	Adjustments	Base	Adjustment	Test Year	Adjustment	Test Year
534	TABLE 5-OPERATION & MAINTENANCE EXPENSES							
535	DISTRIBUTION EXPENSES							
536	OPERATION							
537	580 / SUPERVISION & ENGINEERING	5,911,141	3,912	5,915,054	326,853	6,241,907	186,671	6,428,578
538	581 / LOAD DISPATCHING	5,170,071	0	5,170,071	488,757	5,658,828	285,943	5,944,770
539	582 / STATION EXPENSES	1,862,473	(7)	1,862,466	114,459	1,976,925	60,977	2,037,902
540	583 / OVERHEAD LINE EXPENSES	5,421,238	104,989	5,526,227	477,721	6,003,948	214,267	6,218,215
541	584 / UNDERGROUND LINE EXPENSES	4,717,552	4,282	4,721,834	167,229	4,889,062	82,237	4,971,299
542	585 / STREET LIGHTING & SIGNAL SYSTEMS	44,756	0	44,756	2,724	47,479	1,309	48,788
543	586 / METER EXPENSES	5,719,569	(73)	5,719,496	535,125	6,254,621	256,699	6,511,320
544	587 / CUSTOMER INSTALLATIONS EXPENSE	1,095,297	0	1,095,297	88,874	1,184,170	45,823	1,229,993
545	588 / MISCELLANEOUS EXPENSES	4,687,904	(1,010)	4,686,894	323,082	5,009,975	181,825	5,191,800
546	589 / RENTS	741,341	0	741,341	0	741,341	0	741,341
547	TOTAL DISTRIBUTION OPERATION	35,371,341	112,093	35,483,435	2,524,822	38,008,257	1,315,749	39,324,006
548								
549	MAINTENANCE							
550	590 / SUPERVISION & ENGINEERING	11,968	0	11,968	997	12,965	583	13,548
551	591 / STRUCTURES	0	0	0	0	0	0	0
552	592 / STATION EQUIPMENT	4,120,742	(351)	4,120,391	328,264	4,448,655	167,728	4,616,383
553	593 / OVERHEAD LINES	21,931,803	12,695,311	34,627,115	684,800	35,311,914	330,675	35,642,590
554	594 / UNDERGROUND LINES	751,577	18,123	769,700	45,008	814,708	22,649	837,357
555	595 / LINE TRANSFORMERS	94,087	0	94,087	2,717	96,804	1,557	98,361
556	596 / STREET LIGHTING & SIGNAL SYSTEMS	204,924	3,043	207,967	16,003	223,970	7,856	231,826
557	597 / METERS	862,000	0	862,000	77,162	939,163	42,167	981,330
558	598 / MISCELLANEOUS PLANT	123,765	0	123,765	10,116	133,880	5,037	138,917
559	TOTAL DISTRIBUTION MAINTENANCE	28,100,867	12,716,126	40,816,993	1,165,066	41,982,059	578,252	42,560,311
560	TOTAL DISTRIBUTION EXPENSES	63,472,208	12,828,219	76,300,428	3,689,888	79,990,316	1,894,002	81,884,317
561								
562	CUSTOMER ACCOUNTING EXPENSES							
563	901 / SUPERVISION	845,854	0	845,854	75,609	921,463	44,217	965,680
564	902 / METER READING	1,819,788	0	1,819,788	142,617	1,962,406	79,111	2,041,516
565	903 / CUSTOMER RECORDS & COLLECTIONS	15,041,848	0	15,041,848	997,289	16,039,137	569,230	16,608,368
566	904 / UNCOLLECTIBLE ACCOUNTS	3,069,311	198,133	3,267,444	2,514,638	5,782,082	0	5,782,082
567	905 / MISC EXPENSES	(3,031)	0	(3,031)	0	(3,031)	0	(3,031)
568	TOTAL CUSTOMER ACCOUNTING EXPENSES	20,773,771	198,133	20,971,903	3,730,154	24,702,057	692,558	25,394,615
569								
570	CUSTOMER SERVICES & INFORMATION EXPENSES							
571	907 / SUPERVISION	1,009,780	(15,995)	993,785	87,883	1,081,669	51,408	1,133,077
572	908 / CUSTOMER ASSISTANCE							
573	SYSTEM CONSERVATION	314,424	0	314,424	0	314,424	0	314,424
574	OTHER	40,168,748	(33,197,948)	6,970,800	4,110,142	11,080,942	291,521	11,372,463
575	TOTAL ACCOUNT 908	40,483,172	(33,197,948)	7,285,224	4,110,142	11,395,366	291,521	11,686,887
576	909 / INFORMATION & INSTRUCTIONAL	295,103	0	295,103	10	295,113	0	295,113
577	910 / MISCELLANEOUS EXPENSES	746,645	(3,166)	743,479	33,938	777,417	19,452	796,869
578	912 / DEMO AND SELLING EXPENSES	0	0	0	0	0	0	0
579	TOTAL CUST SERV & INFORMATN EXPENSES	42,534,700	(33,217,109)	9,317,591	4,231,973	13,549,564	362,381	13,911,945

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) Description	(3) 2022 Actual	(4) 2022 Actual Adjustments	(5) 2022 Base	(6) Forecast Adjustment	(7) 2023 Unadjusted Test Year	(8) Annualizing Adjustment	(9) 2023 Test Year
580	TABLE 5-OPERATION & MAINTENANCE EXPENSES							
581	ADMINISTRATIVE & GENERAL EXPENSES							
582	920 / ADMINISTRATIVE & GENERAL SALARIES	95,790,672	(26,598,671)	69,192,001	16,597,361	85,789,362	3,836,202	89,625,564
583	921 / OFFICE SUPPLIES	15,137,531	(28,774)	15,108,757	50,701	15,159,457	15,816	15,175,273
584	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	(35,131,943)	0	(35,131,943)	(3,326,773)	(38,458,716)	(1,946,297)	(40,405,013)
585	923 / OUTSIDE SERVICES	8,733,229	0	8,733,229	5	8,733,234	0	8,733,234
586	924 / PROPERTY INSURANCE							
587	PRODUCTION - STEAM	412,596	0	412,596	0	412,596	0	412,596
588	ALL RISK & MISCELLANEOUS	3,513,012	1,277,597	4,790,609	40,547	4,831,156	98,991	4,930,147
589	TOTAL ACCOUNT 924	3,925,608	1,277,597	5,203,205	40,547	5,243,752	98,991	5,342,743
590	925 / INJURIES & DAMAGES	6,544,597	5,309,456	11,854,054	14,295	11,868,349	8,363	11,876,713
591	926 / EMPLOYEE PENSIONS & BENEFITS	36,409,743	(16,837)	36,392,906	3,281,778	39,674,684	1,919,922	41,594,606
592	EMPLOYEE PENSIONS & BENEFITS - OREGON	880,053	0	880,053	0	880,053	0	880,053
593	EMPLOYEE PENSIONS & BENEFITS - IDAHO	17,153,713	0	17,153,713	18,028,665	35,182,378	0	35,182,378
594	EMPLOYEE PENSIONS AND BENEFITS - FERC	0	0	0	0	0	0	0
595	927 / FRANCHISE REQUIREMENTS	0	0	0	0	0	0	0
596	928 / REGULATORY COMMISSION EXPENSES							
597	928.101 / FERC ADMIN ASSESS & SECURITIES							
598	CAPACITY RELATED	2,826,830	0	2,826,830	0	2,826,830	0	2,826,830
599	ENERGY RELATED	963,911	0	963,911	0	963,911	0	963,911
600	FERC RATE CASE	0	0	0	0	0	0	0
601	FERC ORDER 472	963,867	0	963,867	0	963,867	0	963,867
602	FERC OTHER	109,055	0	109,055	0	109,055	0	109,055
603	FERC - OREGON HYDRO FEE	271,717	0	271,717	0	271,717	0	271,717
604	SEC EXPENSES	0	0	0	0	0	0	0
605	IDAHO PUC -RATE CASE	0	0	0	0	0	0	0
606	-OTHER	36,197	0	36,197	296,576	332,773	0	332,773
607	OREGON PUC -RATE CASE	0	0	0	0	0	0	0
608	-OTHER	1,374,230	(65,075)	1,309,155	0	1,309,155	0	1,309,155
609	TOTAL ACCOUNT 928	6,545,807	(65,075)	6,480,732	296,576	6,777,308	0	6,777,308
610	929 / DUPLICATE CHARGES	0	0	0	0	0	0	0
611	930.1 / GENERAL ADVERTISING	491,473	(491,473)	0	0	0	0	0
612	930.2 / MISCELLANEOUS EXPENSES	4,378,924	(365,067)	4,013,857	20,958	4,034,815	12,261	4,047,076
613	931 / RENTS	0	0	0	0	0	0	0
614	TOTAL ADM & GEN OPERATION	160,859,406	(20,978,844)	139,880,562	35,004,113	174,884,676	3,945,258	178,829,934
615	PLUS:			0		0		0
616	935 / GENERAL PLANT MAINTENANCE	7,877,237	(826)	7,876,411	132,761	8,009,173	65,032	8,074,205
617	416 / MERCHANDISING EXPENSE	0	4,701,875	4,701,875	0	4,701,875	0	4,701,875
618	TOTAL OPER & MAINT EXPENSES	1,103,041,646	(392,959,807)	710,081,839	210,696,109	920,777,948	9,636,652	930,414,600

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
619	TABLE 6-DEPRECIATION & AMORTIZATION EXPENSE							
620								
621	DEPRECIATION EXPENSE							
622	310-316 / STEAM PRODUCTION	33,503,186	(24,062,614)	9,440,573	(272,656)	9,167,916	436,859	9,604,775
623	330-336 / HYDRAULIC PRODUCTION	23,889,746	0	23,889,746	1,198,104	25,087,850	271,290	25,359,140
624	340-346 / OTHER PRODUCTION-BASELOAD	12,299,790	0	12,299,790	1,286,377	13,586,167	228,635	13,814,802
625	340-346 / OTHER PRODUCTION-PEAKERS	5,496,313	0	5,496,313	574,834	6,071,146	102,168	6,173,315
626	TOTAL PRODUCTION PLANT	75,189,035	(24,062,614)	51,126,421	2,786,659	53,913,080	1,038,951	54,952,032
627								
628	TRANSMISSION PLANT							
629	350 / LAND & LAND RIGHTS	402,759	0	402,759	9,304	412,063	4,292	416,355
630	352 / STRUCTURES & IMPROVEMENTS	1,774,142	(15,531)	1,758,611	150,258	1,908,869	12,023	1,920,891
631	353 / STATION EQUIPMENT	10,539,412	(506,744)	10,032,668	164,793	10,197,461	94,357	10,291,818
632	354 / TOWERS & FIXTURES	2,779,736	0	2,779,736	59,977	2,839,713	50,452	2,890,165
633	355 / POLES & FIXTURES	5,828,633	0	5,828,633	201,372	6,030,005	125,434	6,155,439
634	356 / OVERHEAD CONDUCTORS & DEVICES	3,898,386	0	3,898,386	143,934	4,042,321	56,057	4,098,377
635	359 / ROADS & TRAILS	2,693	0	2,693	(0)	2,693	0	2,693
636	TOTAL TRANSMISSION PLANT	25,225,761	(522,275)	24,703,487	729,638	25,433,125	342,614	25,775,739
637								
638	DISTRIBUTION PLANT							
639	360 / LAND & LAND RIGHTS	29,090	0	29,090	886	29,976	952	30,928
640	361 / STRUCTURES & IMPROVEMENTS	1,184,766	0	1,184,766	143,782	1,328,548	64,736	1,393,285
641	362 / STATION EQUIPMENT	5,922,824	0	5,922,824	568,630	6,491,454	270,474	6,761,927
642	363 / STORAGE BATTERY EQUIPMENT	0	0	0	2,791,254	2,791,254	5,948,773	8,740,027
643	364 / POLES, TOWERS & FIXTURES	6,052,387	0	6,052,387	455,842	6,508,229	144,277	6,652,506
644	365 / OVERHEAD CONDUCTORS & DEVICES	3,444,811	0	3,444,811	177,899	3,622,711	65,113	3,687,824
645	366 / UNDERGROUND CONDUIT	1,243,741	0	1,243,741	53,049	1,296,790	31,029	1,327,818
646	367 / UNDERGROUND CONDUCTORS & DEVICES	7,181,015	0	7,181,015	485,222	7,666,237	264,991	7,931,228
647	368 / LINE TRANSFORMERS	13,453,992	0	13,453,992	833,610	14,287,602	272,764	14,560,366
648	369 / SERVICES	1,123,543	0	1,123,543	32,824	1,156,367	7,443	1,163,810
649	370 / METERS	5,564,490	0	5,564,490	198,384	5,762,874	146,055	5,908,929
650	371 / INSTALLATIONS ON CUSTOMER PREMISES	206,196	0	206,196	(12,893)	193,303	77	193,380
651	373 / STREET LIGHTING SYSTEMS	188,574	0	188,574	20,297	208,871	8,584	217,455
652	TOTAL DISTRIBUTION PLANT	45,595,429	0	45,595,429	5,748,787	51,344,216	7,225,268	58,569,484

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
653	TABLE 6-DEPRECIATION & AMORTIZATION EXPENSE							
654	GENERAL PLANT							
656	389 / LAND & LAND RIGHTS	0	0	0	0	0	0	0
657	390 / STRUCTURES & IMPROVEMENTS	3,110,207	0	3,110,207	204,165	3,314,372	52,430	3,366,802
658	391 / OFFICE FURNITURE & EQUIPMENT	6,842,286	0	6,842,286	114,792	6,957,077	35,197	6,992,274
659	392 / TRANSPORTATION EQUIPMENT	72,928	0	72,928	(484)	72,444	0	72,444
660	393 / STORES EQUIPMENT	187,311	0	187,311	27,781	215,091	12,326	227,417
661	394 / TOOLS, SHOP & GARAGE EQUIPMENT	672,473	0	672,473	124,566	797,039	11,606	808,645
662	395 / LABORATORY EQUIPMENT	775,044	0	775,044	(394)	774,650	6,918	781,567
663	396 / POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0
664	397 / COMMUNICATIONS EQUIPMENT	5,434,341	0	5,434,341	58,229	5,492,570	122,498	5,615,068
665	398 / MISCELLANEOUS EQUIPMENT	772,904	0	772,904	51,452	824,356	36,437	860,793
666	TOTAL GENERAL PLANT	17,867,493	0	17,867,493	580,107	18,447,600	277,411	18,725,011
667	TOTAL DEPRECIATION EXPENSE	163,877,718	(24,584,889)	139,292,829	9,845,191	149,138,020	8,884,245	158,022,265
669	DEPRECIATION ON DISALLOWED COSTS	(296,299)	0	(296,299)	0	(296,299)	0	(296,299)
671	TOTAL DEPRECIATION EXPENSE	163,581,418	(24,584,889)	138,996,530	9,845,191	148,841,721	8,884,245	157,725,966
672	AMORTIZATION EXPENSE							
674	302/FRANCHISES AND CONSENTS	1,271,927	0	1,271,927	219,101	1,491,028	52,515	1,543,543
675	303/MISCELLANEOUS INTANGIBLE PLANT	3,979,986	0	3,979,986	399,545	4,379,530	43,225	4,422,755
676	ADJUSTMENTS, GAINS & LOSSES	15,018	0	15,018	0	15,018	0	15,018
677	TOTAL AMORTIZATION EXPENSE	5,266,930	0	5,266,930	618,646	5,885,576	95,740	5,981,316
678	TOTAL DEPRECIATION & AMORTIZATION EXP	168,848,348	(24,584,889)	144,263,460	10,463,837	154,727,297	8,979,985	163,707,282
680								

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
681	TABLE 7-TAXES OTHER THAN INCOME TAXES							
682								
683	TAXES OTHER THAN INCOME							
684	FEDERAL TAXES							
685	FICA	18,219,357	(18,219,357)	0	0	0	0	0
686	FUTA	94,333	(94,333)	0	0	0	0	0
687	LESS PAYROLL DEDUCTION	(18,558,238)	18,558,238	0	0	0	0	0
688								
689	STATE TAXES							
690	AD VALOREM TAXES							
691	JIM BRIDGER	1,282,348	(1,282,348)	0	0	0	0	0
692	VALMY	314,445	(314,445)	0	0	0	0	0
693	OTHER-PRODUCTION PLANT	6,670,284	0	6,670,284	1,036,086	7,706,370	454,948	8,161,318
694	OTHER-TRANSMISSION PLANT	5,986,892	0	5,986,892	839,735	6,826,628	0	6,826,628
695	OTHER-DISTRIBUTION PLANT	7,961,398	0	7,961,398	1,221,533	9,182,931	0	9,182,931
696	OTHER-GENERAL PLANT	1,522,499	0	1,522,499	248,508	1,771,006	43,286	1,814,292
697	SUB-TOTAL	23,737,866	(1,596,793)	22,141,073	3,345,862	25,486,936	498,234	25,985,170
698								
699	LICENSES - HYDRO PROJECTS	4,240	0	4,240	0	4,240	0	4,240
700								
701	REGULATORY COMMISSION FEES							
702	STATE OF IDAHO	2,616,251	0	2,616,251	0	2,616,251	0	2,616,251
703	STATE OF OREGON	290,260	0	290,260	95,251	385,511	0	385,511
704								
705	FRANCHISE TAXES							
706	STATE OF OREGON	890,161	0	890,161	62,839	953,000	0	953,000
707								
708	OTHER STATE TAXES							
709	UNEMPLOYMENT TAXES	244,547	(244,547)	0	0	0	0	0
710	HYDRO GENERATION KWH TAX	982,665	0	982,665	907,247	1,889,911	0	1,889,911
711	IRRIGATION-PIC	180,233	0	180,233	148,058	328,291	0	328,291
712								
713	TOTAL TAXES OTHER THAN INCOME	28,701,676	(1,596,793)	27,104,883	4,559,257	31,664,141	498,234	32,162,375

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
714	TABLE 8-REGULATORY DEBITS & CREDITS							
715	REGULATORY DEBITS/CREDITS							
716	STATE OF IDAHO	1,450,259	(173,640)	1,276,619	1,865,167	3,141,786	0	3,141,786
717	STATE OF OREGON	303,059	0	303,059	0	303,059	0	303,059
718								
719	TOTAL REGULATORY DEBITS/CREDITS	1,753,318	(173,640)	1,579,678	1,865,167	3,444,845	0	3,444,845
720								
721								

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

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722	TABLE 9-INCOME TAXES							
723								
724	410/411 NET PROVISION FOR DEFERRED INCOME TAXES							
725	ACCOUNT #282 - RELATED	(34,483,220)	0	(34,483,220)	17,879,031	(16,604,189)	0	(16,604,189)
726	ACCOUNT #190 & #283 - RELATED	23,654,934	0	23,654,934	(24,923,968)	(1,269,034)	0	(1,269,034)
727	TOTAL NET PROVISION FOR DEFERRED INCOME TAXES	(10,828,286)	0	(10,828,286)	(7,044,937)	(17,873,223)	0	(17,873,223)
728								
729	411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	5,825,740	0	5,825,740	19,188,438	25,014,178	0	25,014,178
730								
731	SUMMARY OF INCOME TAXES							
732								
733	TOTAL FEDERAL INCOME TAX	32,209,533	4,643,860	36,853,393	6,099,210	42,952,604	(3,773,276)	39,179,328
734								
735	STATE INCOME TAX							
736	STATE OF IDAHO	10,909,865	1,317,407	12,227,272	(15,538,391)	(3,311,119)	(1,070,433)	(4,381,551)
737	STATE OF OREGON	882,355	70,575	952,930	(204,112)	748,818	(57,345)	691,473
738	OTHER STATES	26,941	23,525	50,466	204,705	255,172	(19,115)	236,057
739	TOTAL STATE INCOME TAXES	11,819,161	1,411,508	13,230,668	(15,537,797)	(2,307,129)	(1,146,892)	(3,454,021)

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
740	TABLE 10-CALCULATION OF FEDERAL INCOME TAX							0
741	OPERATING REVENUES	1,637,127,982	(344,590,231)	1,292,537,752	172,540,794	1,465,078,546	0	1,465,078,546
742						0		0
743	OPERATING EXPENSES					0		0
744	OPERATION & MAINTENANCE	1,103,041,646	(392,959,807)	710,081,839	210,696,109	920,777,948	9,636,652	930,414,600
745	DEPRECIATION EXPENSE	163,581,418	(24,584,889)	138,996,530	9,845,191	148,841,721	8,884,245	157,725,966
746	AMORTIZATION OF LIMITED TERM PLANT	5,266,930	0	5,266,930	618,646	5,885,576	95,740	5,981,316
747	TAXES OTHER THAN INCOME	28,701,676	(1,596,793)	27,104,883	4,559,257	31,664,141	498,234	32,162,375
748	REGULATORY DEBITS/CREDITS	1,753,318	(173,640)	1,579,678	1,865,167	3,444,845	0	3,444,845
749	TOTAL OPERATING EXPENSES	1,302,344,989	(419,315,129)	883,029,860	227,584,370	1,110,614,231	19,114,872	1,129,729,102
750								0
751	BOOK-TAX ADJUSTMENT	0	0	0	0	0	0	0
752								0
753	INCOME BEFORE TAX ADJUSTMENTS	334,782,994	74,724,898	409,507,891	(55,043,576)	354,464,315	(19,114,872)	335,349,443
754								
755	INCOME STATEMENT ADJUSTMENTS							
756	INTEREST EXPENSE / SYNCHRONIZATION	102,955,312	0	102,955,312	12,936,098	115,891,410	0	115,891,410
757								
758	NET OPERATING INCOME BEFORE TAXES	231,827,681	74,724,898	306,552,579	(67,979,674)	238,572,905	(19,114,872)	219,458,033
759								
760	TOTAL STATE INCOME TAXES (ALLOWED)	13,899,195	1,411,508	15,310,703	(17,617,832)	(2,307,129)	(1,146,892)	(3,454,021)
761								
762	NET FEDERAL INCOME AFTER STATE INCOME TAXES	217,928,486	73,313,390	291,241,876	(50,361,842)	240,880,034	(17,967,979)	222,912,055
763								
764	FEDERAL TAX AT 21 PERCENT	45,764,982	15,395,812	61,160,794	(10,575,987)	50,584,807	(3,773,276)	46,811,531
765	OTHER CURRENT TAX ADJUSTMENTS	(4,913,431)	0	(4,913,431)	4,913,431	0	0	0
766	PRIOR YEAR TAX ADJUSTMENT	(9,831,485)	0	(9,831,485)	9,831,485	0	0	0
767								
768	TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS	31,020,066	15,395,812	46,415,878	4,168,929	50,584,807	(3,773,276)	46,811,531
769								
770	OTHER TAX ADJUSTMENTS							
771	ALLOWANCE FOR AFUDC	51,199,770	(51,199,770)	0	0	0	0	0
772	FEDERAL INCOME TAX ADJUSTMENTS - PLANT	68,194,087	0	68,194,087	(64,742,865)	3,451,222	0	3,451,222
773	FEDERAL INCOME TAX ADJUSTMENTS - OTHER	(113,729,727)	0	(113,729,727)	123,877,537	10,147,810	0	10,147,810
774	SUM OF OTHER ADJUSTMENTS	5,664,130	(51,199,770)	(45,535,640)	59,134,672	13,599,032	0	13,599,032
775	FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT	1,189,467	(10,751,952)	(9,562,484)	12,418,281	2,855,797	0	2,855,797
776	FEDERAL GENERAL BUSINESS CREDITS	0	0	0	10,488,000	10,488,000	0	10,488,000
777								
778	TOTAL FEDERAL INCOME TAX	32,209,533	4,643,860	36,853,393	6,099,210	42,952,604	(3,773,276)	39,179,328

**IDAHO POWER COMPANY
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(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
779	TABLE 11-OREGON STATE INCOME TAX							
780								
781	NET OPERATING INCOME BEFORE TAXES - OREGON	231,827,681	74,724,898	306,552,579	(67,979,674)	238,572,905	(19,114,872)	219,458,033
782								
783	ALLOWANCE FOR AFUDC	51,199,770	(51,199,770)	0	0	0	0	0
784	STATE INCOME TAX ADJUSTMENTS - PLANT	68,194,087	0	68,194,087	(64,742,865)	3,451,222	0	3,451,222
785	STATE INCOME TAX ADJUSTMENTS - OTHER	(113,729,727)	0	(113,729,727)	123,877,537	10,147,810	0	10,147,810
786	ADD: OTHER DEDUCTION	0	0	0	0	0	0	0
787								
788	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON	5,664,130	(51,199,770)	(45,535,640)	59,134,672	13,599,032	0	13,599,032
789								
790	INCOME SUBJECT TO OREGON TAX	237,491,811	23,525,128	261,016,939	(8,845,002)	252,171,937	(19,114,872)	233,057,065
791								
792	IERCO TAXABLE INCOME	26,216,557	0	26,216,557	(23,216,557)	3,000,000	0	3,000,000
793	BONUS DEPRECIATION & OTHER OREGON ADJ	(5,767,076)	0	(5,767,076)	201,044	(5,566,032)	0	(5,566,032)
794	OTHER	0	0	0	0	0	0	0
795								
796	TOTAL STATE TAXABLE INCOME - OREGON	257,941,292	23,525,128	281,466,420	(31,860,515)	249,605,905	(19,114,872)	230,491,033
797	APPORTIONMENT FACTOR (0.045454550)	11,724,605	1,069,324	12,793,929	(1,448,205)	11,345,724	(868,858)	10,476,866
798	POST APPORTIONMENT M ITEMS	0	0	0	0	0	0	0
799	TOTAL TAXABLE INCOME - OREGON	11,724,605	1,069,324	12,793,929	(1,448,205)	11,345,724	(868,858)	10,476,866
800								
801	OREGON TAX AT 6.6 PERCENT	773,824	70,575	844,399	(95,582)	748,818	(57,345)	691,473
802	LESS: INVESTMENT TAX CREDIT	0	0	0	0	0	0	0
803								
804	STATE INCOME TAX ALLOWED - OREGON	773,824	70,575	844,399	(95,582)	748,818	(57,345)	691,473
805	ADD : OR CAT TAX	274,802	0	274,802	(274,802)	0	0	0
806	PRIOR YEARS' TAX ADJUSTMENT	(166,271)	0	(166,271)	166,271	0	0	0
807								
808	STATE INCOME TAX PAID - OREGON	882,355	70,575	952,930	(204,112)	748,818	(57,345)	691,473

**IDAHO POWER COMPANY
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(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
809	TABLE 12-IDAHO STATE INCOME TAX							0
810								0
811	NET OPERATING INCOME BEFORE TAXES - IDAHO	231,827,681	74,724,898	306,552,579	(67,979,674)	238,572,905	(19,114,872)	219,458,033
812								0
813	ALLOWANCE FOR AFUDC	51,199,770	(51,199,770)	0	0	0	0	0
814	STATE INCOME TAX ADJUSTMENTS - PLANT	68,194,087	0	68,194,087	(64,742,865)	3,451,222	0	3,451,222
815	STATE INCOME TAX ADJUSTMENTS - OTHER	(113,729,727)	0	(113,729,727)	123,877,537	10,147,810	0	10,147,810
816								0
817	INCOME SUBJECT TO IDAHO TAX	237,491,811	23,525,128	261,016,939	(8,845,002)	252,171,937	(19,114,872)	233,057,065
818								0
819	IERCO TAXABLE INCOME	26,216,557	0	26,216,557	(23,216,557)	3,000,000	0	3,000,000
820	BONUS DEPRECIATION ADJUSTMENT	(34,035,818)	0	(34,035,818)	4,433,193	(29,602,625)	0	(29,602,625)
821	OTHER	0	0	0	0	0	0	0
822	TOTAL STATE TAXABLE INCOME - IDAHO	229,672,550	23,525,128	253,197,678	(27,628,366)	225,569,312	(19,114,872)	206,454,440
823	APPORTIONMENT FACTOR (.965517241)	221,752,807	22,713,917	244,466,724	(26,675,664)	217,791,060	(18,455,738)	199,335,322
824	POST APPORTIONMENT SCHEDULE M	0	0	0	0	0	0	0
825	TOTAL TAXABLE INCOME - IDAHO	221,752,807	22,713,917	244,466,724	(26,675,664)	217,791,060	(18,455,738)	199,335,322
826	IDAHO TAX AT 5.8 PERCENT	12,861,663	1,317,407	14,179,070	(1,547,189)	12,631,881	(1,070,433)	11,561,449
827	LESS: INVESTMENT TAX CREDIT	0	0	0	15,943,000	15,943,000	0	15,943,000
828								0
829	STATE INCOME TAX ALLOWED - IDAHO	12,861,663	1,317,407	14,179,070	(17,490,189)	(3,311,119)	(1,070,433)	(4,381,551)
830	ADD : CURRENT TAX ADJUSTMENT	(1,951,798)	0	(1,951,798)	1,951,798	0	0	0
831	PRIOR YEARS' TAX ADJUSTMENT	0	0	0	0	0	0	0
832	STATE INCOME TAX PAID - IDAHO	10,909,865	1,317,407	12,227,272	(15,538,391)	(3,311,119)	(1,070,433)	(4,381,551)
833								0
834	OTHER STATE INCOME TAX							0
835	INCOME SUBJECT TO TAX	237,491,811	23,525,128	261,016,939	(8,845,002)	252,171,937	(19,114,872)	233,057,065
836								0
837	IERCO TAXABLE INCOME	26,216,557	0	26,216,557	(23,216,557)	3,000,000	0	3,000,000
838	BONUS DEPRECIATION ADJUSTMENT	0	0	0	0	0	0	0
839	OTHER	0	0	0	0	0	0	0
840	TOTAL TAXABLE INCOME-OTHER STATES	263,708,368	23,525,128	287,233,496	(32,061,559)	255,171,937	(19,114,872)	236,057,065
841	APPORTIONMENT FACTOR (1.0)	263,708,368	23,525,128	287,233,496	(32,061,559)	255,171,937	(19,114,872)	236,057,065
842	POST APPORTIONMENT M	0	0	0	0	0	0	0
843	TAXABLE INCOME	263,708,368	23,525,128	287,233,496	(32,061,559)	255,171,937	(19,114,872)	236,057,065
844	OTHER TAX AT 0.1 PERCENT	263,708	23,525	287,233	(32,062)	255,172	(19,115)	236,057
845	ADD : CURRENT YEAR'S TAX DEFICIENCY	(236,767)	0	(236,767)	236,767	0	0	0
846	PRIOR YEARS' TAX ADJUSTMENT	0	0	0	0	0	0	0
847	OTHER STATES' INCOME TAX PAID	26,941	23,525	50,466	204,705	255,172	(19,115)	236,057

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(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
848	TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR							
849	STEAM POWER GENERATION							
850	OPERATION							
851	500 / SUPERVISION & ENGINEERING	266,133		266,133		266,133		266,133
852	501 / FUEL	2,559,614		2,559,614		2,559,614		2,559,614
853	502 / STEAM EXPENSES			0		0		0
854	LABOR	1,607,750		1,607,750		1,607,750		1,607,750
855	OTHER	0		0		0		0
856						1,607,750		1,607,750
857	505 / ELECTRIC EXPENSES			0		0		0
858	LABOR	626,112		626,112		626,112		626,112
859	OTHER	0		0		0		0
860						626,112		626,112
861	506 / MISCELLANEOUS EXPENSES	3,352,418		3,352,418		3,352,418		3,352,418
862	507 / RENTS	0		0		0		0
863	STEAM OPERATION EXPENSES	8,412,027		8,412,027		8,412,027		8,412,027
864								
865	MAINTENANCE							
866	510 / SUPERVISION & ENGINEERING	0		0		0		0
867	511 / STRUCTURES	658		658		658		658
868	512 / BOILER PLANT			0		0		0
869	LABOR	3,983,710		3,983,710		3,983,710		3,983,710
870	OTHER	0		0		0		0
871	TOTAL ACCOUNT 512					3,983,710		3,983,710
872	513 / ELECTRIC PLANT			0		0		0
873	LABOR	1,522,637		1,522,637		1,522,637		1,522,637
874	OTHER	0		0		0		0
875	TOTAL ACCOUNT 513					1,522,637		1,522,637
876	514 / MISCELLANEOUS STEAM PLANT	2,441,874		2,441,874		2,441,874		2,441,874
877	STEAM MAINTENANCE EXPENSES	7,948,879		7,948,879		7,948,879		7,948,879
878	TOTAL STEAM GENERATION EXPENSES	16,360,906		16,360,906		16,360,906	0	16,360,906
879								

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) Description	(3) 2022 Actual	(4) 2022 Actual Adjustments	(5) 2022 Base	(6) Forecast Adjustment	(7) 2023 Unadjusted Test Year	(8) Annualizing Adjustment	(9) 2023 Test Year
880	TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR							
881	HYDRAULIC POWER GENERATION							
882	OPERATION							
883	535 / SUPERVISION & ENGINEERING	4,235,258		4,235,258		4,235,258		4,235,258
884	536 / WATER FOR POWER	866,414		866,414		866,414		866,414
885	537 / HYDRAULIC EXPENSES	6,262,192		6,262,192		6,262,192		6,262,192
886	538 / ELECTRIC EXPENSES							
887	LABOR	1,510,454		1,510,454		1,510,454		1,510,454
888	OTHER	0		0		0		0
889	TOTAL ACCOUNT 538	1,510,454		1,510,454		1,510,454		1,510,454
890	539 / MISCELLANEOUS EXPENSES	3,401,219		3,401,219		3,401,219		3,401,219
891	540 / RENTS	0		0		0		0
892	HYDRAULIC OPERATION EXPENSES	17,785,991		17,785,991		16,275,537		16,275,537
893								
894	MAINTENANCE							
895	541 / SUPERVISION & ENGINEERING	90,192		90,192		90,192		90,192
896	542 / STRUCTURES	577,669		577,669		577,669		577,669
897	543 / RESERVOIRS, DAMS & WATERWAYS	254,872		254,872		254,872		254,872
898	544 / ELECTRIC PLANT			0				0
899	LABOR	1,799,397		1,799,397		1,799,397		1,799,397
900	OTHER	0		0		0		0
901	TOTAL ACCOUNT 544	1,799,397		1,799,397		1,799,397		1,799,397
902	545 / MISCELLANEOUS HYDRAULIC PLANT	2,163,612		2,163,612		2,163,612		2,163,612
903	HYDRAULIC MAINTENANCE EXPENSES	4,885,742		4,885,742		4,885,742		4,885,742
904	TOTAL HYDRAULIC GENERATION EXPENSES	22,671,733		22,671,733		21,161,279		21,161,279

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
905	TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR							
906	OTHER POWER GENERATION							
907	OPERATION							
908	546 / SUPERVISION & ENGINEERING	516,722		516,722		516,722		516,722
909	547 / FUEL	0		0		0		0
910	548 / GENERATING EXPENSES			0		0		0
911	LABOR	3,234,939		3,234,939		3,234,939		3,234,939
912	OTHER	0		0		0		0
913	TOTAL ACCOUNT 548			0		3,234,939		3,234,939
914	549 / MISCELLANEOUS EXPENSES	370,607		370,607		370,607		370,607
915	550 / RENTS	0		0		0		0
916	OTHER POWER OPER EXPENSES	4,122,267		4,122,267		4,122,267		4,122,267
917								
918	MAINTENANCE							
919	551 / SUPERVISION & ENGINEERING	0		0		0		0
920	552 / STRUCTURES	43,046		43,046		43,046		43,046
921	553 / GENERATING & ELECTRIC PLANT			0		0		0
922	LABOR	56,825		56,825		56,825		56,825
923	OTHER			0		0		0
924	TOTAL ACCOUNT 553			0		56,825		56,825
925	554 / MISCELLANEOUS EXPENSES	690,424		690,424		690,424		690,424
926	OTHER POWER MAINT EXPENSES	790,295		790,295		790,295		790,295
927	TOTAL OTHER POWER GENERATION EXP	4,912,562		4,912,562		4,912,562		4,912,562
928								
929	OTHER POWER SUPPLY EXPENSE							
930	555.0 / PURCHASED POWER	0		0		0		0
931	555.1 / COGENERATION & SMALL POWER PROD			0		0		0
932	CAPACITY RELATED	0		0		0		0
933	ENERGY RELATED	0		0		0		0
934	TOTAL 555.1/CSPP			0		0		0
935	555/TOTAL							
936	556 / LOAD CONTROL & DISPATCHING EXPENSES	0		0		0		0
937	557 / OTHER EXPENSES	4,495,330		4,495,330		4,495,330		4,495,330
938	TOTAL OTHER POWER SUPPLY EXPENSES	4,495,330		4,495,330		4,495,330		4,495,330
939				0		0		0
940	TOTAL PRODUCTION EXPENSES	48,440,532		48,440,532		46,930,078		46,930,078

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
941	TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR							
942	TRANSMISSION EXPENSES							
943	OPERATION							
944	560 / SUPERVISION & ENGINEERING	2,380,639		2,380,639		2,380,639		2,380,639
945	561 / LOAD DISPATCHING	3,053,979		3,053,979		3,053,979		3,053,979
946	562 / STATION EXPENSES	1,883,621		1,883,621		1,883,621		1,883,621
947	563 / OVERHEAD LINE EXPENSES	428,401		428,401		428,401		428,401
948	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	0		0		0		0
949	566 / MISCELLANEOUS EXPENSES	0		0		0		0
950	567 / RENTS	0		0		0		0
951	TOTAL TRANSMISSION OPERATION	7,746,639		7,746,639		7,746,639		7,746,639
952				0				0
953	MAINTENANCE			0				0
954	568 / SUPERVISION & ENGINEERING	90,949		90,949		90,949		90,949
955	569 / STRUCTURES	1,442,019		1,442,019		1,442,019		1,442,019
956	570 / STATION EQUIPMENT	2,327,169		2,327,169		2,327,169		2,327,169
957	571 / OVERHEAD LINES	865,811		865,811		865,811		865,811
958	573 / MISCELLANEOUS PLANT	3,520		3,520		3,520		3,520
959	TOTAL TRANSMISSION MAINTENANCE	4,729,468		4,729,468		4,729,468		4,729,468
960				0				0
961	TOTAL TRANSMISSION EXPENSES	12,476,107		12,476,107		12,476,107		12,476,107

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
962	TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR							
963	DISTRIBUTION EXPENSES							
964	OPERATION							
965	580 / SUPERVISION & ENGINEERING	2,995,909		2,995,909		2,995,909		2,995,909
966	581 / LOAD DISPATCHING	4,166,909		4,166,909		4,166,909		4,166,909
967	582 / STATION EXPENSES	983,432		983,432		983,432		983,432
968	583 / OVERHEAD LINE EXPENSES	3,611,849		3,611,849		3,611,849		3,611,849
969	584 / UNDERGROUND LINE EXPENSES	1,372,655		1,372,655		1,372,655		1,372,655
970	585 / STREET LIGHTING & SIGNAL SYSTEMS	20,365		20,365		20,365		20,365
971	586 / METER EXPENSES	4,176,379		4,176,379		4,176,379		4,176,379
972	587 / CUSTOMER INSTALLATIONS EXPENSE	736,676		736,676		736,676		736,676
973	588 / MISCELLANEOUS EXPENSES	2,911,186		2,911,186		2,911,186		2,911,186
974	589 / RENTS	0		0		0		0
975	TOTAL DISTRIBUTION OPERATION	20,975,360		20,975,360		20,975,360		20,975,360
976								
977	MAINTENANCE							
978	590 / SUPERVISION & ENGINEERING	9,353		9,353		9,353		9,353
979	591 / STRUCTURES	0		0		0		0
980	592 / STATION EQUIPMENT	2,716,642		2,716,642		2,716,642		2,716,642
981	593 / OVERHEAD LINES	5,201,009		5,201,009		5,201,009		5,201,009
982	594 / UNDERGROUND LINES	304,799		304,799		304,799		304,799
983	595 / LINE TRANSFORMERS	25,793		25,793		25,793		25,793
984	596 / STREET LIGHTING & SIGNAL SYSTEMS	123,794		123,794		123,794		123,794
985	597 / METERS	678,112		678,112		678,112		678,112
986	598 / MISCELLANEOUS PLANT	79,964		79,964		79,964		79,964
987	TOTAL DISTRIBUTION MAINTENANCE	9,139,466		9,139,466		9,139,466		9,139,466
988	TOTAL DISTRIBUTION EXPENSES	30,114,827		30,114,827		30,114,827		30,114,827
989								
990	CUSTOMER ACCOUNTING EXPENSES							
991	901 / SUPERVISION	705,017		705,017		705,017		705,017
992	902 / METER READING	1,267,888		1,267,888		1,267,888		1,267,888
993	903 / CUSTOMER RECORDS & COLLECTIONS	9,731,713		9,731,713		9,731,713		9,731,713
994	904 / UNCOLLECTIBLE ACCOUNTS	0		0		0		0
995	905 / MISC EXPENSES	0		0		0		0
996	TOTAL CUSTOMER ACCOUNTING EXPENSES	11,704,618		11,704,618		11,704,618		11,704,618
997								
998	CUSTOMER SERVICES & INFORMATION EXPENSES							
999	907 / SUPERVISION	828,671		828,671		828,671		828,671
1000	908 / CUSTOMER ASSISTANCE	4,679,331		4,679,331		4,679,331		4,679,331
1001	908 / DSM RIDER	0		0		0		0
1002	909 / INFORMATION & INSTRUCTIONAL	0		0		0		0
1003	910 / MISCELLANEOUS EXPENSES	308,799		308,799		308,799		308,799
1004	TOTAL CUST SERV & INFORMATN EXPENSES	5,816,801		5,816,801		5,816,801		5,816,801

**IDAHO POWER COMPANY
DEVELOPMENT OF SYSTEM REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2017**

(1) 2 3	(2) <u>Description</u>	(3) 2022 <u>Actual</u>	(4) 2022 Actual <u>Adjustments</u>	(5) 2022 <u>Base</u>	(6) Forecast <u>Adjustment</u>	(7) 2023 Unadjusted <u>Test Year</u>	(8) Annualizing <u>Adjustment</u>	(9) 2023 <u>Test Year</u>
1005	TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR							
1006	ADMINISTRATIVE & GENERAL EXPENSES							
1007	920 / ADMINISTRATIVE & GENERAL SALARIES	53,511,744		53,511,744		53,511,744		53,511,744
1008	921 / OFFICE SUPPLIES	228,890		228,890		228,890		228,890
1009	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	0		0		0		0
1010	923 / OUTSIDE SERVICES	0		0		0		0
1011	924 / PROPERTY INSURANCE	0		0		0		0
1012	PRODUCTION - STEAM	0		0		0		0
1013	ALL RISK & MISCELLANEOUS	378,934		378,934		378,934		378,934
1014	TOTAL ACCOUNT 924							
1015	925 / INJURIES & DAMAGES	132,355		132,355		132,355		132,355
1016	926 / EMPLOYEE PENSIONS & BENEFITS	0		0		0		0
1017	927 / FRANCHISE REQUIREMENTS	0		0		0		0
1018	928 / REGULATORY COMMISSION EXPENSES							
1019	928.101 / FERC ADMIN ASSESS & SECURITIES							
1020	CAPACITY RELATED	0		0		0		0
1021	ENERGY RELATED	0		0		0		0
1022	928.101 / FERC ORDER 472	0		0		0		0
1023	928.101 / FERC MISCELLANEOUS	0		0		0		0
1024	928.102 FERC RATE CASE	0		0		0		0
1025	928.104 / FERC OREGON HYDRO	0		0		0		0
1026	SEC EXPENSES	0		0		0		0
1027	928.202 / IDAHO PUC -RATE CASE	0		0		0		0
1028	928.203 / IDAHO PUC - OTHER	0		0		0		0
1029	928.301 / OREGON PUC - FILING FEES	0		0		0		0
1030	928.302 / OREGON PUC - RATE CASE	0		0		0		0
1031	928.303 / OREGON PUC - OTHER	0		0		0		0
1032	IPC/PUC JSS TRUE-UP ADJ	0		0		0		0
1033	TOTAL ACCOUNT 928							
1034	929 / DUPLICATE CHARGES	0		0		0		0
1035	930.1 / GENERAL ADVERTISING	0		0		0		0
1036	930.2 / MISCELLANEOUS EXPENSES	214,755		214,755		214,755		214,755
1037	931 / RENTS	0		0		0		0
1038	TOTAL ADM & GEN OPERATION	54,466,679		54,466,679		54,466,679	0	54,466,679
1039	PLUS:							
1040	935 / GENERAL PLANT MAINTENANCE	1,038,440		1,038,440		1,038,440		1,038,440
1041	416 / MERCHANDISING EXPENSE	0		0		0		0
1042	TOTAL OPER & MAINT EXPENSES	164,058,004		164,058,004		162,547,550	0	162,547,550

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

IDAHO POWER COMPANY

**NOE, DI
TESTIMONY**

EXHIBIT NO. 35

**IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY
IDAHO REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
<u>SUMMARY OF RESULTS</u>				
<u>RATE OF RETURN UNDER PRESENT RATES</u>				
TOTAL COMBINED RATE BASE		4,092,522,974	3,912,569,823	179,953,152
OPERATING REVENUES				
FIRM JURISDICTIONAL SALES		1,346,676,681	1,293,009,840	53,666,841
SYSTEM OPPORTUNITY SALES		29,035,180	27,748,563	1,286,617
OTHER OPERATING REVENUES		89,366,685	85,891,627	3,475,058
TOTAL OPERATING REVENUES		1,465,078,546	1,406,650,030	58,428,516
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		930,414,600	888,823,963	41,590,637
DEPRECIATION EXPENSE		157,725,966	150,952,190	6,773,776
AMORTIZATION OF LIMITED TERM PLANT		5,981,316	5,725,400	255,916
TAXES OTHER THAN INCOME		32,162,375	29,601,331	2,561,044
REGULATORY DEBITS/CREDITS		3,444,845	3,141,786	303,059
PROVISION FOR DEFERRED INCOME TAXES		(17,873,223)	(17,124,938)	(748,285)
INVESTMENT TAX CREDIT ADJUSTMENT		25,014,178	23,926,476	1,087,702
FEDERAL INCOME TAXES		39,179,328	39,040,245	139,083
STATE INCOME TAXES		(3,454,021)	(2,828,435)	(625,586)
TOTAL OPERATING EXPENSES		1,172,595,364	1,121,258,018	51,337,346
OPERATING INCOME		292,483,181	285,392,012	7,091,169
ADD: IERCO OPERATING INCOME		1,841,118	1,759,534	81,584
CONSOLIDATED OPERATING INCOME		294,324,299	287,151,546	7,172,754
RATE OF RETURN UNDER PRESENT RATES		7.19%	7.34%	3.99%
<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>				
RATE OF RETURN @ 10.4% ROE		7.702%	7.702%	7.702%
RETURN		315,206,119	301,346,128	13,859,992
EARNINGS DEFICIENCY		20,881,820	14,194,582	6,687,238
ADD: CWIP (HELLS CANYON RELICENSING)	D10	6,815,472	6,537,444	278,028
EARNINGS DEFICIENCY WITH CWIP		27,697,292	20,732,026	6,965,266
NET-TO-GROSS TAX MULTIPLIER		1.347	1.347	1.347
REVENUE DEFICIENCY		37,297,728	27,918,161	9,379,567
ADD: VALMY REVENUE REQUIREMENT	CIDA	36,957,501	36,957,501	0
ADD: BRIDGER REVENUE REQUIREMENT	CIDA	67,579,174	67,579,174	0
LESS: BATTERY ADITC MITIGATION	CIDA	21,149,854	21,149,854	0
REVENUE DEFICIENCY WITH VALMY AND BRIDGER		120,684,548	111,304,981	9,379,567
FIRM JURISDICTIONAL RETAIL REVENUES		1,346,676,681	1,293,009,840	53,666,841
PERCENT INCREASE REQUIRED			8.61%	
SALES AND WHEELING REVENUES REQUIRED		1,467,361,229	1,404,314,821	63,046,408

**IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY
IDAHO REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	DESCRIPTION				
49	SUMMARY OF RESULTS				
50	DEVELOPMENT OF RATE BASE COMPONENTS				
51	ELECTRIC PLANT IN SERVICE				
52	INTANGIBLE PLANT		105,220,910	100,787,269	4,433,641
53	PRODUCTION PLANT		2,014,242,607	1,932,074,232	82,168,375
54	TRANSMISSION PLANT		1,355,473,916	1,300,089,883	55,384,033
55	DISTRIBUTION PLANT		2,423,399,384	2,309,047,394	114,351,990
56	GENERAL PLANT		517,244,492	494,752,941	22,491,551
57	TOTAL ELECTRIC PLANT IN SERVICE		6,415,581,308	6,136,751,718	278,829,591
58	LESS: ACCUM PROVISION FOR DEPRECIATION		2,085,671,484	1,994,366,693	91,304,791
59	AMORT OF OTHER UTILITY PLANT		41,915,507	40,143,386	1,772,121
60	NET ELECTRIC PLANT IN SERVICE		4,287,994,318	4,102,241,639	185,752,678
61	LESS: CUSTOMER ADV FOR CONSTRUCTION		7,441,965	7,387,459	54,505
62	LESS: ACCUM DEFERRED INCOME TAXES		382,140,505	365,461,375	16,679,130
63	ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		8,878,552	8,585,072	293,480
64	ADD : WORKING CAPITAL		115,290,253	110,090,091	5,200,163
65	ADD : CONSERVATION+OTHER DFRD PROG.		38,571,563	34,521,209	4,050,354
66	ADD : SUBSIDIARY RATE BASE		31,370,758	29,980,646	1,390,112
67	TOTAL COMBINED RATE BASE		4,092,522,974	3,912,569,823	179,953,152
68					
69	DEVELOPMENT OF NET INCOME COMPONENTS				
70	OPERATING REVENUES				
71	SALES REVENUES		1,375,711,861	1,320,758,403	54,953,458
72	OTHER OPERATING REVENUES		89,366,685	85,891,627	3,475,058
73	TOTAL OPERATING REVENUES		1,465,078,546	1,406,650,030	58,428,516
74	OPERATING EXPENSES				
75	OPERATION & MAINTENANCE EXPENSES		930,414,600	888,823,963	41,590,637
76	DEPRECIATION EXPENSE		157,725,966	150,952,190	6,773,776
77	AMORTIZATION OF LIMITED TERM PLANT		5,981,316	5,725,400	255,916
78	TAXES OTHER THAN INCOME		32,162,375	29,601,331	2,561,044
79	REGULATORY DEBITS/CREDITS		3,444,845	3,141,786	303,059
80	PROVISION FOR DEFERRED INCOME TAXES		(17,873,223)	(17,124,938)	(748,285)
81	INVESTMENT TAX CREDIT ADJUSTMENT		25,014,178	23,926,476	1,087,702
82	FEDERAL INCOME TAXES		39,179,328	39,040,245	139,083
83	STATE INCOME TAXES		(3,454,021)	(2,828,435)	(625,586)
84	TOTAL OPERATING EXPENSES		1,172,595,364	1,121,258,018	51,337,346
85	OPERATING INCOME		292,483,181	285,392,012	7,091,169
86	ADD: IERCO OPERATING INCOME	E10	1,841,118	1,759,534	81,584
87	CONSOLIDATED OPERATING INCOME		294,324,299	287,151,546	7,172,754
88					
89	NET POWER SUPPLY COSTS:				
90	ACCT 447/SURPLUS SALES		(29,035,180)	(27,748,563)	(1,286,617)
91	ACCT 501/FUEL-THERMAL PLANTS		65,523,000	62,619,523	2,903,477
92	ACCT 547/FUEL-OTHER		119,653,675	114,351,541	5,302,134
93	ACCT 555/NON-FIRM PURCHASES		99,465,021	95,057,493	4,407,528
94	ACCT 555/DEMAND RESPONSE INCENTIVE		10,240,003	10,240,003	0
95	ACCT 555/CSPP PURCHASES		214,448,755	204,946,028	9,502,726
96	SUBTOTAL		480,295,274	459,466,025	20,829,249
97	ACCT 536/WATER FOR POWER (PCA & OTHER)		0	0	0
98	ACCT 565/TRANS OF ELECTRICTY BY OTHERS		10,263,139	9,808,355	454,784
99	TOTAL NET POWER SUPPLY COSTS		490,558,413	469,274,380	21,284,033
100	OTHER O&M				
101	TOTAL O&M EXPENSES		930,414,600	888,823,963	41,590,637
102	LESS: ACCT 501/FUEL - THERMAL PLANTS		(65,523,000)	(62,619,523)	(2,903,477)
		FINAL			

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
 IDAHO REVENUE REQUIREMENT
 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
103	ACCT 547/FUEL - OTHER		(119,653,675)	(114,351,541)	(5,302,134)
104	ACCT 555/NON-FIRM PURCHASES		(99,465,021)	(95,057,493)	(4,407,528)
105	ACCT 555/DEMAND RESPONSE INCENTIVE		(10,240,003)	(10,240,003)	0
106	ACCT 555/CSPP PURCHASES		(214,448,755)	(204,946,028)	(9,502,726)
107	SUBTOTAL		421,084,146	401,609,375	19,474,771
108	ACCT 536/WATER FOR POWER (PCA & OTHER)		0	0	0
109	ACCT 565/TRANS OF ELECTRICTY BY OTHERS		(10,263,139)	(9,808,355)	(454,784)
110	ACCT 416/MERCHANDISING EXPENSE		<u>(4,701,875)</u>	<u>(4,523,796)</u>	<u>(178,079)</u>
111	NET OTHER O&M		406,119,132	387,277,224	18,841,908

**IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY
IDAHO REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2	3	ALLO/	TOTAL	IDAHO	OTHER
112	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
	TABLE 1-ELECTRIC PLANT IN SERVICE		541,565		
113	INTANGIBLE PLANT				
114	301 - ORGANIZATION	P101P	\$ 5,703	5,455	248
115	302 - FRANCHISES & CONSENTS	D10	52,690,324	50,540,892	2,149,432
116	303 - MISCELLANEOUS	P101P	52,524,883	50,240,922	2,283,961
117					
118	TOTAL INTANGIBLE PLANT		105,220,910	100,787,269	4,433,641
119					
120	PRODUCTION PLANT				
121	310-316 / STEAM PRODUCTION	D10	278,459,274	267,099,895	11,359,379
122	330-336 / HYDRAULIC PRODUCTION	D10	1,103,982,377	1,058,946,870	45,035,508
123	340-346 / OTHER PRODUCTION - BASE LOAD	D10	443,280,152	425,197,122	18,083,030
124	340-346 / OTHER PRODUCTION-PEAKERS	D10	188,520,803	180,830,345	7,690,458
125					
126	TOTAL PRODUCTION PLANT		2,014,242,607	1,932,074,232	82,168,375
127					
128	TRANSMISSION PLANT				
129	350 / LAND & LAND RIGHTS - SYSTEM SERVICE	D11	41,039,057	39,364,923	1,674,134
130	DIRECT ASSIGNMENT	DA350	0	0	0
131	TOTAL ACCOUNT 350		41,039,057	39,364,923	1,674,134
132					
133	352 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE	D11	100,561,627	96,459,348	4,102,279
134	DIRECT ASSIGNMENT	DA352	658	0	658
135	TOTAL ACCOUNT 352		100,562,285	96,459,348	4,102,937
136					
137	353 / STATION EQUIPMENT - SYSTEM SERVICE	D11	468,388,599	449,281,302	19,107,296
138	DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
139	TOTAL ACCOUNT 353		468,500,193	449,356,402	19,143,790
140					
141	354 / TOWERS & FIXTURES - SYSTEM SERVICE	D11	237,158,275	227,483,716	9,674,560
142	DIRECT ASSIGNMENT	DA354	0	0	0
143	TOTAL ACCOUNT 354		237,158,275	227,483,716	9,674,560
144					
145	355 / POLES & FIXTURES - SYSTEM SERVICE	D11	236,032,717	226,404,073	9,628,644
146	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
147	TOTAL ACCOUNT 355		236,066,559	226,404,073	9,662,486
148					
149	356 / OVERHEAD CONDUCTORS & DEVICES - SYSTEM SERVICE	D11	271,730,786	260,645,887	11,084,900
150	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
151	TOTAL ACCOUNT 356		271,757,281	260,647,076	11,110,206
152					
153	359 / ROADS & TRAILS - SYSTEM SERVICE	D11	390,266	374,346	15,920
154	DIRECT ASSIGNMENT	DA359	0	0	0
155	TOTAL ACCOUNT 359		390,266	374,346	15,920
156					
157	TOTAL TRANSMISSION PLANT		1,355,473,916	1,300,089,883	55,384,033

**IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY
IDAHO REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2 3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
158	TABLE 1-ELECTRIC PLANT IN SERVICE				
159					
160	DISTRIBUTION PLANT				
161	360 / LAND & LAND RIGHTS - SYSTEM SERVICE	ACCT360	9,601,720	9,271,376	330,344
162	PLUS: ADJUSTMENT FOR CIAC	ACCT360CIAC	430,656	430,355	301
163	DISTRIBUTION PLANT + CIAC		10,032,376	9,701,731	330,645
164					
165	361 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE	ACCT361	62,384,614	59,436,491	2,948,123
166	PLUS: ADJUSTMENT FOR CIAC	ACCT361CIAC	8,009,324	7,447,616	561,708
167	DISTRIBUTION PLANT + CIAC		70,393,938	66,884,107	3,509,831
168					
169	362 / STATION EQUIPMENT - SYSTEM SERVICE	ACCT362	343,076,495	328,626,219	14,450,276
170	PLUS: ADJUSTMENT FOR CIAC	ACCT362CIAC	38,463,951	34,892,876	3,571,075
171	DISTRIBUTION PLANT + CIAC		381,540,447	363,519,096	18,021,351
172					
173	363 / STORAGE BATTERY EQUIPMENT	D10	174,800,536	167,669,778	7,130,758
174	TOTAL BATTERY STORAGE EQUIPMENT		174,800,536	167,669,778	7,130,758
175					
176	364 / POLES, TOWERS & FIXTURES	DA364	334,235,525	308,137,437	26,098,088
177	365 / OVERHEAD CONDUCTORS & DEVICES	DA365	162,758,591	153,461,377	9,297,214
178	366 / UNDERGROUND CONDUIT	DA366	54,848,113	53,988,992	859,120
179	367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	338,877,918	333,844,506	5,033,412
180	368 / LINE TRANSFORMERS	DA368	745,644,817	704,503,661	41,141,155
181	369 / SERVICES	DA369	69,707,265	66,979,720	2,727,544
182	370 / METERS	DA370	116,503,219	112,739,963	3,763,256
183	371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,646,860	4,326,265	320,595
184	373 / STREET LIGHTING SYSTEMS	DA373	6,313,711	6,061,607	252,104
185					
186	TOTAL DISTRIBUTION PLANT (without CIAC)		2,423,399,384	2,309,047,394	114,351,990
187					
188	GENERAL PLANT				
189	389 / LAND & LAND RIGHTS	PTD	20,940,797	20,030,220	910,577
190	390 / STRUCTURES & IMPROVEMENTS	PTD	177,514,211	169,795,289	7,718,922
191	391 / OFFICE FURNITURE & EQUIPMENT	PTD	41,438,522	39,636,634	1,801,888
192	392 / TRANSPORTATION EQUIPMENT	PTD	119,914,591	114,700,297	5,214,295
193	393 / STORES EQUIPMENT	PTD	5,476,857	5,238,705	238,152
194	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	15,380,479	14,711,683	668,796
195	395 / LABORATORY EQUIPMENT	PTD	14,914,034	14,265,521	648,513
196	396 / POWER OPERATED EQUIPMENT	PTD	27,588,092	26,388,468	1,199,624
197	397 / COMMUNICATIONS EQUIPMENT	PTD	82,670,542	79,075,745	3,594,797
198	398 / MISCELLANEOUS EQUIPMENT	PTD	11,406,368	10,910,380	495,988
199					
200	TOTAL GENERAL PLANT		517,244,492	494,752,941	22,491,551
201					
202	TOTAL ELECTRIC PLANT IN SERVICE (without CIAC)		6,415,581,308	6,136,751,718	278,829,591

**IDAHO POWER COMPANY
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FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2	3	ALLOP/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
203	TABLE 2-ACCUMULATED PROVISION FOR DEPRECIATION				
204					
205	PRODUCTION PLANT				
206	310-316 / STEAM PRODUCTION	L 121	151,132,377	144,967,130	6,165,246
207	330-336 / HYDRAULIC PRODUCTION	L 122	510,334,076	489,515,669	20,818,407
208	340-346 / OTHER PRODUCTION - BASE LOAD	L 123	95,989,012	92,073,267	3,915,745
209	340-346 / OTHER PRODUCTION-PEAKERS	L 124	67,786,643	65,021,376	2,765,267
210	TOTAL PRODUCTION PLANT		825,242,107	791,577,442	33,664,665
211					
212	TRANSMISSION PLANT				
213	350 / LAND & LAND RIGHTS	L 131	10,201,355	9,785,205	416,151
214	352 / STRUCTURES & IMPROVEMENTS	L 135	34,251,518	32,854,058	1,397,461
215	353 / STATION EQUIPMENT	L 139	123,269,932	118,232,894	5,037,039
216	354 / TOWERS & FIXTURES	L 143	80,447,813	77,166,051	3,281,763
217	355 / POLES & FIXTURES	L 147	80,583,039	77,284,679	3,298,360
218	356 / OVERHEAD CONDUCTORS & DEVICES	L 151	90,332,368	86,639,325	3,693,042
219	359 / ROADS & TRAILS	L 155	297,401	285,269	12,132
220	TOTAL TRANSMISSION PLANT		419,383,427	402,247,480	17,135,948
221					
222	DISTRIBUTION PLANT				
223	360 / LAND & LAND RIGHTS	L 161	239,442	231,204	8,238
224	361 / STRUCTURES & IMPROVEMENTS	L 165	16,778,902	15,985,978	792,924
225	362 / STATION EQUIPMENT	L 169	72,249,574	69,206,444	3,043,130
226	363 / STORAGE BATTERY EQUIPMENT	L 173	3,548,486	3,403,730	144,756
227	364 / POLES, TOWERS & FIXTURES	L 176	144,727,473	133,426,728	11,300,745
228	365 / OVERHEAD CONDUCTORS & DEVICES	L 177	56,593,997	53,361,193	3,232,803
229	366 / UNDERGROUND CONDUIT	L 178	18,880,710	18,584,970	295,740
230	367 / UNDERGROUND CONDUCTORS & DEVICES	L 179	105,526,973	103,959,562	1,567,410
231	368 / LINE TRANSFORMERS	L 180	199,797,737	188,773,843	11,023,894
232	369 / SERVICES	L 181	45,500,962	43,720,575	1,780,387
233	370 / METERS	L 182	37,281,576	36,077,317	1,204,260
234	371 / INSTALLATIONS ON CUSTOMER PREMISES	L 183	1,185,775	1,103,966	81,809
235	373 / STREET LIGHTING SYSTEMS	L 184	33,016	31,698	1,318
236	TOTAL DISTRIBUTION PLANT		702,344,623	667,867,210	34,477,414
237					

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
 IDAHO REVENUE REQUIREMENT
 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2					
3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
238	TABLE 2-ACCUMULATED PROVISION FOR DEPRECIATION				
239					
240	GENERAL PLANT				
241	389 / LAND & LAND RIGHTS	L 189	0	0	0
242	390 / STRUCTURES & IMPROVEMENTS	L 190	36,044,691	34,477,345	1,567,346
243	391 / OFFICE FURNITURE & EQUIPMENT	L 191	18,757,637	17,941,991	815,646
244	392 / TRANSPORTATION EQUIPMENT	L 192	23,975,721	22,933,175	1,042,546
245	393 / STORES EQUIPMENT	L 193	1,468,592	1,404,733	63,859
246	394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 194	5,026,782	4,808,200	218,582
247	395 / LABORATORY EQUIPMENT	L 195	6,860,809	6,562,478	298,331
248	396 / POWER OPERATED EQUIPMENT	L 196	5,419,822	5,184,149	235,672
249	397 / COMMUNICATIONS EQUIPMENT	L 197	33,453,398	31,998,730	1,454,668
250	398 / MISCELLANEOUS EQUIPMENT	L 198	4,396,481	4,205,307	191,174
251	TOTAL GENERAL PLANT		135,403,933	129,516,109	5,887,824
252					
253	AMORTIZATION OF DISALLOWED COSTS	L 118	3,297,393	3,158,453	138,941
254					
255	TOTAL ACCUM PROVISION DEPRECIATION		2,085,671,484	1,994,366,693	91,304,791
256					
257	AMORTIZATION OF OTHER UTILITY PLANT				
258	302/FRANCHISES AND CONSENTS	L 115	18,778,074	18,012,048	766,027
259	303/MISCELLANEOUS INTANGIBLE PLANT	L 116	23,137,432	22,131,338	1,006,094
260					
261	TOTAL AMORT OF OTHER UTILITY PLANT		41,915,507	40,143,386	1,772,121
262					
263	TOTAL ACCUM PROVISION FOR DEPR				
264	& AMORTIZATION OF OTHER UTILITY PLANT		2,127,586,991	2,034,510,078	93,076,912
265					

**IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY
IDAHO REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<u>DESCRIPTION</u>				
266	TABLE 3-ADDITIONS & DEDUCTIONS TO RATEBASE				
267					
268	NET ELECTRIC PLANT IN SERVICE		4,287,994,318	4,102,241,639	185,752,678
269	LESS:				
270	252 CUSTOMER ADVANCES FOR CONSTRUCTION				
271	POWER SUPPLY	D10	0	0	0
272	OTHER	DA252	7,441,965	7,387,459	54,505
273	TOTAL CUSTOMER ADV FOR CONSTRUCTION		7,441,965	7,387,459	54,505
274					
275	ACCUMULATED DEFERRED INCOME TAXES				
276	190 / ACCUMULATED DEFERRED INCOME TAXES				
277	CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,806,678)	(1,793,446)	(13,232)
278	OTHER	LABOR	(18,108,580)	(17,318,189)	(790,391)
279	TOTAL ACCOUNT 190		(19,915,258)	(19,111,635)	(803,623)
280	281 / ACCELERATED AMORTIZATION	P101P	0	0	0
281	282 / OTHER PROPERTY	P101P	395,790,474	378,580,157	17,210,317
282	283 / OTHER	P101P	6,265,289	5,992,853	272,436
283	TOTAL ACCUM DEFERRED INCOME TAXES		382,140,505	365,461,375	16,679,130
284					
285	NET ELECTRIC PLANT IN SERVICE		3,898,411,848	3,729,392,805	169,019,043
286	ADD:				
287	WORKING CAPITAL				
288	151 / FUEL INVENTORY	E10	24,704,689	23,609,967	1,094,723
289	154 & 163 / PLANT MATERIALS & SUPPLIES				
290	PRODUCTION - GENERAL	L 126	16,137,028	15,478,739	658,289
291	TRANSMISSION - GENERAL	L 157	14,694,376	14,093,970	600,405
292	DISTRIBUTION - GENERAL	L 186+CIAC	55,470,039	52,809,487	2,660,553
293	OTHER - UNCLASSIFIED	L 202	4,284,121	4,097,928	186,194
294	TOTAL ACCOUNT 154 & 163		90,585,564	86,480,124	4,105,440
295	165 / PREPAID ITEMS				
296	AD VALOREM TAXES	L 697	0	0	0
297	OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
298	INSURANCE	L 126	0	0	0
299	PENSION EXPENSE	L 1039	0	0	0
300	PREPAID RETIREE BENEFITS	L 1039	0	0	0
301	MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
302	TOTAL ACCOUNT 165		0	0	0
303	WORKING CASH ALLOWANCE	L 618	0	0	0
304					
305	TOTAL WORKING CAPITAL		115,290,253	110,090,091	5,200,163
306					
307	NET ELECTRIC PLANT IN SERVICE		4,013,702,101	3,839,482,895	174,219,206

**IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY
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FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2		ALLOC/ 3 <u>DESCRIPTION</u>	TOTAL <u>SOURCE</u>	TOTAL <u>SYSTEM</u>	<u>IDAHO</u> <u>RETAIL</u>	<u>OTHER</u>
308	TABLE 3-ADDITIONS & DEDUCTIONS TO RATEBASE					
309						
310	NET ELECTRIC PLANT IN SERVICE			4,013,702,101	3,839,482,895	174,219,206
311	ADD:					
312	105 / PLANT HELD FOR FUTURE USE					
313	HYDRAULIC PRODUCTION	L 122		0	0	0
314	TRANS LAND & LAND RIGHTS	L 131		2,752,506	2,640,221	112,285
315	TRANS STRUCTURES & IMPROVEMENTS	L 135		0	0	0
316	TRANS STATION EQUIPMENT	L 139		0	0	0
317	DIST LAND & LAND RIGHTS	L 163		5,497,799	5,316,603	181,196
318	DIST STRUCTURES & IMPROVEMENTS	L 167		0	0	0
319	DIST STATIONS EQUIPMENT			0		
320	GEN LAND & LAND RIGHTS	L 189		0	0	0
321	GEN STRUCTURES & IMPROVEMENTS	L 190		0	0	0
322	COMMUNICATION	L 192		0	0	0
323	TOTAL PLANT HELD FOR FUTURE USE			8,250,305	7,956,825	293,480
324						
325	114/115 - ASSET EXCHANGE ACQUISITION ADJUSTMENT	CIDA		628,247	628,247	0
326						
327	DEFERRED PROGRAMS:					
328	182 / CONSERVATION PROGRAMS					
329	IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA		0	0	0
330	OREGON DEFERRED CONSERVATION PROGRAMS	CODA		0	0	0
331	TOTAL CONSERVATION PROGRAMS			0	0	0
332	182&186 / MISC. OTHER REGULATORY ASSETS					
333	CUB FUND INTEREST (OPUC 15-399)	CODA		0	0	0
334	AM. FALLS BOND REFINANCING	D10		72,977	70,000	2,977
335	SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA		6,781,181	0	6,781,181
336	CLOUD COMPUTING - (IPUC Order 34707)	CIDA		1,006,327	1,006,327	0
337	WILDFIRE MITIGATION (IPUC Order 35077)	CIDA		13,056,171	13,056,171	0
338	SIEMENS LTP RATE BASE (IPUC Order 33420)	CIDA		12,207,705	12,207,705	0
339	SIEMENS LTP DEFERRED RATE BASE (IPUC Order 33420)	CIDA		8,181,006	8,181,006	0
340	SIEMENS LTP RATE BASE (OPUC ORDER 15-387)	CODA		471,789	0	471,789
341	SIEMENS LTP DEFERRED RATE BASE (OPUC ORDER 15-387)	CODA		94,504	0	94,504
342	TOTAL OTHER REGULATORY ASSETS			41,871,660	34,521,209	7,350,451
343	186 / MISC. OTHER DEFERRED PROGRAMS			0	0	0
344	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA		(3,285,386)	0	(3,285,386)
345	RECONNECT FEES - (OPUC ADV 16-09)	CODA		(14,711)	0	(14,711)
346	TOTAL DEFERRED PROGRAMS			38,571,563	34,521,209	4,050,354
347						
348	DEVELOPMENT OF IERCO RATE BASE					
349	INVESTMENT IN IERCO	E10		15,577,838	14,887,547	690,290
350	PREPAID COAL ROYALTIES	E10		597,770	571,281	26,489
351	NOTES PAYABLE TO/RECEIVABLE FROM SUBSIDIARY	E10		15,195,150	14,521,817	673,333
352	TOTAL SUBSIDIARY RATE BASE			31,370,758	29,980,646	1,390,112
353						
354	TOTAL COMBINED RATE BASE			4,092,522,974	3,912,569,823	179,953,152

**IDAHO POWER COMPANY
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2	3	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
355	TABLE 4-OPERATING REVENUES				
356	FIRM ENERGY SALES				
357	440-448 / RETAIL	RETREV	1,169,833,173	1,116,166,332	53,666,841
358	442 / BASE REVENUE TRANSFER - PCA	CIDA	173,368,953	173,368,953	0
359	442 / BASE REVENUE TRANSFER - EE RIDER	CIDA	3,474,555	3,474,555	0
360	447 / SYSTEM OPPORTUNITY SALES	E10	19,175,280	18,325,578	849,702
361	447.050 / FINANCIAL LOSSES	E10	9,859,900	9,422,985	436,915
362	TOTAL SALES OF ELECTRICITY		1,375,711,861	1,320,758,403	54,953,458
363					
364	OTHER OPERATING REVENUES				
365	415 / MERCHANDISING REVENUES	D60	3,942,438	3,793,122	149,316
366					
367	449 / OATT TARIFF REFUND				
368	NETWORK	D11	0	0	0
369	POINT-TO-POINT	D11	0	0	0
370	TOTAL ACCOUNT 449		0	0	0
371					
372	451 / MISCELLANEOUS SERVICE REVENUES	DA451	6,208,088	6,150,427	57,660
373					
374	454 / RENTS FROM ELECTRIC PROPERTY				
375	SUBSTATION EQUIPMENT	L 139	3,215,758	3,084,356	131,402
376	TRANSFORMER RENTALS	D11	17,330	16,623	707
377	LINE RENTALS	D11	0	0	0
378	COGENERATION	L 495	1,892,534	1,808,672	83,863
379	DARK FIBER PROJECT	CIDA	0	0	0
380	POLE ATTACHMENTS	L 176	1,634,179	1,506,578	127,601
381	FACILITIES CHARGES	DA454	10,280,339	9,859,316	421,023
382	OTHER RENTALS	L 122	1,072,002	1,028,271	43,731
383	MISCELLANEOUS	PTD	84,248	80,584	3,663
384	TOTAL ACCOUNT 454		18,196,391	17,384,400	811,990
385					
386	456 / OTHER ELECTRIC REVENUES				
387	TRANSMISSION NETWORK SERVICES- FIRM DA	D11	11,080,635	10,628,615	452,020
388	TRANSMISSION NETWORK SERVICES - DIST FACILITIES	D60	792,372	762,362	30,010
389	TRANSMISSION POINT-TO-POINT	D11	48,333,338	46,361,643	1,971,695
390	PHOTOVOLTAIC STATION SERVICE	L 186+CIAC	0	0	0
391	ENERGY EFFICIENCY RIDER	CIDA	0	0	0
392	STAND-BY SERVICE	DASTNBY	759,997	759,997	0
393	SIERRA PACIFIC USAGE CHARGE	E10	51,764	49,471	2,294
394	ANTELOPE	L 515	0	0	0
395	MISCELLANEOUS	PTD	1,663	1,590	72
396	TOTAL ACCOUNT 456		61,019,769	58,563,677	2,456,091
397					
398	TOTAL OTHER OPERATING REVENUES		89,366,685	85,891,627	3,475,058
399					
400	TOTAL OPERATING REVENUES		1,465,078,546	1,406,650,030	58,428,516

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
 IDAHO REVENUE REQUIREMENT
 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2					
3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
401	TABLE 5-OPERATION & MAINTENANCE EXPENSES				
402	STEAM POWER GENERATION				
403	OPERATION				
404	500 / SUPERVISION & ENGINEERING	D10	(76,495)	(73,374)	(3,120)
405	501 / FUEL	E10	65,523,000	62,619,523	2,903,477
406	502 / STEAM EXPENSES				
407	LABOR	D10	1,607,750	1,542,164	65,586
408	OTHER	E10	(1,145,574)	(1,094,811)	(50,763)
409	TOTAL ACCOUNT 502		462,176	447,353	14,823
410	505 / ELECTRIC EXPENSES				
411	LABOR	D10	626,112	600,571	25,541
412	OTHER	E10	(570,253)	(544,984)	(25,269)
413	TOTAL ACCOUNT 505		55,859	55,587	272
414	506 / MISCELLANEOUS EXPENSES	D10	425,042	407,703	17,339
415	507 / RENTS	L 121	11,358	10,895	463
416	STEAM OPERATION EXPENSES		66,400,940	63,467,686	2,933,254
417					
418	MAINTENANCE				
419	510 / SUPERVISION & ENGINEERING	D10	(250,725)	(240,497)	(10,228)
420	511 / STRUCTURES	D10	125,730	120,601	5,129
421	512 / BOILER PLANT				
422	LABOR	D10	3,983,710	3,821,200	162,510
423	OTHER	E10	(3,549,393)	(3,392,111)	(157,282)
424	TOTAL ACCOUNT 512		434,317	429,089	5,228
425	513 / ELECTRIC PLANT				
426	LABOR	D10	1,522,637	1,460,523	62,114
427	OTHER	E10	(1,408,464)	(1,346,052)	(62,412)
428	TOTAL ACCOUNT 513		114,173	114,471	(298)
429	514 / MISCELLANEOUS STEAM PLANT	D10	474,809	455,440	19,369
430	STEAM MAINTENANCE EXPENSES		898,305	879,105	19,200
431	TOTAL STEAM GENERATION EXPENSES		67,299,245	64,346,791	2,952,455
432					

**IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY
IDAHO REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2	3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
433		TABLE 5-OPERATION & MAINTENANCE EXPENSES				
434		HYDRAULIC POWER GENERATION				
435		OPERATION				
436		535 / SUPERVISION & ENGINEERING	L 892	6,476,728	6,210,878	265,850
437		536 / WATER FOR POWER				
438		WATER FOR POWER/WCLOUD SEEDING	D10	6,481,689	6,217,277	264,412
439		WATER LEASE	D10	0	0	0
440		536 TOTAL ACCOUNT 536		6,481,689	6,217,277	264,412
441		537 / HYDRAULIC EXPENSES	D10	20,190,100	19,366,472	823,629
442		538 / ELECTRIC EXPENSES				
443		LABOR	D10	1,605,926	1,540,414	65,512
444		OTHER	E10	629,979	602,063	27,916
445		TOTAL ACCOUNT 538		2,235,905	2,142,477	93,427
446		539 / MISCELLANEOUS EXPENSES	D10	5,730,483	5,496,716	233,768
447		540 / RENTS	D10	303,402	291,025	12,377
448		HYDRAULIC OPERATION EXPENSES		41,418,307	39,724,845	1,693,462
449						
450		MAINTENANCE				
451		541 / SUPERVISION & ENGINEERING	L 903	125,939	120,801	5,138
452		542 / STRUCTURES	D10	1,033,666	991,499	42,167
453		543 / RESERVOIRS, DAMS & WATERWAYS	D10	508,487	487,743	20,743
454		544 / ELECTRIC PLANT				
455		LABOR	D10	1,910,981	1,833,025	77,956
456		OTHER	E10	1,011,361	966,545	44,816
457		TOTAL ACCOUNT 544		2,922,342	2,799,570	122,772
458		545 / MISCELLANEOUS HYDRAULIC PLANT	L 122	4,310,252	4,134,421	175,831
459		HYDRAULIC MAINTENANCE EXPENSES		8,900,686	8,534,035	366,650
460		TOTAL HYDRAULIC GENERATION EXPENSES		50,318,993	48,258,881	2,060,112

**IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY
IDAHO REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2	3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
461		TABLE 5-OPERATION & MAINTENANCE EXPENSES				
462		OTHER POWER GENERATION				
463		OPERATION				
464		546 / SUPERVISION & ENGINEERING	L 916	714,692	685,537	29,155
465		547 / FUEL				
466		DIESEL FUEL	E10	10,499	10,034	465
467		OTHER	E10	119,653,675	114,351,541	5,302,134
468		TOTAL ACCOUNT 547		119,664,175	114,361,575	5,302,600
469		548 / GENERATING EXPENSES				
470		LABOR	D10	3,433,099	3,293,050	140,049
471		OTHER	E10	2,011,042	1,921,928	89,114
472		TOTAL ACCOUNT 548		5,444,141	5,214,978	229,163
473		549 / MISCELLANEOUS EXPENSES	D10	75,953	72,854	3,098
474		550 / RENTS	D10	0	0	0
475		OTHER POWER OPER EXPENSES		125,898,960	120,334,945	5,564,016
476						
477		MAINTENANCE				
478		551 / SUPERVISION & ENGINEERING	L 926	0	0	0
479		552 / STRUCTURES	D10	167,178	160,358	6,820
480		553 / GENERATING & ELECTRIC PLANT				
481		LABOR	D10	60,498	58,030	2,468
482		OTHER	E10	877,633	838,743	38,890
483		TOTAL ACCOUNT 553		938,132	896,774	41,358
484		554 / MISCELLANEOUS EXPENSES	L 124	3,387,334	3,249,153	138,182
485		OTHER POWER MAINT EXPENSES		4,492,644	4,306,284	186,360
486		TOTAL OTHER POWER GENERATION EXP		130,391,604	124,641,229	5,750,375
487						
488		OTHER POWER SUPPLY EXPENSE				
489		555.0 / PURCHASED POWER				
490		POWER EXPENSE	E10	99,465,021	95,057,493	4,407,528
491		OTHER	CIDA	0	0	0
492		TRANSMISSION LOSSES	E10	0	0	0
493		DEMAND RESPONSE INCENTIVE	CIDA	10,240,003	10,240,003	0
494		TOTAL 555.0/PURCHASED POWER		109,705,024	105,297,496	4,407,528
495		555.1 / COGENERATION & SMALL POWER PROD	E10	214,448,755	204,946,028	9,502,726
496		555/TOTAL		324,153,778	310,243,524	13,910,254
497		556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	0	0	0
498		557 / OTHER EXPENSES				
499		PCA/ EPC ACCOUNTS	CIDA	0	0	0
500		OREGON POWER COST-RELATED EXPENSES	CODA	0	0	0
501		OTHER	D10	7,029,991	6,743,211	286,779
502		557/TOTAL		7,029,991	6,743,211	286,779
503		TOTAL OTHER POWER SUPPLY EXPENSES		331,183,769	316,986,736	14,197,033
504						
505		TOTAL PRODUCTION EXPENSES		579,193,611	554,233,636	24,959,975

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
 IDAHO REVENUE REQUIREMENT
 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2	3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
506		TABLE 5-OPERATION & MAINTENANCE EXPENSES				
507		TRANSMISSION EXPENSES				
508		OPERATION				
509		560 / SUPERVISION & ENGINEERING	L 157	3,593,025	3,446,215	146,809
510		561 / LOAD DISPATCHING	D12	6,017,285	5,771,817	245,467
511		562 / STATION EXPENSES	L 139	3,122,087	2,994,513	127,574
512		563 / OVERHEAD LINE EXPENSES	L 143+147+151	1,205,690	1,156,414	49,276
513		565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	10,263,139	9,808,355	454,784
514		566 / MISCELLANEOUS EXPENSES	L 157	8	7	0
515		567 / RENTS	L 157	4,855,402	4,657,012	198,389
516		TOTAL TRANSMISSION OPERATION		29,056,635	27,834,335	1,222,301
517						
518		MAINTENANCE				
519		568 / SUPERVISION & ENGINEERING	L 157	222,008	212,937	9,071
520		569 / STRUCTURES	L 135	2,147,917	2,060,282	87,635
521		570 / STATION EQUIPMENT	L 139	3,052,711	2,927,971	124,739
522		571 / OVERHEAD LINES	L 143+147+151	3,252,166	3,119,250	132,915
523		573 / MISCELLANEOUS PLANT	L 157	5,781	5,545	236
524		TOTAL TRANSMISSION MAINTENANCE		8,680,583	8,325,986	354,597
525						
526		TOTAL TRANSMISSION EXPENSES		37,737,218	36,160,321	1,576,898
527						
528		REGIONAL MARKET EXPENSES				
529		OPERATION				
530		575 / OPER TRANS MKT ADMIN - EIM	L 157	686,880	658,814	28,066
531						
532		TOTAL REGIONAL MARKET EXPENSES		686,880	658,814	28,066
533						

**IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY
IDAHO REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2	3	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
	TABLE 5-OPERATION & MAINTENANCE EXPENSES				
534	DISTRIBUTION EXPENSES				
535	OPERATION				
536	580 / SUPERVISION & ENGINEERING	L 186	6,428,578	6,125,235	303,343
537	581 / LOAD DISPATCHING	D60	5,944,770	5,719,617	225,153
538	582 / STATION EXPENSES	L 171	2,037,902	1,941,646	96,257
539	583 / OVERHEAD LINE EXPENSES	L 176+177	6,218,215	5,775,361	442,854
540	584 / UNDERGROUND LINE EXPENSES	L 178+179	4,971,299	4,896,899	74,401
541	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 184	48,788	46,840	1,948
542	586 / METER EXPENSES	L 182	6,511,320	6,300,993	210,327
543	587 / CUSTOMER INSTALLATIONS EXPENSE	L 183	1,229,993	1,145,133	84,859
544	588 / MISCELLANEOUS EXPENSES	L 186	5,191,800	4,946,817	244,983
545	589 / RENTS	L 186	741,341	706,360	34,981
546	TOTAL DISTRIBUTION OPERATION		39,324,006	37,604,900	1,719,105
547	548				
548	MAINTENANCE				
549	590 / SUPERVISION & ENGINEERING	L 186	13,548	12,909	639
550	591 / STRUCTURES	L 167	0	0	0
551	592 / STATION EQUIPMENT	L 171	4,616,383	4,398,336	218,046
552	593 / OVERHEAD LINES	L 176+177	35,642,590	33,104,169	2,538,421
553	594 / UNDERGROUND LINES	L 178+179	837,357	824,825	12,532
554	595 / LINE TRANSFORMERS	L 180	98,361	92,933	5,427
555	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 184	231,826	222,570	9,257
556	597 / METERS	L 182	981,330	949,631	31,699
557	598 / MISCELLANEOUS PLANT	L 186	138,917	132,362	6,555
558	TOTAL DISTRIBUTION MAINTENANCE		42,560,311	39,737,736	2,822,576
559	TOTAL DISTRIBUTION EXPENSES		81,884,317	77,342,636	4,541,681
560	561				
561	CUSTOMER ACCOUNTING EXPENSES				
562	901 / SUPERVISION	L 996	965,680	917,533	48,148
563	902 / METER READING	CW902	2,041,516	1,768,247	273,270
564	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	16,608,368	16,063,116	545,252
565	904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,782,082	5,389,398	392,683
566	905 / MISC EXPENSES	L 564+565+566	(3,031)	(2,881)	(150)
567	TOTAL CUSTOMER ACCOUNTING EXPENSES		25,394,615	24,135,413	1,259,202
568	569				
569	CUSTOMER SERVICES & INFORMATION EXPENSES				
570	907 / SUPERVISION	L 1004	1,133,077	1,103,115	29,962
571	908 / CUSTOMER ASSISTANCE				
572	SYSTEM CONSERVATION	E10	314,424	300,491	13,933
573	OTHER CUSTOMER ASSISTANCE	DA908	11,372,463	11,077,363	295,100
574	TOTAL ACCOUNT 908		11,686,887	11,377,854	309,033
575	909 / INFORMATION & INSTRUCTIONAL	DA909	295,113	285,588	9,524
576	910 / MISCELLANEOUS EXPENSES	L 575+576	796,869	775,684	21,186
577	912 / DEMO AND SELLING EXPENSES	E10	0	0	0
578	TOTAL CUST SERV & INFORMATN EXPENSES		13,911,945	13,542,241	369,704
579					

**IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY
IDAHO REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2	3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
580		TABLE 5-OPERATION & MAINTENANCE EXPENSES				
581		ADMINISTRATIVE & GENERAL EXPENSES				
582		920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	89,625,564	85,713,649	3,911,915
583		921 / OFFICE SUPPLIES	LABOR	15,175,273	14,512,913	662,360
584		922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(40,405,013)	(38,641,443)	(1,763,570)
585		923 / OUTSIDE SERVICES	LABOR	8,733,234	8,352,051	381,182
586		924 / PROPERTY INSURANCE				
587		PRODUCTION - STEAM	D10	412,596	395,764	16,831
588		ALL RISK & MISCELLANEOUS	P110P	4,930,147	4,725,542	204,605
589		TOTAL ACCOUNT 924		5,342,743	5,121,307	221,436
590		925 / INJURIES & DAMAGES	LABOR	11,876,713	11,358,326	518,387
591		926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	41,594,606	39,779,114	1,815,493
592		EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	880,053	0	880,053
593		EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	35,182,378	35,182,378	0
594		EMPLOYEE PENSIONS & BENEFITS -CAPITALIZED OREGON	CODA	0	0	0
595		927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
596		928 / REGULATORY COMMISSION EXPENSES				
597		928.101 / FERC ADMIN ASSESS & SECURITIES				
598		CAPACITY RELATED	D10	2,826,830	2,711,513	115,317
599		ENERGY RELATED	E10	963,911	921,198	42,713
600		FERC RATE CASE	E99	0	0	0
601		FERC ORDER 472	D11	963,867	924,547	39,320
602		FERC OTHER	D11	109,055	104,606	4,449
603		FERC - OREGON HYDRO FEE	D11	271,717	260,632	11,084
604		SEC EXPENSES	CIDA	0	0	0
605		IDAHO PUC -RATE CASE	CIDA	0	0	0
606		-OTHER	CIDA	332,773	332,773	0
607		OREGON PUC -RATE CASE	CODA	0	0	0
608		-OTHER	CODA	1,309,155	0	1,309,155
609		TOTAL ACCOUNT 928		6,777,308	5,255,269	1,522,038
610		929 / DUPLICATE CHARGES	LABOR	0	0	0
611		930.1 / GENERAL ADVERTISING	LABOR	0	0	0
612		930.2 / MISCELLANEOUS EXPENSES	LABOR	4,047,076	3,870,432	176,644
613		931 / RENTS	L 200	0	0	0
614		TOTAL ADM & GEN OPERATION		178,829,934	170,503,996	8,325,937
615		PLUS:				
616		935 / GENERAL PLANT MAINTENANCE	L 200	8,074,205	7,723,111	351,094
617		416 / MERCHANDISING EXPENSE	D60	4,701,875	4,523,796	178,079
618		TOTAL OPER & MAINT EXPENSES		930,414,600	888,823,963	41,590,637

**IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY
IDAHO REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2	3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
619		TABLE 6-DEPRECIATION & AMORTIZATION EXPENSE				
620						
621		DEPRECIATION EXPENSE				
622		310-316 / STEAM PRODUCTION	L 121	9,604,775	9,212,961	391,814
623		330-336 / HYDRAULIC PRODUCTION	L 122	25,359,140	24,324,647	1,034,493
624		340-346 / OTHER PRODUCTION-BASELOAD	L 123	13,814,802	13,251,245	563,557
625		340-346 / OTHER PRODUCTION-PEAKERS	L 124	6,173,315	5,921,482	251,832
626		TOTAL PRODUCTION PLANT		54,952,032	52,710,336	2,241,696
627						
628		TRANSMISSION PLANT				
629		350 / LAND & LAND RIGHTS	L 131	416,355	399,371	16,985
630		352 / STRUCTURES & IMPROVEMENTS	L 135	1,920,891	1,842,519	78,372
631		353 / STATION EQUIPMENT	L 139	10,291,818	9,871,275	420,543
632		354 / TOWERS & FIXTURES	L 143	2,890,165	2,772,265	117,900
633		355 / POLES & FIXTURES	L 147	6,155,439	5,903,489	251,949
634		356 / OVERHEAD CONDUCTORS & DEVICES	L 151	4,098,377	3,930,824	167,553
635		359 / ROADS & TRAILS	L 155	2,693	2,583	110
636		TOTAL TRANSMISSION PLANT		25,775,739	24,722,326	1,053,413
637						
638		DISTRIBUTION PLANT				
639		360 / LAND & LAND RIGHTS	L 163	30,928	29,909	1,019
640		361 / STRUCTURES & IMPROVEMENTS	L 167	1,393,285	1,323,816	69,469
641		362 / STATION EQUIPMENT	L 171	6,761,927	6,442,540	319,387
642		363 / STORAGE BATTERY EQUIPMENT	L 173	8,740,027	8,383,489	356,538
643		364 / POLES, TOWERS & FIXTURES	L 176	6,652,506	6,133,059	519,447
644		365 / OVERHEAD CONDUCTORS & DEVICES	L 177	3,687,824	3,477,165	210,659
645		366 / UNDERGROUND CONDUIT	L 178	1,327,818	1,307,020	20,798
646		367 / UNDERGROUND CONDUCTORS & DEVICES	L 179	7,931,228	7,813,424	117,804
647		368 / LINE TRANSFORMERS	L 180	14,560,366	13,756,994	803,372
648		369 / SERVICES	L 181	1,163,810	1,118,272	45,538
649		370 / METERS	L 182	5,908,929	5,718,060	190,869
650		371 / INSTALLATIONS ON CUSTOMER PREMISES	L 183	193,380	180,039	13,342
651		373 / STREET LIGHTING SYSTEMS	L 184	217,455	208,773	8,683
652		TOTAL DISTRIBUTION PLANT		58,569,484	55,892,559	2,676,925

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
 IDAHO REVENUE REQUIREMENT
 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2					
3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
653	TABLE 6-DEPRECIATION & AMORTIZATION EXPENSE				
654					
655	GENERAL PLANT				
656	389 / LAND & LAND RIGHTS	L 189	0	0	0
657	390 / STRUCTURES & IMPROVEMENTS	L 190	3,366,802	3,220,402	146,400
658	391 / OFFICE FURNITURE & EQUIPMENT	L 191	6,992,274	6,688,226	304,048
659	392 / TRANSPORTATION EQUIPMENT	L 192	72,444	69,294	3,150
660	393 / STORES EQUIPMENT	L 193	227,417	217,528	9,889
661	394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 194	808,645	773,482	35,163
662	395 / LABORATORY EQUIPMENT	L 195	781,567	747,582	33,985
663	396 / POWER OPERATED EQUIPMENT	L 196	0	0	0
664	397 / COMMUNICATIONS EQUIPMENT	L 197	5,615,068	5,370,906	244,162
665	398 / MISCELLANEOUS EQUIPMENT	L 198	860,793	823,363	37,430
666	TOTAL GENERAL PLANT		18,725,011	17,910,784	814,227
667					
668	TOTAL DEPRECIATION EXPENSE		158,022,265	151,236,005	6,786,261
669					
670	DEPRECIATION ON DISALLOWED COSTS	L 118	(296,299)	(283,814)	(12,485)
671	TOTAL DEPRECIATION EXPENSE		157,725,966	150,952,190	6,773,776
672					
673	AMORTIZATION EXPENSE				
674	302/FRANCHISES AND CONSENTS	L 115	1,543,543	1,480,576	62,967
675	303/MISCELLANEOUS INTANGIBLE PLANT	L 116	4,422,755	4,230,438	192,316
676	ADJUSTMENTS, GAINS & LOSSES	L 118	15,018	14,385	633
677	TOTAL AMORTIZATION EXPENSE		5,981,316	5,725,400	255,916
678					
679	TOTAL DEPRECIATION & AMORTIZATION EXP		163,707,282	156,677,590	7,029,692
680					

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
 IDAHO REVENUE REQUIREMENT
 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
681	TABLE 7-TAXES OTHER THAN INCOME TAXES				
682					
683	TAXES OTHER THAN INCOME				
684	FEDERAL TAXES				
685	FICA	LABOR	0	0	0
686	FUTA	LABOR	0	0	0
687	LESS PAYROLL DEDUCTION	LABOR	0	0	0
688					
689	STATE TAXES				
690	AD VALOREM TAXES				
691	JIM BRIDGER STATION	L 121	0	0	0
692	VALMY	L 121	0	0	0
693	OTHER-PRODUCTION PLANT	L 126	8,161,318	7,828,388	332,930
694	OTHER-TRANSMISSION PLANT	L 157	6,826,628	6,547,695	278,933
695	OTHER-DISTRIBUTION PLANT	L 186	9,182,931	8,749,620	433,311
696	OTHER-GENERAL PLANT	L 200	1,814,292	1,735,401	78,892
697	SUB-TOTAL		25,985,170	24,861,103	1,124,066
698					
699	LICENSES - HYDRO PROJECTS	L 122	4,240	4,067	173
700					
701	REGULATORY COMMISSION FEES				
702	STATE OF IDAHO	CIDA	2,616,251	2,616,251	0
703	STATE OF OREGON	CODA	385,511	0	385,511
704					
705	FRANCHISE TAXES				
706	STATE OF OREGON	CODA	953,000	0	953,000
707					
708	OTHER STATE TAXES				
709	UNEMPLOYMENT TAXES	LABOR	0	0	0
710	HYDRO GENERATION KWH TAX	E10	1,889,911	1,806,165	83,746
711	IRRIGATION-PIC	E10	328,291	313,744	14,547
712					
713	TOTAL TAXES OTHER THAN INCOME		32,162,375	29,601,331	2,561,044

**IDAHO POWER COMPANY
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 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
714	TABLE 8-REGULATORY DEBITS & CREDITS				
715	REGULATORY DEBITS/CREDITS				
716	STATE OF IDAHO	CIDA	3,141,786	3,141,786	0
717	STATE OF OREGON	CODA	303,059	0	303,059
718					
719	TOTAL REGULATORY DEBITS/CREDITS		3,444,845	3,141,786	303,059
720					
721					

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
 IDAHO REVENUE REQUIREMENT
 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2					
3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
722	TABLE 9-INCOME TAXES				
723					
724	410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
725	ACCOUNT #282 - RELATED	P101P	(16,604,189)	(15,882,182)	(722,007)
726	ACCOUNTS #190 & #283 - RELATED	L 753	(1,269,034)	(1,242,756)	(26,278)
727	TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(17,873,223)	(17,124,938)	(748,285)
728					
729	411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	25,014,178	23,926,476	1,087,702
730					
731	SUMMARY OF INCOME TAXES				
732					
733	TOTAL FEDERAL INCOME TAX		39,179,328	39,040,245	139,083
734					
735	STATE INCOME TAX				
736	STATE OF IDAHO		(4,381,551)	(3,747,326)	(634,225)
737	STATE OF OREGON		691,473	685,175	6,298
738	OTHER STATES		236,057	233,716	2,341
739	TOTAL STATE INCOME TAXES		(3,454,021)	(2,828,435)	(625,586)

**IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY
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FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2	3	ALLOCO/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
740	TABLE 10-CALCULATION OF FEDERAL INCOME TAX				
741	OPERATING REVENUES		1,465,078,546	1,406,650,030	58,428,516
742					
743	OPERATING EXPENSES				
744	OPERATION & MAINTENANCE		930,414,600	888,823,963	41,590,637
745	DEPRECIATION EXPENSE		157,725,966	150,952,190	6,773,776
746	AMORTIZATION OF LIMITED TERM PLANT		5,981,316	5,725,400	255,916
747	TAXES OTHER THAN INCOME		32,162,375	29,601,331	2,561,044
748	REGULATORY DEBITS/CREDITS		3,444,845	3,141,786	303,059
749	TOTAL OPERATING EXPENSES		1,129,729,102	1,078,244,670	51,484,432
750					
751	BOOK-TAX ADJUSTMENT	L 749	0	0	0
752					
753	INCOME BEFORE TAX ADJUSTMENTS (NOI Before Interest)		335,349,443	328,405,360	6,944,084
754					
755	INCOME STATEMENT ADJUSTMENTS				
756	INTEREST EXPENSE SYNCHRONIZATION	L 354	115,891,410	110,795,525	5,095,885
757					
758	NET OPERATING INCOME BEFORE TAXES		219,458,033	217,609,834	1,848,199
759					
760	TOTAL STATE INCOME TAXES (ALLOWED)		(3,454,021)	(2,828,435)	(625,586)
761					
762	NET FEDERAL INCOME AFTER STATE INCOME TAXES		222,912,055	220,438,269	2,473,785
763					
764	FEDERAL TAX AT 21 PERCENT	@ 21%	46,811,531	46,292,037	519,495
765	OTHER CURRENT TAX ADJUSTMENTS	L 764	0	0	0
766	PRIOR YEAR TAX ADJUSTMENT	L 764	0	0	0
767					
768	TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		46,811,531	46,292,037	519,495
769					
770	OTHER TAX ADJUSTMENTS				
771	ALLOWANCE FOR AFUDC	P101P	0	0	0
772	FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	3,451,222	3,301,151	150,071
773	FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 753	10,147,810	9,937,679	210,131
774	SUM OF OTHER ADJUSTMENTS		13,599,032	13,238,830	360,202
775	FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT	@ 21%	2,855,797	2,780,154	75,642
776	FEDERAL GENERAL BUSINESS CREDITS	P101P	10,488,000	10,031,946	456,054
777					
778	TOTAL FEDERAL INCOME TAX		39,179,328	39,040,245	139,083

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
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 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2	3	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
		<u>DESCRIPTION</u>			
779		TABLE 11-OREGON STATE INCOME TAX			
780					
781		L 758	219,458,033	217,609,834	1,848,199
782					
783		P101P	0	0	0
784		P101P	3,451,222	3,301,151	150,071
785		L 753	10,147,810	9,937,679	210,131
786		L 753	0	0	0
787					
788			13,599,032	13,238,830	360,202
789					
790			233,057,065	230,848,665	2,208,401
791					
792		E10	3,000,000	2,867,063	132,937
793		P101P	(5,566,032)	(5,324,002)	(242,030)
794		L 753	0	0	0
795					
796			230,491,033	228,391,726	2,099,308
797		@ 0.045454550	10,476,866	10,381,443	95,423
798		L 753	0	0	0
799			10,476,866	10,381,443	95,423
800					
801		@ 6.60%	691,473	685,175	6,298
802		P101P	0	0	0
803					
804			691,473	685,175	6,298
805		L 785	0	0	0
806		L 785	0	0	0
807					
808			691,473	685,175	6,298

**IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY
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2					
3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
809	TABLE 12-IDAHO STATE INCOME TAX				
810					
811	NET OPERATING INCOME BEFORE TAXES - IDAHO	L 744	219,458,033	217,609,834	1,848,199
812					
813	ALLOWANCE FOR AFUDC	P101P	0	0	0
814	STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	3,451,222	3,301,151	150,071
815	STATE INCOME TAX ADJUSTMENTS - OTHER	L 753	10,147,810	9,937,679	210,131
816					
817	INCOME SUBJECT TO IDAHO TAX		233,057,065	230,848,665	2,208,401
818					
819	IERCO TAXABLE INCOME	E10	3,000,000	2,867,063	132,937
820	BONUS DEPRECIATION ADJUSTMENT	P101P	(29,602,625)	(28,315,402)	(1,287,223)
821	OTHER	L 753	0	0	0
822	TOTAL STATE TAXABLE INCOME - IDAHO		206,454,440	205,400,326	1,054,115
823	APPORTIONMENT FACTOR (.965517241)	@ 0.965517241	199,335,322	198,317,556	1,017,766
824	POST APPORTIONMENT SCHEDULE M	L 753	0	0	0
825	TOTAL TAXABLE INCOME - IDAHO		199,335,322	198,317,556	1,017,766
826	IDAHO TAX AT 5.8 PERCENT	@ 5.80%	11,561,449	11,502,418	59,030
827	LESS: INVESTMENT TAX CREDIT	P101P	15,943,000	15,249,744	693,256
828					
829	STATE INCOME TAX ALLOWED - IDAHO		(4,381,551)	(3,747,326)	(634,225)
830	ADD : CURRENT TAX ADJUSTMENT	L 826	0	0	0
831	PRIOR YEARS' TAX ADJUSTMENT	826	0	0	0
832	STATE INCOME TAX PAID - IDAHO		(4,381,551)	(3,747,326)	(634,225)
833					
834	OTHER STATE INCOME TAX				
835	INCOME SUBJECT TO TAX		233,057,065	230,848,665	2,208,401
836					
837	IERCO TAXABLE INCOME	E10	3,000,000	2,867,063	132,937
838	BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
839	OTHER	L 753	0	0	0
840	TOTAL TAXABLE INCOME-OTHER STATES		236,057,065	233,715,728	2,341,338
841	APPORTIONMENT FACTOR (1.0)		236,057,065	233,715,728	2,341,338
842	POST APPORTIONMENT SCHEDULE M	L 756	0	0	0
843	TAXABLE INCOME		236,057,065	233,715,728	2,341,338
844	OTHER TAX AT 0.1 PERCENT		236,057	233,716	2,341
845	ADD : CURRENT YEAR'S TAX DEFICIENCY	L 829	0	0	0
846	PRIOR YEARS' TAX ADJUSTMENT	L 829	0	0	0
847	OTHER STATES' INCOME TAX PAID		236,057	233,716	2,341

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
 IDAHO REVENUE REQUIREMENT
 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2	3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
848		TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR				
849		STEAM POWER GENERATION				
850		OPERATION				
851		500 / SUPERVISION & ENGINEERING	L 852-862	266,133	255,277	10,857
852		501 / FUEL	D10	2,559,614	2,455,198	104,416
853		502 / STEAM EXPENSES				
854		LABOR	D10	1,607,750	1,542,164	65,586
855		OTHER	D10	0	0	0
856		TOTAL ACCOUNT 502		1,607,750	1,542,164	65,586
857		505 / ELECTRIC EXPENSES				
858		LABOR	D10	626,112	600,571	25,541
859		OTHER	D10	0	0	0
860		TOTAL ACCOUNT 505		626,112	600,571	25,541
861		506 / MISCELLANEOUS EXPENSES	D10	3,352,418	3,215,661	136,757
862		507 / RENTS	D10	0	0	0
863		STEAM OPERATION EXPENSES		8,412,027	8,068,870	343,158
864						
865		MAINTENANCE				
866		510 / SUPERVISION & ENGINEERING	L 867-876	0	0	0
867		511 / STRUCTURES	D10	658	631	27
868		512 / BOILER PLANT				
869		LABOR	D10	3,983,710	3,821,200	162,510
870		OTHER	D10	0	0	0
871		TOTAL ACCOUNT 512		3,983,710	3,821,200	162,510
872		513 / ELECTRIC PLANT				
873		LABOR	D10	1,522,637	1,460,523	62,114
874		OTHER	D10	0	0	0
875		TOTAL ACCOUNT 513		1,522,637	1,460,523	62,114
876		514 / MISCELLANEOUS STEAM PLANT	D10	2,441,874	2,342,261	99,613
877		STEAM MAINTENANCE EXPENSES		7,948,879	7,624,615	324,264
878		TOTAL STEAM GENERATION EXPENSES		16,360,906	15,693,485	667,422
879						

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
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 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<u>DESCRIPTION</u>				
880	TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR				
881	HYDRAULIC POWER GENERATION				
882	OPERATION				
883	535 / SUPERVISION & ENGINEERING	L 884-891	4,235,258	4,061,414	173,844
884	536 / WATER FOR POWER	E10	866,414	828,021	38,393
885	537 / HYDRAULIC EXPENSES	D10	6,262,192	6,006,734	255,458
886	538 / ELECTRIC EXPENSES				
887	LABOR	D10	1,510,454	1,448,837	61,617
888	OTHER	D10	0	0	0
889	TOTAL ACCOUNT 538		1,510,454	1,448,837	61,617
890	539 / MISCELLANEOUS EXPENSES	D10	3,401,219	3,262,471	138,748
891	540 / RENTS	D10	0	0	0
892	HYDRAULIC OPERATION EXPENSES		16,275,537	15,607,477	668,060
893					
894	MAINTENANCE				
895	541 / SUPERVISION & ENGINEERING	L 896-902	90,192	86,513	3,679
896	542 / STRUCTURES	D10	577,669	554,103	23,565
897	543 / RESERVOIRS, DAMS & WATERWAYS	D10	254,872	244,475	10,397
898	544 / ELECTRIC PLANT				
899	LABOR	D10	1,799,397	1,725,993	73,404
900	OTHER	D10	0	0	0
901	TOTAL ACCOUNT 544		1,799,397	1,725,993	73,404
902	545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,163,612	2,075,350	88,262
903	HYDRAULIC MAINTENANCE EXPENSES		4,885,742	4,686,434	199,307
904	TOTAL HYDRAULIC GENERATION EXPENSES		21,161,279	20,293,911	867,367

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
 IDAHO REVENUE REQUIREMENT
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2					
3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
905	TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR				
906	OTHER POWER GENERATION				
907	OPERATION				
908	546 / SUPERVISION & ENGINEERING	L 909-915	516,722	495,643	21,079
909	547 / FUEL	E10	0	0	0
910	548 / GENERATING EXPENSES				
911	LABOR	D10	3,234,939	3,102,974	131,965
912	OTHER	D10	0	0	0
913	TOTAL ACCOUNT 548		3,234,939	3,102,974	131,965
914	549 / MISCELLANEOUS EXPENSES	D10	370,607	355,488	15,118
915	550 / RENTS	D10	0	0	0
916	OTHER POWER OPER EXPENSES		4,122,267	3,954,105	168,162
917					
918	MAINTENANCE				
919	551 / SUPERVISION & ENGINEERING	L 920-925	0	0	0
920	552 / STRUCTURES	D10	43,046	41,290	1,756
921	553 / GENERATING & ELECTRIC PLANT				
922	LABOR	D10	56,825	54,507	2,318
923	OTHER	D10	0	0	0
924	TOTAL ACCOUNT 553		56,825	54,507	2,318
925	554 / MISCELLANEOUS EXPENSES	D10	690,424	662,259	28,165
926	OTHER POWER MAINT EXPENSES		790,295	758,056	32,239
927	TOTAL OTHER POWER GENERATION EXP		4,912,562	4,712,161	200,402
928					
929	OTHER POWER SUPPLY EXPENSE				
930	555.0 / PURCHASED POWER	E10	0	0	0
931	555.1 / COGENERATION & SMALL POWER PROD				
932	CAPACITY RELATED	D10	0	0	0
933	ENERGY RELATED	E10	0	0	0
934	TOTAL 555.1/CSPP			0	0
935	555/TOTAL			0	0
936	556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	0	0	0
937	557 / OTHER EXPENSES	D10	4,495,330	4,311,949	183,381
938	TOTAL OTHER POWER SUPPLY EXPENSES		4,495,330	4,311,949	183,381
939					
940	TOTAL PRODUCTION EXPENSES		46,930,078	45,011,506	1,918,572

**IDAHO POWER COMPANY
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2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
941	TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR				
942	TRANSMISSION EXPENSES				
943	OPERATION				
944	560 / SUPERVISION & ENGINEERING	L 157	2,380,639	2,283,367	97,272
945	561 / LOAD DISPATCHING	D12	3,053,979	2,929,396	124,583
946	562 / STATION EXPENSES	L 139	1,883,621	1,806,653	76,968
947	563 / OVERHEAD LINE EXPENSES	L 143+147+151	428,401	410,892	17,509
948	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
949	566 / MISCELLANEOUS EXPENSES	L 526	0	0	0
950	567 / RENTS	L 157	0	0	0
951	TOTAL TRANSMISSION OPERATION		7,746,639	7,430,307	316,332
952	MAINTENANCE				
953	MAINTENANCE				
954	568 / SUPERVISION & ENGINEERING	L 157	90,949	87,233	3,716
955	569 / STRUCTURES	L 135	1,442,019	1,383,185	58,834
956	570 / STATION EQUIPMENT	L 139	2,327,169	2,232,077	95,092
957	571 / OVERHEAD LINES	L 143+147+151	865,811	830,425	35,385
958	573 / MISCELLANEOUS PLANT	L 157	3,520	3,376	144
959	TOTAL TRANSMISSION MAINTENANCE		4,729,468	4,536,296	193,172
960					
961	TOTAL TRANSMISSION EXPENSES		12,476,107	11,966,603	509,504

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2	3	<u>ALLO/</u>	<u>TOTAL</u>	<u>IDAHO</u>	<u>OTHER</u>
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
962	TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR				
963	DISTRIBUTION EXPENSES				
964	OPERATION				
965	580 / SUPERVISION & ENGINEERING	L 186	2,995,909	2,854,543	141,367
966	581 / LOAD DISPATCHING	D60	4,166,909	4,009,091	157,818
967	582 / STATION EXPENSES	L 171	983,432	936,981	46,451
968	583 / OVERHEAD LINE EXPENSES	L 176+177	3,611,849	3,354,617	257,231
969	584 / UNDERGROUND LINE EXPENSES	L 178+179	1,372,655	1,352,112	20,543
970	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 184	20,365	19,552	813
971	586 / METER EXPENSES	L 182	4,176,379	4,041,475	134,904
972	587 / CUSTOMER INSTALLATIONS EXPENSE	L 183	736,676	685,851	50,825
973	588 / MISCELLANEOUS EXPENSES	L 560	2,911,186	2,749,719	161,468
974	589 / RENTS	L 186	0	0	0
975	TOTAL DISTRIBUTION OPERATION		20,975,360	20,003,940	971,420
976					
977	MAINTENANCE				
978	590 / SUPERVISION & ENGINEERING	L 186	9,353	8,912	441
979	591 / STRUCTURES	L 167	0	0	0
980	592 / STATION EQUIPMENT	L 171	2,716,642	2,588,326	128,316
981	593 / OVERHEAD LINES	L 176+177	5,201,009	4,830,600	370,409
982	594 / UNDERGROUND LINES	L 178+179	304,799	300,238	4,562
983	595 / LINE TRANSFORMERS	L 180	25,793	24,370	1,423
984	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 184	123,794	118,851	4,943
985	597 / METERS	L 182	678,112	656,208	21,904
986	598 / MISCELLANEOUS PLANT	L 186	79,964	76,191	3,773
987	TOTAL DISTRIBUTION MAINTENANCE		9,139,466	8,603,695	535,771
988	TOTAL DISTRIBUTION EXPENSES		30,114,827	28,607,635	1,507,191
989					
990	CUSTOMER ACCOUNTING EXPENSES				
991	901 / SUPERVISION	L 992	705,017	610,646	94,371
992	902 / METER READING	CW902	1,267,888	1,098,173	169,715
993	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,731,713	9,412,221	319,492
994	904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
995	905 / MISC EXPENSES	L 992-994	0	0	0
996	TOTAL CUSTOMER ACCOUNTING EXPENSES		11,704,618	11,121,040	583,577
997					
998	CUSTOMER SERVICES & INFORMATION EXPENSES				
999	907 / SUPERVISION	L 1003	828,671	806,758	21,912
1000	908 / CUSTOMER ASSISTANCE	L 572	4,679,331	4,555,597	123,734
1001	908 / ENERGY EFFICIENCY RIDER	CIDA	0	0	0
1002	909 / INFORMATION & INSTRUCTIONAL	L 576	0	0	0
1003	910 / MISCELLANEOUS EXPENSES	L 1000+1002	308,799	300,634	8,165
1004	TOTAL CUST SERV & INFORMATN EXPENSES		5,816,801	5,662,989	153,812

**IDAHO POWER COMPANY
JURISDICTIONAL SEPARATION STUDY
IDAHO REVENUE REQUIREMENT
FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<u>DESCRIPTION</u>				
1005	TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR				
1006	ADMINISTRATIVE & GENERAL EXPENSES				
1007	920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	53,511,744	51,175,830	2,335,915
1008	921 / OFFICE SUPPLIES	PTDCAS	228,890	218,898	9,992
1009	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
1010	923 / OUTSIDE SERVICES	PTDCAS	0	0	0
1011	924 / PROPERTY INSURANCE		0		
1012	PRODUCTION - STEAM	L 121	0	0	0
1013	ALL RISK & MISCELLANEOUS	P110P	378,934	363,208	15,726
1014					
1015	925 / INJURIES & DAMAGES	LABOR	132,355	126,578	5,777
1016	926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
1017	927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
1018	928 / REGULATORY COMMISSION EXPENSES				
1019	928.101 / FERC ADMIN ASSESS & SECURITIES				
1020	CAPACITY RELATED	D10	0	0	0
1021	ENERGY RELATED	E10	0	0	0
1022	928.101 / FERC ORDER 472	E99	0	0	0
1023	928.101 / FERC MISCELLANIOUS	L RESREV	0	0	0
1024	928.102 FERC RATE CASE	RESREV	0	0	0
1025	928.104 / FERC OREGON HYDRO	RESREV	0	0	0
1026	SEC EXPENSES	L 202	0	0	0
1027	928.202 / IDAHO PUC -RATE CASE	CIDA	0	0	0
1028	928.203 / IDAHO PUC - OTHER	CIDA	0	0	0
1029	928.301 / OREGON PUC - FILING FEES	CODA	0	0	0
1030	928.302 / OREGON PUC - RATE CASE	CODA	0	0	0
1031	928.303 / OREGON PUC - OTHER	CODA	0	0	0
1032	IPC/PUC JSS TRUE-UP ADJ	PTD	0	0	0
1033	TOTAL ACCOUNT 928			0	0
1034	929 / DUPLICATE CHARGES	SUBEX	0	0	0
1035	930.1 / GENERAL ADVERTISING	RELAB	0	0	0
1036	930.2 / MISCELLANEOUS EXPENSES	PTDCAS	214,755	205,380	9,375
1037	931 / RENTS	L 200	0	0	0
1038	TOTAL ADM & GEN OPERATION		54,466,679	52,089,895	2,376,784
1039	PLUS:				
1040	935 / GENERAL PLANT MAINTENANCE	P3908	1,038,440	993,286	45,155
1041	416 / MERCHANDISING EXPENSE	E10	0	0	0
1042	TOTAL OPER & MAINT EXPENSES		162,547,550	155,452,955	7,094,595
1043	TOTAL LABOR - RATIO (%)		100.00%	95.64%	4.36%
1044					

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
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 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
1045	TABLE 14-ALLOCATION FACTORS				
1046					
1047	CAPACITY RELATED KW				
1048	PRODUCTION RELATED COINCIDENT PEAKS @ GEN LEVEL	D10	2,585,316	2,479,852	105,465
1049	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,585,316	2,479,852	105,465
1050	RETAIL TRANSMISSION SERVICE @ GENERATION LEVEL	D12	2,585,316	2,479,852	105,465
1051	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,431,714	2,339,615	92,099
1052					
1053	ENERGY RELATED MWH				
1054	GENERATION LEVEL (PSP)	E10	16,783,429	16,039,716	743,713
1055	CUSTOMER LEVEL	E99	15,740,718	15,039,426	701,292
1056					
1057	CUSTOMER RELATED FACTORS				
1058	902-CUSTOMER WEIGHTED	CW902	1,819,788	1,576,198	243,590
1059	903-CUSTOMER WEIGHTED	CW903	15,041,849	14,548,026	493,823
1060	904-CUSTOMER WEIGHTED	CW904	2,751,851	2,564,962	186,889
1061	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	610,567	590,862	19,705

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
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 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
1062	TABLE 14-ALLOCATION FACTORS				
1063					
1064	DIRECT ASSIGNMENTS (red font denotes allocator comes from Plant f				
1065	252-CUSTOMER ADVANCES	DA252	13,139,360	13,043,126	96,234
1066	350-LAND & LAND RIGHTS	DA350	0	0	0
1067	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1068	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1069	354-TOWERS & FIXTURES	DA354	0	0	0
1070	355-POLES & FIXTURES	DA355	33,842	0	33,842
1071	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1072	359-ROADS & TRAILS	DA359	0	0	0
1073	360LAND & LAND RIGHTS	ACCT360	7,818,143	7,549,162	268,981
1074	360LAND & LAND RIGHTS-CIAC	ACCT360CIAC	430,656	430,355	301
1075	361-STRUCTURES & IMPROVEMENTS	ACCT361	52,245,201	49,776,238	2,468,963
1076	361-STRUCTURES & IMPROVEMENTS-CIAC	ACCT361CIAC	8,009,324	7,447,616	561,708
1077	362-STATION EQUIPMENT	ACCT362	300,357,806	287,706,828	12,650,978
1078	362-STATION EQUIPMENT-CIAC	ACCT362CIAC	38,463,951	34,892,876	3,571,075
1079	364-POLES, TOWERS & FIXTURES-NET	DA364	313,204,206	288,748,305	24,455,901
1080	365-OVERHEAD CONDUCTORS & DEVICES-NET	DA365	155,253,318	146,384,826	8,868,492
1081	366-UNDERGROUND CONDUIT-NET	DA366	52,785,315	51,958,505	826,810
1082	367-UNDERGROUND CONDUCTORS & DEVICES-NET	DA367	318,155,073	313,429,461	4,725,612
1083	368- LINE TRANSFORMERS	DA368	704,959,938	666,063,582	38,896,356
1084	369-DIRECT ASSIGNMENT	DA369	67,920,301	65,262,678	2,657,623
1085	370-METERS	DA370	112,940,727	109,292,546	3,648,181
1086	371-INSTALLATIONS ON CUSTOMER PREMISES-NET	DA371	4,931,439	4,591,211	340,228
1087	373-STREET LIGHTING SYSTEMS-NET	DA373	5,706,749	5,478,881	227,868
1088	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,936,204	4,890,357	45,847
1089	454-REVENUE - FACILITIES CHARGE	DA454	10,470,031	10,041,240	428,792
1090	908-OTHER CUSTOMER ASSISTANCE	DA908	6,971,635	6,790,730	180,904
1091	440-RETAIL SALES REVENUE	RETREV	1,169,833,173	1,116,166,332	53,666,841
1092	447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1093	456-REVENUE - STANDBY SERVICE	DASTNBY	1	1	0
1094	440-REVENUE OFFSET FOR PLANT ADDITIONS	DAREV	1	1	0
1095	IDAHO	CIDA	1	1	0
1096	OREGON	CODA	1	0	1
1097	NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
 IDAHO REVENUE REQUIREMENT
 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
1098	TABLE 14-ALLOCATION FACTORS				
1099					
1100	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1101	PLANT - PROD,TRANS&DIST	PTD	5,793,115,906	5,541,211,508	251,904,398
1102	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	107,042,430	102,369,774	4,672,656
1103	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	3,227,551,412	3,093,605,738	133,945,674
1104	PLANT - GEN PLT (390,391,397&398)	P3908	313,029,643	299,418,048	13,611,594
1105	PLANT - PROD,TRANS,DIST&GEN	P101P	6,310,360,398	6,035,964,449	274,395,950
1106	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	738,121,707	705,414,246	32,707,461
1107	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	3,227,551,412	3,093,605,738	133,945,674
1108	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	161,161,999	154,127,711	7,034,288

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
 IDAHO REVENUE REQUIREMENT
 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<u>DESCRIPTION</u>				
1109	TABLE 15-ALLOCATION FACTORS-RATIOS				
1110					
1111	CAPACITY RELATED KW				
1112	PRODUCTION RELATED COINCIDENT PEAKS @ GEN LEVEL	D10	100.00%	95.92%	4.08%
1113	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.92%	4.08%
1114	RETAIL TRANSMISSION SERVICE @ GENERATION LEVEL	D12	100.00%	95.92%	4.08%
1115	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.21%	3.79%
1116					
1117	ENERGY RELATED MWH				
1118	GENERATION LEVEL (PSP)	E10	100.00%	95.57%	4.43%
1119	CUSTOMER LEVEL	E99	100.00%	95.54%	4.46%
1120					
1121	CUSTOMER RELATED FACTORS				
1122	369-DIRECT ASSIGNMENT	DA369	100.00%	96.09%	3.91%
1123	370-METERS	DA370	100.00%	96.77%	3.23%
1124	902-CUSTOMER WEIGHTED	CW902	100.00%	86.61%	13.39%
1125	903-CUSTOMER WEIGHTED	CW903	100.00%	96.72%	3.28%
1126	904-CUSTOMER WEIGHTED	CW904	100.00%	93.21%	6.79%
1127	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.77%	3.23%

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
 IDAHO REVENUE REQUIREMENT
 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
1128	TABLE 15-ALLOCATION FACTORS-RATIOS				
1129					
1130	DIRECT ASSIGNMENTS				
1131	252-CUSTOMER ADVANCES	DA252	100.00%	99.27%	0.73%
1132	350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1133	352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1134	353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1135	354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1136	355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1137	356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1138	359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1139	360LAND & LAND RIGHTS-DA	DA360	100.00%	96.56%	3.44%
1140	360LAND & LAND RIGHTS-CIAC	DA360C	100.00%	99.93%	0.07%
1141	361-STRUCTURES & IMPROVEMENTS-DA	DA361	100.00%	95.27%	4.73%
1142	361-STRUCTURES & IMPROVEMENTS-CIAC	DA361C	100.00%	92.99%	7.01%
1143	362-STATION EQUIPMENT-DA	DA362	100.00%	95.79%	4.21%
1144	362-STATION EQUIPMENT-CIAC	DA362C	100.00%	90.72%	9.28%
1145	364-POLES, TOWERS & FIXTURES-NET	DA364	100.00%	92.19%	7.81%
1146	365-OVERHEAD CONDUCTORS & DEVICES-NET	DA365	100.00%	94.29%	5.71%
1147	366-UNDERGROUND CONDUIT-NET	DA366	100.00%	98.43%	1.57%
1148	367-UNDERGROUND CONDUCTORS & DEVICES-NET	DA367	100.00%	98.51%	1.49%
1149	368- LINE TRANSFORMERS	DA368	100.00%	94.48%	5.52%
1150	371-INSTALLATIONS ON CUSTOMER PREMISES-NET	DA371	100.00%	93.10%	6.90%
1151	373-STREET LIGHTING SYSTEMS-NET	DA373	100.00%	96.01%	3.99%
1152	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	99.07%	0.93%
1153	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.90%	4.10%
1154	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	97.41%	2.59%
1155	440-RETAIL SALES REVENUE	RETREV	100.00%	95.41%	4.59%
1156	447-WHOLESALE SALES REVENUE	RESREV			
1157	456-REVENUE - STANDBY SERVICE	DASTNBY	100.00%	100.00%	0.00%
1158	440-REVENUE OFFSET FOR PLANT ADDITIONS	DAREV	100.00%	100.00%	0.00%
1159	IDAHO	CIDA	100.00%	100.00%	0.00%
1160	OREGON	CODA	100.00%	0.00%	100.00%
1161	NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

**IDAHO POWER COMPANY
 JURISDICTIONAL SEPARATION STUDY
 IDAHO REVENUE REQUIREMENT
 FOR THE TEST YEAR ENDING DECEMBER 31, 2023**

2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
1162	TABLE 15-ALLOCATION FACTORS-RATIOS				
1163					
1164	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1165	PLANT - PROD,TRANS&DIST	PTD	100.00%	95.65%	4.35%
1166	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.63%	4.37%
1167	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.85%	4.15%
1168	PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.65%	4.35%
1169	PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.65%	4.35%
1170	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.57%	4.43%
1171	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.85%	4.15%
1172	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.64%	4.36%