

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 36

Class Cost-of-Service Process Guide

The following document is a technical description of Idaho Power Company's Class Cost-of-Service study. The methodology for separating costs among classes consists of three steps, generally referred to as classification, functionalization, and allocation. In all three steps, recognition is given to how costs are incurred by relating these costs to how the utility operates to provide electrical service.

I. PROCESS OVERVIEW

A. Classification

The *Electric Utility Cost Allocation Manual*, published in January 1992 by the National Association of Regulatory Utility Commissioners, serves as the basis for the company's classification process.

Classification refers to identifying a cost as being either customer-related, demand-related, or energy-related. These three cost components are used to reflect that an electric utility makes service available to customers continuously; provides as much service, or capacity, as the customer desires at any point in time; and supplies energy to provide customers the ability to do useful work over an extended period of time. These three concepts of availability, capacity, and energy are related to the three components of cost, designated as customer, demand, and energy components, respectively. To classify a particular cost by component, focus is given to whether the cost varies because of changes in the number of customers, changes in demand imposed by the customers, or changes in energy used by the customers.

Examples of customer-related costs include the following:

- Plant investments and expenses associated with meters and service drops
- Meter reading
- Billing and collection
- Customer information and services
- Investment in the distribution system

These cost are based on the number of customers, regardless of the amount of energy used, and are generally considered to be fixed costs.

Demand-related costs are investments in generation, transmission, and a portion of the distribution plant and the associated operation and maintenance (O&M) expenses necessary to accommodate the maximum demand imposed on the company's system.

Energy-related costs are generally the variable costs associated with operating generating plants, such as fuel.

B. Functionalization

In addition to classification, costs must be functionalized; that is, identified with utility operating functions. Operating functions recognize different roles played by various facilities in the electric utility system. In the company's accounts, these roles are recognized to some degree, particularly in recording plant costs as production-, transmission-, or distribution-related. However, this functional breakdown is

not sufficient for cost-of-service purposes. Individual plant items are examined and, where possible, associated investment costs are assigned to one or more operating functions, such as substations, primary lines, secondary lines, and meters. This level of functionalization allows costs to be more equitably allocated among classes of customers.

C. Allocation and Summarization of Results

Once costs are classified and functionalized, they are allocated to rate classes based on the appropriate allocation factors. After individual costs are allocated to the various classes of service, to the company totals these costs as allocated and arrive at a breakdown of utility rate base and expenses by class. The results are summarized to measure adequacy of revenues for each class. The measure of adequacy is typically the rate of return earned on rate base compared to the requested rate of return.

II. ASSIGN MODULE AND FUNCTIONALIZED COST MODULE

The class cost-of-service model is made of two separate Microsoft® Excel workbooks. The first workbook, called the Assign Module (AS Module), performs the previously described classification and functionalization processes. This module categorizes the Idaho jurisdictional costs identified by the Federal Energy Regulatory Commission (FERC) account into operating functions, such as production, transmission, distribution, metering, customer service, etc. It also categorizes the functional costs into demand-, energy-, and customer-related classifications. For example, the AS Module categorizes the company's investment in steam plant into the production function and the demand- and energy-related classifications.

The second workbook, called the Functionalized Cost Module (FC Module), performs the class allocation process. This module allocates the classified and functionalized costs developed in the AS Module to various customer classes. For example, the FC Module allocates the demand- and energy-related production costs identified in the AS Module to each of the company's customer classes and special contract customers. Each operation performed by this module is shown as a separate worksheet to make the allocation process transparent and easier to understand.

III. CLASSIFICATION

A. Steam and Hydro Production

In this Class Cost-of-Service study all production plants (steam, hydro, other [including natural-gas fueled and battery-storage capacity], and diesel) have been classified as 100% demand-related, as capital investment in production plants may be considered *fixed* from a traditional accounting definition. Transmission plants are also classified as demand-related, which is consistent with prior cost-of-service studies.

B. PURPA and Purchased-Power Expenses

PURPA and purchased-power expenses booked to FERC Account 555 are classified as 100% energy-related as costs may be considered variable from a traditional accounting definition as they vary based on the amount of energy provided.

C. Distribution Plant

Distribution substation plant accounts 360, 361, and 362 are classified as demand-related. Distribution plant accounts 364, 365, 366, 367, and 368 are classified as either demand-related or customer-related using the same fixed and variable ratio computation method used in the company's prior general rate case proceedings. The fixed-to-variable ratio is updated according to a system capacity utilization measurement based on a three-year average load duration curve.

IV. FUNCTIONALIZATION

A. General Plant

General plant is functionalized based on total production, transmission, and distribution plant. As a result, a portion of general plant is assigned to each production, transmission, and distribution function based on each function's proportion to the total.

B. Accumulated Provision for Depreciation

The accumulated provision for depreciation is functionalized using the resulting functionalization of costs for the appropriate plant item. For example, the accumulated depreciation for steam production plant shown is functionalized based on the functionalization of steam production plant in service.

C. Additions to and Reductions from Rate Base

Deductions from rate base include customer advances for construction and accumulated deferred income taxes. Customer advances are functionalized based on the distribution plant investment against which the advances apply. Accumulated deferred taxes are functionalized based on total plant investment. Additions to rate base consist of 1) fuel inventory, which is functionalized based on energy production and 2) materials and supplies, which are functionalized based on the appropriate plant function. Energy efficiency program expenses are functionalized consistent with baseload production resources as demand-side management may be considered similar to a supply-side resource.

D. Other Operating Revenue

Other operating revenue is functionalized based on either the functionalization of the related rate base item or, in the situation where a particular revenue item may be identified with a specific service, the functionalization of the specific service item.

E. O&M Expense

In general, the basis for the functionalization of O&M expense is the same as that for the associated plant.

F. Labor Components

For each applicable expense account in each functional group, the labor component is separately functionalized. For example, for Account 535 the labor-related supervision and engineering expense is functionalized based on the cumulative labor as functionalized for accounts 536 through 540. Similarly, the allocation of supervision and engineering associated with hydraulic maintenance expense, Account 541, is based on the composite labor expense for accounts 542 through 545. Total functionalized labor expense serves the additional purpose of functionalizing employee pensions and other labor-related taxes and expenses.

G. Depreciation Expense, Taxes Other than Income, and Income Taxes

Depreciation expense is functionalized based on the function of the associated plant. Taxes, other than income, are also functionalized based on the function of the source of the tax. Deferred income taxes are functionalized based on plant investment. The functionalization of federal and state income taxes is based on the functionalization of total rate base and expenses.

V. ALLOCATION

A. Derivation of Peak Demands

For customers taking service through Advanced Metering Infrastructure (AMI) and interval meters, system coincident demands are taken directly from their meter read data, as this represents 99.8% of Idaho Power's customers it is significant enough to average and apply to any non-AMI or non-interval customer. Coincident demands are estimated through the use of system coincident demand factors. These factors are defined as the ratio of the system coincident demand to the population's average demand. To determine the monthly system coincident peak demands by rate class, each class's monthly system coincident demand factors from load research are applied to the test-year monthly average demand values for each class. Similarly, a non-coincident (group) demand factor is defined as the ratio of a population's non-coincident peak demand to the population's average demand. To determine the monthly non-coincident peak demands by rate class, each class's monthly non-coincident demand factors from load research are applied to the test-year monthly average demand values for each class.

Customers are billed throughout each month and billing periods (cycles). These cycles typically include portions of more than one calendar month. Billing period data is converted into calendar month data using a nonlinear method based on load research data that uses actual daily usage patterns. Total daily consumption is assumed to fluctuate in proportion to the fluctuations in the daily consumption of the load research customers. This methodology captures the effects of weather on energy consumption and improves the process of determining coincident peak demand responsibility.

To account for the partial requirement nature of on-site generation customers, measurement of the energy delivered to customers is the basis of energy and system coincident load statistics. On-site generation exports are independently valued outside the Class Cost-of-Service study.

B. Marginal Cost Usage

While the four coincident peak demands (4CP)/12 monthly coincident demands (12CP) methodology eliminates the need for marginal cost weighting in the allocation of production plant costs, this weighting is necessary to properly seasonalize energy- and transmission-related costs. The use of marginal cost weighting balances costs already incurred and costs to be incurred in the future, and injects into the allocation process recognition of the influence seasonal load profiles have on cost causation.

The marginal costs associated with new resource integration are seasonalized based on the monthly peak-hour generation deficiencies that the company expects to encounter during the next five years of the planning period based on the 50th percentile water plus and 50th percentile plus 15.5% reserve margin load criteria used for planning purposes. The relative sizes of the five-year average monthly peak-hour deficiencies identified in the *2021 Integrated Resource Report* (IRP) are used to define the share of the annual capacity cost assigned to each month. The marginal costs associated with planned system expansions are seasonalized based on the monthly share of projected peak-hour load growth. The total demand-related transmission marginal costs for each month are then derived by adding the monthly values for both categories of transmission costs.

Updated marginal energy costs are calculated by quantifying the difference in net power supply costs resulting from the addition of 50 megawatts (MW) of load to all hours of the company's base case system simulation run for the five-year planning period. It should be noted that the marginal costs have been used solely for purposes of developing allocation factors and not for purposes of developing the company's revenue requirement.

C. Production Plant Cost Allocation

The class cost-of-service study allocates the costs of the company's generation peaking facilities differently than its base-load resources. Rather than allocating all production plant based on the same allocation factor, this method allocates production plant costs based on the nature of the load being served. Under this approach, production plant costs associated with serving summer peak load are allocated separately from costs associated with serving the base and intermediate load. That is, the costs associated with building and operating the simple cycle combustion turbines, which are used primarily to serve summer peak loads, have been allocated to customers differently than the costs associated with the company's other generation resources, including the Langley Gulch combined-cycle combustion plant (CCCP). This method allocates production plant costs associated with serving base and intermediate load using an average of 12CP, without marginal cost weighting. Using an un-weighted 12CP allocator is appropriate in this case given that fixed base and intermediate generation costs do not vary greatly between the summer and non-summer seasons. Furthermore, the study allocates fixed generation costs associated with serving peak load using an average of the 4CP occurring in June, July, August, and September. This method of allocation isolates the costs associated with peaking resources and allocates those costs according to the load that is causing the investment.

The cost allocation method used in the study is based on the concept that the costs associated with each of the company's generation resources can be categorized according to the type of loads being served. Utilities typically experience three distinct time-based production costing periods that are driven by customer loads. The costing periods are normally identified as base, intermediate, and peak. The base

period is equivalent to a low load or off-peak time period where loads are at the lowest, normally during the nighttime hours. The intermediate time period represents the shoulder hours which are driven by the mid-peak loads that typically occur throughout the winter daytime and in the early morning and late evening during the summer months. The peak category is driven by the peak loads that occur during summer afternoons and evenings. The base and intermediate loads on the company's system are typically served by the same generation resources. Those two categories have been combined for cost allocation purposes. The generation resources that serve the peak loads (i.e., combustion turbines) are normally only used for that purpose. Consistent with that concept, the costs associated with peak-related resources have been segmented into a second category for cost-allocation purposes. Using this methodology, there is no need for marginal cost weighting because the seasonal nature of the loads is reflected in the allocation factors.

The production plant costs that have been classified as serving base and intermediate load are captured in accounts 310 through 316, Steam Production and accounts 330 through 336, Hydraulic Production. Accounts 340-346, Other Production, for the Langley Gulch CCCP, and the Account 363 where the company's battery storage system is recorded. The costs identified under the Steam Production category represent the company's investment in coal-fired generation facilities, and the costs identified under the Hydraulic Production category represent the company's investment in its hydroelectric generation facilities. The majority of costs associated with the company's coal-fired facilities have been removed from the test year as there are cost recovery mechanisms in place based on the announcement of upcoming retirement.

Utilities typically use generation resources to serve customer loads by operating the resources with the lowest operating cost first, and as demand grows, more costly resources are then dispatched. This is no different for Idaho Power. However, since hydroelectric generation is such a significant portion of the company's resource stack, stream-flow conditions and economics can influence the proportionate share of output provided by steam and hydro resources throughout the year. Since hydroelectric output is highly dependent on stream flows, steam production is ramped up or down according to the production capability of hydro generation. Therefore, throughout the year, hydro- and steam-production plants are used at varying proportions to serve base and intermediate loads according to the production capabilities of the hydro plants. However, the combined monthly output of these two resources does not vary significantly between the summer and non-summer months as does the output of the combustion turbines.

Accounts 340 through 346, Other Production, contain the company's investment in gas-fueled production plant. The production plant investment captured in accounts 340 through 346 represents both the company's investment in simple-cycle combustion plants (SCCP), and CCCPs. Because these resources are dispatched to meet different types of customer load, they are listed independently between the Langley Gulch CCCP that serves base and intermediate load, while Bennett Mountain and Danksin SCCPs are peak-load serving resources. The investment identified as peaking plant is the investment in combustion-turbine generation resources that were constructed specifically to meet the summer peak loads.

In the Functionalized Cost Module, D10BS and D10BNS describe the factors used to allocate the production plant associated with serving the base and intermediate loads. D10P describes the allocation factor used to allocate the production plant associated with serving the peak loads. The D10BS and

D10BNS represent the non-weighted average 12 coincident peak demands for the summer and non-summer seasons respectively. D10P represents the non-weighted average four coincident peak demands for June, July, August and September.

D. Transmission and Distribution Cost Allocation

The company's approach to cost allocation for transmission and distribution facilities is an effective method for equitably assigning costs to customer classes. Under this method, transmission and distribution (T&D) costs are properly segmented according how costs are imposed on the system. As a result, the cost responsibility of each class can be effectively identified through a combination of direct cost assignment and cost allocation based on the appropriate demand- or customer-based factors.

D13 is used to allocate transmission costs to customer classes. The first step in deriving this factor is to calculate ratios based on the sum of the actual coincident peak demands for each customer class. Second, weighted coincident peak demand values are derived by multiplying the actual monthly coincident peak demands by the monthly transmission marginal costs. Corresponding weighted ratios are then calculated for each customer class. Finally, the actual ratios are averaged with the weighted ratios to derive the non-seasonalized transmission allocation factor D13. The company applies this averaging approach as a rate stability measure intended to mitigate any extreme impacts that the marginal costs may have on cost allocation.

The capacity components of distribution plant, both primary and secondary, are allocated by the non-coincident group peak demands for each customer class identified as demand allocation factors D20, D30, D50, and D60.

The customer components of distribution plant, both primary and secondary, are allocated by the average number of customers identified as customer allocation factors C20, C30, C50 and C60.

E. Energy-Related Cost Allocation

The energy-related cost allocators, E10S and E10NS, are derived by averaging the normalized energy values for each customer class with the normalized energy values weighted by the marginal energy costs. First, summer and non-summer ratios based on each class's proportionate share of the total normalized energy usage for the test year are determined. Next, summer and non-summer ratios based on the monthly normalized energy usage for each customer class weighted by the monthly marginal cost are calculated. Finally, these two values are averaged, resulting in the E10S and E10NS allocators used in this study. This averaging approach is consistent with the methodology used in the derivation of the demand-related allocation factor D13.

The principal customer accounting expenses which require allocation are meter reading expenses, customer records and collections, and uncollectible accounts. The meter reading and customer records and collection expenses are allocated based upon a review of actual practices of the company in reading meters and preparing monthly bills. The allocation of uncollectible amounts is similarly based upon a review of actual company data. Customer assistance expenses are allocated based on the average number of customers in each class.

F. State and Federal Income Tax Allocation

The state and federal income taxes for the Idaho jurisdiction are allocated to each customer class and special contract customer according to each class's allocated share of rate base. Once the state and federal income taxes are allocated to each customer class, they are functionalized based on the functionalization of total rate base and expenses for each class.

VI. REVENUE REQUIREMENT AND APPLICATION

Once all costs have been properly functionalized, classified, and allocated, the company is able to determine the revenue requirement for each customer class. The sales revenue required includes return on rate base, total operating expenses, and incremental taxes computed using the net-to-gross multiplier.

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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----				
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND	
							POWER SUP	TRANS	SUBTRANS	DIRECT	
10	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
11											
12	INTANGIBLE PLANT										
13	301 ORGANIZATION	P101P	5,455	1,875	177			1,270		0	
14	302 FRANCHISES & CONSENTS	P101P	50,540,892	17,368,179	1,636,704			11,766,485		690	
15	303 MISCELLANEOUS	P101P	50,240,922	17,265,096	1,626,990			11,696,649		686	
16											
17	TOTAL INTANGIBLE PLANT		100,787,269								
18											
19	PRODUCTION PLANT										
20	310-316 STEAM PRODUCTION	PI-S	267,099,895	267,099,895							
21	330-336 HYDRAULIC PRODUCTION	PI-H	1,058,946,870	1,058,946,870							
22	340-346 / OTHER PRODUCTION-BASELOAD	PI-S	425,197,122	425,197,122							
23	340-346 / OTHER PRODUCTION-PEAKERS	PI-O	180,830,345		180,830,345						
24											
25	TOTAL PRODUCTION PLANT		1,932,074,232								
26											
27	TRANSMISSION PLANT										
28	350 LAND & LAND RIGHTS										
29	TRANSMISSION SERVICE	T-100	39,364,923					39,364,923			
30	DIRECT ASSIGNMENT	T-Direct									
31	TOTAL ACCOUNT 350		39,364,923								
32											
33	352 STRUCTURES & IMPROVEMENTS										
34	TRANSMISSION SERVICE	T-100	96,459,348					96,459,348			
35	DIRECT ASSIGNMENT	T-Direct									
36	TOTAL ACCOUNT 352		96,459,348								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	***** DISTRIBUTION FUNCTION *****											
	ALLOCA	TOR OF	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD		
10	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***											
11												
12	INTANGIBLE PLANT											
13	301	ORGANIZATION	P101P	411	19	502	249	31	113	56	31	326
14	302	FRANCHISES & CONSENTS	P101P	3,805,916	177,495	4,648,412	2,303,818	290,482	1,045,627	518,227	289,784	3,024,081
15	303	MISCELLANEOUS	P101P	3,783,327	176,442	4,620,823	2,290,145	288,758	1,039,421	515,152	288,064	3,006,133
16												
17	TOTAL INTANGIBLE PLANT											
18												
19	PRODUCTION PLANT											
20	310-316	STEAM PRODUCTION	PI-S									
21	330-336	HYDRAULIC PRODUCTION	PI-H									
22	340-346 /	OTHER PRODUCTION-BASELOAD	PI-S									
23	340-346 /	OTHER PRODUCTION-PEAKERS	PI-O									
24												
25	TOTAL PRODUCTION PLANT											
26												
27	TRANSMISSION PLANT											
28	350	LAND & LAND RIGHTS										
29		TRANSMISSION SERVICE	T-100									
30		DIRECT ASSIGNMENT	T-Direct									
31	TOTAL ACCOUNT 350											
32												
33	352	STRUCTURES & IMPROVEMENTS										
34		TRANSMISSION SERVICE	T-100									
35		DIRECT ASSIGNMENT	T-Direct									
36	TOTAL ACCOUNT 352											

IDAHO POWER COMPANY
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CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)		
	***** DISTRIBUTION FUNCTION *****									
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM		
10	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***									
11										
12	INTANGIBLE PLANT									
13	301	ORGANIZATION	P101P	162	32	16	65	110	6	4
14	302	FRANCHISES & CONSENTS	P101P	1,498,777	297,898	147,642	606,237	1,020,415	54,864	39,157
15	303	MISCELLANEOUS	P101P	1,489,881	296,130	146,766	602,639	1,014,358	54,538	38,925
16										
17	TOTAL INTANGIBLE PLANT									
18										
19	PRODUCTION PLANT									
20	310-316	STEAM PRODUCTION	PI-S							
21	330-336	HYDRAULIC PRODUCTION	PI-H							
22	340-346 /	OTHER PRODUCTION-BASELOAD	PI-S							
23	340-346 /	OTHER PRODUCTION-PEAKERS	PI-O							
24										
25	TOTAL PRODUCTION PLANT									
26										
27	TRANSMISSION PLANT									
28	350	LAND & LAND RIGHTS								
29		TRANSMISSION SERVICE	T-100							
30		DIRECT ASSIGNMENT	T-Direct							
31	TOTAL ACCOUNT 350									
32										
33	352	STRUCTURES & IMPROVEMENTS								
34		TRANSMISSION SERVICE	T-100							
35		DIRECT ASSIGNMENT	T-Direct							
36	TOTAL ACCOUNT 352									

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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
6									
7									
8	ALLOCATOR	METER	CUSTOMER	UNCOLLECT					
9		READING	RECORDS	ACCOUNTS	OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER

10 *** **TABLE 1 - ELECTRIC PLANT IN SERVICE** ***

11
12 INTANGIBLE PLANT

13	301	ORGANIZATION	P101P
14	302	FRANCHISES & CONSENTS	P101P
15	303	MISCELLANEOUS	P101P

16
17 TOTAL INTANGIBLE PLANT

18
19 PRODUCTION PLANT

20	310-316	STEAM PRODUCTION	PI-S
21	330-336	HYDRAULIC PRODUCTION	PI-H
22	340-346 / OTHER	PRODUCTION-BASELOAD	PI-S
23	340-346 / OTHER	PRODUCTION-PEAKERS	PI-O

24
25 TOTAL PRODUCTION PLANT

26
27 TRANSMISSION PLANT

28	350	LAND & LAND RIGHTS	
29		TRANSMISSION SERVICE	T-100
30		DIRECT ASSIGNMENT	T-Direct
31		TOTAL ACCOUNT 350	

32
33 352 STRUCTURES & IMPROVEMENTS

34	TRANSMISSION SERVICE		T-100
35	DIRECT ASSIGNMENT		T-Direct
36	TOTAL ACCOUNT 352		

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		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR				MISCELLANEOUS			INC TAXES & REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
10	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***							
11								
12	INTANGIBLE PLANT							
13	301 ORGANIZATION							P101P
14	302 FRANCHISES & CONSENTS							P101P
15	303 MISCELLANEOUS							P101P
16								
17	TOTAL INTANGIBLE PLANT							
18								
19	PRODUCTION PLANT							
20	310-316 STEAM PRODUCTION							PI-S
21	330-336 HYDRAULIC PRODUCTION							PI-H
22	340-346 / OTHER PRODUCTION-BASELOAD							PI-S
23	340-346 / OTHER PRODUCTION-PEAKERS							PI-O
24								
25	TOTAL PRODUCTION PLANT							
26								
27	TRANSMISSION PLANT							
28	350 LAND & LAND RIGHTS							
29	TRANSMISSION SERVICE							T-100
30	DIRECT ASSIGNMENT							T-Direct
31	TOTAL ACCOUNT 350							
32								
33	352 STRUCTURES & IMPROVEMENTS							
34	TRANSMISSION SERVICE							T-100
35	DIRECT ASSIGNMENT							T-Direct
36	TOTAL ACCOUNT 352							

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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)
	ALLOCATOR	TOTALS	** PRODUCTION FUNCTION **				----- TRANSMISSION FUNCTION -----			
			DEMAND			ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
			Base-load	Peak			POWER SUP	TRANS	SUBTRANS	DIRECT
37										
38 353	STATION EQUIPMENT									
39	TRANSMISSION SERVICE	T-100	449,281,302					449,281,302		
40	DIRECT ASSIGNMENT	T-Direct	75,100							75,100
41	TOTAL ACCOUNT 353		449,356,402							
42										
43										
44 354	TOWERS & FIXTURES									
45	TRANSMISSION SERVICE	T-100	227,483,716					227,483,716		
46	DIRECT ASSIGNMENT	T-Direct								
47	TOTAL ACCOUNT 354		227,483,716							
48										
49 355	POLES & FIXTURES									
50	TRANSMISSION SERVICE	T-100	226,404,073					226,404,073		
51	DIRECT ASSIGNMENT	T-Direct								
52	TOTAL ACCOUNT 355		226,404,073							
53										
54 356	OVERHEAD CONDUCTORS & DEVICES									
55	TRANSMISSION SERVICE	T-100	260,645,887					260,645,887		
56	DIRECT ASSIGNMENT	T-Direct	1,189							1,189
57	TOTAL ACCOUNT 356		260,647,076							

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COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

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56
57

(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
38 353	STATION EQUIPMENT									
39	TRANSMISSION SERVICE									
40	DIRECT ASSIGNMENT									
41	TOTAL ACCOUNT 353									
44 354	TOWERS & FIXTURES									
45	TRANSMISSION SERVICE									
46	DIRECT ASSIGNMENT									
47	TOTAL ACCOUNT 354									
49 355	POLES & FIXTURES									
50	TRANSMISSION SERVICE									
51	DIRECT ASSIGNMENT									
52	TOTAL ACCOUNT 355									
54 356	OVERHEAD CONDUCTORS & DEVICES									
55	TRANSMISSION SERVICE									
56	DIRECT ASSIGNMENT									
57	TOTAL ACCOUNT 356									

T-100
T-Direct

T-100
T-Direct

T-100
T-Direct

T-100
T-Direct

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

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(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	
ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	DISTRIBUTION FUNCTION		METERS	STREET LIGHTS	INSTALLATION CUST PREM

STATION EQUIPMENT
TRANSMISSION SERVICE
DIRECT ASSIGNMENT
TOTAL ACCOUNT 353

T-100
T-Direct

TOWERS & FIXTURES
TRANSMISSION SERVICE
DIRECT ASSIGNMENT
TOTAL ACCOUNT 354

T-100
T-Direct

POLES & FIXTURES
TRANSMISSION SERVICE
DIRECT ASSIGNMENT
TOTAL ACCOUNT 355

T-100
T-Direct

OVERHEAD CONDUCTORS & DEVICES
TRANSMISSION SERVICE
DIRECT ASSIGNMENT
TOTAL ACCOUNT 356

T-100
T-Direct

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

1		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
2		- - - CUSTOMER ACCOUNTING FUNCTION				- - - ***** CUSTOMER INFORMATION FUNCTION *****				
3		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
4		METER	CUSTOMER	UNCOLLECT	CUSTOMER					
5		READING	RECORDS	ACCOUNTS	OTHER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER		
6										
7										
8										
9										
37										
38	353	STATION EQUIPMENT								
39				T-100						
40				T-Direct						
41		TOTAL ACCOUNT 353								
42										
43										
44	354	TOWERS & FIXTURES								
45				T-100						
46				T-Direct						
47		TOTAL ACCOUNT 354								
48										
49	355	POLES & FIXTURES								
50				T-100						
51				T-Direct						
52		TOTAL ACCOUNT 355								
53										
54	356	OVERHEAD CONDUCTORS & DEVICES								
55				T-100						
56				T-Direct						
57		TOTAL ACCOUNT 356								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

1							
2							
3							
4							
5							
6		(A)	(AH)	(AI)	(AJ)	(AK)	(AL) (AM)
7		ALLOCATOR	-----	-----	-----	-----	-----
8			DEMAND	ENERGY	MISCELLANEOUS	REVENUE	OTHER INC TAXES & REVENUES
9					CUSTOMER		TRANSFER
37							
38	353	STATION EQUIPMENT					
39		TRANSMISSION SERVICE	T-100				
40		DIRECT ASSIGNMENT	T-Direct				
41		TOTAL ACCOUNT 353					
42							
43							
44	354	TOWERS & FIXTURES					
45		TRANSMISSION SERVICE	T-100				
46		DIRECT ASSIGNMENT	T-Direct				
47		TOTAL ACCOUNT 354					
48							
49	355	POLES & FIXTURES					
50		TRANSMISSION SERVICE	T-100				
51		DIRECT ASSIGNMENT	T-Direct				
52		TOTAL ACCOUNT 355					
53							
54	356	OVERHEAD CONDUCTORS & DEVICES					
55		TRANSMISSION SERVICE	T-100				
56		DIRECT ASSIGNMENT	T-Direct				
57		TOTAL ACCOUNT 356					

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----				
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND	
							POWER SUP	TRANS	SUBTRANS	DIRECT	
58	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
59											
60	359	ROADS & TRAILS									
61		TRANSMISSION SERVICE	T-100		374,346			374,346			
62		DIRECT ASSIGNMENT	T-Direct								
63		TOTAL ACCOUNT 359			374,346						
64		TOTAL TRANSMISSION PLANT			1,300,089,883						
65											
66											
67		DISTRIBUTION PLANT									
68	360	LAND & LAND RIGHTS									
69		DISTRIBUTION FUNCTION	D360		9,701,731						
70		LESS CIAC	CIAC		(430,355)						
71		TOTAL ACCOUNT 360			9,271,376						
72											
73	361	STRUCTURES & IMPROVEMENTS									
74		DISTRIBUTION FUNCTION	D361		66,884,107						
75		LESS CIAC	CIAC		(7,447,616)						
76		TOTAL ACCOUNT 361			59,436,491						
77											
78	362	STATION EQUIPMENT									
79		DISTRIBUTION FUNCTION	D362		363,519,096						
80		LESS CIAC	CIAC		(34,892,876)						
81		TOTAL ACCOUNT 362			328,626,219						
82											
83	363	STORAGE BATTERY EQUIPMENT									
84		TOTAL BATTERY STORAGE EQUIPMENT	PI-S		167,669,778	167,669,778					
85											
86											
87	364	POLES, TOWERS & FIXTURES	D364		308,137,437						
88	365	OVERHEAD CONDUCTORS & DEVICES	D365		153,461,377						
89	366	UNDERGROUND CONDUIT	D366		53,988,992						
90	367	UNDERGROUND CONDUCTORS & DEVICES	D367		333,844,506						
91	368	LINE TRANSFORMERS	D368		704,503,661						
92	369	SERVICES	SERVICE		66,979,720						
93	370	METERS	METER		112,739,963						
94	371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST		4,326,265						
95	373	STREET LIGHTING SYSTEMS	STLIGHT		6,061,607						
96											
97		TOTAL DISTRIBUTION PLANT			2,309,047,394						

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	
58	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
59											
60	359	ROADS & TRAILS									
61		TRANSMISSION SERVICE	T-100								
62		DIRECT ASSIGNMENT	T-Direct								
63		TOTAL ACCOUNT 359									
64		TOTAL TRANSMISSION PLANT									
65											
66											
67		DISTRIBUTION PLANT									
68	360	LAND & LAND RIGHTS									
69		DISTRIBUTION FUNCTION	D360	9,701,676	55						
70		LESS CIAC	CIAC			(430,355)					
71		TOTAL ACCOUNT 360									
72											
73	361	STRUCTURES & IMPROVEMENTS									
74		DISTRIBUTION FUNCTION	D361	62,888,583	3,995,524						
75		LESS CIAC	CIAC			(7,447,616)					
76		TOTAL ACCOUNT 361									
77											
78	362	STATION EQUIPMENT									
79		DISTRIBUTION FUNCTION	D362	347,904,235	15,614,861						
80		LESS CIAC	CIAC			(34,892,876)					
81		TOTAL ACCOUNT 362									
82											
83	363	STORAGE BATTERY EQUIPMENT									
84		TOTAL BATTERY STORAGE EQUIPMENT	PI-S								
85											
86											
87	364	POLES, TOWERS & FIXTURES	D364			192,956,701	95,632,049	2,148,004			
88	365	OVERHEAD CONDUCTORS & DEVICES	D365			92,154,627	45,673,126	1,417,325			
89	366	UNDERGROUND CONDUIT	D366			25,677,526	12,726,142	6,542,372			
90	367	UNDERGROUND CONDUCTORS & DEVICES	D367			202,788,361	100,504,758	21,986,065			
91	368	LINE TRANSFORMERS	D368						115,525,520	57,256,069	32,016,611
92	369	SERVICES	SERVICE								334,113,916
93	370	METERS	METER								
94	371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST								
95	373	STREET LIGHTING SYSTEMS	STLIGHT								
96											
97		TOTAL DISTRIBUTION PLANT									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	***** DISTRIBUTION FUNCTION *****							
	ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION
	SEC CUST	DEMAND	CUSTOMER				LIGHTS	CUST PREM
58	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***							
59								
60	359	ROADS & TRAILS						
61		TRANSMISSION SERVICE		T-100				
62		DIRECT ASSIGNMENT		T-Direct				
63		TOTAL ACCOUNT 359						
64		TOTAL TRANSMISSION PLANT						
65								
66								
67		DISTRIBUTION PLANT						
68	360	LAND & LAND RIGHTS						
69		DISTRIBUTION FUNCTION		D360				
70		LESS CIAC		CIAC				
71		TOTAL ACCOUNT 360						
72								
73	361	STRUCTURES & IMPROVEMENTS						
74		DISTRIBUTION FUNCTION		D361				
75		LESS CIAC		CIAC				
76		TOTAL ACCOUNT 361						
77								
78	362	STATION EQUIPMENT						
79		DISTRIBUTION FUNCTION		D362				
80		LESS CIAC		CIAC				
81		TOTAL ACCOUNT 362						
82								
83	363	STORAGE BATTERY EQUIPMENT						
84		TOTAL BATTERY STORAGE EQUIPMENT		PI-S				
85								
86								
87	364	POLES, TOWERS & FIXTURES		D364				
88	365	OVERHEAD CONDUCTORS & DEVICES		D365				
89	366	UNDERGROUND CONDUIT		D366				
90	367	UNDERGROUND CONDUCTORS & DEVICES		D367				
91	368	LINE TRANSFORMERS	165,591,546	D368				
92	369	SERVICES		SERVICE	66,979,720			
93	370	METERS		METER		112,739,963		
94	371	INSTALLATIONS ON CUSTOMER PREMISES		CUSTINST				4,326,265
95	373	STREET LIGHTING SYSTEMS		STLIGHT			6,061,607	
96								
97		TOTAL DISTRIBUTION PLANT						

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	- - - CUSTOMER ACCOUNTING FUNCTION			- - - ***** CUSTOMER INFORMATION FUNCTION *****					
	ALLOCATOR	METER	CUSTOMER	UNCOLLECT		CUSTOMER	INFORMATION	FUNCTION	*****
	READING	RECORDS	ACCOUNTS	OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER	

58 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***

59									
60	359	ROADS & TRAILS							
61		TRANSMISSION SERVICE	T-100						
62		DIRECT ASSIGNMENT	T-Direct						
63		TOTAL ACCOUNT 359							
64		TOTAL TRANSMISSION PLANT							
65									
66									
67		DISTRIBUTION PLANT							
68	360	LAND & LAND RIGHTS							
69		DISTRIBUTION FUNCTION	D360						
70		LESS CIAC	CIAC						
71		TOTAL ACCOUNT 360							
72									
73	361	STRUCTURES & IMPROVEMENTS							
74		DISTRIBUTION FUNCTION	D361						
75		LESS CIAC	CIAC						
76		TOTAL ACCOUNT 361							
77									
78	362	STATION EQUIPMENT							
79		DISTRIBUTION FUNCTION	D362						
80		LESS CIAC	CIAC						
81		TOTAL ACCOUNT 362							
82									
83	363	STORAGE BATTERY EQUIPMENT							
84		TOTAL BATTERY STORAGE EQUIPMENT	PI-S						
85									
86									
87	364	POLES, TOWERS & FIXTURES	D364						
88	365	OVERHEAD CONDUCTORS & DEVICES	D365						
89	366	UNDERGROUND CONDUIT	D366						
90	367	UNDERGROUND CONDUCTORS & DEVICES	D367						
91	368	LINE TRANSFORMERS	D368						
92	369	SERVICES	SERVICE						
93	370	METERS	METER						
94	371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST						
95	373	STREET LIGHTING SYSTEMS	STLIGHT						
96									
97		TOTAL DISTRIBUTION PLANT							

IDAHO POWER COMPANY
 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
 CLASS COST OF SERVICE STUDY
 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
 FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES TRANSFER
58	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***						
59							
60	359						
	ROADS & TRAILS						
61							
	TRANSMISSION SERVICE						
62							
	DIRECT ASSIGNMENT						
63							
	TOTAL ACCOUNT 359						
64							
	TOTAL TRANSMISSION PLANT						
65							
66							
67							
	DISTRIBUTION PLANT						
68	360						
	LAND & LAND RIGHTS						
69							
	DISTRIBUTION FUNCTION						
70							
	LESS CIAC						
71							
	TOTAL ACCOUNT 360						
72							
73	361						
	STRUCTURES & IMPROVEMENTS						
74							
	DISTRIBUTION FUNCTION						
75							
	LESS CIAC						
76							
	TOTAL ACCOUNT 361						
77							
78	362						
	STATION EQUIPMENT						
79							
	DISTRIBUTION FUNCTION						
80							
	LESS CIAC						
81							
	TOTAL ACCOUNT 362						
82							
83	363						
	STORAGE BATTERY EQUIPMENT						
84							
	TOTAL BATTERY STORAGE EQUIPMENT						
85							
86							
87	364						
	POLES, TOWERS & FIXTURES						
88	365						
	OVERHEAD CONDUCTORS & DEVICES						
89	366						
	UNDERGROUND CONDUIT						
90	367						
	UNDERGROUND CONDUCTORS & DEVICES						
91	368						
	LINE TRANSFORMERS						
92	369						
	SERVICES						
93	370						
	METERS						
94	371						
	INSTALLATIONS ON CUSTOMER PREMISES						
95	373						
	STREET LIGHTING SYSTEMS						
96							
97							
	TOTAL DISTRIBUTION PLANT						

**IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----				
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND	
							POWER SUP	TRANS	SUBTRANS	DIRECT	
98	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***										
99											
100	GENERAL PLANT										
101	389	LAND & LAND RIGHTS	P-PTD	20,030,220	6,883,307	648,654		4,663,259		274	
102	390	STRUCTURES & IMPROVEMENTS	P-PTD	169,795,289	58,349,486	5,498,610		39,530,244		2,320	
103	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	39,636,634	13,620,974	1,283,583		9,227,852		542	
104	392	TRANSPORTATION EQUIPMENT	P-PTD	114,700,297	39,416,308	3,714,427		26,703,513		1,567	
105	393	STORES EQUIPMENT	P-PTD	5,238,705	1,800,260	169,649		1,219,629		72	
106	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	14,711,683	5,055,612	476,420		3,425,045		201	
107	395	LABORATORY EQUIPMENT	P-PTD	14,265,521	4,902,290	461,971		3,321,173		195	
108	396	POWER OPERATED EQUIPMENT	P-PTD	26,388,468	9,068,294	854,558		6,143,531		361	
109	397	COMMUNICATIONS EQUIPMENT	P-PTD	79,075,745	27,174,070	2,560,770		18,409,719		1,080	
110	398	MISCELLANEOUS EQUIPMENT	P-PTD	10,910,380	3,749,309	353,319		2,540,059		149	
111											
112	TOTAL GENERAL PLANT			494,752,941							
113											
114	TOTAL ELECTRIC PLANT IN SERVICE			6,136,751,718	2,123,568,725	200,116,177		1,438,662,020		84,425	
115											

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)		
	***** DISTRIBUTION FUNCTION *****												
	ALLOCATOF	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS		
	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD			
98	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***												
99													
100	GENERAL PLANT												
101	389	LAND & LAND RIGHTS	P-PTD	1,508,350	70,344		1,842,245	913,043	115,123	414,400	205,382	114,846	1,198,495
102	390	STRUCTURES & IMPROVEMENTS	P-PTD	12,786,212	596,306		15,616,631	7,739,821	975,893	3,512,849	1,741,017	973,547	10,159,590
103	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	2,984,785	139,200		3,645,512	1,806,767	227,810	820,032	406,419	227,263	2,371,632
104	392	TRANSPORTATION EQUIPMENT	P-PTD	8,637,356	402,817		10,549,363	5,228,413	659,236	2,373,004	1,176,094	657,652	6,863,017
105	393	STORES EQUIPMENT	P-PTD	394,494	18,398		481,821	238,797	30,109	108,382	53,716	30,037	313,454
106	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	1,107,844	51,666		1,353,082	670,606	84,555	304,366	150,848	84,352	880,264
107	395	LABORATORY EQUIPMENT	P-PTD	1,074,246	50,099		1,312,047	650,269	81,991	295,136	146,273	81,794	853,568
108	396	POWER OPERATED EQUIPMENT	P-PTD	1,987,149	92,674		2,427,034	1,202,872	151,667	545,944	270,577	151,302	1,578,937
109	397	COMMUNICATIONS EQUIPMENT	P-PTD	5,954,696	277,707		7,272,856	3,604,530	454,485	1,635,977	810,813	453,393	4,731,445
110	398	MISCELLANEOUS EQUIPMENT	P-PTD	821,592	38,316		1,003,464	497,331	62,707	225,722	111,871	62,556	652,815
111													
112		TOTAL GENERAL PLANT											
113													
114		TOTAL ELECTRIC PLANT IN SERVICE		465,340,871	21,701,923	(42,770,847)	568,351,006	281,682,735	35,516,616	127,846,492	63,362,516	35,431,232	369,747,673
115													

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)		
	* * * * * DISTRIBUTION FUNCTION * * * * *									
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM		
98	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***									
99										
100	GENERAL PLANT									
101	389	LAND & LAND RIGHTS	P-PTD	593,991	118,062	58,513	240,262	404,408	21,744	15,519
102	390	STRUCTURES & IMPROVEMENTS	P-PTD	5,035,235	1,000,806	496,014	2,036,690	3,428,147	184,319	131,551
103	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	1,175,414	233,626	115,788	475,440	800,259	43,027	30,709
104	392	TRANSPORTATION EQUIPMENT	P-PTD	3,401,407	676,066	335,068	1,375,827	2,315,786	124,511	88,866
105	393	STORES EQUIPMENT	P-PTD	155,352	30,878	15,304	62,838	105,769	5,687	4,059
106	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	436,271	86,714	42,976	176,466	297,027	15,970	11,398
107	395	LABORATORY EQUIPMENT	P-PTD	423,040	84,084	41,673	171,115	288,019	15,486	11,052
108	396	POWER OPERATED EQUIPMENT	P-PTD	782,543	155,539	77,087	316,529	532,780	28,646	20,445
109	397	COMMUNICATIONS EQUIPMENT	P-PTD	2,344,971	466,088	231,000	948,511	1,596,530	85,839	61,265
110	398	MISCELLANEOUS EQUIPMENT	P-PTD	323,544	64,308	31,872	130,870	220,279	11,844	8,453
111										
112	TOTAL GENERAL PLANT									
113										
114	TOTAL ELECTRIC PLANT IN SERVICE			183,252,136	36,423,303	18,051,900	74,123,210	124,763,852	6,708,087	4,787,668
115										

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	-	-	-	CUSTOMER ACCOUNTING FUNCTION	-	-	-	*****	CUSTOMER INFORMATION FUNCTION *****
ALLOCATOR	METER	CUSTOMER	UNCOLLECT		CUSTOMER				
	READING	RECORDS	ACCOUNTS		OTHER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER	

98 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***

99		
100	GENERAL PLANT	
101	389	LAND & LAND RIGHTS
102	390	STRUCTURES & IMPROVEMENTS
103	391	OFFICE FURNITURE & EQUIPMENT
104	392	TRANSPORTATION EQUIPMENT
105	393	STORES EQUIPMENT
106	394	TOOLS, SHOP & GARAGE EQUIPMENT
107	395	LABORATORY EQUIPMENT
108	396	POWER OPERATED EQUIPMENT
109	397	COMMUNICATIONS EQUIPMENT
110	398	MISCELLANEOUS EQUIPMENT
111		
112		TOTAL GENERAL PLANT
113		
114		TOTAL ELECTRIC PLANT IN SERVICE
115		

P-PTD
P-PTD
P-PTD
P-PTD
P-PTD
P-PTD
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P-PTD
P-PTD
P-PTD
P-PTD

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR			MISCELLANEOUS				INC TAXES & REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
98	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***							
99								
100	GENERAL PLANT							
101	389	LAND & LAND RIGHTS			P-PTD			
102	390	STRUCTURES & IMPROVEMENTS			P-PTD			
103	391	OFFICE FURNITURE & EQUIPMENT			P-PTD			
104	392	TRANSPORTATION EQUIPMENT			P-PTD			
105	393	STORES EQUIPMENT			P-PTD			
106	394	TOOLS, SHOP & GARAGE EQUIPMENT			P-PTD			
107	395	LABORATORY EQUIPMENT			P-PTD			
108	396	POWER OPERATED EQUIPMENT			P-PTD			
109	397	COMMUNICATIONS EQUIPMENT			P-PTD			
110	398	MISCELLANEOUS EQUIPMENT			P-PTD			
111								
112		TOTAL GENERAL PLANT						
113								
114		TOTAL ELECTRIC PLANT IN SERVICE						
115								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----				
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND	
							POWER SUP	TRANS	SUBTRANS	DIRECT	
116	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***										
117											
118	PRODUCTION PLANT										
119	310-316	STEAM PRODUCTION	PI-S	144,967,130	144,967,130						
120	330-336	HYDRAULIC PRODUCTION	PI-H	489,515,669	489,515,669						
121	340-346	OTHER PRODUCTION (BASELOAD)	PI-S	92,073,267	92,073,267						
122	340-346	OTHER PRODUCTION (PEAKERS)	PI-O	65,021,376		65,021,376					
123		TOTAL PRODUCTION PLANT		791,577,442							
124	TRANSMISSION PLANT										
126	350	LAND & LAND RIGHTS	T-350	9,785,205				9,785,205			
127	352	STRUCTURES & IMPROVEMENTS	T-352	32,854,058				32,854,058			
128	353	STATION EQUIPMENT	T-353	118,232,894				118,213,134		19,760	
129	354	TOWERS & FIXTURES	T-354	77,166,051				77,166,051			
130	355	POLES & FIXTURES	T-355	77,284,679				77,284,679			
131	356	OVERHEAD CONDUCTORS & DEVICES	T-356	86,639,325				86,638,930		395	
132	359	ROADS & TRAILS	T-359	285,269				285,269			
133		TOTAL TRANSMISSION PLANT		402,247,480							
134	DISTRIBUTION PLANT										
136	360	LAND & LAND RIGHTS	D360N	231,204							
137	361	STRUCTURES & IMPROVEMENTS	D361N	15,985,978							
138	362	STATION EQUIPMENT	D362N	69,206,444							
139	363	STORAGE BATTERY EQUIPMENT	PI-S	3,403,730	3,403,730						
140	364	POLES, TOWERS & FIXTURES	D364	133,426,728							
141	365	OVERHEAD CONDUCTORS & DEVICES	D365	53,361,193							
142	366	UNDERGROUND CONDUIT	D366	18,584,970							
143	367	UNDERGROUND CONDUCTORS & DEVIC	D367	103,959,562							
144	368	LINE TRANSFORMERS	D368	188,773,843							
145	369	SERVICES	SERVICE	43,720,575							
146	370	METERS	METER	36,077,317							
147	371	INSTALLATIONS ON CUSTOMER PREMIS	CUSTINST	1,103,966							
148	373	STREET LIGHTING SYSTEMS	STLIGHT	31,698							
149		TOTAL DISTRIBUTION PLANT		667,867,210							
150											

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	***** DISTRIBUTION FUNCTION *****										
	ALLOCATOF	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	
116	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATI										
117											
118	PRODUCTION PLANT										
119	310-316	STEAM PRODUCTION		PI-S							
120	330-336	HYDRAULIC PRODUCTION		PI-H							
121	340-346	OTHER PRODUCTION (BASELOAD)		PI-S							
122	340-346	OTHER PRODUCTION (PEAKERS)		PI-O							
123		TOTAL PRODUCTION PLANT									
124											
125	TRANSMISSION PLANT										
126	350	LAND & LAND RIGHTS		T-350							
127	352	STRUCTURES & IMPROVEMENTS		T-352							
128	353	STATION EQUIPMENT		T-353							
129	354	TOWERS & FIXTURES		T-354							
130	355	POLES & FIXTURES		T-355							
131	356	OVERHEAD CONDUCTORS & DEVICES		T-356							
132	359	ROADS & TRAILS		T-359							
133		TOTAL TRANSMISSION PLANT									
134											
135	DISTRIBUTION PLANT										
136	360	LAND & LAND RIGHTS		D360N	231,203						
137	361	STRUCTURES & IMPROVEMENTS		D361N	15,835,296						
138	362	STATION EQUIPMENT		D362N	68,442,087						
139	363	STORAGE BATTERY EQUIPMENT		PI-S							
140	364	POLES, TOWERS & FIXTURES		D364		83,552,267	41,409,676			930,108	
141	365	OVERHEAD CONDUCTORS & DEVICES		D365		32,043,769	15,881,341			492,829	
142	366	UNDERGROUND CONDUIT		D366		8,839,136	4,380,800			2,252,122	
143	367	UNDERGROUND CONDUCTORS & DEVIC		D367		63,148,528	31,297,297			6,846,486	
144	368	LINE TRANSFORMERS		D368							
145	369	SERVICES		SERVICE							
146	370	METERS		METER							
147	371	INSTALLATIONS ON CUSTOMER PREMIS		CUSTINST							
148	373	STREET LIGHTING SYSTEMS		STLIGHT							
149		TOTAL DISTRIBUTION PLANT									
150											

IDAHO POWER COMPANY
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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	***** DISTRIBUTION FUNCTION *****							
	ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION
		SEC CUST	DEMAND	CUSTOMER			LIGHTS	CUST PREM
116	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATI							
117								
118	PRODUCTION PLANT							
119	310-316	STEAM PRODUCTION		PI-S				
120	330-336	HYDRAULIC PRODUCTION		PI-H				
121	340-346	OTHER PRODUCTION (BASELOAD)		PI-S				
122	340-346	OTHER PRODUCTION (PEAKERS)		PI-O				
123		TOTAL PRODUCTION PLANT						
124								
125	TRANSMISSION PLANT							
126	350	LAND & LAND RIGHTS		T-350				
127	352	STRUCTURES & IMPROVEMENTS		T-352				
128	353	STATION EQUIPMENT		T-353				
129	354	TOWERS & FIXTURES		T-354				
130	355	POLES & FIXTURES		T-355				
131	356	OVERHEAD CONDUCTORS & DEVICES		T-356				
132	359	ROADS & TRAILS		T-359				
133		TOTAL TRANSMISSION PLANT						
134								
135	DISTRIBUTION PLANT							
136	360	LAND & LAND RIGHTS		D360N				
137	361	STRUCTURES & IMPROVEMENTS		D361N				
138	362	STATION EQUIPMENT		D362N				
139	363	STORAGE BATTERY EQUIPMENT		PI-S				
140	364	POLES, TOWERS & FIXTURES		D364	5,037,848	2,496,828		
141	365	OVERHEAD CONDUCTORS & DEVICES		D365	3,305,167	1,638,087		
142	366	UNDERGROUND CONDUIT		D366	2,081,361	1,031,552		
143	367	UNDERGROUND CONDUCTORS & DEVIC		D367	1,783,382	883,869		
144	368	LINE TRANSFORMERS		D368	44,370,745			
145	369	SERVICES		SERVICE		43,720,575		
146	370	METERS		METER			36,077,317	
147	371	INSTALLATIONS ON CUSTOMER PREMIS		CUSTINST				1,103,966
148	373	STREET LIGHTING SYSTEMS		STLIGHT			31,698	
149		TOTAL DISTRIBUTION PLANT						
150								

IDAHO POWER COMPANY
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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	- - - CUSTOMER ACCOUNTING FUNCTION			- - - ***** CUSTOMER INFORMATION FUNCTION *****					
ALLOCATOR	METER	CUSTOMER	UNCOLLECT	CUSTOMER					
	READING	RECORDS	ACCOUNTS	OTHER ASSISTANCE		DEMONSTR	ADVERTISING	OTHER	

116 *** **TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATI**

117			
118	PRODUCTION PLANT		
119	310-316	STEAM PRODUCTION	PI-S
120	330-336	HYDRAULIC PRODUCTION	PI-H
121	340-346	OTHER PRODUCTION (BASELOAD)	PI-S
122	340-346	OTHER PRODUCTION (PEAKERS)	PI-O
123	TOTAL PRODUCTION PLANT		
124			
125	TRANSMISSION PLANT		
126	350	LAND & LAND RIGHTS	T-350
127	352	STRUCTURES & IMPROVEMENTS	T-352
128	353	STATION EQUIPMENT	T-353
129	354	TOWERS & FIXTURES	T-354
130	355	POLES & FIXTURES	T-355
131	356	OVERHEAD CONDUCTORS & DEVICES	T-356
132	359	ROADS & TRAILS	T-359
133	TOTAL TRANSMISSION PLANT		
134			
135	DISTRIBUTION PLANT		
136	360	LAND & LAND RIGHTS	D360N
137	361	STRUCTURES & IMPROVEMENTS	D361N
138	362	STATION EQUIPMENT	D362N
139	363	STORAGE BATTERY EQUIPMENT	PI-S
140	364	POLES, TOWERS & FIXTURES	D364
141	365	OVERHEAD CONDUCTORS & DEVICES	D365
142	366	UNDERGROUND CONDUIT	D366
143	367	UNDERGROUND CONDUCTORS & DEVIC	D367
144	368	LINE TRANSFORMERS	D368
145	369	SERVICES	SERVICE
146	370	METERS	METER
147	371	INSTALLATIONS ON CUSTOMER PREMIS	CUSTINST
148	373	STREET LIGHTING SYSTEMS	STLIGHT
149	TOTAL DISTRIBUTION PLANT		
150			

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	MISCELLANEOUS				INC TAXES & REVENUES	
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
116	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***						
117							
118	PRODUCTION PLANT						
119	310-316	STEAM PRODUCTION		PI-S			
120	330-336	HYDRAULIC PRODUCTION		PI-H			
121	340-346	OTHER PRODUCTION (BASELOAD)		PI-S			
122	340-346	OTHER PRODUCTION (PEAKERS)		PI-O			
123		TOTAL PRODUCTION PLANT					
124							
125	TRANSMISSION PLANT						
126	350	LAND & LAND RIGHTS		T-350			
127	352	STRUCTURES & IMPROVEMENTS		T-352			
128	353	STATION EQUIPMENT		T-353			
129	354	TOWERS & FIXTURES		T-354			
130	355	POLES & FIXTURES		T-355			
131	356	OVERHEAD CONDUCTORS & DEVICES		T-356			
132	359	ROADS & TRAILS		T-359			
133		TOTAL TRANSMISSION PLANT					
134							
135	DISTRIBUTION PLANT						
136	360	LAND & LAND RIGHTS		D360N			
137	361	STRUCTURES & IMPROVEMENTS		D361N			
138	362	STATION EQUIPMENT		D362N			
139	363	STORAGE BATTERY EQUIPMENT		PI-S			
140	364	POLES, TOWERS & FIXTURES		D364			
141	365	OVERHEAD CONDUCTORS & DEVICES		D365			
142	366	UNDERGROUND CONDUIT		D366			
143	367	UNDERGROUND CONDUCTORS & DEVICES		D367			
144	368	LINE TRANSFORMERS		D368			
145	369	SERVICES		SERVICE			
146	370	METERS		METER			
147	371	INSTALLATIONS ON CUSTOMER PREMISES		CUSTINST			
148	373	STREET LIGHTING SYSTEMS		STLIGHT			
149		TOTAL DISTRIBUTION PLANT					
150							

**IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----			
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND
							POWER SUP	TRANS	SUBTRANS	DIRECT
151	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***									
152										
153	GENERAL PLANT									
154	389	LAND & LAND RIGHTS	P-PTD							
155	390	STRUCTURES & IMPROVEMENTS	P-PTD	34,477,345	11,848,004	1,116,506		8,026,712		471
156	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	17,941,991	6,165,695	581,029		4,177,096		245
157	392	TRANSPORTATION EQUIPMENT	P-PTD	22,933,175	7,880,896	742,662		5,339,100		313
158	393	STORES EQUIPMENT	P-PTD	1,404,733	482,731	45,491		327,038		19
159	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	4,808,200	1,652,319	155,708		1,119,403		66
160	395	LABORATORY EQUIPMENT	P-PTD	6,562,478	2,255,170	212,518		1,527,818		90
161	396	POWER OPERATED EQUIPMENT	P-PTD	5,184,149	1,781,513	167,882		1,206,928		71
162	397	COMMUNICATIONS EQUIPMENT	P-PTD	31,998,730	10,996,238	1,036,239		7,449,663		437
163	398	MISCELLANEOUS EQUIPMENT	P-PTD	4,205,307	1,445,137	136,184		979,043		57
164		TOTAL GENERAL PLANT		129,516,109						
165										
166		AMORTIZATION OF DISALLOWED COSTS	P101P	3,158,453	1,085,390	102,283		735,323		43
167										
168		TOTAL ACCUM PROVISION DEPRECIATION		1,994,366,693	775,552,890	69,317,877		433,115,447		21,968
169										
170		AMORTIZATION OF OTHER UTILITY PLANT								
171		302/FRANCHISES AND CONSENTS	P101P	18,012,048	6,189,770	583,298		4,193,406		246
172		303/MISCELLANEOUS INTANGIBLE PLAN	PI-H	22,131,338	22,131,338					
173										
174		TOTAL AMORT OF OTHER UTILITY PLANT		40,143,386	28,321,108	583,298		4,193,406		246
175										
176		TOTAL ACCUM PROVISION FOR DEPR								
177		& AMORTIZATION OF OTHER UTILITY PLANT		2,034,510,078	803,873,997	69,901,175		437,308,854		22,214
178										

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	***** DISTRIBUTION FUNCTION *****											
	ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS	
		GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	
151	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATI											
152												
153	GENERAL PLANT											
154	389	LAND & LAND RIGHTS	P-PTD									
155	390	STRUCTURES & IMPROVEMENTS	P-PTD	2,596,271	121,081	3,170,995	1,571,589	198,157	713,293	353,518	197,681	2,062,929
156	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	1,351,098	63,011	1,650,184	817,854	103,121	371,197	183,970	102,873	1,073,547
157	392	TRANSPORTATION EQUIPMENT	P-PTD	1,726,953	80,539	2,109,240	1,045,369	131,808	474,458	235,148	131,491	1,372,191
158	393	STORES EQUIPMENT	P-PTD	105,782	4,933	129,198	64,032	8,074	29,062	14,404	8,054	84,051
159	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	362,075	16,886	442,226	219,173	27,635	99,476	49,301	27,569	287,695
160	395	LABORATORY EQUIPMENT	P-PTD	494,179	23,047	603,573	299,139	37,718	135,769	67,289	37,627	392,662
161	396	POWER OPERATED EQUIPMENT	P-PTD	390,386	18,206	476,803	236,310	29,796	107,253	53,156	29,724	310,190
162	397	COMMUNICATIONS EQUIPMENT	P-PTD	2,409,623	112,377	2,943,028	1,458,606	183,912	662,013	328,103	183,470	1,914,623
163	398	MISCELLANEOUS EQUIPMENT	P-PTD	316,675	14,769	386,776	191,692	24,170	87,002	43,120	24,112	251,622
164		TOTAL GENERAL PLANT										
165												
166		AMORTIZATION OF DISALLOWED COSTS	P101P	237,843	11,092	290,493	143,973	18,153	65,344	32,386	18,109	188,984
167												
168		TOTAL ACCUM PROVISION DEPRECIATION		94,499,470	1,380,982	199,786,215	99,016,852	11,284,088	33,700,274	16,702,329	9,339,656	97,465,309
169												
170		AMORTIZATION OF OTHER UTILITY PLANT										
171		302/FRANCHISES AND CONSENTS	P101P	1,356,374	63,257	1,656,627	821,048	103,524	372,646	184,689	103,275	1,077,739
172		303/MISCELLANEOUS INTANGIBLE PLAN	PI-H									
173												
174		TOTAL AMORT OF OTHER UTILITY PLANT		1,356,374	63,257	1,656,627	821,048	103,524	372,646	184,689	103,275	1,077,739
175												
176		TOTAL ACCUM PROVISION FOR DEPR										
177		& AMORTIZATION OF OTHER UTILITY PLANT		95,855,844	1,444,239	201,442,843	99,837,900	11,387,611	34,072,920	16,887,017	9,442,930	98,543,048
178												

IDAHO POWER COMPANY
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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)		
	***** DISTRIBUTION FUNCTION *****									
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM		
151	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***									
152										
153	GENERAL PLANT									
154	389	LAND & LAND RIGHTS	P-PTD							
155	390	STRUCTURES & IMPROVEMENTS	P-PTD	1,022,417	203,216	100,717	413,555	696,094	37,426	26,712
156	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	532,065	105,754	52,413	215,214	362,247	19,477	13,901
157	392	TRANSPORTATION EQUIPMENT	P-PTD	680,077	135,173	66,993	275,083	463,018	24,895	17,768
158	393	STORES EQUIPMENT	P-PTD	41,657	8,280	4,104	16,850	28,361	1,525	1,088
159	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	142,586	28,340	14,046	57,674	97,077	5,219	3,725
160	395	LABORATORY EQUIPMENT	P-PTD	194,609	38,681	19,171	78,717	132,496	7,124	5,084
161	396	POWER OPERATED EQUIPMENT	P-PTD	153,735	30,556	15,144	62,184	104,667	5,628	4,016
162	397	COMMUNICATIONS EQUIPMENT	P-PTD	948,914	188,607	93,476	383,824	646,051	34,736	24,791
163	398	MISCELLANEOUS EQUIPMENT	P-PTD	124,707	24,787	12,285	50,443	84,905	4,565	3,258
164		TOTAL GENERAL PLANT								
165										
166		AMORTIZATION OF DISALLOWED COSTS	P101P	93,663	18,617	9,227	37,886	63,769	3,429	2,447
167										
168		TOTAL ACCUM PROVISION DEPRECIATION		48,305,175	12,989,768	6,437,911	45,312,003	38,756,001	175,721	1,206,758
169										
170		AMORTIZATION OF OTHER UTILITY PLANT								
171		302/FRANCHISES AND CONSENTS	P101P	534,143	106,166	52,618	216,054	363,661	19,553	13,955
172		303/MISCELLANEOUS INTANGIBLE PLANT	PI-H							
173										
174		TOTAL AMORT OF OTHER UTILITY PLANT		534,143	106,166	52,618	216,054	363,661	19,553	13,955
175										
176		TOTAL ACCUM PROVISION FOR DEPR								
177		& AMORTIZATION OF OTHER UTILITY PLANT		48,839,317	13,095,935	6,490,529	45,528,057	39,119,662	195,273	1,220,713
178										

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	-	-	-	CUSTOMER ACCOUNTING FUNCTION	-	-	-	*****	CUSTOMER INFORMATION FUNCTION *****
ALLOCATOR	METER	CUSTOMER	UNCOLLECT	CUSTOMER					
	READING	RECORDS	ACCOUNTS	OTHER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER		

151 *** **TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATI**

152

153 GENERAL PLANT

154	389	LAND & LAND RIGHTS	P-PTD
155	390	STRUCTURES & IMPROVEMENTS	P-PTD
156	391	OFFICE FURNITURE & EQUIPMENT	P-PTD
157	392	TRANSPORTATION EQUIPMENT	P-PTD
158	393	STORES EQUIPMENT	P-PTD
159	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD
160	395	LABORATORY EQUIPMENT	P-PTD
161	396	POWER OPERATED EQUIPMENT	P-PTD
162	397	COMMUNICATIONS EQUIPMENT	P-PTD
163	398	MISCELLANEOUS EQUIPMENT	P-PTD
164		TOTAL GENERAL PLANT	
166		AMORTIZATION OF DISALLOWED COSTS	P101P
168		TOTAL ACCUM PROVISION DEPRECIATION	
170		AMORTIZATION OF OTHER UTILITY PLANT	
171		302/FRANCHISES AND CONSENTS	P101P
172		303/MISCELLANEOUS INTANGIBLE PLAN	PI-H
174		TOTAL AMORT OF OTHER UTILITY PLANT	
176		TOTAL ACCUM PROVISION FOR DEPR	
177		& AMORTIZATION OF OTHER UTILITY PLANT	

178

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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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1							
2							
3							
4							
5							
6	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
7		-	-	-	-	-	-
8	ALLOCATOR			MISCELLANEOUS			INC TAXES & REVENUES
9		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
151	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION						
152							
153	GENERAL PLANT						
154	389	LAND & LAND RIGHTS					P-PTD
155	390	STRUCTURES & IMPROVEMENTS					P-PTD
156	391	OFFICE FURNITURE & EQUIPMENT					P-PTD
157	392	TRANSPORTATION EQUIPMENT					P-PTD
158	393	STORES EQUIPMENT					P-PTD
159	394	TOOLS, SHOP & GARAGE EQUIPMENT					P-PTD
160	395	LABORATORY EQUIPMENT					P-PTD
161	396	POWER OPERATED EQUIPMENT					P-PTD
162	397	COMMUNICATIONS EQUIPMENT					P-PTD
163	398	MISCELLANEOUS EQUIPMENT					P-PTD
164		TOTAL GENERAL PLANT					
165							
166		AMORTIZATION OF DISALLOWED COSTS					P101P
167							
168		TOTAL ACCUM PROVISION DEPRECIATION					
169							
170		AMORTIZATION OF OTHER UTILITY PLANT					
171		302/FRANCHISES AND CONSENTS					P101P
172		303/MISCELLANEOUS INTANGIBLE PLANT					PI-H
173							
174		TOTAL AMORT OF OTHER UTILITY PLANT					
175							
176		TOTAL ACCUM PROVISION FOR DEPR					
177		& AMORTIZATION OF OTHER UTILITY PLANT					
178							

**IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----				
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND	
							POWER SUP	TRANS	SUBTRANS	DIRECT	
179	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***										
180											
181		4,102,241,639	1,319,694,727	130,215,002				1,001,353,167		62,211	
182											
183	252 CUSTOMER ADVANCES FOR CONSTRUCTION										
184	POWER SUPPLY										
185	OTHER	PI-SHO CUSTADV	7,387,459								
186	TOTAL CUST ADV FOR CONSTRUCTION		7,387,459								
187											
188	ACCUMULATED DEFERRED INCOME TAXES										
189	ADIT - CUST ADVANCE RELATED	CUSTADV	(1,793,446)								
190	ADIT - OTHER	P111P	(17,318,189)	(6,010,954)	(566,447)			(4,072,263)		(239)	
191 281	ACCELERATED AMORTIZATION	P111P									
192 282	OTHER PROPERTY	P111P	378,580,157	131,401,024	12,382,679			89,020,742		5,224	
193 283	OTHER	P111P	5,992,853	2,080,054	196,015			1,409,182		83	
194	TOTAL ACCUMULATED DEFERRED INCOME TAXES		365,461,375	127,470,124	12,012,248			86,357,660		5,068	
195											
196	NET ELECTRIC PLANT IN SERVICE		3,729,392,805	1,192,224,603	118,202,754			914,995,506		57,144	
197	ADD:										
198	WORKING CAPITAL										
199 151	FUEL INVENTORY	KWH-S	23,609,967			23,609,967					
200 154	PLANT MATERIALS & SUPPLIES										
201	PRODUCTION - GENERAL	PI-SHO	15,478,739	14,145,707	1,333,032						
202	TRANSMISSION - GENERAL	T-PLT	14,093,970					14,093,143		827	
203	DISTRIBUTION - GENERAL	D3601	52,809,487								
204	OTHER-UNCLASSIFIED	P110P	4,097,928	1,408,237	132,706			954,043		56	
205	TOTAL ACCOUNT 154		86,480,124								
206 165	PREPAID ITEMS										
207	AD VALOREM TAXES	LABOR									
208	OTHER PROD-RELATED PP	LABOR									
209	INSURANCE	LABOR									
210	PENSION EXPENSE	LABOR									
211	PREPAID RETIREE BENEFITS	LABOR									
212	MISC PREPAYMENTS	LABOR									
213	TOTAL ACCOUNT 165	LABOR									
214	WORKING CASH ALLOWANCE	O&M-T	0	0	0	0		0		0	
215											
216	TOTAL WORKING CAPITAL		110,090,091	15,553,944	1,465,738	23,609,967		15,047,187		883	
217											
218	NET ELECTRIC PLANT IN SERVICE		3,839,482,895	1,207,778,547	119,668,492	23,609,967		930,042,693		58,027	

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	***** DISTRIBUTION FUNCTION *****										
	ALLOCA	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
	TOR	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
179	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***										
180											
181		369,485,027	20,257,685	(42,770,847)	366,908,163	181,844,835	24,129,005	93,773,572	46,475,498	25,988,301	271,204,625
182											
183											
184											
185											
186											
187											
188											
189											
190											
191											
192											
193											
194											
195											
196		344,279,682	19,907,111	(42,770,847)	330,383,185	163,742,544	21,997,071	86,002,162	42,623,878	23,861,493	248,710,738
197											
198											
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215											
216		10,475,525	488,543		12,794,439	6,341,104	799,533	2,878,018	1,426,386	797,611	8,323,578
217											
218		354,755,208	20,395,655	(42,770,847)	343,177,624	170,083,647	22,796,604	88,880,179	44,050,264	24,659,103	257,034,316

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	
	* * * * * DISTRIBUTION FUNCTION * * * * *								
	ALLOCA	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION	
	TOR	SEC CUST	DEMAND	CUSTOMER			LIGHTS	CUST PREM	
179	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***								
180									
181		134,412,819	23,327,369	11,561,371	28,595,152	85,644,190	6,512,814	3,566,955	
182	LESS:								
183	252 CUSTOMER ADVANCES FOR CONSTRUCTION								
184	POWER SUPPLY	PI-SHO							
185	OTHER	CUSTADV	195,879	536,323	265,809	1,032,307	706	10,184	1,051
186	TOTAL CUST ADV FOR CONSTRUCTION		195,879	536,323	265,809	1,032,307	706	10,184	1,051
187									
188	ACCUMULATED DEFERRED INCOME TAXES								
189	ADIT - CUST ADVANCE RELATED	CUSTADV	(47,553)	(130,202)	(64,530)	(250,612)	(171)	(2,472)	(255)
190	ADIT - OTHER	P111P	(518,712)	(103,099)	(51,098)	(209,812)	(353,155)	(18,988)	(13,552)
191	281 ACCELERATED AMORTIZATION	P111P							
192	282 OTHER PROPERTY	P111P	11,339,175	2,253,781	1,117,006	4,586,555	7,720,069	415,079	296,249
193	283 OTHER	P111P	179,497	35,677	17,682	72,604	122,207	6,571	4,690
194	TOTAL ACCUMULATED DEFERRED INCOME TAXES		10,952,407	2,056,156	1,019,060	4,198,735	7,488,950	400,190	287,131
195									
196	NET ELECTRIC PLANT IN SERVICE		123,264,532	20,734,890	10,276,502	23,364,110	78,154,534	6,102,439	3,278,773
197	ADD:								
198	WORKING CAPITAL								
199	151 FUEL INVENTORY	KWH-S							
200	154 PLANT MATERIALS & SUPPLIES								
201	PRODUCTION - GENERAL	PI-SHO							
202	TRANSMISSION - GENERAL	T-PLT							
203	DISTRIBUTION - GENERAL	D3601	4,003,759	795,790	394,404	1,619,471	2,725,886	146,561	104,603
204	OTHER-UNCLASSIFIED	P110P	121,523	24,154	11,971	49,155	82,737	4,448	3,175
205	TOTAL ACCOUNT 154								
206	165 PREPAID ITEMS								
207	AD VALOREM TAXES	LABOR							
208	OTHER PROD-RELATED PP	LABOR							
209	INSURANCE	LABOR							
210	PENSION EXPENSE	LABOR							
211	PREPAID RETIREE BENEFITS	LABOR							
212	MISC PREPAYMENTS	LABOR							
213	TOTAL ACCOUNT 165	LABOR							
214	WORKING CASH ALLOWANCE	O&M-T	0	0	0	0	0	0	
215									
216	TOTAL WORKING CAPITAL		4,125,282	819,944	406,376	1,668,625	2,808,623	151,009	107,778
217									
218	NET ELECTRIC PLANT IN SERVICE		127,389,815	21,554,833	10,682,878	25,032,735	80,963,156	6,253,449	3,386,550

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
6										
7										
8										
9										
179	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***									
180										
181	NET ELECTRIC PLANT IN SERVICE									
182	LESS:									
183	252 CUSTOMER ADVANCES FOR CONSTRUCTION									
184	POWER SUPPLY									
185	OTHER									
186	TOTAL CUST ADV FOR CONSTRUCTION									
187										
188	ACCUMULATED DEFERRED INCOME TAXES									
189	ADIT - CUST ADVANCE RELATED									
190	ADIT - OTHER									
191	281 ACCELERATED AMORTIZATION									
192	282 OTHER PROPERTY									
193	283 OTHER									
194	TOTAL ACCUMULATED DEFERRED INCOME TAXES									
195										
196	NET ELECTRIC PLANT IN SERVICE									
197	ADD:									
198	WORKING CAPITAL									
199	151 FUEL INVENTORY									
200	154 PLANT MATERIALS & SUPPLIES									
201	PRODUCTION - GENERAL									
202	TRANSMISSION - GENERAL									
203	DISTRIBUTION - GENERAL									
204	OTHER-UNCLASSIFIED									
205	TOTAL ACCOUNT 154									
206	165 PREPAID ITEMS									
207	AD VALOREM TAXES									
208	OTHER PROD-RELATED PP									
209	INSURANCE									
210	PENSION EXPENSE									
211	PREPAID RETIREE BENEFITS									
212	MISC PREPAYMENTS									
213	TOTAL ACCOUNT 165									
214	WORKING CASH ALLOWANCE									
215										
216	TOTAL WORKING CAPITAL									
217										
218	NET ELECTRIC PLANT IN SERVICE									

IDAHO POWER COMPANY
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CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR				MISCELLANEOUS			INC TAXES & REVENUES
			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
179	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***							
180								
181	NET ELECTRIC PLANT IN SERVICE							
182	LESS:							
183	252 CUSTOMER ADVANCES FOR CONSTRUCTION							
184	POWER SUPPLY							
185	OTHER							
186	TOTAL CUST ADV FOR CONSTRUCTION							
187								
188	ACCUMULATED DEFERRED INCOME TAXES							
189	ADIT - CUST ADVANCE RELATED							
190	ADIT - OTHER							
191 281	ACCELERATED AMORTIZATION							
192 282	OTHER PROPERTY							
193 283	OTHER							
194	TOTAL ACCUMULATED DEFERRED INCOME TAXES							
195								
196	NET ELECTRIC PLANT IN SERVICE							
197	ADD:							
198	WORKING CAPITAL							
199 151	FUEL INVENTORY							
200 154	PLANT MATERIALS & SUPPLIES							
201	PRODUCTION - GENERAL							
202	TRANSMISSION - GENERAL							
203	DISTRIBUTION - GENERAL							
204	OTHER-UNCLASSIFIED							
205	TOTAL ACCOUNT 154							
206 165	PREPAID ITEMS							
207	AD VALOREM TAXES							
208	OTHER PROD-RELATED PP							
209	INSURANCE							
210	PENSION EXPENSE							
211	PREPAID RETIREE BENEFITS							
212	MISC PREPAYMENTS							
213	TOTAL ACCOUNT 165							
214	WORKING CASH ALLOWANCE							0
215								
216	TOTAL WORKING CAPITAL							0
217								
218	NET ELECTRIC PLANT IN SERVICE							0

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	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----			
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND
							POWER SUP	TRANS	SUBTRANS	DIRECT
219	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***									
220										
221		3,839,482,895	1,207,778,547	119,668,492		23,609,967		930,042,693		58,027
222	ADD:									
223	105 PLANT HELD FOR FUTURE USE									
224	HYDRAULIC PRODUCTION	PI-H	0	0						
225	TRANS LAND & LAND RIGHTS	T-350	2,640,221					2,640,221		
226	TRANS STRUCTURES & IMPROVEMENTS	T-352								
227	TRANS STATION EQUIPMENT	T-353								
228	DIST LAND & LAND RIGHTS	D360	5,316,603							
229	DIST STRUCTURES & IMPROVEMENTS	D361								
230	DIST STATIONS EQUIPMENT	D362								
231	GEN LAND & LAND RIGHTS	P-PTD								
232	GEN STRUCTURES & IMPROVEMENTS	P-PTD								
233	COMMUNICATIONS EQUIPMENT	P-PTD								
234	TOTAL PLANT HELD FOR FUTURE USE		7,956,825	0				2,640,221		
235										
236	ELECTRIC PLANT ACQUISITION ADJUSTMENT	T-100	628,247					628,247		
237										
238	DEFERRED PROGRAMS									
239	182 / CONSERVATION PROGRAMS									
240	IDAHO DEFERRED CONSERVATION	PI-H								
241	OREGON DEFERRED CONSERVATION	PI-H								
242	OTHER DEFERRED CONSERVATION	PI-H								
243	TOTAL CONSERVATION									
244	182 / MISC. OTHER REGULATORY ASSETS									
245	CUB FUND INTEREST (OPUC 15-399)	NONE								
246	AM. FALLS BOND REFINANCING	PI-H	70,000	70,000						
247	SFAS 87 CAPITALIZED PENSION - OPUC	NONE								
248	CLOUD COMPUTING - (IPUC Order 34707)	P101P	1,006,327	345,820	32,589			234,284		14
249	WILDFIRE MITIGATION (IPUC Order 3507)	P-PTD	13,056,171	4,486,702	422,808			3,039,623		178
250	SIEMENS LTP RATE BASE (IPUC Order 3)	PI-OS	12,207,705	8,565,092	3,642,613					
251	SIEMENS LTP DEFERRED RATE BASE (IPUC Order 3)	PI-OS	8,181,006	5,739,905	2,441,101					
252	SIEMENS LTP RATE BASE (OPUC Order 3)	NONE								
253	SIEMENS LTP DEFERRED RATE BASE (OPUC Order 3)	NONE								
254	TOTAL OTHER REG ASSETS		34,521,209							
255	186 / MISC. OTHER DEFERRED PROGRAMS	T-PLT								
256	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC	NONE								
257	RECONNECT FEES - (OPUC ADV 16-09)	NONE								
258	TOTAL DEFERRED PROGRAMS		34,521,209	19,207,519	6,539,110			3,273,907		192
259										
260	DEVELOPMENT OF SUBSIDIARY RATE BASE									
261	123 INVESTMENT IN IERCO	KWH-S	14,887,547			14,887,547				
262	186 PREPAID COAL ROYALTIES	KWH-S	571,281			571,281				
263	233 NOTES PAYABLE TO SUBSIDIARY	KWH-S	14,521,817			14,521,817				
264	TOTAL SUBSIDIARY RATE BASE		29,980,646			29,980,646				
265										
266	TOTAL COMBINED RATE BASE		3,912,569,823	1,226,986,067	126,207,603	53,590,613		936,585,068		58,219

IDAHO POWER COMPANY
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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	***** DISTRIBUTION FUNCTION *****										
	ALLOCA	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
	TION OF	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
219	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***										
220											
221	NET ELECTRIC PLANT IN SERVICE	354,755,208	20,395,655	(42,770,847)	343,177,624	170,083,647	22,796,604	88,880,179	44,050,264	24,659,103	257,034,316
222	ADD:										
223	105 PLANT HELD FOR FUTURE USE										
224	HYDRAULIC PRODUCTION										
225	TRANS LAND & LAND RIGHTS										
226	TRANS STRUCTURES & IMPROVEMENTS										
227	TRANS STATION EQUIPMENT										
228	DIST LAND & LAND RIGHTS	5,316,573	30								
229	DIST STRUCTURES & IMPROVEMENTS										
230	DIST STATIONS EQUIPMENT										
231	GEN LAND & LAND RIGHTS										
232	GEN STRUCTURES & IMPROVEMENTS										
233	COMMUNICATIONS EQUIPMENT										
234	TOTAL PLANT HELD FOR FUTURE USE	5,316,573	30								
235											
236	ELECTRIC PLANT ACQUISITION ADJUSTMENT										
237											
238	DEFERRED PROGRAMS										
239	182 / CONSERVATION PROGRAMS										
240	IDAHO DEFERRED CONSERVATION										
241	OREGON DEFERRED CONSERVATION										
242	OTHER DEFERRED CONSERVATION										
243	TOTAL CONSERVATION										
244	182 / MISC. OTHER REGULATORY ASSETS										
245	CUB FUND INTEREST (OPUC 15-399)										
246	AM. FALLS BOND REFINANCING										
247	SFAS 87 CAPITALIZED PENSION - OPUC										
248	CLOUD COMPUTING - (IPUC Order 34707)	75,780	3,534		92,555	45,872	5,784	20,820	10,319	5,770	60,213
249	WILDFIRE MITIGATION (IPUC Order 3507)	983,178	45,852		1,200,819	595,143	75,040	270,116	133,873	74,860	781,207
250	SIEMENS LTP RATE BASE (IPUC Order 3507)										
251	SIEMENS LTP DEFERRED RATE BASE (IPUC Order 3507)										
252	SIEMENS LTP RATE BASE (OPUC ORDER 3507)										
253	SIEMENS LTP DEFERRED RATE BASE (OPUC ORDER 3507)										
254	TOTAL OTHER REG ASSETS										
255	186 / MISC. OTHER DEFERRED PROGRAMS										
256	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC										
257	RECONNECT FEES - (OPUC ADV 16-09)										
258	TOTAL DEFERRED PROGRAMS	1,058,958	49,386		1,293,374	641,014	80,824	290,935	144,192	80,629	841,420
259											
260	DEVELOPMENT OF SUBSIDIARY RATE BASE										
261	123 INVESTMENT IN IERCO										
262	186 PREPAID COAL ROYALTIES										
263	233 NOTES PAYABLE TO SUBSIDIARY										
264	TOTAL SUBSIDIARY RATE BASE										
265											
266	TOTAL COMBINED RATE BASE	361,130,739	20,445,071	(42,770,847)	344,470,998	170,724,661	22,877,428	89,171,115	44,194,456	24,739,733	257,875,737

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	* * * * * DISTRIBUTION FUNCTION * * * * *							
	ALLOCA	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION
	TOR	SEC CUST	DEMAND	CUSTOMER			LIGHTS	CUST PREM
219	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***							
220								
221		127,389,815	21,554,833	10,682,878	25,032,735	80,963,156	6,253,449	3,386,550
222	ADD:							
223	105 PLANT HELD FOR FUTURE USE							
224								
225								
226								
227								
228								
229								
230								
231								
232								
233								
234								
235								
236								
237								
238	DEFERRED PROGRAMS							
239	182 / CONSERVATION PROGRAMS							
240								
241								
242								
243								
244	182 / MISC. OTHER REGULATORY ASSETS							
245								
246								
247								
248		29,842	5,931	2,940	12,071	20,318	1,092	780
249		387,177	76,956	38,140	156,608	263,603	14,173	10,115
250								
251								
252								
253								
254								
255								
256								
257								
258		417,020	82,887	41,080	168,679	283,920	15,265	10,895
259								
260	DEVELOPMENT OF SUBSIDIARY RATE BASE							
261								
262								
263								
264								
265								
266		127,806,834	21,637,720	10,723,958	25,201,414	81,247,077	6,268,714	3,397,445

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	- - - CUSTOMER ACCOUNTING FUNCTION			- - - ***** CUSTOMER INFORMATION FUNCTION *****					
	ALLOCATOR	METER	CUSTOMER	UNCOLLECT	CUSTOMER	OTHER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
	READING	RECORDS	ACCOUNTS	OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER	
219	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***								
220									
221	NET ELECTRIC PLANT IN SERVICE	0	0	0	0	0			
222	ADD:								
223	105 PLANT HELD FOR FUTURE USE								
224	HYDRAULIC PRODUCTION								PI-H
225	TRANS LAND & LAND RIGHTS								T-350
226	TRANS STRUCTURES & IMPROVEMENTS								T-352
227	TRANS STATION EQUIPMENT								T-353
228	DIST LAND & LAND RIGHTS								D360
229	DIST STRUCTURES & IMPROVEMENTS								D361
230	DIST STATIONS EQUIPMENT								D362
231	GEN LAND & LAND RIGHTS								P-PTD
232	GEN STRUCTURES & IMPROVEMENTS								P-PTD
233	COMMUNICATIONS EQUIPMENT								P-PTD
234	TOTAL PLANT HELD FOR FUTURE USE								
235									
236	ELECTRIC PLANT ACQUISITION ADJUSTMENT								T-100
237									
238	DEFERRED PROGRAMS								
239	182 / CONSERVATION PROGRAMS								
240	IDAHO DEFERRED CONSERVATION								PI-H
241	OREGON DEFERRED CONSERVATION								PI-H
242	OTHER DEFERRED CONSERVATION								PI-H
243	TOTAL CONSERVATION								
244	182 / MISC. OTHER REGULATORY ASSETS								
245	CUB FUND INTEREST (OPUC 15-399)								NONE
246	AM. FALLS BOND REFINANCING								PI-H
247	SFAS 87 CAPITALIZED PENSION - OPUC								NONE
248	CLOUD COMPUTING - (IPUC Order 34707)								P101P
249	WILDFIRE MITIGATION (IPUC Order 3507)								P-PTD
250	SIEMENS LTP RATE BASE (IPUC Order 3507)								PI-OS
251	SIEMENS LTP DEFERRED RATE BASE (IPUC Order 3507)								PI-OS
252	SIEMENS LTP RATE BASE (OPUC ORDER 3507)								NONE
253	SIEMENS LTP DEFERRED RATE BASE (OPUC ORDER 3507)								NONE
254	TOTAL OTHER REG ASSETS								
255	186 / MISC. OTHER DEFERRED PROGRAMS								T-PLT
256	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC								NONE
257	RECONNECT FEES - (OPUC ADV 16-09)								NONE
258	TOTAL DEFERRED PROGRAMS								
259									
260	DEVELOPMENT OF SUBSIDIARY RATE BASE								
261	123 INVESTMENT IN IERCO								KWH-S
262	186 PREPAID COAL ROYALTIES								KWH-S
263	233 NOTES PAYABLE TO SUBSIDIARY								KWH-S
264	TOTAL SUBSIDIARY RATE BASE								
265									
266	TOTAL COMBINED RATE BASE	0	0	0	0	0			

IDAHO POWER COMPANY
 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES TRANSFER
219	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***						
220							
221	NET ELECTRIC PLANT IN SERVICE					0	
222	ADD:						
223	105 PLANT HELD FOR FUTURE USE						
224	HYDRAULIC PRODUCTION			PI-H			
225	TRANS LAND & LAND RIGHTS			T-350			
226	TRANS STRUCTURES & IMPROVEMENT			T-352			
227	TRANS STATION EQUIPMENT			T-353			
228	DIST LAND & LAND RIGHTS			D360			
229	DIST STRUCTURES & IMPROVEMENTS			D361			
230	DIST STATIONS EQUIPMENT			D362			
231	GEN LAND & LAND RIGHTS			P-PTD			
232	GEN STRUCTURES & IMPROVEMENTS			P-PTD			
233	COMMUNICATIONS EQUIPMENT			P-PTD			
234	TOTAL PLANT HELD FOR FUTURE USE						
235							
236	ELECTRIC PLANT ACQUISITION ADJUSTMENT			T-100			
237							
238	DEFERRED PROGRAMS						
239	182 / CONSERVATION PROGRAMS						
240	IDAHO DEFERRED CONSERVATION			PI-H			
241	OREGON DEFERRED CONSERVATION			PI-H			
242	OTHER DEFERRED CONSERVATION			PI-H			
243	TOTAL CONSERVATION						
244	182 / MISC. OTHER REGULATORY ASSETS						
245	CUB FUND INTEREST (OPUC 15-399)			NONE			
246	AM. FALLS BOND REFINANCING			PI-H			
247	SFAS 87 CAPITALIZED PENSION - OPUC			NONE			
248	CLOUD COMPUTING - (IPUC Order 34707)			P101P			
249	WILDFIRE MITIGATION (IPUC Order 3507)			P-PTD			
250	SIEMENS LTP RATE BASE (IPUC Order 3)			PI-OS			
251	SIEMENS LTP DEFERRED RATE BASE (I)			PI-OS			
252	SIEMENS LTP RATE BASE (OPUC ORDE			NONE			
253	SIEMENS LTP DEFERRED RATE BASE (C			NONE			
254	TOTAL OTHER REG ASSETS						
255	186 / MISC. OTHER DEFERRED PROGRAMS			T-PLT			
256	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OP			NONE			
257	RECONNECT FEES - (OPUC ADV 16-09)			NONE			
258	TOTAL DEFERRED PROGRAMS						
259							
260	DEVELOPMENT OF SUBSIDIARY RATE BASE						
261	123 INVESTMENT IN IERCO			KWH-S			
262	186 PREPAID COAL ROYALTIES			KWH-S			
263	233 NOTES PAYABLE TO SUBSIDIARY			KWH-S			
264	TOTAL SUBSIDIARY RATE BASE						
265							
266	TOTAL COMBINED RATE BASE					0	

IDAHO POWER COMPANY
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	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)					
	ALLOCATOR	TOTALS	** DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----								
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND					
							POWER SUP	TRANS	SUBTRANS	DIRECT					
267	*** TABLE 4 - OPERATING REVENUES ***														
268															
269	OPERATING REVENUES														
270	SALES OF ELECTRICITY														
271	FIRM ENERGY SALES														
272	440-448	RETAIL	TAX-REV								1,116,166,332				
273	442	CLEAN ENERGY YOUR WAY PPA REVENUE	TAX-REV								173,368,953				
274	447	FIRM SALES FOR RESALE	TAX-REV								3,474,555				
275	447	SYSTEM OPPORTUNITY SALES	KWH-O								18,325,578	18,325,578			
276	447	FINANCIAL LOSSES	KWH-O								9,422,985	9,422,985			
277	TOTAL SALES OF ELECTRICITY									1,320,758,403	27,748,563				
278															
279	OTHER OPERATING REVENUES														
280	415	MERCHANDISING REVENUES	M-REV								3,793,122	641			
281	449 / OATT TARIFF REFUND														
282		NETWORK	NONE												
283		POINT-TO-POINT	NONE												
284	TOTAL ACCOUNT 449														
285															
286															
287	451	MISCELLANEOUS SERVICE REVENUES	MISC-REV								6,150,427				
288															
289	454	RENTS FROM ELECTRIC PROPERTY													
290		SUBSTATION EQUIPMENT	T-353								3,084,356	3,083,841	515		
291		TRANSFORMER RENTALS	T-PLT								16,623	16,622	1		
292		LINE RENTALS	P-PTD												
293		COGENERATION	COGEN-E								1,808,672	1,808,672			
294		DARK FIBER PROJECT	D-FIBER												
295		POLE ATTACHMENTS	D364								1,506,578				
296		FACILITIES CHARGES	OTH-REV								9,859,316				
297		OTHER RENTALS	PI-H								1,028,271	1,028,271			
298		MISCELLANEOUS	P-PTD								80,584	27,692	2,610	18,761	1
299	TOTAL ACCOUNT 454									17,384,400					
300															
301	456	OTHER ELECTRIC REVENUES													
302		TRANSMISSION NETWORK SERVICES-	T-100								10,628,615	10,628,615			
303		TRANSMISSION NETWORK SERVICES-	D3601								762,362				
304		TRANSMISSION POINT-TO-POINT	T-100								46,361,643	46,361,643			
305		PHOTOVOLTAIC STATION SERVICE	D3601												
306		ENERGY EFFICIENCY RIDER	NONE												
307		STAND-BY SERVICE	D3601								759,997				
308		SIERRA PACIFIC USAGE CHARGE	PI-H								49,471	49,471			
309		ANTELOPE	T-PLT												
310		MISCELLANEOUS	P-PTD								1,590	547	52	370	0
311	TOTAL ACCOUNT 456									58,563,677	49,471	56,990,258			
312															
313	TOTAL OTHER OPERATING REVENUES									85,891,627	1,105,981	2,661	1,809,313	60,109,852	518
314															
315	TOTAL OPERATING REVENUES									1,406,650,030	1,105,981	2,661	29,557,875	60,109,852	518

IDAHO POWER COMPANY
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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	***** DISTRIBUTION FUNCTION *****											
	ALLOCA	TION	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD		
267	*** TABLE 4 - OPERATING REVENUES ***											
268												
269	OPERATING REVENUES											
270	SALES OF ELECTRICITY											
271	FIRM ENERGY SALES											
272	440-448	RETAIL										
273	442	CLEAN ENERGY YOUR WAY PPA REVENUE	TAX-REV									
274	447	FIRM SALES FOR RESALE	TAX-REV									
275	447	SYSTEM OPPORTUNITY SALES	KWH-O									
276	447	FINANCIAL LOSSES	KWH-O									
277	TOTAL SALES OF ELECTRICITY											
278												
279	OTHER OPERATING REVENUES											
280	415	MERCHANDISING REVENUES	M-REV		1,193,973	591,750	74,612	268,576	133,110	74,433	776,753	
281	449 /	OATT TARIFF REFUND										
282		NETWORK	NONE									
283		POINT-TO-POINT	NONE									
284	TOTAL ACCOUNT 449											
285												
286												
287	451	MISCELLANEOUS SERVICE REVENUES	MISC-REV									
288												
289	454	RENTS FROM ELECTRIC PROPERTY										
290		SUBSTATION EQUIPMENT	T-353									
291		TRANSFORMER RENTALS	T-PLT									
292		LINE RENTALS	P-PTD									
293		COGENERATION	COGEN-E									
294		DARK FIBER PROJECT	D-FIBER									
295		POLE ATTACHMENTS	D364		943,424	467,574	10,502					
296		FACILITIES CHARGES	OTH-REV									
297		OTHER RENTALS	PI-H									
298		MISCELLANEOUS	P-PTD	6,068	283	7,412	3,673	463	1,667	826	462	4,822
299	TOTAL ACCOUNT 454											
300												
301	456	OTHER ELECTRIC REVENUES										
302		TRANSMISSION NETWORK SERVICES-	T-100									
303		TRANSMISSION NETWORK SERVICES-	D3601	146,771	6,845	179,261	88,844	11,202	40,323	19,985	11,175	116,620
304		TRANSMISSION POINT-TO-POINT	T-100									
305		PHOTOVOLTAIC STATION SERVICE	D3601									
306		ENERGY EFFICIENCY RIDER	NONE									
307		STAND-BY SERVICE	D3601	146,315	6,824	178,704	88,568	11,167	40,198	19,923	11,141	116,258
308		SIERRA PACIFIC USAGE CHARGE	PI-H									
309		ANTELOPE	T-PLT									
310		MISCELLANEOUS	P-PTD	120	6	146	72	9	33	16	9	95
311	TOTAL ACCOUNT 456											
312												
313	TOTAL OTHER OPERATING REVENUES											
314												
315	TOTAL OPERATING REVENUES											

IDAHO POWER COMPANY
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	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	
	***** DISTRIBUTION FUNCTION *****								
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM	
267	*** TABLE 4 - OPERATING REVENUES ***								
268									
269	OPERATING REVENUES								
270	SALES OF ELECTRICITY								
271	FIRM ENERGY SALES								
272	440-448	RETAIL							TAX-REV
273	442	CLEAN ENERGY YOUR WAY PPA REVENUE							TAX-REV
274	447	FIRM SALES FOR RESALE							TAX-REV
275	447	SYSTEM OPPORTUNITY SALES							KWH-O
276	447	FINANCIAL LOSSES							KWH-O
277	TOTAL SALES OF ELECTRICITY								
278									
279	OTHER OPERATING REVENUES								
280	415	MERCHANDISING REVENUES							M-REV
			384,970	76,517	37,923	155,716	14,092	10,058	
281	449 / OATT TARIFF REFUND								
282		NETWORK							NONE
283		POINT-TO-POINT							NONE
284	TOTAL ACCOUNT 449								
285									
286									
287	451	MISCELLANEOUS SERVICE REVENUES							MISC-REV
288									
289	454	RENTS FROM ELECTRIC PROPERTY							
290		SUBSTATION EQUIPMENT							T-353
291		TRANSFORMER RENTALS							T-PLT
292		LINE RENTALS							P-PTD
293		COGENERATION							COGEN-E
294		DARK FIBER PROJECT							D-FIBER
295		POLE ATTACHMENTS		56,884	28,193				D364
296		FACILITIES CHARGES							OTH-REV
297		OTHER RENTALS							PI-H
298		MISCELLANEOUS							P-PTD
299		TOTAL ACCOUNT 454	2,390	475	235	967	1,627	87	62
300									
301	456	OTHER ELECTRIC REVENUES							
302		TRANSMISSION NETWORK SERVICES-							T-100
303		TRANSMISSION NETWORK SERVICES-							D3601
304		TRANSMISSION POINT-TO-POINT	57,799	11,488	5,694	23,379	39,351	2,116	1,510
305		PHOTOVOLTAIC STATION SERVICE							D3601
306		ENERGY EFFICIENCY RIDER							NONE
307		STAND-BY SERVICE							D3601
308		SIERRA PACIFIC USAGE CHARGE							PI-H
309		ANTELOPE							T-PLT
310		MISCELLANEOUS							P-PTD
			47	9	5	19	32	2	1
311		TOTAL ACCOUNT 456	115,418	22,941	11,370	46,685	78,580	4,225	3,015
312									
313	TOTAL OTHER OPERATING REVENUES								
			502,825	156,826	77,725	203,386	80,239	18,406	13,137
314	TOTAL OPERATING REVENUES								
315			502,825	156,826	77,725	203,386	80,239	18,406	13,137

IDAHO POWER COMPANY
 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	- - - CUSTOMER ACCOUNTING FUNCTION			- - - ***** CUSTOMER INFORMATION FUNCTION *****					
	ALLOCATOR	METER	CUSTOMER	UNCOLLECT	CUSTOMER				
	READING	RECORDS	ACCOUNTS	OTHER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER		

267 *** TABLE 4 - OPERATING REVENUES ***

268	OPERATING REVENUES		
270	SALES OF ELECTRICITY		
271	FIRM ENERGY SALES		
272 440-448	RETAIL	TAX-REV	
273 442	CLEAN ENERGY YOUR WAY PPA REVENUE	TAX-REV	
274 447	FIRM SALES FOR RESALE	TAX-REV	
275 447	SYSTEM OPPORTUNITY SALES	KWH-O	
276 447	FINANCIAL LOSSES	KWH-O	
277	TOTAL SALES OF ELECTRICITY		
278	OTHER OPERATING REVENUES		
280 415	MERCHANDISING REVENUES	M-REV	
281 449 / OATT	TARIFF REFUND		
282	NETWORK	NONE	
283	POINT-TO-POINT	NONE	
284	TOTAL ACCOUNT 449		
285			
286			
287 451	MISCELLANEOUS SERVICE REVENUES	MISC-REV	
288			
289 454	RENTS FROM ELECTRIC PROPERTY		
290	SUBSTATION EQUIPMENT	T-353	
291	TRANSFORMER RENTALS	T-PLT	
292	LINE RENTALS	P-PTD	
293	COGENERATION	COGEN-E	
294	DARK FIBER PROJECT	D-FIBER	
295	POLE ATTACHMENTS	D364	
296	FACILITIES CHARGES	OTH-REV	
297	OTHER RENTALS	PI-H	
298	MISCELLANEOUS	P-PTD	
299	TOTAL ACCOUNT 454		
300			
301 456	OTHER ELECTRIC REVENUES		
302	TRANSMISSION NETWORK SERVICES-	T-100	
303	TRANSMISSION NETWORK SERVICES-	D3601	
304	TRANSMISSION POINT-TO-POINT	T-100	
305	PHOTOVOLTAIC STATION SERVICE	D3601	
306	ENERGY EFFICIENCY RIDER	NONE	
307	STAND-BY SERVICE	D3601	
308	SIERRA PACIFIC USAGE CHARGE	PI-H	
309	ANTELOPE	T-PLT	
310	MISCELLANEOUS	P-PTD	
311	TOTAL ACCOUNT 456		
312			
313	TOTAL OTHER OPERATING REVENUES		
314			
315	TOTAL OPERATING REVENUES		

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	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES TRANSFER
267	*** TABLE 4 - OPERATING REVENUES ***						
268							
269	OPERATING REVENUES						
270	SALES OF ELECTRICITY						
271	FIRM ENERGY SALES						
272	440-448	RETAIL	TAX-REV				1,116,166,332
273	442	CLEAN ENERGY YOUR WAY PPA REVENUE	TAX-REV				173,368,953
274	447	FIRM SALES FOR RESALE	TAX-REV				3,474,555
275	447	SYSTEM OPPORTUNITY SALES	KWH-O				
276	447	FINANCIAL LOSSES	KWH-O				
277		TOTAL SALES OF ELECTRICITY					1,293,009,840
278							
279	OTHER OPERATING REVENUES						
280	415	MERCHANDISING REVENUES	M-REV				
281	449 / OATT TARIFF REFUND						
282		NETWORK	NONE				
283		POINT-TO-POINT	NONE				
284		TOTAL ACCOUNT 449					
285							
286							
287	451	MISCELLANEOUS SERVICE REVENUES	MISC-REV		6,150,427		
288							
289	454	RENTS FROM ELECTRIC PROPERTY					
290		SUBSTATION EQUIPMENT	T-353				
291		TRANSFORMER RENTALS	T-PLT				
292		LINE RENTALS	P-PTD				
293		COGENERATION	COGEN-E				
294		DARK FIBER PROJECT	D-FIBER				
295		POLE ATTACHMENTS	D364				
296		FACILITIES CHARGES	OTH-REV			9,859,316	
297		OTHER RENTALS	PI-H				
298		MISCELLANEOUS	P-PTD				
299		TOTAL ACCOUNT 454					
300							
301	456	OTHER ELECTRIC REVENUES					
302		TRANSMISSION NETWORK SERVICES-	T-100				
303		TRANSMISSION NETWORK SERVICES-	D3601				
304		TRANSMISSION POINT-TO-POINT	T-100				
305		PHOTOVOLTAIC STATION SERVICE	D3601				
306		ENERGY EFFICIENCY RIDER	NONE				
307		STAND-BY SERVICE	D3601				
308		SIERRA PACIFIC USAGE CHARGE	PI-H				
309		ANTELOPE	T-PLT				
310		MISCELLANEOUS	P-PTD				
311		TOTAL ACCOUNT 456					
312							
313		TOTAL OTHER OPERATING REVENUES			6,150,427	9,859,316	
314							
315		TOTAL OPERATING REVENUES			6,150,427	9,859,316	1,293,009,840

**IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----			
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND
							POWER SUP	TRANS	SUBTRANS	DIRECT
316	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
317			Base-load	Peak						
318	STEAM POWER GENERATION									
319	OPERATION									
320	500-OP SUPERVISION & ENGINEERING	PI-S	(73,374)	(73,374)						
321	501-OP FUEL	KWH-S	62,619,523			62,619,523				
322	502-OP STEAM EXPENSES									
324	LABOR	PI-S	1,542,164	1,542,164						
325	OTHER	KWH-S	(1,094,811)			(1,094,811)				
326	TOTAL ACCOUNT 502		447,353							
327	505-OP ELECTRIC EXPENSES									
328	LABOR	PI-S	600,571	600,571						
329	OTHER	KWH-S	(544,984)			(544,984)				
330	TOTAL ACCOUNT 505		55,587							
331	506-OP MISCELLANEOUS EXPENSES	PI-S	407,703	407,703						
332	507-OP RENTS	PI-S	10,895	10,895						
333	TOTAL STEAM OPERATION EXPENSES		63,467,686							
334	MAINTENANCE									
336	510-MT SUPERVISION & ENGINEERING	PI-S	(240,497)	(240,497)						
337	511-MT STRUCTURES	PI-S	120,601	120,601						
338	512-MT BOILER PLANT									
339	LABOR	PI-S	3,821,200	3,821,200						
340	OTHER	KWH-S	(3,392,111)			(3,392,111)				
341	TOTAL ACCOUNT 512		429,089							
342	513-MT ELECTRIC PLANT									
343	LABOR	PI-S	1,460,523	1,460,523						
344	OTHER	KWH-S	(1,346,052)			(1,346,052)				
345	TOTAL ACCOUNT 513		114,471							
346	514-MT MISCELLANEOUS STEAM PLANT	PI-S	455,440	455,440						
347	TOTAL STEAM MAINTENANCE EXPENSES		879,105							
348										
349	TOTAL STEAM GENERATION EXPENSES		64,346,791							

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(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
ALLOCA	TION OF	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	

*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***

STEAM POWER GENERATION											
OPERATION											
500-OP SUPERVISION & ENGINEERING											PI-S
501-OP FUEL											KWH-S
502-OP STEAM EXPENSES											
LABOR											PI-S
OTHER											KWH-S
TOTAL ACCOUNT 502											
505-OP ELECTRIC EXPENSES											
LABOR											PI-S
OTHER											KWH-S
TOTAL ACCOUNT 505											
506-OP MISCELLANEOUS EXPENSES											PI-S
507-OP RENTS											PI-S
TOTAL STEAM OPERATION EXPENSES											
MAINTENANCE											
510-MT SUPERVISION & ENGINEERING											PI-S
511-MT STRUCTURES											PI-S
512-MT BOILER PLANT											
LABOR											PI-S
OTHER											KWH-S
TOTAL ACCOUNT 512											
513-MT ELECTRIC PLANT											
LABOR											PI-S
OTHER											KWH-S
TOTAL ACCOUNT 513											
514-MT MISCELLANEOUS STEAM PLANT											PI-S
TOTAL STEAM MAINTENANCE EXPENSES											
TOTAL STEAM GENERATION EXPENSES											

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	(A)	(S)	(T)	(U)	(V)	(W)	(X) (Y)
	* * * * * DISTRIBUTION FUNCTION * * * * *						
	ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET INSTALLATION
		SEC CUST	DEMAND	CUSTOMER			LIGHTS CUST PREM
316	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***						
317							
318	STEAM POWER GENERATION						
319	OPERATION						
320	500-OP	SUPERVISION & ENGINEERING		PI-S			
321	501-OP	FUEL		KWH-S			
322							
323	502-OP	STEAM EXPENSES					
324		LABOR		PI-S			
325		OTHER		KWH-S			
326		TOTAL ACCOUNT 502					
327	505-OP	ELECTRIC EXPENSES					
328		LABOR		PI-S			
329		OTHER		KWH-S			
330		TOTAL ACCOUNT 505					
331	506-OP	MISCELLANEOUS EXPENSES		PI-S			
332	507-OP	RENTS		PI-S			
333		TOTAL STEAM OPERATION EXPENSES					
334							
335	MAINTENANCE						
336	510-MT	SUPERVISION & ENGINEERING		PI-S			
337	511-MT	STRUCTURES		PI-S			
338	512-MT	BOILER PLANT					
339		LABOR		PI-S			
340		OTHER		KWH-S			
341		TOTAL ACCOUNT 512					
342	513-MT	ELECTRIC PLANT					
343		LABOR		PI-S			
344		OTHER		KWH-S			
345		TOTAL ACCOUNT 513					
346	514-MT	MISCELLANEOUS STEAM PLANT		PI-S			
347		TOTAL STEAM MAINTENANCE EXPENSES					
348							
349		TOTAL STEAM GENERATION EXPENSES					

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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	-	-	-	CUSTOMER ACCOUNTING FUNCTION	-	-	-	*****	CUSTOMER INFORMATION FUNCTION *****
	ALLOCATOR	METER	CUSTOMER	UNCOLLECT		CUSTOMER			
	READING	RECORDS	ACCOUNTS	OTHER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER		

316 *** **TABLE 5 - OPERATION & MAINTENANCE EXPENSES** ***

317

318 STEAM POWER GENERATION

319 OPERATION

320 500-OP SUPERVISION & ENGINEERING

321 501-OP FUEL

322

323 502-OP STEAM EXPENSES

324 LABOR

325 OTHER

326 TOTAL ACCOUNT 502

327 505-OP ELECTRIC EXPENSES

328 LABOR

329 OTHER

330 TOTAL ACCOUNT 505

331 506-OP MISCELLANEOUS EXPENSES

332 507-OP RENTS

333 TOTAL STEAM OPERATION EXPENSES

334

335 MAINTENANCE

336 510-MT SUPERVISION & ENGINEERING

337 511-MT STRUCTURES

338 512-MT BOILER PLANT

339 LABOR

340 OTHER

341 TOTAL ACCOUNT 512

342 513-MT ELECTRIC PLANT

343 LABOR

344 OTHER

345 TOTAL ACCOUNT 513

346 514-MT MISCELLANEOUS STEAM PLANT

347 TOTAL STEAM MAINTENANCE EXPENSES

348

349 TOTAL STEAM GENERATION EXPENSES

PI-S

KWH-S

PI-S

KWH-S

PI-S

KWH-S

PI-S

PI-S

PI-S

PI-S

PI-S

KWH-S

PI-S

KWH-S

PI-S

IDAHO POWER COMPANY
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1							
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5							
6	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
7				MISCELLANEOUS			INC TAXES
8	ALLOCATOR						& REVENUES
9		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
316	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***						
317							
318	STEAM POWER GENERATION						
319	OPERATION						
320	500-OP	SUPERVISION & ENGINEERING					
321	501-OP	FUEL					
322							
323	502-OP	STEAM EXPENSES					
324		LABOR					
325		OTHER					
326		TOTAL ACCOUNT 502					
327	505-OP	ELECTRIC EXPENSES					
328		LABOR					
329		OTHER					
330		TOTAL ACCOUNT 505					
331	506-OP	MISCELLANEOUS EXPENSES					
332	507-OP	RENTS					
333		TOTAL STEAM OPERATION EXPENSES					
334							
335	MAINTENANCE						
336	510-MT	SUPERVISION & ENGINEERING					
337	511-MT	STRUCTURES					
338	512-MT	BOILER PLANT					
339		LABOR					
340		OTHER					
341		TOTAL ACCOUNT 512					
342	513-MT	ELECTRIC PLANT					
343		LABOR					
344		OTHER					
345		TOTAL ACCOUNT 513					
346	514-MT	MISCELLANEOUS STEAM PLANT					
347		TOTAL STEAM MAINTENANCE EXPENSES					
348							
349		TOTAL STEAM GENERATION EXPENSES					

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1											
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5											
6		(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)
7		ALLOCATOR	TOTALS	** PRODUCTION FUNCTION **				----- TRANSMISSION FUNCTION -----			
8				DEMAND			ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
9				Base-load	Peak			POWER SUP	TRANS	SUBTRANS	DIRECT
350											
351											
352	535-OP	SUPERVISION & ENGINEERING	L-535	6,210,878	6,210,878						
353	536-OP	WATER FOR POWER									
354		WATER FOR POWER/WCLOUD SEED	KWH-H	6,217,277			6,217,277				
355		WATER LEASE	KWH-H								
356		TOTAL ACCOUNT 536		6,217,277							
357											
358	537-OP	HYDRAULIC EXPENSES	PI-H	19,366,472	19,366,472						
359	538-OP	ELECTRIC EXPENSES									
360		LABOR	PI-H	1,540,414	1,540,414						
361		OTHER	KWH-H	602,063			602,063				
362		TOTAL ACCOUNT 538		2,142,477							
363											
364	539-OP	MISCELLANEOUS EXPENSES	PI-H	5,496,716	5,496,716						
365	540-OP	RENTS	PI-H	291,025	291,025						
366		TOTAL HYDRAULIC OPERATION EXPENSES		39,724,845							

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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	***** DISTRIBUTION FUNCTION *****										
	ALLOCATOF	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
		GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD

350											
351	HYDRAULIC POWER GENERATION										
352	535-OP SUPERVISION & ENGINEERING										L-535
353	536-OP WATER FOR POWER										
354	WATER FOR POWER/WCLOUD SEED										KWH-H
355	WATER LEASE										KWH-H
356	TOTAL ACCOUNT 536										
357											
358	537-OP HYDRAULIC EXPENSES										PI-H
359	538-OP ELECTRIC EXPENSES										
360	LABOR										PI-H
361	OTHER										KWH-H
362	TOTAL ACCOUNT 538										
363											
364	539-OP MISCELLANEOUS EXPENSES										PI-H
365	540-OP RENTS										PI-H
366	TOTAL HYDRAULIC OPERATION EXPENSES										

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1	2	3	4	5	6	7	8	9		
		(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	
		* * * * * DISTRIBUTION FUNCTION * * * * *								
		ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION	
			SEC CUST	DEMAND	CUSTOMER			LIGHTS	CUST PREM	
350										
351	HYDRAULIC POWER GENERATION									
352	535-OP SUPERVISION & ENGINEERING									
353	536-OP WATER FOR POWER									
354	WATER FOR POWER/WCLOUD SEED									
355	WATER LEASE									
356	TOTAL ACCOUNT 536									
357										
358	537-OP HYDRAULIC EXPENSES									
359	538-OP ELECTRIC EXPENSES									
360	LABOR									
361	OTHER									
362	TOTAL ACCOUNT 538									
363										
364	539-OP MISCELLANEOUS EXPENSES									
365	540-OP RENTS									
366	TOTAL HYDRAULIC OPERATION EXPENSES									

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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	-	-	-	CUSTOMER ACCOUNTING FUNCTION	-	-	-	*****	CUSTOMER INFORMATION FUNCTION *****
	ALLOCATOR	METER	CUSTOMER	UNCOLLECT		CUSTOMER			
	READING	RECORDS	ACCOUNTS	OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER	

350			
351	HYDRAULIC POWER GENERATION		
352	535-OP SUPERVISION & ENGINEERING	L-535	
353	536-OP WATER FOR POWER		
354	WATER FOR POWER/WCLOUD SEED	KWH-H	
355	WATER LEASE	KWH-H	
356	TOTAL ACCOUNT 536		
357			
358	537-OP HYDRAULIC EXPENSES	PI-H	
359	538-OP ELECTRIC EXPENSES		
360	LABOR	PI-H	
361	OTHER	KWH-H	
362	TOTAL ACCOUNT 538		
363			
364	539-OP MISCELLANEOUS EXPENSES	PI-H	
365	540-OP RENTS	PI-H	
366	TOTAL HYDRAULIC OPERATION EXPENSES		

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	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	DEMAND	ENERGY	MISCELLANEOUS CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES TRANSFER
350							
351	HYDRAULIC POWER GENERATION						
352	535-OP SUPERVISION & ENGINEERING			L-535			
353	536-OP WATER FOR POWER						
354	WATER FOR POWER/WCLOUD SEED			KWH-H			
355	WATER LEASE			KWH-H			
356	TOTAL ACCOUNT 536						
357							
358	537-OP HYDRAULIC EXPENSES			PI-H			
359	538-OP ELECTRIC EXPENSES						
360	LABOR			PI-H			
361	OTHER			KWH-H			
362	TOTAL ACCOUNT 538						
363							
364	539-OP MISCELLANEOUS EXPENSES			PI-H			
365	540-OP RENTS			PI-H			
366	TOTAL HYDRAULIC OPERATION EXPENSES						

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)							
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----										
			Base-load	Peak			POWER SUP	DEMAND	DEMAND	DEMAND	DEMAND						
								TRANS	SUBTRANS	DIRECT							
367	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***																
368																	
369	MAINTENANCE																
370	541-MT	SUPERVISION & ENGINEERING	L-541	120,801	120,801												
371	542-MT	STRUCTURES	PI-H	991,499	991,499												
372	543-MT	RESERVOIRS, DAMS & WATERWAYS	PI-H	487,743	487,743												
373	544-MT	ELECTRIC PLANT															
374		LABOR	PI-H	1,833,025	1,833,025												
375		OTHER	KWH-H	966,545		966,545											
376		TOTAL ACCOUNT 544		2,799,570													
377																	
378	545-MT	MISCELLANEOUS HYDRAULIC PLANT	PI-H	4,134,421	4,134,421												
379																	
380		TOTAL HYDRAULIC MAINTENANCE EXPENSES		8,534,035													

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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	***** DISTRIBUTION FUNCTION *****											
	ALLOCA	TION OF	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
		GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	
367	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***											
368												
369	MAINTENANCE											
370	541-MT	SUPERVISION & ENGINEERING										
371	542-MT	STRUCTURES										
372	543-MT	RESERVOIRS, DAMS & WATERWAYS										
373	544-MT	ELECTRIC PLANT										
374		LABOR										
375		OTHER										
376		TOTAL ACCOUNT 544										
377												
378	545-MT	MISCELLANEOUS HYDRAULIC PLANT										
379												
380		TOTAL HYDRAULIC MAINTENANCE EXPENSES										

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	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	***** DISTRIBUTION FUNCTION *****							
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM

367 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***

368								
369	MAINTENANCE							
370	541-MT	SUPERVISION & ENGINEERING		L-541				
371	542-MT	STRUCTURES		PI-H				
372	543-MT	RESERVOIRS, DAMS & WATERWAYS		PI-H				
373	544-MT	ELECTRIC PLANT						
374		LABOR		PI-H				
375		OTHER		KWH-H				
376		TOTAL ACCOUNT 544						
377								
378	545-MT	MISCELLANEOUS HYDRAULIC PLANT		PI-H				
379								
380		TOTAL HYDRAULIC MAINTENANCE EXPENSES						

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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
6									
7		-	-	-	-	-	-	-	-
8	ALLOCATOR	METER	CUSTOMER	UNCOLLECT	CUSTOMER	INFORMATION	FUNCTION	*****	*****
9		READING	RECORDS	ACCOUNTS	OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
367	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
368									
369	MAINTENANCE								
370	541-MT	SUPERVISION & ENGINEERING		L-541					
371	542-MT	STRUCTURES		PI-H					
372	543-MT	RESERVOIRS, DAMS & WATERWAYS		PI-H					
373	544-MT	ELECTRIC PLANT							
374		LABOR		PI-H					
375		OTHER		KWH-H					
376		TOTAL ACCOUNT 544							
377									
378	545-MT	MISCELLANEOUS HYDRAULIC PLANT		PI-H					
379									
380		TOTAL HYDRAULIC MAINTENANCE EXPENSES							

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1							
2							
3							
4							
5							
6	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
7		-	-	-	-	-	-
8	ALLOCATOR			MISCELLANEOUS			INC TAXES & REVENUES
9		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
367	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***						
368							
369	MAINTENANCE						
370	541-MT	SUPERVISION & ENGINEERING					L-541
371	542-MT	STRUCTURES					PI-H
372	543-MT	RESERVOIRS, DAMS & WATERWAYS					PI-H
373	544-MT	ELECTRIC PLANT					
374		LABOR					PI-H
375		OTHER					KWH-H
376		TOTAL ACCOUNT 544					
377							
378	545-MT	MISCELLANEOUS HYDRAULIC PLANT					PI-H
379							
380	TOTAL HYDRAULIC MAINTENANCE EXPENSES						

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	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION	FUNCTION **	ENERGY	-----	TRANSMISSION	FUNCTION	-----
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND
							POWER SUP	TRANS	SUBTRANS	DIRECT
381										
382	TOTAL HYDRAULIC GENERATION EXPENSES	48,258,881								
383										
384	OTHER POWER GENERATION									
385	OPERATION									
386	546-OP SUPERVISION & ENGINEERING	L-546 685,537	480,982	204,555						
387	547-OP FUEL									
388	DIESEL FUEL	KWH-O 10,034				10,034				
389	OTHER	KWH-O 114,351,541				114,351,541				
390	TOTAL ACCOUNT 547	114,361,575								
391										
392	548-OP GENERATING EXPENSES									
393	LABOR	PI-OS 3,293,050	2,310,449	982,601						
394	OTHER	KWH-O 1,921,928				1,921,928				
395	TOTAL ACCOUNT 548	5,214,978								
396										
397	549-OP MISCELLANEOUS EXPENSES	PI-OS 72,854	51,116	21,739						
398	550-OP RENTS	PI-OS								
399										
400	TOTAL OTHER POWER OPER EXPENSES	120,334,945								
401										
402	MAINTENANCE									
403	551-MT SUPERVISION & ENGINEERING	L-551								
404	552-MT STRUCTURES	PI-OS 160,358	112,509	47,849						
405	553-MT GENERATING & ELECTRIC PLANT									
406	LABOR	PI-OS 58,030	40,715	17,315						
407	OTHER	KWH-O 838,743				838,743				
408	TOTAL ACCOUNT 553	896,774								
409										
410	554-MT MISCELLANEOUS EXPENSES	PI-OS 3,249,153	2,279,650	969,503						
411	TOTAL OTHER POWER MAINT EXPENSES	4,306,284								
412										
413	TOTAL OTHER POWER GEN EXPENSES	124,641,229								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
		* * * * * DISTRIBUTION FUNCTION * * * * *										
	ALLOCATOR	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS	
		GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	
381	TOTAL HYDRAULIC GENERATION EXPENSES											
382												
383												
384	OTHER POWER GENERATION											
385	OPERATION											
386	546-OP	SUPERVISION & ENGINEERING										
387	547-OP	FUEL										
388		DIESEL FUEL										
389		OTHER										
390		TOTAL ACCOUNT 547										
391												
392	548-OP	GENERATING EXPENSES										
393		LABOR										
394		OTHER										
395		TOTAL ACCOUNT 548										
396												
397	549-OP	MISCELLANEOUS EXPENSES										
398	550-OP	RENTS										
399												
400	TOTAL OTHER POWER OPER EXPENSES											
401												
402	MAINTENANCE											
403	551-MT	SUPERVISION & ENGINEERING										
404	552-MT	STRUCTURES										
405	553-MT	GENERATING & ELECTRIC PLANT										
406		LABOR										
407		OTHER										
408		TOTAL ACCOUNT 553										
409												
410	554-MT	MISCELLANEOUS EXPENSES										
411	TOTAL OTHER POWER MAINT EXPENSES											
412												
413	TOTAL OTHER POWER GEN EXPENSES											

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	* * * * * DISTRIBUTION FUNCTION * * * * *							
	ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION
		SEC CUST	DEMAND	CUSTOMER			LIGHTS	CUST PREM
381	TOTAL HYDRAULIC GENERATION EXPENSES							
382								
383								
384	OTHER POWER GENERATION							
385	OPERATION							
386	546-OP	SUPERVISION & ENGINEERING		L-546				
387	547-OP	FUEL						
388		DIESEL FUEL		KWH-O				
389		OTHER		KWH-O				
390		TOTAL ACCOUNT 547						
391								
392	548-OP	GENERATING EXPENSES						
393		LABOR		PI-OS				
394		OTHER		KWH-O				
395		TOTAL ACCOUNT 548						
396								
397	549-OP	MISCELLANEOUS EXPENSES		PI-OS				
398	550-OP	RENTS		PI-OS				
399								
400	TOTAL OTHER POWER OPER EXPENSES							
401								
402	MAINTENANCE							
403	551-MT	SUPERVISION & ENGINEERING		L-551				
404	552-MT	STRUCTURES		PI-OS				
405	553-MT	GENERATING & ELECTRIC PLANT						
406		LABOR		PI-OS				
407		OTHER		KWH-O				
408		TOTAL ACCOUNT 553						
409								
410	554-MT	MISCELLANEOUS EXPENSES		PI-OS				
411	TOTAL OTHER POWER MAINT EXPENSES							
412								
413	TOTAL OTHER POWER GEN EXPENSES							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

1										
2										
3										
4										
5										
6		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
7		-	-	-	CUSTOMER ACCOUNTING FUNCTION	-	-	-	*****	CUSTOMER INFORMATION FUNCTION *****
8		ALLOCATOR	METER	CUSTOMER	UNCOLLECT			CUSTOMER		
9		READING	RECORDS	ACCOUNTS	OTHER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER		
381										
382										
383										
384										
385										
386	546-OP		SUPERVISION & ENGINEERING							
387	547-OP		FUEL							
388			DIESEL FUEL							
389			OTHER							
390			TOTAL ACCOUNT 547							
391										
392	548-OP		GENERATING EXPENSES							
393			LABOR							
394			OTHER							
395			TOTAL ACCOUNT 548							
396										
397	549-OP		MISCELLANEOUS EXPENSES							
398	550-OP		RENTS							
399										
400			TOTAL OTHER POWER OPER EXPENSES							
401										
402			MAINTENANCE							
403	551-MT		SUPERVISION & ENGINEERING							
404	552-MT		STRUCTURES							
405	553-MT		GENERATING & ELECTRIC PLANT							
406			LABOR							
407			OTHER							
408			TOTAL ACCOUNT 553							
409										
410	554-MT		MISCELLANEOUS EXPENSES							
411			TOTAL OTHER POWER MAINT EXPENSES							
412										
413			TOTAL OTHER POWER GEN EXPENSES							

IDAHO POWER COMPANY
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CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATION	MISCELLANEOUS				INC TAXES & REVENUES	
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
381	TOTAL HYDRAULIC GENERATION EXPENSES						
382							
383							
384	OTHER POWER GENERATION						
385	OPERATION						
386	546-OP	SUPERVISION & ENGINEERING		L-546			
387	547-OP	FUEL					
388		DIESEL FUEL		KWH-O			
389		OTHER		KWH-O			
390	TOTAL ACCOUNT 547						
391							
392	548-OP	GENERATING EXPENSES					
393		LABOR		PI-OS			
394		OTHER		KWH-O			
395	TOTAL ACCOUNT 548						
396							
397	549-OP	MISCELLANEOUS EXPENSES		PI-OS			
398	550-OP	RENTS		PI-OS			
399							
400	TOTAL OTHER POWER OPER EXPENSES						
401							
402	MAINTENANCE						
403	551-MT	SUPERVISION & ENGINEERING		L-551			
404	552-MT	STRUCTURES		PI-OS			
405	553-MT	GENERATING & ELECTRIC PLANT					
406		LABOR		PI-OS			
407		OTHER		KWH-O			
408	TOTAL ACCOUNT 553						
409							
410	554-MT	MISCELLANEOUS EXPENSES		PI-OS			
411	TOTAL OTHER POWER MAINT EXPENSES						
412							
413	TOTAL OTHER POWER GEN EXPENSES						

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	DEMAND	PRODUCTION	FUNCTION	ENERGY	TRANSMISSION FUNCTION				
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND	
							POWER SUP	TRANS	SUBTRANS	DIRECT	
414	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
415											
416	OTHER POWER SUPPLY EXPENSE										
417	555.0	PURCHASED POWER									
418		POWER EXPENSE	PP-KWH	95,057,493		95,057,493					
419		CLEAN ENERGY YOUR WAY PPA COS	PP-KWH								
420		TRANSMISSION LOSSES	PP-KWH								
421		DEMAND RESPONSE INCENTIVE	PI-O	10,240,003	10,240,003						
422		TOTAL 555.0/PURCHASED POWER		105,297,496							
423											
424	555.1	COGENERATION & SMALL POWER PROD	PP-KWH	204,946,028		204,946,028					
425		TOTAL COGEN & SMALL POWER PROD		204,946,028							
426											
427		TOTAL ACCOUNT 555		310,243,524							
428											
429	556	LOAD CONTROL & DISPATCHING EXPEN	PP-KW								
430	557	PCA/ EPC ACCOUNTS	NONE								
431	557	OTHER	PI-SHO	6,743,211	6,162,485	580,727					
432											
433		TOTAL OTHER POWER SUPPLY EXPENSES		316,986,736							
434											
435		TOTAL PRODUCTION EXPENSES		554,233,636							
436											
437											
438	TRANSMISSION EXPENSES										
439											
440	OPERATION										
441	560-OP	SUPERVISION & ENGINEERING	L-560	3,446,215				3,445,898		318	
442	561-OP	LOAD DISPATCHING	T-PLT	5,771,817				5,771,479		339	
443	562-OP	STATION EXPENSES	T-353	2,994,513				2,994,013		500	
444	563-OP	OVERHEAD LINE EXPENSES	T-354-356	1,156,414				1,156,412		2	
445	565-OP	TRANSMISSION OF ELECTRICITY BY OT	KWH-T	9,808,355		9,808,355					
446	566-OP	MISCELLANEOUS EXPENSES	T-PLT	7				7		0	
447	567-OP	RENTS	T-354-359	4,657,012				4,657,005		8	
448											
449		TOTAL TRANSMISSION OPERATION		27,834,335							

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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	***** DISTRIBUTION FUNCTION *****											
	ALLOCA	TION OF	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
		GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	
414	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***											
415												
416	OTHER POWER SUPPLY EXPENSE											
417	555.0	PURCHASED POWER										
418												PP-KWH
419												PP-KWH
420												PP-KWH
421												PI-O
422		TOTAL 555.0/PURCHASED POWER										
423												
424	555.1	COGENERATION & SMALL POWER PROD										
425		TOTAL COGEN & SMALL POWER PROD										
426												
427	TOTAL ACCOUNT 555											
428												
429	556	LOAD CONTROL & DISPATCHING EXPEN										
430	557	PCA/ EPC ACCOUNTS										
431	557	OTHER										
432												
433	TOTAL OTHER POWER SUPPLY EXPENSES											
434												
435	TOTAL PRODUCTION EXPENSES											
436												
437												
438	TRANSMISSION EXPENSES											
439												
440	OPERATION											
441	560-OP	SUPERVISION & ENGINEERING										
442	561-OP	LOAD DISPATCHING										
443	562-OP	STATION EXPENSES										
444	563-OP	OVERHEAD LINE EXPENSES										
445	565-OP	TRANSMISSION OF ELECTRICITY BY OT										
446	566-OP	MISCELLANEOUS EXPENSES										
447	567-OP	RENTS										
448												
449	TOTAL TRANSMISSION OPERATION											

IDAHO POWER COMPANY
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	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	***** DISTRIBUTION FUNCTION *****							
	ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION
	SEC CUST	DEMAND	CUSTOMER				LIGHTS	CUST PREM
414	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***							
415								
416	OTHER POWER SUPPLY EXPENSE							
417	555.0	PURCHASED POWER						
418		POWER EXPENSE						
419		CLEAN ENERGY YOUR WAY PPA COS						
420		TRANSMISSION LOSSES						
421		DEMAND RESPONSE INCENTIVE						
422		TOTAL 555.0/PURCHASED POWER						
423								
424	555.1	COGENERATION & SMALL POWER PROD						
425		TOTAL COGEN & SMALL POWER PROD						
426								
427	TOTAL ACCOUNT 555							
428								
429	556	LOAD CONTROL & DISPATCHING EXPEN						
430	557	PCA/ EPC ACCOUNTS						
431	557	OTHER						
432								
433	TOTAL OTHER POWER SUPPLY EXPENSES							
434								
435	TOTAL PRODUCTION EXPENSES							
436								
437								
438	TRANSMISSION EXPENSES							
439								
440	OPERATION							
441	560-OP	SUPERVISION & ENGINEERING						
442	561-OP	LOAD DISPATCHING						
443	562-OP	STATION EXPENSES						
444	563-OP	OVERHEAD LINE EXPENSES						
445	565-OP	TRANSMISSION OF ELECTRICITY BY OT						
446	566-OP	MISCELLANEOUS EXPENSES						
447	567-OP	RENTS						
448								
449	TOTAL TRANSMISSION OPERATION							

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
		-	-	-	-	-	-	-	-

414 *** **TABLE 5 - OPERATION & MAINTENANCE EXPENSES** ***

415	OTHER POWER SUPPLY EXPENSE		
417 555.0	PURCHASED POWER		
418	POWER EXPENSE	PP-KWH	
419	CLEAN ENERGY YOUR WAY PPA COS	PP-KWH	
420	TRANSMISSION LOSSES	PP-KWH	
421	DEMAND RESPONSE INCENTIVE	PI-O	
422	TOTAL 555.0/PURCHASED POWER		
423			
424 555.1	COGENERATION & SMALL POWER PROD	PP-KWH	
425	TOTAL COGEN & SMALL POWER PROD		
426			
427	TOTAL ACCOUNT 555		
428			
429 556	LOAD CONTROL & DISPATCHING EXPEN	PP-KW	
430 557	PCA/ EPC ACCOUNTS	NONE	
431 557	OTHER	PI-SHO	
432			
433	TOTAL OTHER POWER SUPPLY EXPENSES		
434			
435	TOTAL PRODUCTION EXPENSES		
436			
437			
438	TRANSMISSION EXPENSES		
439			
440	OPERATION		
441 560-OP	SUPERVISION & ENGINEERING	L-560	
442 561-OP	LOAD DISPATCHING	T-PLT	
443 562-OP	STATION EXPENSES	T-353	
444 563-OP	OVERHEAD LINE EXPENSES	T-354-356	
445 565-OP	TRANSMISSION OF ELECTRICITY BY OT	KWH-T	
446 566-OP	MISCELLANEOUS EXPENSES	T-PLT	
447 567-OP	RENTS	T-354-359	
448			
449	TOTAL TRANSMISSION OPERATION		

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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	-	-	-	-	-	-
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES TRANSFER
414	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***						
415							
416	OTHER POWER SUPPLY EXPENSE						
417	555.0	PURCHASED POWER					
418		POWER EXPENSE					
419		CLEAN ENERGY YOUR WAY PPA COS					
420		TRANSMISSION LOSSES					
421		DEMAND RESPONSE INCENTIVE					
422		TOTAL 555.0/PURCHASED POWER					
423							
424	555.1	COGENERATION & SMALL POWER PROD					
425		TOTAL COGEN & SMALL POWER PROD					
426							
427	TOTAL ACCOUNT 555						
428							
429	556	LOAD CONTROL & DISPATCHING EXPEN					
430	557	PCA/ EPC ACCOUNTS					
431	557	OTHER					
432							
433	TOTAL OTHER POWER SUPPLY EXPENSES						
434							
435	TOTAL PRODUCTION EXPENSES						
436							
437							
438	TRANSMISSION EXPENSES						
439							
440	OPERATION						
441	560-OP	SUPERVISION & ENGINEERING					
442	561-OP	LOAD DISPATCHING					
443	562-OP	STATION EXPENSES					
444	563-OP	OVERHEAD LINE EXPENSES					
445	565-OP	TRANSMISSION OF ELECTRICITY BY OT					
446	566-OP	MISCELLANEOUS EXPENSES					
447	567-OP	RENTS					
448							
449	TOTAL TRANSMISSION OPERATION						

PP-KWH
PP-KWH
PP-KWH
PI-O
PP-KWH
PP-KW
NONE
PI-SHO
L-560
T-PLT
T-353
T-354-356
KWH-T
T-PLT
T-354-359

**IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)
	ALLOCATOR	TOTALS	DEMAND Base-load	PRODUCTION FUNCTION ** Peak	ENERGY	DEMAND POWER SUP	TRANSMISSION FUNCTION ----- TRANS	DEMAND SUBTRANS	DEMAND DIRECT	
450	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
451	MAINTENANCE									
452	568-MT	SUPERVISION & ENGINEERING	L-568		212,937		212,919			18
453	569-MT	STRUCTURES	T-352		2,060,282		2,060,282			
454	570-MT	STATION EQUIPMENT	T-353		2,927,971		2,927,482			489
455	571-MT	OVERHEAD LINES	T-354-356		3,119,250		3,119,245			5
456	573-MT	MISCELLANEOUS PLANT	T-PLT		5,545		5,544			0
457										
458		TOTAL TRANSMISSION MAINTENANCE			8,325,986					
459										
460		TOTAL TRANSMISSION EXPENSES			36,160,321					
461										
462	REGIONAL MARKET EXPENSES									
463	OPERATION									
464	575 / OPER	TRANS MKT ADMIN - EIM	T-100		658,814			658,814		
465										
466		TOTAL REGIONAL MARKET EXPENSES			658,814					
467										
468	DISTRIBUTION EXPENSES									
469				Base-load		Peak				
470	OPERATION									
471	580-OP	SUPERVISION & ENGINEERING	L-580		6,125,235					
472	581-OP	LOAD DISPATCHING	D3601		5,719,617					
473	582-OP	STATION EXPENSES	D362		1,941,646					
474	583-OP	OVERHEAD LINE EXPENSES	D-364-365		5,775,361					
475	584-OP	UNDERGROUND LINE EXPENSES	D-366-367		4,896,899					
476	585-OP	STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST		46,840					
477	586-OP	METER EXPENSES	METER		6,300,993					
478	587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST		1,145,133					
479	588-OP	MISCELLANEOUS EXPENSES	D3601		4,946,817					
480	589-OP	RENTS	D3601		706,360					
481		TOTAL DISTRIBUTION OPERATION			37,604,900					
482										
483	MAINTENANCE									
484	590-MT	SUPERVISION & ENGINEERING	L-590		12,909					
485	591-MT	STRUCTURES	D361							
486	592-MT	STATION EQUIPMENT	D362		4,398,336					
487	593-MT	OVERHEAD LINES	D-364-365		33,104,169					
488	594-MT	UNDERGROUND LINES	D-366-367		824,825					
489	595-MT	LINE TRANSFORMERS	D368		92,933					
490	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT		222,570					
491	597-MT	METERS	METER		949,631					
492	598-MT	MISCELLANEOUS PLANT	CUSTINST		132,362					
493		TOTAL DISTRIBUTION MAINTENANCE			39,737,736					
494										
495		TOTAL DISTRIBUTION EXPENSES			77,342,636					

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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	***** DISTRIBUTION FUNCTION *****											
	ALLOCA	TOR OF	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
		GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	
450	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***											
451	MAINTENANCE											
452	568-MT	SUPERVISION & ENGINEERING	L-568									
453	569-MT	STRUCTURES	T-352									
454	570-MT	STATION EQUIPMENT	T-353									
455	571-MT	OVERHEAD LINES	T-354-356									
456	573-MT	MISCELLANEOUS PLANT	T-PLT									
457												
458		TOTAL TRANSMISSION MAINTENANCE										
459												
460		TOTAL TRANSMISSION EXPENSES										
461												
462	REGIONAL MARKET EXPENSES											
463	OPERATION											
464	575 / OPER	TRANS MKT ADMIN - EIM	T-100									
465												
466		TOTAL REGIONAL MARKET EXPENSES										
467												
468	DISTRIBUTION EXPENSES											
469												
470	OPERATION											
471	580-OP	SUPERVISION & ENGINEERING	L-580	785,039	36,050	1,592,180	789,107	80,250	127,685	63,282	35,386	369,281
472	581-OP	LOAD DISPATCHING	D3601	1,101,147	51,354	1,344,902	666,552	84,044	302,526	149,936	83,842	874,942
473	582-OP	STATION EXPENSES	D362	1,858,243	83,403							
474	583-OP	OVERHEAD LINE EXPENSES	D-364-365			3,567,212	1,767,960	44,608				
475	584-OP	UNDERGROUND LINE EXPENSES	D-366-367			2,884,677	1,429,686	360,208				
476	585-OP	STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST									
477	586-OP	METER EXPENSES	METER									
478	587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST									
479	588-OP	MISCELLANEOUS EXPENSES	D3601	952,366	44,415	1,163,187	576,492	72,688	261,651	129,678	72,514	756,725
480	589-OP	RENTS	D3601	135,989	6,342	166,092	82,318	10,379	37,361	18,517	10,354	108,053
481		TOTAL DISTRIBUTION OPERATION										
482												
483	MAINTENANCE											
484	590-MT	SUPERVISION & ENGINEERING	L-590	3,743	168	4,774	2,366	91	12	6	3	35
485	591-MT	STRUCTURES	D361									
486	592-MT	STATION EQUIPMENT	D362	4,209,407	188,929							
487	593-MT	OVERHEAD LINES	D-364-365			20,447,135	10,133,887	255,692				
488	594-MT	UNDERGROUND LINES	D-366-367			485,890	240,814	60,673				
489	595-MT	LINE TRANSFORMERS	D368						15,239	7,553	4,223	44,074
490	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT									
491	597-MT	METERS	METER									
492	598-MT	MISCELLANEOUS PLANT	CUSTINST									
493		TOTAL DISTRIBUTION MAINTENANCE										
494												
495		TOTAL DISTRIBUTION EXPENSES										

IDAHO POWER COMPANY
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	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)			
	***** DISTRIBUTION FUNCTION *****										
	ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION			
		SEC CUST	DEMAND	CUSTOMER			LIGHTS	CUST PREM			
450	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
451	MAINTENANCE										
452	568-MT	SUPERVISION & ENGINEERING	L-568								
453	569-MT	STRUCTURES	T-352								
454	570-MT	STATION EQUIPMENT	T-353								
455	571-MT	OVERHEAD LINES	T-354-356								
456	573-MT	MISCELLANEOUS PLANT	T-PLT								
457											
458		TOTAL TRANSMISSION MAINTENANCE									
459											
460		TOTAL TRANSMISSION EXPENSES									
461											
462	REGIONAL MARKET EXPENSES										
463	OPERATION										
464	575 / OPER	TRANS MKT ADMIN - EIM	T-100								
465											
466		TOTAL REGIONAL MARKET EXPENSES									
467											
468	DISTRIBUTION EXPENSES										
469											
470	OPERATION										
471	580-OP	SUPERVISION & ENGINEERING	L-580	183,021	105,910	52,490	74,030	1,568,096	13,683	249,747	
472	581-OP	LOAD DISPATCHING	D3601	433,634	86,189	42,717	175,399	295,232	15,873	11,329	
473	582-OP	STATION EXPENSES	D362								
474	583-OP	OVERHEAD LINE EXPENSES	D-364-365		264,494	131,087					
475	584-OP	UNDERGROUND LINE EXPENSES	D-366-367		148,653	73,674					
476	585-OP	STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST							46,840	
477	586-OP	METER EXPENSES	METER				6,300,993				
478	587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST							1,145,133	
479	588-OP	MISCELLANEOUS EXPENSES	D3601	375,044	74,544	36,945	151,700	255,342	13,729	9,798	
480	589-OP	RENTS	D3601	53,553	10,644	5,275	21,661	36,460	1,960	1,399	
481		TOTAL DISTRIBUTION OPERATION									
482											
483	MAINTENANCE										
484	590-MT	SUPERVISION & ENGINEERING	L-590		17	348	172	4	991	179	0
485	591-MT	STRUCTURES	D361								
486	592-MT	STATION EQUIPMENT	D362								
487	593-MT	OVERHEAD LINES	D-364-365		1,516,069	751,385					
488	594-MT	UNDERGROUND LINES	D-366-367		25,039	12,410					
489	595-MT	LINE TRANSFORMERS	D368	21,844							
490	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						222,570		
491	597-MT	METERS	METER				949,631				
492	598-MT	MISCELLANEOUS PLANT	CUSTINST								132,362
493		TOTAL DISTRIBUTION MAINTENANCE									
494											
495		TOTAL DISTRIBUTION EXPENSES									

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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
		-	-	CUSTOMER ACCOUNTING FUNCTION	-	-	-	*****	CUSTOMER INFORMATION FUNCTION *****
	ALLOCATOR	METER	CUSTOMER	UNCOLLECT					CUSTOMER
	READING	RECORDS	ACCOUNTS	OTHER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER		

450 *** **TABLE 5 - OPERATION & MAINTENANCE EXPENSES** ***

451	MAINTENANCE		
452	568-MT	SUPERVISION & ENGINEERING	L-568
453	569-MT	STRUCTURES	T-352
454	570-MT	STATION EQUIPMENT	T-353
455	571-MT	OVERHEAD LINES	T-354-356
456	573-MT	MISCELLANEOUS PLANT	T-PLT
457			
458		TOTAL TRANSMISSION MAINTENANCE	
459			
460		TOTAL TRANSMISSION EXPENSES	
461			
462	REGIONAL MARKET EXPENSES		
463	OPERATION		
464	575 / OPER	TRANS MKT ADMIN - EIM	T-100
465			
466		TOTAL REGIONAL MARKET EXPENSES	
467			
468	DISTRIBUTION EXPENSES		
469			
470	OPERATION		
471	580-OP	SUPERVISION & ENGINEERING	L-580
472	581-OP	LOAD DISPATCHING	D3601
473	582-OP	STATION EXPENSES	D362
474	583-OP	OVERHEAD LINE EXPENSES	D-364-365
475	584-OP	UNDERGROUND LINE EXPENSES	D-366-367
476	585-OP	STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST
477	586-OP	METER EXPENSES	METER
478	587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST
479	588-OP	MISCELLANEOUS EXPENSES	D3601
480	589-OP	RENTS	D3601
481		TOTAL DISTRIBUTION OPERATION	
482			
483	MAINTENANCE		
484	590-MT	SUPERVISION & ENGINEERING	L-590
485	591-MT	STRUCTURES	D361
486	592-MT	STATION EQUIPMENT	D362
487	593-MT	OVERHEAD LINES	D-364-365
488	594-MT	UNDERGROUND LINES	D-366-367
489	595-MT	LINE TRANSFORMERS	D368
490	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT
491	597-MT	METERS	METER
492	598-MT	MISCELLANEOUS PLANT	CUSTINST
493		TOTAL DISTRIBUTION MAINTENANCE	
494			
495		TOTAL DISTRIBUTION EXPENSES	

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1							
2							
3							
4							
5							
6	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
7		-	-	-	-	-	-
8	ALLOCATOR			MISCELLANEOUS			INC TAXES & REVENUES
9		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
450	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***						
451	MAINTENANCE						
452	568-MT	SUPERVISION & ENGINEERING					
453	569-MT	STRUCTURES					
454	570-MT	STATION EQUIPMENT					
455	571-MT	OVERHEAD LINES					
456	573-MT	MISCELLANEOUS PLANT					
457							
458		TOTAL TRANSMISSION MAINTENANCE					
459							
460		TOTAL TRANSMISSION EXPENSES					
461							
462	REGIONAL MARKET EXPENSES						
463	OPERATION						
464	575 /	OPER TRANS MKT ADMIN - EIM					
465							
466		TOTAL REGIONAL MARKET EXPENSES					
467							
468	DISTRIBUTION EXPENSES						
469							
470	OPERATION						
471	580-OP	SUPERVISION & ENGINEERING					
472	581-OP	LOAD DISPATCHING					
473	582-OP	STATION EXPENSES					
474	583-OP	OVERHEAD LINE EXPENSES					
475	584-OP	UNDERGROUND LINE EXPENSES					
476	585-OP	STREET LIGHTING & SIGNAL SYSTEMS					
477	586-OP	METER EXPENSES					
478	587-OP	CUSTOMER INSTALLATIONS EXPENSE					
479	588-OP	MISCELLANEOUS EXPENSES					
480	589-OP	RENTS					
481		TOTAL DISTRIBUTION OPERATION					
482							
483	MAINTENANCE						
484	590-MT	SUPERVISION & ENGINEERING					
485	591-MT	STRUCTURES					
486	592-MT	STATION EQUIPMENT					
487	593-MT	OVERHEAD LINES					
488	594-MT	UNDERGROUND LINES					
489	595-MT	LINE TRANSFORMERS					
490	596-MT	STREET LIGHTING & SIGNAL SYSTEMS					
491	597-MT	METERS					
492	598-MT	MISCELLANEOUS PLANT					
493		TOTAL DISTRIBUTION MAINTENANCE					
494							
495		TOTAL DISTRIBUTION EXPENSES					

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	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----				
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND	
							POWER SUP	TRANS	SUBTRANS	DIRECT	
496	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
497											
498	CUSTOMER ACCOUNTING EXPENSES										
499	901-OP	SUPERVISION	L-901	917,533							
500	902-OP	METER READING	M-READ	1,768,247							
501	903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECOR	16,063,116							
502	904-OP	UNCOLLECTIBLE ACCOUNTS	UAR	5,389,398							
503	905-OP	MISC CUSTOMER ACCOUNTS EXPENSE	D-902-904	(2,881)							
504		TOTAL CUSTOMER ACCOUNTING EXPENSES		24,135,413							
505	CUSTOMER SERVICES & INFORMATION EXPENSES										
506	907-OP	SUPERVISION	L-907	1,103,115	162,234						
507	908-OP	CUSTOMER ASSISTANCE									
508		ENERGY EFFICIENCY PROGRAMS	PI-H	1,673,332	1,673,332						
509		OTHER	C-ASSIST	9,704,522							
510		TOTAL ACCOUNT 908		11,377,854							
511	909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST	285,588							
512	910-OP	MISCELLANEOUS EXPENSES	D-908-909	775,684	111,286						
513	912	DEMO AND SELLING EXPENSES	NONE								
514		TOTAL CUST SERV & INFO EXPENSES		13,542,241							
515											
516	ADMINISTRATIVE & GENERAL EXPENSES										
517											
518	920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	85,713,649	36,897,029	1,488,199		10,018,677		893	
519	921-OP	OFFICE SUPPLIES	LABOR	14,512,913	6,247,352	251,980		1,696,348		151	
520	922-OP	ADMIN & GENERAL EXP TRANSFERRED	LABOR	(38,641,443)	(16,633,925)	(670,910)		(4,516,622)		(403)	
521	923-OP	OUTSIDE SERVICES	LABOR	8,352,051	3,595,295	145,012		976,233		87	
522											
523	924-OP	PROPERTY INSURANCE									
524		PRODUCTION - STEAM	PI-S	395,764	395,764						
525		ALL RISK & MISCELLANEOUS	P110P-L20	4,725,542	1,483,795	159,944		1,149,860		67	
526		TOTAL ACCOUNT 924		5,121,307							

IDAHO POWER COMPANY
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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	***** DISTRIBUTION FUNCTION *****											
	ALLOCA	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS	
	TION	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	
496	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***											
497												
498	CUSTOMER ACCOUNTING EXPENSES											
499	901-OP	SUPERVISION										
500	902-OP	METER READING	L-901									
501	903-OP	CUSTOMER RECORDS & COLLECTIONS	M-READ									
502	904-OP	UNCOLLECTIBLE ACCOUNTS	C-RECOR									
503	905-OP	MISC CUSTOMER ACCOUNTS EXPENSE	UAR									
504		TOTAL CUSTOMER ACCOUNTING EXPENSES	D-902-904									
505	CUSTOMER SERVICES & INFORMATION EXPENSES											
506	907-OP	SUPERVISION	L-907									
507	908-OP	CUSTOMER ASSISTANCE										
508		ENERGY EFFICIENCY PROGRAMS	PI-H									
509		OTHER	C-ASSIST									
510		TOTAL ACCOUNT 908										
511	909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST									
512	910-OP	MISCELLANEOUS EXPENSES	D-908-909									
513	912	DEMO AND SELLING EXPENSES	NONE									
514		TOTAL CUST SERV & INFO EXPENSES										
515												
516	ADMINISTRATIVE & GENERAL EXPENSES											
517												
518	920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	4,235,199	192,338	7,017,805	3,478,122	270,162	355,876	176,377	98,627	1,029,238
519	921-OP	OFFICE SUPPLIES	LABOR	717,098	32,566	1,188,245	588,911	45,743	60,256	29,864	16,699	174,269
520	922-OP	ADMIN & GENERAL EXP TRANSFERRED	LABOR	(1,909,313)	(86,710)	(3,163,768)	(1,568,008)	(121,794)	(160,436)	(79,514)	(44,463)	(464,001)
521	923-OP	OUTSIDE SERVICES	LABOR	412,683	18,742	683,824	338,913	26,325	34,677	17,186	9,610	100,290
522												
523	924-OP	PROPERTY INSURANCE										
524		PRODUCTION - STEAM	PI-S									
525		ALL RISK & MISCELLANEOUS	P110P-L20	371,927	17,345	454,258	225,137	28,387	102,182	50,643	28,319	295,523
526		TOTAL ACCOUNT 924										

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	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)		
	***** DISTRIBUTION FUNCTION *****									
	ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION		
	SEC CUST	DEMAND	CUSTOMER				LIGHTS	CUST PREM		
496	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
497										
498	CUSTOMER ACCOUNTING EXPENSES									
499	901-OP	SUPERVISION	L-901							
500	902-OP	METER READING	M-READ							
501	903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECOR							
502	904-OP	UNCOLLECTIBLE ACCOUNTS	UAR							
503	905-OP	MISC CUSTOMER ACCOUNTS EXPENSE	D-902-904							
504	TOTAL CUSTOMER ACCOUNTING EXPENSES									
505	CUSTOMER SERVICES & INFORMATION EXPENSES									
506	907-OP	SUPERVISION	L-907							
507	908-OP	CUSTOMER ASSISTANCE								
508		ENERGY EFFICIENCY PROGRAMS	PI-H							
509		OTHER	C-ASSIST							
510	TOTAL ACCOUNT 908									
511	909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST							
512	910-OP	MISCELLANEOUS EXPENSES	D-908-909							
513	912	DEMO AND SELLING EXPENSES	NONE							
514	TOTAL CUST SERV & INFO EXPENSES									
515										
516	ADMINISTRATIVE & GENERAL EXPENSES									
517										
518	920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	510,105	483,631	239,694	204,389	4,841,196	137,209	683,047
519	921-OP	OFFICE SUPPLIES	LABOR	86,370	81,888	40,585	34,607	819,704	23,232	115,653
520	922-OP	ADMIN & GENERAL EXP TRANSFERRED	LABOR	(229,965)	(218,031)	(108,059)	(92,143)	(2,182,509)	(61,857)	(307,932)
521	923-OP	OUTSIDE SERVICES	LABOR	49,705	47,126	23,356	19,916	471,733	13,370	66,557
522										
523	924-OP	PROPERTY INSURANCE								
524		PRODUCTION - STEAM	PI-S							
525		ALL RISK & MISCELLANEOUS	P110P-L20	146,465	29,112	14,428	59,243	99,718	5,361	3,827
526	TOTAL ACCOUNT 924									

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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)	
	- - -		CUSTOMER ACCOUNTING FUNCTION			- - - ***** CUSTOMER INFORMATION FUNCTION *****				
	ALLOCATOR	METER	CUSTOMER	UNCOLLECT	CUSTOMER					
		READING	RECORDS	ACCOUNTS	OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER	
496	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
497										
498	CUSTOMER ACCOUNTING EXPENSES									
499	901-OP	SUPERVISION	L-901	95,868	821,665					
500	902-OP	METER READING	M-READ	1,768,247						
501	903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECOR		16,063,116					
502	904-OP	UNCOLLECTIBLE ACCOUNTS	UAR		5,389,398					
503	905-OP	MISC CUSTOMER ACCOUNTS EXPENSE	D-902-904	(219)	(1,993)	(669)				
504	TOTAL CUSTOMER ACCOUNTING EXPENSES									
505	CUSTOMER SERVICES & INFORMATION EXPENSES									
506	907-OP	SUPERVISION	L-907						940,881	
507	908-OP	CUSTOMER ASSISTANCE								
508		ENERGY EFFICIENCY PROGRAMS	PI-H							
509		OTHER	C-ASSIST						9,704,522	
510	TOTAL ACCOUNT 908									
511	909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST						285,588	
512	910-OP	MISCELLANEOUS EXPENSES	D-908-909						664,398	
513	912	DEMO AND SELLING EXPENSES	NONE							
514	TOTAL CUST SERV & INFO EXPENSES									
515										
516	ADMINISTRATIVE & GENERAL EXPENSES									
517										
518	920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	972,917	8,338,669					4,044,248
519	921-OP	OFFICE SUPPLIES	LABOR	164,733	1,411,892					684,766
520	922-OP	ADMIN & GENERAL EXP TRANSFERRED	LABOR	(438,610)	(3,759,240)					(1,823,229)
521	923-OP	OUTSIDE SERVICES	LABOR	94,802	812,531					394,077
522										
523	924-OP	PROPERTY INSURANCE								
524		PRODUCTION - STEAM	PI-S							
525		ALL RISK & MISCELLANEOUS	P110P-L20							
526	TOTAL ACCOUNT 924									

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	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	DEMAND	ENERGY	MISCELLANEOUS CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES TRANSFER
496	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***						
497							
498	CUSTOMER ACCOUNTING EXPENSES						
499	901-OP						
	SUPERVISION						
500	902-OP						
	METER READING						
501	903-OP						
	CUSTOMER RECORDS & COLLECTIONS						
502	904-OP						
	UNCOLLECTIBLE ACCOUNTS						
503	905-OP						
	MISC CUSTOMER ACCOUNTS EXPENSE						
504	TOTAL CUSTOMER ACCOUNTING EXPENSES						
505	CUSTOMER SERVICES & INFORMATION EXPENSES						
506	907-OP						
	SUPERVISION						
507	908-OP						
	CUSTOMER ASSISTANCE						
508	ENERGY EFFICIENCY PROGRAMS						
509	OTHER						
510	TOTAL ACCOUNT 908						
511	909-OP						
	INFORMATION & INSTRUCTIONAL						
512	910-OP						
	MISCELLANEOUS EXPENSES						
513	912						
	DEMO AND SELLING EXPENSES						
514	TOTAL CUST SERV & INFO EXPENSES						
515							
516	ADMINISTRATIVE & GENERAL EXPENSES						
517							
518	920-OP						
	ADMINISTRATIVE & GENERAL SALARIES						
519	921-OP						
	OFFICE SUPPLIES						
520	922-OP						
	ADMIN & GENERAL EXP TRANSFERRED						
521	923-OP						
	OUTSIDE SERVICES						
522							
523	924-OP						
	PROPERTY INSURANCE						
524	PRODUCTION - STEAM						
525	ALL RISK & MISCELLANEOUS						
526	TOTAL ACCOUNT 924						

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	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----			
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND
							POWER SUP	TRANS	SUBTRANS	DIRECT
527	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
528										
529	925-OP	INJURIES & DAMAGES	LABOR	11,358,326	4,889,402	197,208		1,327,623		118
530	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	74,961,492	32,268,564	1,301,515		8,761,907		781
531	927-OP	FRANCHISE REQUIREMENTS	P101P							
532										
533	928-OP	REGULATORY COMMISSION EXPENSES								
534		FERC ADMIN ASSESS & SECURITIES								
535		CAPACITY RELATED	PI-SHO	2,711,513	2,477,997	233,516				
536		ENERGY RELATED	KWH-T	921,198		921,198				
537		FERC RATE CASE	T-PLT							
538		FERC ORDER 472	KWH-O	924,547		924,547				
539		FERC OTHER	T-100	104,606				104,606		
540		FERC - OREGON HYDRO FEE	PI-HO	260,632	232,325	28,307				
541		SEC EXPENSES	NONE							
542		IDAHO PUC -RATE CASE	OTH-EXP							
543		-OTHER	OTH-EXP	332,773						
544		OREGON PUC -RATE CASE	OTH-EXP							
545		-OTHER	OTH-EXP							
546		TOTAL ACCOUNT 928		5,255,269						
547										
548	929-OP	DUPLICATE CHARGES-CR	LABOR							
549	9301-OP	GENERAL ADVERTISING	LABOR							
550	9302-OP	MISCELLANEOUS EXPENSES	LABOR	3,870,432	1,666,099	67,200		452,397		40
551	931-OP	RENTS	L GEN-PLT							
552		TOTAL ADM & GEN OPERATION		170,503,996						
553										
554	935-MT	GENERAL PLANT MAINTENANCE	L GEN-PLT	7,723,111	2,654,017	250,103		1,798,027		106
555										
556		TOTAL ADMIN & GENERAL EXPENSES		178,227,107						
557										
558	416	MERCHANDISING EXPENSE	M-EXP	4,523,796		10,097				
559										
560		TOTAL OPER & MAINT EXPENSES		888,823,963	138,136,693	16,516,367	492,817,416	48,778,156		3,521
561										

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	***** DISTRIBUTION FUNCTION *****											
	ALLOCA	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS	
	TION	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	
527	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***											
528												
529	925-OP	INJURIES & DAMAGES	LABOR	561,227	25,488	929,963	460,903	35,800	47,159	23,373	13,070	136,389
530	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	3,703,924	168,210	6,137,472	3,041,817	236,272	311,234	154,252	86,255	900,127
531	927-OP	FRANCHISE REQUIREMENTS	P101P									
532												
533	928-OP	REGULATORY COMMISSION EXPENSES										
534		FERC ADMIN ASSESS & SECURITIES										
535		CAPACITY RELATED	PI-SHO									
536		ENERGY RELATED	KWH-T									
537		FERC RATE CASE	T-PLT									
538		FERC ORDER 472	KWH-O									
539		FERC OTHER	T-100									
540		FERC - OREGON HYDRO FEE	PI-HO									
541		SEC EXPENSES	NONE									
542		IDAHO PUC -RATE CASE	OTH-EXP									
543		-OTHER	OTH-EXP									
544		OREGON PUC -RATE CASE	OTH-EXP									
545		-OTHER	OTH-EXP									
546		TOTAL ACCOUNT 928										
547												
548	929-OP	DUPLICATE CHARGES-CR	LABOR									
549	9301-OP	GENERAL ADVERTISING	LABOR									
550	9302-OP	MISCELLANEOUS EXPENSES	LABOR	191,242	8,685	316,892	157,056	12,199	16,070	7,964	4,454	46,476
551	931-OP	RENTS	L GEN-PLT									
552		TOTAL ADM & GEN OPERATION										
553												
554	935-MT	GENERAL PLANT MAINTENANCE	L GEN-PLT	581,579	27,123	710,320	352,045	44,388	159,781	79,190	44,282	462,107
555												
556		TOTAL ADMIN & GENERAL EXPENSES										
557												
558	416	MERCHANDISING EXPENSE	M-EXP			1,421,031	704,283	88,801	319,651	158,423	88,588	924,469
559												
560		TOTAL OPER & MAINT EXPENSES		17,911,499	814,448	47,352,090	23,468,360	1,634,918	1,990,925	986,730	551,763	5,757,998
561												

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)		
	***** DISTRIBUTION FUNCTION *****									
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM		
527	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
528										
529	925-OP	INJURIES & DAMAGES	LABOR	67,596	64,088	31,763	27,085	641,530	18,182	90,514
530	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR	446,116	422,963	209,626	178,750	4,233,903	119,997	597,364
531	927-OP	FRANCHISE REQUIREMENTS	P101P							
532										
533	928-OP	REGULATORY COMMISSION EXPENSES								
534		FERC ADMIN ASSESS & SECURITIES								
535		CAPACITY RELATED	PI-SHO							
536		ENERGY RELATED	KWH-T							
537		FERC RATE CASE	T-PLT							
538		FERC ORDER 472	KWH-O							
539		FERC OTHER	T-100							
540		FERC - OREGON HYDRO FEE	PI-HO							
541		SEC EXPENSES	NONE							
542		IDAHO PUC -RATE CASE	OTH-EXP							
543		-OTHER	OTH-EXP							
544		OREGON PUC -RATE CASE	OTH-EXP							
545		-OTHER	OTH-EXP							
546		TOTAL ACCOUNT 928								
547										
548	929-OP	DUPLICATE CHARGES-CR	LABOR							
549	9301-OP	GENERAL ADVERTISING	LABOR							
550	9302-OP	MISCELLANEOUS EXPENSES	LABOR	23,034	21,839	10,823	9,229	218,606	6,196	30,843
551	931-OP	RENTS	L GEN-PLT							
552		TOTAL ADM & GEN OPERATION								
553										
554	935-MT	GENERAL PLANT MAINTENANCE	L GEN-PLT	229,027	45,522	22,561	92,639	155,929	8,384	5,984
555										
556		TOTAL ADMIN & GENERAL EXPENSES								
557										
558	416	MERCHANDISING EXPENSE	M-EXP	458,180	91,068	45,135	185,328		16,772	11,970
559										
560		TOTAL OPER & MAINT EXPENSES		2,853,745	3,301,093	1,636,068	1,141,837	18,706,555	554,840	2,894,436
561										

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

		(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	ALLOCATOR									
		- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
		METER	CUSTOMER	CUSTOMER	ACCOUNTING	FUNCTION	*****	CUSTOMER	INFORMATION	FUNCTION *****
		READING	RECORDS	UNCOLLECT	ACCOUNTS	OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
527	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
528										
529	925-OP	INJURIES & DAMAGES								535,923
			LABOR	128,926	1,104,997					
530	926-OP	EMPLOYEE PENSIONS & BENEFITS								3,536,926
			LABOR	850,871	7,292,644					
531	927-OP	FRANCHISE REQUIREMENTS								
			P101P							
532										
533	928-OP	REGULATORY COMMISSION EXPENSES								
534		FERC ADMIN ASSESS & SECURITIES								
535		CAPACITY RELATED	PI-SHO							
536		ENERGY RELATED	KWH-T							
537		FERC RATE CASE	T-PLT							
538		FERC ORDER 472	KWH-O							
539		FERC OTHER	T-100							
540		FERC - OREGON HYDRO FEE	PI-HO							
541		SEC EXPENSES	NONE							
542		IDAHO PUC -RATE CASE	OTH-EXP							
543		-OTHER	OTH-EXP							
544		OREGON PUC -RATE CASE	OTH-EXP							
545		-OTHER	OTH-EXP							
546		TOTAL ACCOUNT 928								
547										
548	929-OP	DUPLICATE CHARGES-CR	LABOR							
549	9301-OP	GENERAL ADVERTISING	LABOR							
550	9302-OP	MISCELLANEOUS EXPENSES	LABOR	43,932	376,536					182,620
551	931-OP	RENTS	L GEN-PLT							
552		TOTAL ADM & GEN OPERATION								
553										
554	935-MT	GENERAL PLANT MAINTENANCE	L GEN-PLT							
555										
556		TOTAL ADMIN & GENERAL EXPENSES								
557										
558	416	MERCHANDISING EXPENSE	M-EXP							
559										
560		TOTAL OPER & MAINT EXPENSES		3,681,466	32,460,816	5,388,730		19,150,720		
561										

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES TRANSFER
527	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***						
528							
529	925-OP	INJURIES & DAMAGES		LABOR			
530	926-OP	EMPLOYEE PENSIONS & BENEFITS		LABOR			
531	927-OP	FRANCHISE REQUIREMENTS		P101P			
532							
533	928-OP	REGULATORY COMMISSION EXPENSES					
534		FERC ADMIN ASSESS & SECURITIES					
535		CAPACITY RELATED		PI-SHO			
536		ENERGY RELATED		KWH-T			
537		FERC RATE CASE		T-PLT			
538		FERC ORDER 472		KWH-O			
539		FERC OTHER		T-100			
540		FERC - OREGON HYDRO FEE		PI-HO			
541		SEC EXPENSES		NONE			
542		IDAHO PUC -RATE CASE		OTH-EXP			
543		-OTHER		OTH-EXP		332,773	
544		OREGON PUC -RATE CASE		OTH-EXP			
545		-OTHER		OTH-EXP			
546		TOTAL ACCOUNT 928					
547							
548	929-OP	DUPLICATE CHARGES-CR		LABOR			
549	9301-OP	GENERAL ADVERTISING		LABOR			
550	9302-OP	MISCELLANEOUS EXPENSES		LABOR			
551	931-OP	RENTS	L	GEN-PLT			
552		TOTAL ADM & GEN OPERATION					
553							
554	935-MT	GENERAL PLANT MAINTENANCE	L	GEN-PLT			
555							
556		TOTAL ADMIN & GENERAL EXPENSES					
557							
558	416	MERCHANDISING EXPENSE		M-EXP			
559							
560		TOTAL OPER & MAINT EXPENSES				332,773	
561							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----				
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND	
							POWER SUP	TRANS	SUBTRANS	DIRECT	
562	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***										
563											
564	DEPRECIATION EXPENSE										
565	310-316	STEAM PRODUCTION	PI-S	9,212,961	9,212,961						
566	330-336	HYDRAULIC PRODUCTION	PI-H	24,324,647	24,324,647						
567	340-346	OTHER PRODUCTION (BASELOAD)	PI-S	13,251,245	13,251,245						
568	340-346	OTHER PRODUCTION (PEAKERS)	PI-O	5,921,482		5,921,482					
569		TOTAL PRODUCTION PLANT		52,710,336							
570											
571	TRANSMISSION PLANT										
572	350	LAND & LAND RIGHTS	T-350	399,371				399,371			
573	352	STRUCTURES & IMPROVEMENTS	T-352	1,842,519				1,842,519			
574	353	STATION EQUIPMENT	T-353	9,871,275				9,869,626		1,650	
575	354	TOWERS & FIXTURES	T-354	2,772,265				2,772,265			
576	355	POLES & FIXTURES	T-355	5,903,489				5,903,489			
577	356	OVERHEAD CONDUCTORS & DEVICES	T-356	3,930,824				3,930,806		18	
578	359	ROADS & TRAILS	T-359	2,583				2,583			
579		TOTAL TRANSMISSION PLANT		24,722,326							
580											
581	DISTRIBUTION PLANT										
582	360	LAND & LAND RIGHTS	D360N	29,909							
583	361	STRUCTURES & IMPROVEMENTS	D361N	1,323,816							
584	362	STATION EQUIPMENT	D362N	6,442,540							
585	363	STORAGE BATTERY EQUIPMENT	PI-S	8,383,489	8,383,489						
586	364	POLES, TOWERS & FIXTURES	D364	6,133,059							
587	365	OVERHEAD CONDUCTORS & DEVICES	D365	3,477,165							
588	366	UNDERGROUND CONDUIT	D366	1,307,020							
589	367	UNDERGROUND CONDUCTORS & DEVIC	D367	7,813,424							
590	368	LINE TRANSFORMERS	D368	13,756,994							
591	369	SERVICES	SERVICE	1,118,272							
592	370	METERS	METER	5,718,060							
593	371	INSTALLATIONS ON CUSTOMER PREMISE	CUSTINST	180,039							
594	373	STREET LIGHTING SYSTEMS	STLIGHT	208,773							
595		TOTAL DISTRIBUTION PLANT		55,892,559							

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	ALLOCA	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
	TION	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
562	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***										
563											
564	DEPRECIATION EXPENSE										
565	310-316	STEAM PRODUCTION			PI-S						
566	330-336	HYDRAULIC PRODUCTION			PI-H						
567	340-346	OTHER PRODUCTION (BASELOAD)			PI-S						
568	340-346	OTHER PRODUCTION (PEAKERS)			PI-O						
569		TOTAL PRODUCTION PLANT									
570											
571	TRANSMISSION PLANT										
572	350	LAND & LAND RIGHTS			T-350						
573	352	STRUCTURES & IMPROVEMENTS			T-352						
574	353	STATION EQUIPMENT			T-353						
575	354	TOWERS & FIXTURES			T-354						
576	355	POLES & FIXTURES			T-355						
577	356	OVERHEAD CONDUCTORS & DEVICES			T-356						
578	359	ROADS & TRAILS			T-359						
579		TOTAL TRANSMISSION PLANT									
580											
581	DISTRIBUTION PLANT										
582	360	LAND & LAND RIGHTS			D360N	29,909					0
583	361	STRUCTURES & IMPROVEMENTS			D361N	1,311,337					12,478
584	362	STATION EQUIPMENT			D362N	6,371,385					71,155
585	363	STORAGE BATTERY EQUIPMENT			PI-S						
586	364	POLES, TOWERS & FIXTURES			D364		3,840,542	1,903,427			42,753
587	365	OVERHEAD CONDUCTORS & DEVICES			D365		2,088,062	1,034,873			32,114
588	366	UNDERGROUND CONDUIT			D366		621,627	308,087			158,384
589	367	UNDERGROUND CONDUCTORS & DEVIC			D367		4,746,136	2,352,252			514,570
590	368	LINE TRANSFORMERS			D368				2,255,892	1,118,052	625,195
591	369	SERVICES			SERVICE						6,524,314
592	370	METERS			METER						
593	371	INSTALLATIONS ON CUSTOMER PREMIE			CUSTINST						
594	373	STREET LIGHTING SYSTEMS			STLIGHT						
595		TOTAL DISTRIBUTION PLANT									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

6	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
7	***** DISTRIBUTION FUNCTION *****							
8	ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION
9		SEC CUST	DEMAND	CUSTOMER			LIGHTS	CUST PREM
562	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***							
563								
564	DEPRECIATION EXPENSE							
565	310-316	STEAM PRODUCTION		PI-S				
566	330-336	HYDRAULIC PRODUCTION		PI-H				
567	340-346	OTHER PRODUCTION (BASELOAD)		PI-S				
568	340-346	OTHER PRODUCTION (PEAKERS)		PI-O				
569		TOTAL PRODUCTION PLANT						
570								
571	TRANSMISSION PLANT							
572	350	LAND & LAND RIGHTS		T-350				
573	352	STRUCTURES & IMPROVEMENTS		T-352				
574	353	STATION EQUIPMENT		T-353				
575	354	TOWERS & FIXTURES		T-354				
576	355	POLES & FIXTURES		T-355				
577	356	OVERHEAD CONDUCTORS & DEVICES		T-356				
578	359	ROADS & TRAILS		T-359				
579		TOTAL TRANSMISSION PLANT						
580								
581	DISTRIBUTION PLANT							
582	360	LAND & LAND RIGHTS		D360N				
583	361	STRUCTURES & IMPROVEMENTS		D361N				
584	362	STATION EQUIPMENT		D362N				
585	363	STORAGE BATTERY EQUIPMENT		PI-S				
586	364	POLES, TOWERS & FIXTURES		D364				
			231,568		114,769			
587	365	OVERHEAD CONDUCTORS & DEVICES		D365				
			215,374		106,742			
588	366	UNDERGROUND CONDUIT		D366				
			146,375		72,546			
589	367	UNDERGROUND CONDUCTORS & DEVIC		D367				
			134,036		66,430			
590	368	LINE TRANSFORMERS		D368				
			3,233,542					
591	369	SERVICES		SERVICE		1,118,272		
592	370	METERS		METER			5,718,060	
593	371	INSTALLATIONS ON CUSTOMER PREMIE		CUSTINST				180,039
594	373	STREET LIGHTING SYSTEMS		STLIGHT			208,773	
595		TOTAL DISTRIBUTION PLANT						

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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6	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)	
7	- - - CUSTOMER ACCOUNTING FUNCTION			- - - ***** CUSTOMER INFORMATION FUNCTION *****						
8	ALLOCATOR	METER	CUSTOMER	UNCOLLECT						
9		READING	RECORDS	ACCOUNTS	OTHER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER		
562	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE *									
563										
564	DEPRECIATION EXPENSE									
565	310-316	STEAM PRODUCTION		PI-S						
566	330-336	HYDRAULIC PRODUCTION		PI-H						
567	340-346	OTHER PRODUCTION (BASELOAD)		PI-S						
568	340-346	OTHER PRODUCTION (PEAKERS)		PI-O						
569		TOTAL PRODUCTION PLANT								
570										
571	TRANSMISSION PLANT									
572	350	LAND & LAND RIGHTS		T-350						
573	352	STRUCTURES & IMPROVEMENTS		T-352						
574	353	STATION EQUIPMENT		T-353						
575	354	TOWERS & FIXTURES		T-354						
576	355	POLES & FIXTURES		T-355						
577	356	OVERHEAD CONDUCTORS & DEVICES		T-356						
578	359	ROADS & TRAILS		T-359						
579		TOTAL TRANSMISSION PLANT								
580										
581	DISTRIBUTION PLANT									
582	360	LAND & LAND RIGHTS		D360N						
583	361	STRUCTURES & IMPROVEMENTS		D361N						
584	362	STATION EQUIPMENT		D362N						
585	363	STORAGE BATTERY EQUIPMENT		PI-S						
586	364	POLES, TOWERS & FIXTURES		D364						
587	365	OVERHEAD CONDUCTORS & DEVICES		D365						
588	366	UNDERGROUND CONDUIT		D366						
589	367	UNDERGROUND CONDUCTORS & DEVIC		D367						
590	368	LINE TRANSFORMERS		D368						
591	369	SERVICES		SERVICE						
592	370	METERS		METER						
593	371	INSTALLATIONS ON CUSTOMER PREMISE		CUSTINST						
594	373	STREET LIGHTING SYSTEMS		STLIGHT						
595		TOTAL DISTRIBUTION PLANT								

IDAHO POWER COMPANY
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6	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
7	ALLOCATOR	-	-	-	-	-	-
8		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES TRANSFER
9							
562	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***						
563							
564	DEPRECIATION EXPENSE						
565	310-316	STEAM PRODUCTION	PI-S				
566	330-336	HYDRAULIC PRODUCTION	PI-H				
567	340-346	OTHER PRODUCTION (BASELOAD)	PI-S				
568	340-346	OTHER PRODUCTION (PEAKERS)	PI-O				
569		TOTAL PRODUCTION PLANT					
570							
571	TRANSMISSION PLANT						
572	350	LAND & LAND RIGHTS	T-350				
573	352	STRUCTURES & IMPROVEMENTS	T-352				
574	353	STATION EQUIPMENT	T-353				
575	354	TOWERS & FIXTURES	T-354				
576	355	POLES & FIXTURES	T-355				
577	356	OVERHEAD CONDUCTORS & DEVICES	T-356				
578	359	ROADS & TRAILS	T-359				
579		TOTAL TRANSMISSION PLANT					
580							
581	DISTRIBUTION PLANT						
582	360	LAND & LAND RIGHTS	D360N				
583	361	STRUCTURES & IMPROVEMENTS	D361N				
584	362	STATION EQUIPMENT	D362N				
585	363	STORAGE BATTERY EQUIPMENT	PI-S				
586	364	POLES, TOWERS & FIXTURES	D364				
587	365	OVERHEAD CONDUCTORS & DEVICES	D365				
588	366	UNDERGROUND CONDUIT	D366				
589	367	UNDERGROUND CONDUCTORS & DEVIC	D367				
590	368	LINE TRANSFORMERS	D368				
591	369	SERVICES	SERVICE				
592	370	METERS	METER				
593	371	INSTALLATIONS ON CUSTOMER PREMIS	CUSTINST				
594	373	STREET LIGHTING SYSTEMS	STLIGHT				
595		TOTAL DISTRIBUTION PLANT					

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----				
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND	
							POWER SUP	TRANS	SUBTRANS	DIRECT	
596	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***										
597											
598	GENERAL PLANT										
599	389	LAND & LAND RIGHTS	P-PTD								
600	390	STRUCTURES & IMPROVEMENTS	P-PTD	3,220,402	1,106,678	104,289		749,746		44	
601	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	6,688,226	2,298,383	216,590		1,557,094		91	
602	392	TRANSPORTATION EQUIPMENT	P-PTD	69,294	23,813	2,244		16,132		1	
603	393	STORES EQUIPMENT	P-PTD	217,528	74,753	7,044		50,643		3	
604	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	773,482	265,804	25,048		180,075		11	
605	395	LABORATORY EQUIPMENT	P-PTD	747,582	256,904	24,210		174,045		10	
606	396	POWER OPERATED EQUIPMENT	P-PTD								
607	397	COMMUNICATIONS EQUIPMENT	P-PTD	5,370,906	1,845,691	173,930		1,250,407		73	
608	398	MISCELLANEOUS EQUIPMENT	P-PTD	823,363	282,946	26,664		191,688		11	
609		TOTAL GENERAL PLANT		17,910,784							
610											
611		DEPRECIATION ON DISALLOWED COSTS	P101P	(283,814)	(97,532)	(9,191)		(66,075)		(4)	
612		TOTAL DEPRECIATION EXPENSE		150,952,190	61,229,781	6,492,310		28,824,414		1,909	
613											
614		AMORTIZATION EXPENSE									
615		302/FRANCHISES AND CONSENTS	P101P	1,480,576	508,794	47,947		344,695		20	
616		303/MISCELLANEOUS INTANGIBLE PLAN	PI-H	4,230,438	4,230,438						
617		ADJUSTMENTS, GAINS & LOSSES	P101P	14,385	4,943	466		3,349		0	
618		TOTAL AMORTIZATION EXPENSE		5,725,400	4,744,176	48,412		348,044		20	
619											
620		TOTAL DEPRECIATION & AMORTIZATION EXP		156,677,590	65,973,958	6,540,722		29,172,458		1,929	
621											

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	***** DISTRIBUTION FUNCTION *****											
	ALLOCA	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS	
	TOR	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	
596	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***											
597												
598	GENERAL PLANT											
599	389	LAND & LAND RIGHTS	P-PTD									
600	390	STRUCTURES & IMPROVEMENTS	P-PTD	242,508	11,310	296,191	146,796	18,509	66,626	33,021	18,465	192,691
601	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	503,648	23,488	615,138	304,871	38,440	138,371	68,579	38,348	400,186
602	392	TRANSPORTATION EQUIPMENT	P-PTD	5,218	243	6,373	3,159	398	1,434	711	397	4,146
603	393	STORES EQUIPMENT	P-PTD	16,381	764	20,007	9,916	1,250	4,500	2,230	1,247	13,016
604	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	58,246	2,716	71,140	35,258	4,446	16,002	7,931	4,435	46,281
605	395	LABORATORY EQUIPMENT	P-PTD	56,296	2,625	68,758	34,077	4,297	15,467	7,665	4,286	44,731
606	396	POWER OPERATED EQUIPMENT	P-PTD									
607	397	COMMUNICATIONS EQUIPMENT	P-PTD	404,449	18,862	493,980	244,823	30,869	111,117	55,071	30,795	321,365
608	398	MISCELLANEOUS EQUIPMENT	P-PTD	62,002	2,892	75,727	37,532	4,732	17,034	8,442	4,721	49,265
609		TOTAL GENERAL PLANT										
610												
611		DEPRECIATION ON DISALLOWED COSTS	P101P	(21,372)	(997)	(26,103)	(12,937)	(1,631)	(5,872)	(2,910)	(1,627)	(16,982)
612		TOTAL DEPRECIATION EXPENSE		9,040,007	145,538	12,917,578	6,402,133	849,132	2,620,571	1,298,792	726,262	7,579,012
613												
614		AMORTIZATION EXPENSE										
615		302/FRANCHISES AND CONSENTS	P101P	111,493	5,200	136,173	67,489	8,510	30,631	15,181	8,489	88,589
616		303/MISCELLANEOUS INTANGIBLE PLAN	PI-H									
617		ADJUSTMENTS, GAINS & LOSSES	P101P	1,083	51	1,323	656	83	298	148	82	861
618		TOTAL AMORTIZATION EXPENSE		112,576	5,250	137,497	68,145	8,592	30,929	15,329	8,572	89,450
619												
620		TOTAL DEPRECIATION & AMORTIZATION EXP		9,152,583	150,788	13,055,074	6,470,278	857,725	2,651,500	1,314,121	734,834	7,668,462
621												

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)		
	***** DISTRIBUTION FUNCTION *****									
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM		
596	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***									
597										
598	GENERAL PLANT									
599	389	LAND & LAND RIGHTS	P-PTD							
600	390	STRUCTURES & IMPROVEMENTS	P-PTD	95,500	18,982	9,408	38,629	65,020	3,496	2,495
601	391	OFFICE FURNITURE & EQUIPMENT	P-PTD	198,338	39,422	19,538	80,225	135,035	7,260	5,182
602	392	TRANSPORTATION EQUIPMENT	P-PTD	2,055	408	202	831	1,399	75	54
603	393	STORES EQUIPMENT	P-PTD	6,451	1,282	635	2,609	4,392	236	169
604	394	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	22,937	4,559	2,260	9,278	15,617	840	599
605	395	LABORATORY EQUIPMENT	P-PTD	22,169	4,406	2,184	8,967	15,094	812	579
606	396	POWER OPERATED EQUIPMENT	P-PTD							
607	397	COMMUNICATIONS EQUIPMENT	P-PTD	159,273	31,657	15,690	64,424	108,438	5,830	4,161
608	398	MISCELLANEOUS EQUIPMENT	P-PTD	24,417	4,853	2,405	9,876	16,624	894	638
609		TOTAL GENERAL PLANT								
610										
611		DEPRECIATION ON DISALLOWED COSTS	P101P	(8,416)	(1,673)	(829)	(3,404)	(5,730)	(308)	(220)
612		TOTAL DEPRECIATION EXPENSE		3,756,265	831,250	411,979	1,329,707	6,073,947	227,907	193,695
613										
614		AMORTIZATION EXPENSE								
615		302/FRANCHISES AND CONSENTS	P101P	43,906	8,727	4,325	17,759	29,893	1,607	1,147
616		303/MISCELLANEOUS INTANGIBLE PLAN	PI-H							
617		ADJUSTMENTS, GAINS & LOSSES	P101P	427	85	42	173	290	16	11
618		TOTAL AMORTIZATION EXPENSE		44,333	8,812	4,367	17,932	30,183	1,623	1,158
619										
620		TOTAL DEPRECIATION & AMORTIZATION EXP		3,800,597	840,062	416,347	1,347,639	6,104,130	229,530	194,854
621										

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

6	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
7									
8									
9									
596	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE *								
597									
598	GENERAL PLANT								
599	389								P-PTD
600	390								P-PTD
601	391								P-PTD
602	392								P-PTD
603	393								P-PTD
604	394								P-PTD
605	395								P-PTD
606	396								P-PTD
607	397								P-PTD
608	398								P-PTD
609									TOTAL GENERAL PLANT
610									
611									DEPRECIATION ON DISALLOWED COSTS P101P
612									TOTAL DEPRECIATION EXPENSE
613									
614	AMORTIZATION EXPENSE								
615									302/FRANCHISES AND CONSENTS P101P
616									303/MISCELLANEOUS INTANGIBLE PLAN PI-H
617									ADJUSTMENTS, GAINS & LOSSES P101P
618									TOTAL AMORTIZATION EXPENSE
619									
620									TOTAL DEPRECIATION & AMORTIZATION EXP
621									

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

1								
2		(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
3					MISCELLANEOUS			INC TAXES
4								& REVENUES
5								
6								
7		ALLOCATOR						
8			DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
9								
596	***	TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE *						
597								
598	GENERAL PLANT							
599	389	LAND & LAND RIGHTS						P-PTD
600	390	STRUCTURES & IMPROVEMENTS						P-PTD
601	391	OFFICE FURNITURE & EQUIPMENT						P-PTD
602	392	TRANSPORTATION EQUIPMENT						P-PTD
603	393	STORES EQUIPMENT						P-PTD
604	394	TOOLS, SHOP & GARAGE EQUIPMENT						P-PTD
605	395	LABORATORY EQUIPMENT						P-PTD
606	396	POWER OPERATED EQUIPMENT						P-PTD
607	397	COMMUNICATIONS EQUIPMENT						P-PTD
608	398	MISCELLANEOUS EQUIPMENT						P-PTD
609		TOTAL GENERAL PLANT						
610								
611		DEPRECIATION ON DISALLOWED COSTS						P101P
612		TOTAL DEPRECIATION EXPENSE						
613								
614		AMORTIZATION EXPENSE						
615		302/FRANCHISES AND CONSENTS						P101P
616		303/MISCELLANEOUS INTANGIBLE PLAN						PI-H
617		ADJUSTMENTS, GAINS & LOSSES						P101P
618		TOTAL AMORTIZATION EXPENSE						
619								
620		TOTAL DEPRECIATION & AMORTIZATION EXP						
621								

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----				
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND	
							POWER SUP	TRANS	SUBTRANS	DIRECT	
622	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***										
623	TAXES OTHER THAN INCOME										
625	FEDERAL TAXES	NONE									
626	FICA	LABOR									
627	FUTA	LABOR									
628	LESS PAYROLL DEDUCTION	LABOR									
629											
630	STATE TAXES										
631	AD VALOREM TAXES										
632	JIM BRIDGER STATION	PI-S									
633	VALMY	PI-S									
634	OTHER-PRODUCTION PLANT	PI-HO	7,828,388	6,978,158	850,229						
635	OTHER-TRANSMISSION PLANT	T-PLT	6,547,695					6,547,311		384	
636	OTHER-DISTRIBUTION PLANT	D3602N	8,749,620								
637	OTHER-GENERAL PLANT	GEN-PLT	1,735,401	596,364	56,199			404,021		24	
638											
639	LICENSES - HYDRO PROJECTS	PI-H	4,067	4,067							
640											
641	REGULATORY COMMISSION FEES										
642	STATE OF IDAHO	P101P	2,616,251	899,064	84,724			609,093		36	
643	STATE OF OREGON	NONE									
644											
645	FRANCHISE TAXES										
646	STATE OF OREGON	NONE									
647											
648	OTHER STATE TAXES										
649	UNEMPLOYMENT TAXES	NONE									
650	HYDRO GENERATION TAX	KWH-TAX	1,806,165								
651	IRRIGATION-PIC	KWH-TAX	313,744								
652											
653	TOTAL TAXES OTHER THAN INCOME		29,601,331	8,477,654	991,152			7,560,424		444	

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
COST OF SERVICE STUDY
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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	***** DISTRIBUTION FUNCTION *****										
	ALLOCA	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	
622	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***										
623	TAXES OTHER THAN INCOME										
625	FEDERAL TAXES	NONE									
626	FICA	LABOR									
627	FUTA	LABOR									
628	LESS PAYROLL DEDUCTION	LABOR									
629	STATE TAXES										
630	AD VALOREM TAXES										
631	JIM BRIDGER STATION	PI-S									
632	VALMY	PI-S									
633	OTHER-PRODUCTION PLANT	PI-HO									
634	OTHER-TRANSMISSION PLANT	T-PLT									
635	OTHER-DISTRIBUTION PLANT	D3602N	1,548,179	16,510	2,115,783	1,048,612	132,217	475,930	235,878	131,899	1,376,448
636	OTHER-GENERAL PLANT	GEN-PLT	130,682	6,095	159,611	79,105	9,974	35,903	17,794	9,950	103,837
637	LICENSES - HYDRO PROJECTS										
638		PI-H									
639	REGULATORY COMMISSION FEES										
640	STATE OF IDAHO	P101P	197,013	9,188	240,625	119,257	15,037	54,127	26,826	15,001	156,542
641	STATE OF OREGON	NONE									
642	FRANCHISE TAXES										
643	STATE OF OREGON	NONE									
644	OTHER STATE TAXES										
645	UNEMPLOYMENT TAXES	NONE									
646	HYDRO GENERATION TAX	KWH-TAX									
647	IRRIGATION-PIC	KWH-TAX									
648	TOTAL TAXES OTHER THAN INCOME		1,875,874	31,792	2,516,018	1,246,974	157,228	565,960	280,498	156,850	1,636,826

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	***** DISTRIBUTION FUNCTION *****							
	ALLOCA	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION
	TOF	SEC CUST	DEMAND	CUSTOMER			LIGHTS	CUST PREM
622	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***							
623	TAXES OTHER THAN INCOME							
625	FEDERAL TAXES							
626	FICA							
627	FUTA							
628	LESS PAYROLL DEDUCTION							
629								
630	STATE TAXES							
631	AD VALOREM TAXES							
632	JIM BRIDGER STATION							
633	VALMY							
634	OTHER-PRODUCTION PLANT							
635	OTHER-TRANSMISSION PLANT							
636	OTHER-DISTRIBUTION PLANT							
637	OTHER-GENERAL PLANT	682,187	135,592	67,201	275,936	464,455	24,972	17,823
638		51,463	10,229	5,070	20,816	35,038	1,884	1,345
639	LICENSES - HYDRO PROJECTS							
640								
641	REGULATORY COMMISSION FEES							
642	STATE OF IDAHO	77,584	15,421	7,643	31,382	52,822	2,840	2,027
643	STATE OF OREGON							
644								
645	FRANCHISE TAXES							
646	STATE OF OREGON							
647								
648	OTHER STATE TAXES							
649	UNEMPLOYMENT TAXES							
650	HYDRO GENERATION TAX							
651	IRRIGATION-PIC							
652								
653	TOTAL TAXES OTHER THAN INCOME	811,234	161,241	79,913	328,134	552,314	29,696	21,194

IDAHO POWER COMPANY
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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	- - - CUSTOMER ACCOUNTING FUNCTION			- - - ***** CUSTOMER INFORMATION FUNCTION *****					
ALLOCATOR	METER	CUSTOMER	UNCOLLECT			CUSTOMER	INFORMATION	FUNCTION	*****
	READING	RECORDS	ACCOUNTS		OTHER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER	

622 *** **TABLE 7 - TAXES OTHER THAN INCOME TAXES** ***

623	TAXES OTHER THAN INCOME	
625	FEDERAL TAXES	NONE
626	FICA	LABOR
627	FUTA	LABOR
628	LESS PAYROLL DEDUCTION	LABOR
629	STATE TAXES	
630	AD VALOREM TAXES	
631	JIM BRIDGER STATION	PI-S
632	VALMY	PI-S
633	OTHER-PRODUCTION PLANT	PI-HO
634	OTHER-TRANSMISSION PLANT	T-PLT
635	OTHER-DISTRIBUTION PLANT	D3602N
636	OTHER-GENERAL PLANT	GEN-PLT
637	LICENSES - HYDRO PROJECTS	
638		PI-H
639	REGULATORY COMMISSION FEES	
640	STATE OF IDAHO	P101P
641	STATE OF OREGON	NONE
642	FRANCHISE TAXES	
643	STATE OF OREGON	NONE
644	OTHER STATE TAXES	
645	UNEMPLOYMENT TAXES	NONE
646	HYDRO GENERATION TAX	KWH-TAX
647	IRRIGATION-PIC	KWH-TAX
648	TOTAL TAXES OTHER THAN INCOME	

IDAHO POWER COMPANY
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES TRANSFER
622	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***						
623							
624	TAXES OTHER THAN INCOME						
625	FEDERAL TAXES	NONE					
626	FICA	LABOR					
627	FUTA	LABOR					
628	LESS PAYROLL DEDUCTION	LABOR					
629							
630	STATE TAXES						
631	AD VALOREM TAXES						
632	JIM BRIDGER STATION	PI-S					
633	VALMY	PI-S					
634	OTHER-PRODUCTION PLANT	PI-HO					
635	OTHER-TRANSMISSION PLANT	T-PLT					
636	OTHER-DISTRIBUTION PLANT	D3602N					
637	OTHER-GENERAL PLANT	GEN-PLT					
638							
639	LICENSES - HYDRO PROJECTS	PI-H					
640							
641	REGULATORY COMMISSION FEES						
642	STATE OF IDAHO	P101P					
643	STATE OF OREGON	NONE					
644							
645	FRANCHISE TAXES						
646	STATE OF OREGON	NONE					
647							
648	OTHER STATE TAXES						
649	UNEMPLOYMENT TAXES	NONE					
650	HYDRO GENERATION TAX	KWH-TAX	1,806,165				
651	IRRIGATION-PIC	KWH-TAX	313,744				
652							
653	TOTAL TAXES OTHER THAN INCOME		2,119,909				

**IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----				
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND	
							POWER SUP	TRANS	SUBTRANS	DIRECT	
654	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***										
655											
656	REGULAT	STATE OF IDAHO - Siemens LTP Amort	PI-OS	1,075,354	754,483	320,871					
657	REGULAT	STATE OF IDAHO - Cloud Computing	P101P	201,265	69,164	6,518		46,857		3	
658	REGULAT	STATE OF IDAHO - Wildfire Mitigation	P-PTD	1,865,167	640,957	60,401		434,232		25	
659											
660	*** TABLE 9 - INCOME TAXES ***										
661											
662	410/411	NET PROVISION FOR DEFER INC TAXES									
663		ACCOUNT #282 - RELATED	P111P	(15,882,182)	(5,512,531)	(519,478)		(3,734,595)		(219)	
664		ACCOUNTS #190 & #283 - RELATED	ADIT	(1,242,756)	(372,378)	(35,091)		(252,277)		(15)	
665		TOTAL NET PROVISION FOR DEFER IT		(17,124,938)	(5,884,910)	(554,569)		(3,986,872)		(234)	
666											
667	411.4	INVESTMENT TAX CREDIT ADJUSTMENT	P111P	23,926,476	8,304,618	782,592		5,626,160		330	
668											
669	SUMMARY OF INCOME TAXES										
670											
671		TOTAL FEDERAL INCOME TAX	TAX-REV	39,040,245							
672											
673	STATE INCOME TAXES										
674		STATE OF IDAHO	TAX-REV	(3,747,326)							
675		STATE OF OREGON	TAX-REV	685,175							
676		OTHER STATES	TAX-REV	233,716							
677		TOTAL STATE INCOME TAXES		(2,828,435)							
678											
679		TOTAL OPERATING EXPENSES		1,119,191,586							
680											
681		NET OPERATING INCOME		287,458,444							
682											
683					Base-load	Peak					

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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	***** DISTRIBUTION FUNCTION *****											
	ALLOCA	TOR OF	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD		
654	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***											
655												
656	REGULAT	STATE OF IDAHO - Siemens LTP Amor	PI-OS									
657	REGULAT	STATE OF IDAHO - Cloud Computing	P101P	15,156	707	18,511	9,174	1,157	4,164	2,064	1,154	12,043
658	REGULAT	STATE OF IDAHO - Wildfire Mitigation	P-PTD	140,454	6,550	171,546	85,020	10,720	38,588	19,125	10,694	111,601
659												
660	*** TABLE 9 - INCOME TAXES ***											
661												
662	410/411	NET PROVISION FOR DEFER INC TAXES										
663		ACCOUNT #282 - RELATED	P111P	(1,090,022)	(15,161)	(1,475,372)	(731,215)	(92,197)	(331,874)	(164,482)	(91,975)	(959,821)
664		ACCOUNTS #190 & #283 - RELATED	ADIT	(73,632)	(1,024)	(172,824)	(85,654)	(6,228)	(25,372)	(12,575)	(6,213)	(73,926)
665		TOTAL NET PROVISION FOR DEFER IT		(1,163,654)	(16,185)	(1,648,196)	(816,869)	(98,425)	(357,246)	(177,056)	(98,188)	(1,033,747)
666												
667	411.4	INVESTMENT TAX CREDIT ADJUSTMENT	P111P	1,642,116	22,840	2,222,644	1,101,574	138,894	499,968	247,791	138,561	1,445,968
668												
669		SUMMARY OF INCOME TAXES										
670												
671		TOTAL FEDERAL INCOME TAX	TAX-REV									
672												
673		STATE INCOME TAXES										
674		STATE OF IDAHO	TAX-REV									
675		STATE OF OREGON	TAX-REV									
676		OTHER STATES	TAX-REV									
677		TOTAL STATE INCOME TAXES										
678												
679		TOTAL OPERATING EXPENSES										
680												
681		NET OPERATING INCOME										
682												
683												

IDAHO POWER COMPANY
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	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)		
	***** DISTRIBUTION FUNCTION *****									
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM		
654	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***									
655										
656	REGULAT	STATE OF IDAHO - Siemens LTP Amort	PI-OS							
657	REGULAT	STATE OF IDAHO - Cloud Computing	P101P	5,968	1,186	588	2,414	4,064	218	156
658	REGULAT	STATE OF IDAHO - Wildfire Mitigation	P-PTD	55,311	10,994	5,449	22,373	37,658	2,025	1,445
659										
660	*** TABLE 9 - INCOME TAXES ***									
661										
662	410/411	NET PROVISION FOR DEFER INC TAXES								
663		ACCOUNT #282 - RELATED	P111P	(475,701)	(94,551)	(46,861)	(192,415)	(323,872)	(17,413)	(12,428)
664		ACCOUNTS #190 & #283 - RELATED	ADIT	(36,639)	(18,721)	(9,279)	(36,739)	(21,894)	(1,411)	(864)
665		TOTAL NET PROVISION FOR DEFER IT		(512,340)	(113,272)	(56,139)	(229,154)	(345,766)	(18,824)	(13,292)
666										
667	411.4	INVESTMENT TAX CREDIT ADJUSTMENT	P111P	716,642	142,440	70,595	289,873	487,913	26,233	18,723
668										
669	SUMMARY OF INCOME TAXES									
670										
671	TOTAL FEDERAL INCOME TAX		TAX-REV							
672										
673	STATE INCOME TAXES									
674		STATE OF IDAHO	TAX-REV							
675		STATE OF OREGON	TAX-REV							
676		OTHER STATES	TAX-REV							
677		TOTAL STATE INCOME TAXES								
678										
679	TOTAL OPERATING EXPENSES									
680										
681	NET OPERATING INCOME									
682										
683										

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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
6									
7									
8	ALLOCATOR	METER	CUSTOMER	UNCOLLECT		CUSTOMER	INFORMATION	FUNCTION	*****
9	READING	RECORDS	ACCOUNTS	OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER	

654 *** **TABLE 8 - REGULATORY DEBITS/CREDITS** ***

655	REGULAT	STATE OF IDAHO - Siemens LTP Amort	PI-OS
657	REGULAT	STATE OF IDAHO - Cloud Computing	P101P
658	REGULAT	STATE OF IDAHO - Wildfire Mitigation	P-PTD

660 *** **TABLE 9 - INCOME TAXES** ***

661	410/411 NET PROVISION FOR DEFER INC TAXES	
663	ACCOUNT #282 - RELATED	P111P
664	ACCOUNTS #190 & #283 - RELATED	ADIT
665	TOTAL NET PROVISION FOR DEFER IT	
666		
667	411.4 INVESTMENT TAX CREDIT ADJUSTMENT	P111P
668		
669	SUMMARY OF INCOME TAXES	
670		
671	TOTAL FEDERAL INCOME TAX	TAX-REV
672		
673	STATE INCOME TAXES	
674	STATE OF IDAHO	TAX-REV
675	STATE OF OREGON	TAX-REV
676	OTHER STATES	TAX-REV
677	TOTAL STATE INCOME TAXES	
678		
679	TOTAL OPERATING EXPENSES	
680		
681	NET OPERATING INCOME	
682		
683		

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1	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
2	----- MISCELLANEOUS -----						INC TAXES
3	ALLOCATOR						& REVENUES
4		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
5							
654	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***						
655							
656	REGULAT STATE OF IDAHO - Siemens LTP Amort						
657	REGULAT STATE OF IDAHO - Cloud Computing						
658	REGULAT STATE OF IDAHO - Wildfire Mitigation						
659							
660	*** TABLE 9 - INCOME TAXES ***						
661							
662	410/411 NET PROVISION FOR DEFER INC TAXES						
663	ACCOUNT #282 - RELATED						
664	ACCOUNTS #190 & #283 - RELATED						
665	TOTAL NET PROVISION FOR DEFER IT						
666							
667	411.4 INVESTMENT TAX CREDIT ADJUSTMENT						
668							
669	SUMMARY OF INCOME TAXES						
670							
671	TOTAL FEDERAL INCOME TAX						39,040,245
672							
673	STATE INCOME TAXES						
674	STATE OF IDAHO						(3,747,326)
675	STATE OF OREGON						685,175
676	OTHER STATES						233,716
677	TOTAL STATE INCOME TAXES						
678							
679	TOTAL OPERATING EXPENSES						
680							
681	NET OPERATING INCOME						
682							
683							

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	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION	FUNCTION **	ENERGY	----- TRANSMISSION FUNCTION -----	DEMAND	DEMAND	DEMAND	
			Base-load	Peak			POWER SUP	TRANS	SUBTRANS	DIRECT	
684	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***										
685	STEAM POWER GENERATION										
686	OPERATION										
687	500 / SUPERVISION & ENGINEERING	L-500	255,277	255,277							
688	501 / FUEL	PI-S	2,455,198	2,455,198							
689	502 / STEAM EXPENSES										
690	LABOR	PI-S	1,542,164	1,542,164							
691	OTHER										
692	TOTAL ACCOUNT 502										
693	505 / ELECTRIC EXPENSES										
694	LABOR	PI-S	600,571	600,571							
695	OTHER										
696	TOTAL ACCOUNT 505										
697	506 / MISCELLANEOUS EXPENSES										
698	507 / RENTS										
699	STEAM OPERATION EXPENSES										
700			8,068,870								
701	MAINTENANCE										
702	510 / SUPERVISION & ENGINEERING										
703	511 / STRUCTURES	PI-S	631	631							
704	512 / BOILER PLANT										
705	LABOR										
706	OTHER										
707	TOTAL ACCOUNT 512										
708	513 / ELECTRIC PLANT										
709	LABOR										
710	OTHER										
711	TOTAL ACCOUNT 513										
712	514 / MISCELLANEOUS STEAM PLANT										
713	STEAM MAINTENANCE EXPENSES										
714	TOTAL STEAM GENERATION EXPENSES										
715			15,693,485								
716	HYDRAULIC POWER GENERATION										
717	535-OP SUPERVISION & ENGINEERING	L-535	4,061,414	4,061,414							
718	536-OP WATER FOR POWER	PI-H	828,021	828,021							
719	537-OP HYDRAULIC EXPENSES	PI-H	6,006,734	6,006,734							
720	538-OP ELECTRIC EXPENSES	PI-H	1,448,837	1,448,837							
721	539-OP MISCELLANEOUS EXPENSES	PI-H	3,262,471	3,262,471							
722	540-OP RENTS										
723	TOTAL HYDRAULIC OPERATION EXPENSES										
724	541-MT SUPERVISION & ENGINEERING	L-541	86,513	86,513							
725	542-MT STRUCTURES	PI-H	554,103	554,103							
726	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H	244,475	244,475							
727	544-MT ELECTRIC PLANT	PI-H	1,725,993	1,725,993							
728	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H	2,075,350	2,075,350							
729	TOTAL HYDRAULIC MAINTENANCE EXPENSES										
730	TOTAL HYDRAULIC GENERATION EXPENSES										
			20,293,911								

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1	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
2	***** DISTRIBUTION FUNCTION *****										
3	ALLOCA	T OF	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS
4	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	
5											
684	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC.										
685	STEAM POWER GENERATION										
686	OPERATION										
687	500 / SUPERVISION & ENGINEERING	L-500									
688	501 / FUEL	PI-S									
689	502 / STEAM EXPENSES										
690	LABOR	PI-S									
691	OTHER	PI-S									
692	TOTAL ACCOUNT 502										
693	505 / ELECTRIC EXPENSES										
694	LABOR	PI-S									
695	OTHER	PI-S									
696	TOTAL ACCOUNT 505										
697	506 / MISCELLANEOUS EXPENSES	PI-S									
698	507 / RENTS	PI-S									
699	STEAM OPERATION EXPENSES										
700											
701	MAINTENANCE										
702	510 / SUPERVISION & ENGINEERING	L-510									
703	511 / STRUCTURES	PI-S									
704	512 / BOILER PLANT										
705	LABOR	PI-S									
706	OTHER	PI-S									
707	TOTAL ACCOUNT 512										
708	513 / ELECTRIC PLANT										
709	LABOR	PI-S									
710	OTHER	PI-S									
711	TOTAL ACCOUNT 513										
712	514 / MISCELLANEOUS STEAM PLANT	PI-S									
713	STEAM MAINTENANCE EXPENSES										
714	TOTAL STEAM GENERATION EXPENSES										
715											
716	HYDRAULIC POWER GENERATION										
717	535-OP SUPERVISION & ENGINEERING	L-535									
718	536-OP WATER FOR POWER	PI-H									
719	537-OP HYDRAULIC EXPENSES	PI-H									
720	538-OP ELECTRIC EXPENSES	PI-H									
721	539-OP MISCELLANEOUS EXPENSES	PI-H									
722	540-OP RENTS										
723	TOTAL HYDRAULIC OPERATION EXPENSES										
724	541-MT SUPERVISION & ENGINEERING	L-541									
725	542-MT STRUCTURES	PI-H									
726	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H									
727	544-MT ELECTRIC PLANT	PI-H									
728	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H									
729	TOTAL HYDRAULIC MAINTENANCE EXPENSES										
730	TOTAL HYDRAULIC GENERATION EXPENSES										

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	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
		* * * * * DISTRIBUTION FUNCTION * * * * *						
	ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION
		SEC CUST	DEMAND	CUSTOMER			LIGHTS	CUST PREM
684	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC.							
685	STEAM POWER GENERATION							
686	OPERATION							
687	500 / SUPERVISION & ENGINEERING			L-500				
688	501 / FUEL			PI-S				
689	502 / STEAM EXPENSES							
690	LABOR			PI-S				
691	OTHER			PI-S				
692	TOTAL ACCOUNT 502							
693	505 / ELECTRIC EXPENSES							
694	LABOR			PI-S				
695	OTHER			PI-S				
696	TOTAL ACCOUNT 505							
697	506 / MISCELLANEOUS EXPENSES							
698	507 / RENTS							
699	STEAM OPERATION EXPENSES							
700								
701	MAINTENANCE							
702	510 / SUPERVISION & ENGINEERING			L-510				
703	511 / STRUCTURES			PI-S				
704	512 / BOILER PLANT							
705	LABOR			PI-S				
706	OTHER			PI-S				
707	TOTAL ACCOUNT 512							
708	513 / ELECTRIC PLANT							
709	LABOR			PI-S				
710	OTHER			PI-S				
711	TOTAL ACCOUNT 513							
712	514 / MISCELLANEOUS STEAM PLANT							
713	STEAM MAINTENANCE EXPENSES							
714	TOTAL STEAM GENERATION EXPENSES							
715								
716	HYDRAULIC POWER GENERATION							
717	535-OP SUPERVISION & ENGINEERING			L-535				
718	536-OP WATER FOR POWER			PI-H				
719	537-OP HYDRAULIC EXPENSES			PI-H				
720	538-OP ELECTRIC EXPENSES			PI-H				
721	539-OP MISCELLANEOUS EXPENSES			PI-H				
722	540-OP RENTS							
723	TOTAL HYDRAULIC OPERATION EXPENSES							
724	541-MT SUPERVISION & ENGINEERING			L-541				
725	542-MT STRUCTURES			PI-H				
726	543-MT RESERVOIRS, DAMS & WATERWAYS			PI-H				
727	544-MT ELECTRIC PLANT			PI-H				
728	545-MT MISCELLANEOUS HYDRAULIC PLANT			PI-H				
729	TOTAL HYDRAULIC MAINTENANCE EXPENSES							
730	TOTAL HYDRAULIC GENERATION EXPENSES							

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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
					- - -	*****			
	ALLOCATOR	METER	CUSTOMER	UNCOLLECT	CUSTOMER	CUSTOMER	INFORMATION	FUNCTION	*****
		READING	RECORDS	ACCOUNTS	OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER

684 *** **TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC.**

685	STEAM POWER GENERATION	
686	OPERATION	
687	500 / SUPERVISION & ENGINEERING	L-500
688	501 / FUEL	PI-S
689	502 / STEAM EXPENSES	
690	LABOR	PI-S
691	OTHER	PI-S
692	TOTAL ACCOUNT 502	
693	505 / ELECTRIC EXPENSES	
694	LABOR	PI-S
695	OTHER	PI-S
696	TOTAL ACCOUNT 505	
697	506 / MISCELLANEOUS EXPENSES	PI-S
698	507 / RENTS	PI-S
699	STEAM OPERATION EXPENSES	
700		
701	MAINTENANCE	
702	510 / SUPERVISION & ENGINEERING	L-510
703	511 / STRUCTURES	PI-S
704	512 / BOILER PLANT	
705	LABOR	PI-S
706	OTHER	PI-S
707	TOTAL ACCOUNT 512	
708	513 / ELECTRIC PLANT	
709	LABOR	PI-S
710	OTHER	PI-S
711	TOTAL ACCOUNT 513	
712	514 / MISCELLANEOUS STEAM PLANT	PI-S
713	STEAM MAINTENANCE EXPENSES	
714	TOTAL STEAM GENERATION EXPENSES	
715		
716	HYDRAULIC POWER GENERATION	
717	535-OP SUPERVISION & ENGINEERING	L-535
718	536-OP WATER FOR POWER	PI-H
719	537-OP HYDRAULIC EXPENSES	PI-H
720	538-OP ELECTRIC EXPENSES	PI-H
721	539-OP MISCELLANEOUS EXPENSES	PI-H
722	540-OP RENTS	
723	TOTAL HYDRAULIC OPERATION EXPENSES	
724	541-MT SUPERVISION & ENGINEERING	L-541
725	542-MT STRUCTURES	PI-H
726	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H
727	544-MT ELECTRIC PLANT	PI-H
728	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H
729	TOTAL HYDRAULIC MAINTENANCE EXPENSES	
730	TOTAL HYDRAULIC GENERATION EXPENSES	

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6	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
7	ALLOCATOR	DEMAND	ENERGY	MISCELLANEOUS	REVENUE	OTHER	INC TAXES & REVENUES TRANSFER
684	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC.						
685	STEAM POWER GENERATION						
686	OPERATION						
687	500 / SUPERVISION & ENGINEERING			L-500			
688	501 / FUEL			PI-S			
689	502 / STEAM EXPENSES						
690	LABOR			PI-S			
691	OTHER			PI-S			
692	TOTAL ACCOUNT 502						
693	505 / ELECTRIC EXPENSES						
694	LABOR			PI-S			
695	OTHER			PI-S			
696	TOTAL ACCOUNT 505						
697	506 / MISCELLANEOUS EXPENSES			PI-S			
698	507 / RENTS			PI-S			
699	STEAM OPERATION EXPENSES						
700							
701	MAINTENANCE						
702	510 / SUPERVISION & ENGINEERING			L-510			
703	511 / STRUCTURES			PI-S			
704	512 / BOILER PLANT						
705	LABOR			PI-S			
706	OTHER			PI-S			
707	TOTAL ACCOUNT 512						
708	513 / ELECTRIC PLANT						
709	LABOR			PI-S			
710	OTHER			PI-S			
711	TOTAL ACCOUNT 513						
712	514 / MISCELLANEOUS STEAM PLANT			PI-S			
713	STEAM MAINTENANCE EXPENSES						
714	TOTAL STEAM GENERATION EXPENSES						
715							
716	HYDRAULIC POWER GENERATION						
717	535-OP SUPERVISION & ENGINEERING			L-535			
718	536-OP WATER FOR POWER			PI-H			
719	537-OP HYDRAULIC EXPENSES			PI-H			
720	538-OP ELECTRIC EXPENSES			PI-H			
721	539-OP MISCELLANEOUS EXPENSES			PI-H			
722	540-OP RENTS						
723	TOTAL HYDRAULIC OPERATION EXPENSES						
724	541-MT SUPERVISION & ENGINEERING			L-541			
725	542-MT STRUCTURES			PI-H			
726	543-MT RESERVOIRS, DAMS & WATERWAYS			PI-H			
727	544-MT ELECTRIC PLANT			PI-H			
728	545-MT MISCELLANEOUS HYDRAULIC PLANT			PI-H			
729	TOTAL HYDRAULIC MAINTENANCE EXPENSES						
730	TOTAL HYDRAULIC GENERATION EXPENSES						

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	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----			
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND
							POWER SUP	TRANS	SUBTRANS	DIRECT
731	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
732										
733	OTHER POWER GENERATION									
734	546-OP	SUPERVISION & ENGINEERING	L-546	495,643	347,750	147,893				
735	548-OP	GENERATING EXPENSES	PI-OS	3,102,974	2,177,089	925,885				
736	549-OP	MISCELLANEOUS EXPENSES	PI-OS	355,488	249,415	106,073				
737	550-OP	RENTS	PI-OS							
738		TOTAL OTHER POWER OPER EXPENSES		3,954,105						
739										
740	551-MT	SUPERVISION & ENGINEERING	L-551							
741	552-MT	STRUCTURES	PI-OS	41,290	28,970	12,320				
742	553-MT	GENERATING & ELECTRIC PLANT	PI-OS	54,507	38,243	16,264				
743	554-MT	MISCELLANEOUS EXPENSES	PI-OS	662,259	464,650	197,609				
744		TOTAL OTHER POWER MAINT EXPENSES		758,056						
745		TOTAL OTHER POWER GEN EXPENSES		4,712,161						
746	555	PURCHASED POWER								
747	556	LOAD CONTROL & DISPATCHING EXPEN	PP-KW							
748	557	OTHER	PI-SHO	4,311,949	3,940,603	371,346				
749		TOTAL OTHER POWER SUPPLY EXPENSES		4,311,949						
750										
751		TOTAL PRODUCTION EXPENSES		45,011,506						
752										
753	TRANSMISSION EXPENSES									
754	560-OP	SUPERVISION & ENGINEERING	L-560	2,283,367			2,283,156			211
755	561-OP	LOAD DISPATCHING	T-PLT	2,929,396			2,929,224			172
756	562-OP	STATION EXPENSES	T-353	1,806,653			1,806,351			302
757	563-OP	OVERHEAD LINE EXPENSES	T-354-356	410,892			410,891			1
758	565-OP	TRANSMISSION OF ELECTRICITY BY OT	KWH-T							
759	566-OP	MISCELLANEOUS EXPENSES	T-PLT							
760	567-OP	RENTS	T-PLT							
761		TOTAL TRANSMISSION OPERATION		7,430,307						
762	568-MT	SUPERVISION & ENGINEERING	L-568	87,233			87,226			7
763	569-MT	STRUCTURES	T-352	1,383,185			1,383,185			
764	570-MT	STATION EQUIPMENT	T-353	2,232,077			2,231,704			373
765	571-MT	OVERHEAD LINES	T-354-356	830,425			830,424			1
766	573-MT	MISCELLANEOUS PLANT	T-PLT	3,376			3,376			0
767		TOTAL TRANSMISSION MAINTENANCE		4,536,296						
768		TOTAL TRANSMISSION EXPENSES		11,966,603						

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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	***** DISTRIBUTION FUNCTION *****											
	ALLOCA	T OF	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
		GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	

731 *** **TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC**

732												
733	OTHER POWER GENERATION											
734	546-OP SUPERVISION & ENGINEERING					L-546						
735	548-OP GENERATING EXPENSES					PI-OS						
736	549-OP MISCELLANEOUS EXPENSES					PI-OS						
737	550-OP RENTS					PI-OS						
738	TOTAL OTHER POWER OPER EXPENSES											
739												
740	551-MT SUPERVISION & ENGINEERING					L-551						
741	552-MT STRUCTURES					PI-OS						
742	553-MT GENERATING & ELECTRIC PLANT					PI-OS						
743	554-MT MISCELLANEOUS EXPENSES					PI-OS						
744	TOTAL OTHER POWER MAINT EXPENSES											
745	TOTAL OTHER POWER GEN EXPENSES											
746	555 PURCHASED POWER											
747	556 LOAD CONTROL & DISPATCHING EXPEN					PP-KW						
748	557 OTHER					PI-SHO						
749	TOTAL OTHER POWER SUPPLY EXPENSES											
750												
751	TOTAL PRODUCTION EXPENSES											
752												
753	TRANSMISSION EXPENSES											
754	560-OP SUPERVISION & ENGINEERING					L-560						
755	561-OP LOAD DISPATCHING					T-PLT						
756	562-OP STATION EXPENSES					T-353						
757	563-OP OVERHEAD LINE EXPENSES					T-354-356						
758	565-OP TRANSMISSION OF ELECTRICITY BY OT					KWH-T						
759	566-OP MISCELLANEOUS EXPENSES					T-PLT						
760	567-OP RENTS					T-PLT						
761	TOTAL TRANSMISSION OPERATION											
762	568-MT SUPERVISION & ENGINEERING					L-568						
763	569-MT STRUCTURES					T-352						
764	570-MT STATION EQUIPMENT					T-353						
765	571-MT OVERHEAD LINES					T-354-356						
766	573-MT MISCELLANEOUS PLANT					T-PLT						
767	TOTAL TRANSMISSION MAINTENANCE											
768	TOTAL TRANSMISSION EXPENSES											

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	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	* * * * * DISTRIBUTION FUNCTION * * * * *							
	ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION
		SEC CUST	DEMAND	CUSTOMER			LIGHTS	CUST PREM

731 *** **TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC**

732			
733	OTHER POWER GENERATION		
734	546-OP	SUPERVISION & ENGINEERING	L-546
735	548-OP	GENERATING EXPENSES	PI-OS
736	549-OP	MISCELLANEOUS EXPENSES	PI-OS
737	550-OP	RENTS	PI-OS
738	TOTAL OTHER POWER OPER EXPENSES		
739			
740	551-MT	SUPERVISION & ENGINEERING	L-551
741	552-MT	STRUCTURES	PI-OS
742	553-MT	GENERATING & ELECTRIC PLANT	PI-OS
743	554-MT	MISCELLANEOUS EXPENSES	PI-OS
744	TOTAL OTHER POWER MAINT EXPENSES		
745	TOTAL OTHER POWER GEN EXPENSES		
746	555	PURCHASED POWER	
747	556	LOAD CONTROL & DISPATCHING EXPEN	PP-KW
748	557	OTHER	PI-SHO
749	TOTAL OTHER POWER SUPPLY EXPENSES		
750			
751	TOTAL PRODUCTION EXPENSES		
752			
753	TRANSMISSION EXPENSES		
754	560-OP	SUPERVISION & ENGINEERING	L-560
755	561-OP	LOAD DISPATCHING	T-PLT
756	562-OP	STATION EXPENSES	T-353
757	563-OP	OVERHEAD LINE EXPENSES	T-354-356
758	565-OP	TRANSMISSION OF ELECTRICITY BY OT	KWH-T
759	566-OP	MISCELLANEOUS EXPENSES	T-PLT
760	567-OP	RENTS	T-PLT
761	TOTAL TRANSMISSION OPERATION		
762	568-MT	SUPERVISION & ENGINEERING	L-568
763	569-MT	STRUCTURES	T-352
764	570-MT	STATION EQUIPMENT	T-353
765	571-MT	OVERHEAD LINES	T-354-356
766	573-MT	MISCELLANEOUS PLANT	T-PLT
767	TOTAL TRANSMISSION MAINTENANCE		
768	TOTAL TRANSMISSION EXPENSES		

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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	- - - CUSTOMER ACCOUNTING FUNCTION			- - - ***** CUSTOMER INFORMATION FUNCTION *****					
ALLOCATOR	METER	CUSTOMER	UNCOLLECT			CUSTOMER			
	READING	RECORDS	ACCOUNTS		OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER

731 *** **TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC**

732			
733	OTHER POWER GENERATION		
734	546-OP	SUPERVISION & ENGINEERING	L-546
735	548-OP	GENERATING EXPENSES	PI-OS
736	549-OP	MISCELLANEOUS EXPENSES	PI-OS
737	550-OP	RENTS	PI-OS
738	TOTAL OTHER POWER OPER EXPENSES		
739			
740	551-MT	SUPERVISION & ENGINEERING	L-551
741	552-MT	STRUCTURES	PI-OS
742	553-MT	GENERATING & ELECTRIC PLANT	PI-OS
743	554-MT	MISCELLANEOUS EXPENSES	PI-OS
744	TOTAL OTHER POWER MAINT EXPENSES		
745	TOTAL OTHER POWER GEN EXPENSES		
746	555	PURCHASED POWER	
747	556	LOAD CONTROL & DISPATCHING EXPEN	PP-KW
748	557	OTHER	PI-SHO
749	TOTAL OTHER POWER SUPPLY EXPENSES		
750			
751	TOTAL PRODUCTION EXPENSES		
752			
753	TRANSMISSION EXPENSES		
754	560-OP	SUPERVISION & ENGINEERING	L-560
755	561-OP	LOAD DISPATCHING	T-PLT
756	562-OP	STATION EXPENSES	T-353
757	563-OP	OVERHEAD LINE EXPENSES	T-354-356
758	565-OP	TRANSMISSION OF ELECTRICITY BY OT	KWH-T
759	566-OP	MISCELLANEOUS EXPENSES	T-PLT
760	567-OP	RENTS	T-PLT
761	TOTAL TRANSMISSION OPERATION		
762	568-MT	SUPERVISION & ENGINEERING	L-568
763	569-MT	STRUCTURES	T-352
764	570-MT	STATION EQUIPMENT	T-353
765	571-MT	OVERHEAD LINES	T-354-356
766	573-MT	MISCELLANEOUS PLANT	T-PLT
767	TOTAL TRANSMISSION MAINTENANCE		
768	TOTAL TRANSMISSION EXPENSES		

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	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	MISCELLANEOUS					INC TAXES & REVENUES	
	ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
731	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC.						
732							
733	OTHER POWER GENERATION						
734	546-OP						L-546
735	548-OP						PI-OS
736	549-OP						PI-OS
737	550-OP						PI-OS
738	TOTAL OTHER POWER OPER EXPENSES						
739							
740	551-MT						L-551
741	552-MT						PI-OS
742	553-MT						PI-OS
743	554-MT						PI-OS
744	TOTAL OTHER POWER MAINT EXPENSES						
745	TOTAL OTHER POWER GEN EXPENSES						
746	555						PURCHASED POWER
747	556						PP-KW
748	557						PI-SHO
749	TOTAL OTHER POWER SUPPLY EXPENSES						
750							
751	TOTAL PRODUCTION EXPENSES						
752							
753	TRANSMISSION EXPENSES						
754	560-OP						L-560
755	561-OP						T-PLT
756	562-OP						T-353
757	563-OP						T-354-356
758	565-OP						KWH-T
759	566-OP						T-PLT
760	567-OP						T-PLT
761	TOTAL TRANSMISSION OPERATION						
762	568-MT						L-568
763	569-MT						T-352
764	570-MT						T-353
765	571-MT						T-354-356
766	573-MT						T-PLT
767	TOTAL TRANSMISSION MAINTENANCE						
768	TOTAL TRANSMISSION EXPENSES						

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	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	DEMAND Base-load	** PRODUCTION FUNCTION ** Peak		ENERGY	----- TRANSMISSION FUNCTION -----				
							DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT	
769	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***										
770											
771											
772	580-OP	DISTRIBUTION EXPENSES		L-580		2,854,543					
773	581-OP	SUPERVISION & ENGINEERING		D3601		4,009,091					
774	582-OP	LOAD DISPATCHING		D362		936,981					
775	583-OP	STATION EXPENSES		D-364-365		3,354,617					
776	584-OP	OVERHEAD LINE EXPENSES		D-366-367		1,352,112					
777	585-OP	UNDERGROUND LINE EXPENSES		STLIGHT		19,552					
778	586-OP	STREET LIGHTING & SIGNAL SYSTEMS		METER		4,041,475					
779	587-OP	METER EXPENSES		CUSTINST		685,851					
780	588-OP	CUSTOMER INSTALLATIONS EXPENSE		D3601		2,749,719					
781	589-OP	MISCELLANEOUS EXPENSES		D3601							
782		RENTS									
782		TOTAL DISTRIBUTION OPERATION				20,003,940					
783											
784	590-MT	SUPERVISION & ENGINEERING		L-590		8,912					
785	591-MT	STRUCTURES		D361							
786	592-MT	STATION EQUIPMENT		D362		2,588,326					
787	593-MT	OVERHEAD LINES		D-364-365		4,830,600					
788	594-MT	UNDERGROUND LINES		D-366-367		300,238					
789	595-MT	LINE TRANSFORMERS		D368		24,370					
790	596-MT	STREET LIGHTING & SIGNAL SYSTEMS		STLIGHT		118,851					
791	597-MT	METERS		METER		656,208					
792	598-MT	MISCELLANEOUS PLANT		D3601		76,191					
793		TOTAL DISTRIBUTION MAINTENANCE				8,603,695					
794		TOTAL DISTRIBUTION EXPENSES				28,607,635					
795											
796		CUSTOMER ACCOUNTING EXPENSES									
797	901-OP	SUPERVISION		L-901		610,646					
798	902-OP	METER READING		M-READ		1,098,173					
799	903-OP	CUSTOMER RECORDS & COLLECTIONS		C-RECOR		9,412,221					
800	904-OP	UNCOLLECTIBLE ACCOUNTS		UAR							
801	905-OP	MISC CUSTOMER ACCOUNTS EXPENSES		L 798-800							
802		TOTAL CUSTOMER ACCOUNTING EXPENSES				11,121,040					
803											
804		CUSTOMER SERVICES & INFORMATION EXPENSES									
805	907-OP	SUPERVISION		L-907		806,758				118,649	
806	908-OP	CUSTOMER ASSISTANCE		D-908		4,555,597				669,988	
807	908 /	ENERGY EFFICIENCY RIDER		NONE							
808	909-OP	INFORMATION & INSTRUCTIONAL		C-ASSIST							
809	912	DEMO AND SELLING EXPENSES		L 806-808		300,634				44,214	
810		TOTAL CUST SERV & INFO EXPENSES				5,662,989					
811											

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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	***** DISTRIBUTION FUNCTION *****											
	ALLOCA	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS	
	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD		
769	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC.											
770												
771	DISTRIBUTION EXPENSES											
772	580-OP	SUPERVISION & ENGINEERING	L-580	365,851	16,800	742,003	367,747	37,399	59,505	29,492	16,491	172,096
773	581-OP	LOAD DISPATCHING	D3601	771,834	35,996	942,691	467,211	58,909	212,052	105,096	58,768	613,279
774	582-OP	STATION EXPENSES	D362	896,734	40,248							
775	583-OP	OVERHEAD LINE EXPENSES	D-364-365			2,072,014	1,026,919	25,911				
776	584-OP	UNDERGROUND LINE EXPENSES	D-366-367			796,505	394,759	99,459				
777	585-OP	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT									
778	586-OP	METER EXPENSES	METER									
779	587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST									
780	588-OP	MISCELLANEOUS EXPENSES	D3601	529,379	24,688	646,565	320,446	40,404	145,440	72,082	40,307	420,630
781	589-OP	RENTS	D3601									
782	TOTAL DISTRIBUTION OPERATION											
783												
784	590-MT	SUPERVISION & ENGINEERING	L-590	2,584	116	3,296	1,633	63	8	4	2	24
785	591-MT	STRUCTURES	D361									
786	592-MT	STATION EQUIPMENT	D362	2,477,145	111,181							
787	593-MT	OVERHEAD LINES	D-364-365			2,983,670	1,478,749	37,311				
788	594-MT	UNDERGROUND LINES	D-366-367			176,865	87,657	22,085				
789	595-MT	LINE TRANSFORMERS	D368						3,996	1,981	1,108	11,557
790	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT									
791	597-MT	METERS	METER									
792	598-MT	MISCELLANEOUS PLANT	D3601	14,668	684	17,915	8,879	1,120	4,030	1,997	1,117	11,655
793	TOTAL DISTRIBUTION MAINTENANCE											
794	TOTAL DISTRIBUTION EXPENSES											
795												
796	CUSTOMER ACCOUNTING EXPENSES											
797	901-OP	SUPERVISION	L-901									
798	902-OP	METER READING	M-READ									
799	903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECOR									
800	904-OP	UNCOLLECTIBLE ACCOUNTS	UAR									
801	905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 798-800									
802	TOTAL CUSTOMER ACCOUNTING EXPENSES											
803												
804	CUSTOMER SERVICES & INFORMATION EXPENSES											
805	907-OP	SUPERVISION	L-907									
806	908-OP	CUSTOMER ASSISTANCE	D-908									
807	908 /	ENERGY EFFICIENCY RIDER	NONE									
808	909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST									
809	912	DEMO AND SELLING EXPENSES	L 806-808									
810	TOTAL CUST SERV & INFO EXPENSES											
811												

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	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)		
	* * * * * DISTRIBUTION FUNCTION * * * * *									
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM		
769	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC.									
770	DISTRIBUTION EXPENSES									
772	580-OP	SUPERVISION & ENGINEERING	L-580	85,293	49,357	24,462	34,500	730,780	6,377	116,389
773	581-OP	LOAD DISPATCHING	D3601	303,950	60,413	29,942	122,944	206,939	11,126	7,941
774	582-OP	STATION EXPENSES	D362							
775	583-OP	OVERHEAD LINE EXPENSES	D-364-365		153,631	76,142				
776	584-OP	UNDERGROUND LINE EXPENSES	D-366-367		41,045	20,343				
777	585-OP	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT					19,552		
778	586-OP	METER EXPENSES	METER				4,041,475			
779	587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST							685,851
780	588-OP	MISCELLANEOUS EXPENSES	D3601	208,470	41,436	20,536	84,324	141,933	7,631	5,447
781	589-OP	RENTS	D3601							
782		TOTAL DISTRIBUTION OPERATION								
783										
784	590-MT	SUPERVISION & ENGINEERING	L-590	12	240	119	2	684	123	0
785	591-MT	STRUCTURES	D361							
786	592-MT	STATION EQUIPMENT	D362							
787	593-MT	OVERHEAD LINES	D-364-365		221,227	109,643				
788	594-MT	UNDERGROUND LINES	D-366-367		9,114	4,517				
789	595-MT	LINE TRANSFORMERS	D368	5,728						
790	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT					118,851		
791	597-MT	METERS	METER				656,208			
792	598-MT	MISCELLANEOUS PLANT	D3601	5,776	1,148	569	2,336	3,933	211	151
793		TOTAL DISTRIBUTION MAINTENANCE								
794		TOTAL DISTRIBUTION EXPENSES								
795										
796		CUSTOMER ACCOUNTING EXPENSES								
797	901-OP	SUPERVISION	L-901							
798	902-OP	METER READING	M-READ							
799	903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECOR							
800	904-OP	UNCOLLECTIBLE ACCOUNTS	UAR							
801	905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 798-800							
802		TOTAL CUSTOMER ACCOUNTING EXPENSES								
803										
804		CUSTOMER SERVICES & INFORMATION EXPENSES								
805	907-OP	SUPERVISION	L-907							
806	908-OP	CUSTOMER ASSISTANCE	D-908							
807	908 /	ENERGY EFFICIENCY RIDER	NONE							
808	909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST							
809	912	DEMO AND SELLING EXPENSES	L 806-808							
810		TOTAL CUST SERV & INFO EXPENSES								
811										

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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	- - - CUSTOMER ACCOUNTING FUNCTION			- - - ***** CUSTOMER INFORMATION FUNCTION *****					
	ALLOCATOR	METER	CUSTOMER	UNCOLLECT	CUSTOMER				
	READING	RECORDS	ACCOUNTS	OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER	

769 *** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC.

770									
771	DISTRIBUTION EXPENSES								
772 580-OP	SUPERVISION & ENGINEERING	L-580							
773 581-OP	LOAD DISPATCHING	D3601							
774 582-OP	STATION EXPENSES	D362							
775 583-OP	OVERHEAD LINE EXPENSES	D-364-365							
776 584-OP	UNDERGROUND LINE EXPENSES	D-366-367							
777 585-OP	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT							
778 586-OP	METER EXPENSES	METER							
779 587-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST							
780 588-OP	MISCELLANEOUS EXPENSES	D3601							
781 589-OP	RENTS	D3601							
782	TOTAL DISTRIBUTION OPERATION								
783									
784 590-MT	SUPERVISION & ENGINEERING	L-590							
785 591-MT	STRUCTURES	D361							
786 592-MT	STATION EQUIPMENT	D362							
787 593-MT	OVERHEAD LINES	D-364-365							
788 594-MT	UNDERGROUND LINES	D-366-367							
789 595-MT	LINE TRANSFORMERS	D368							
790 596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT							
791 597-MT	METERS	METER							
792 598-MT	MISCELLANEOUS PLANT	D3601							
793	TOTAL DISTRIBUTION MAINTENANCE								
794	TOTAL DISTRIBUTION EXPENSES								
795									
796	CUSTOMER ACCOUNTING EXPENSES								
797 901-OP	SUPERVISION	L-901	63,803	546,843					
798 902-OP	METER READING	M-READ	1,098,173						
799 903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECOR		9,412,221					
800 904-OP	UNCOLLECTIBLE ACCOUNTS	UAR							
801 905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 798-800							
802	TOTAL CUSTOMER ACCOUNTING EXPENSES								
803									
804	CUSTOMER SERVICES & INFORMATION EXPENSES								
805 907-OP	SUPERVISION	L-907		688,109					
806 908-OP	CUSTOMER ASSISTANCE	D-908		3,885,609					
807 908 /	ENERGY EFFICIENCY RIDER	NONE							
808 909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST							
809 912	DEMO AND SELLING EXPENSES	L 806-808		256,420					
810	TOTAL CUST SERV & INFO EXPENSES								
811									

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 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
 CLASS COST OF SERVICE STUDY
 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
 FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES & REVENUES TRANSFER
769	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC.						
770							
771	DISTRIBUTION EXPENSES						
772	580-OP SUPERVISION & ENGINEERING			L-580			
773	581-OP LOAD DISPATCHING			D3601			
774	582-OP STATION EXPENSES			D362			
775	583-OP OVERHEAD LINE EXPENSES			D-364-365			
776	584-OP UNDERGROUND LINE EXPENSES			D-366-367			
777	585-OP STREET LIGHTING & SIGNAL SYSTEMS			STLIGHT			
778	586-OP METER EXPENSES			METER			
779	587-OP CUSTOMER INSTALLATIONS EXPENSE			CUSTINST			
780	588-OP MISCELLANEOUS EXPENSES			D3601			
781	589-OP RENTS			D3601			
782	TOTAL DISTRIBUTION OPERATION						
783							
784	590-MT SUPERVISION & ENGINEERING			L-590			
785	591-MT STRUCTURES			D361			
786	592-MT STATION EQUIPMENT			D362			
787	593-MT OVERHEAD LINES			D-364-365			
788	594-MT UNDERGROUND LINES			D-366-367			
789	595-MT LINE TRANSFORMERS			D368			
790	596-MT STREET LIGHTING & SIGNAL SYSTEMS			STLIGHT			
791	597-MT METERS			METER			
792	598-MT MISCELLANEOUS PLANT			D3601			
793	TOTAL DISTRIBUTION MAINTENANCE						
794	TOTAL DISTRIBUTION EXPENSES						
795							
796	CUSTOMER ACCOUNTING EXPENSES						
797	901-OP SUPERVISION			L-901			
798	902-OP METER READING			M-READ			
799	903-OP CUSTOMER RECORDS & COLLECTIONS			C-RECOR			
800	904-OP UNCOLLECTIBLE ACCOUNTS			UAR			
801	905-OP MISC CUSTOMER ACCOUNTS EXPENSES			L 798-800			
802	TOTAL CUSTOMER ACCOUNTING EXPENSES						
803							
804	CUSTOMER SERVICES & INFORMATION EXPENSES						
805	907-OP SUPERVISION			L-907			
806	908-OP CUSTOMER ASSISTANCE			D-908			
807	908 / ENERGY EFFICIENCY RIDER			NONE			
808	909-OP INFORMATION & INSTRUCTIONAL			C-ASSIST			
809	912 DEMO AND SELLING EXPENSES			L 806-808			
810	TOTAL CUST SERV & INFO EXPENSES						
811							

**IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)
	ALLOCATOR	TOTALS	DEMAND Base-load	** PRODUCTION FUNCTION ** Peak	ENERGY	DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT	
812	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
813										
814	ADMINISTRATIVE & GENERAL EXPENSES									
815	920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	51,175,830	22,029,585	888,538		5,981,709		533
816	921-OP	OFFICE SUPPLIES	LABOR	218,898	94,229	3,801		25,586		2
817	922-OP	ADMIN & GENERAL EXP TRANSFERRED	LABOR							
818	923-OP	OUTSIDE SERVICES	O&M-M							
819	924-OP	PROPERTY INSURANCE								
820		PRODUCTION - STEAM	NONE							
821		ALL RISK & MISCELLANEOUS	P101P	363,208	124,815	11,762		84,559		5
822		TOTAL ACCOUNT 924		363,208						
823										
824	925-OP	INJURIES & DAMAGES	LABOR	126,578	54,488	2,198		14,795		1
825	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR							
826	927-OP	FRANCHISE REQUIREMENTS	NONE							
827	928-OP	REGULATORY COMMISSION EXPENSES								
828		FERC ADMIN ASSESSMENTS	NONE							
829		FERC RATE CASE EXPENSE	NONE							
830		SEC EXPENSES	NONE							
831		IDAHO PUC - RATE CASE	NONE							
832		- OTHER	NONE							
833		OREGON PUC - RATE CASE	NONE							
834		-OTHER	NONE							
835		NEVADA PSC - RATE CASE	NONE							
836		-OTHER	NONE							
837		TOTAL ACCOUNT 928								
838										
839	929-OP	DUPLICATE CHARGES-CR	NONE							
840	9301-OP	GENERAL ADVERTISING	LABOR							
841	9302-OP	MISCELLANEOUS EXPENSES	LABOR	205,380	88,410	3,566		24,006		2
842	931-OP	RENTS	GEN-PLT							
843	935-MT	GENERAL PLANT MAINTENANCE	GEN-PLT	993,286	341,339	32,166		231,248		14
844		TOTAL ADMIN & GENERAL EXPENSES		53,083,181						
845		TOTAL OPER & MAINT EXPENSES		155,452,955	66,799,832	2,719,421		18,327,439		1,625
846										
847		TOTAL LABOR - RATIO (%)		1.0000	0.4297	0.0175		0.1179		0.0000

IDAHO POWER COMPANY
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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)		
	***** DISTRIBUTION FUNCTION *****												
	ALLOCA	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS		
	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD			
812	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC.												
813													
814	ADMINISTRATIVE & GENERAL EXPENSES												
815	920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	2,528,650	114,836		4,190,021	2,076,633	161,302	212,478	105,307	58,886	614,512
816	921-OP	OFFICE SUPPLIES	LABOR	10,816	491		17,922	8,883	690	909	450	252	2,629
817	922-OP	ADMIN & GENERAL EXP TRANSFERRED	LABOR										
818	923-OP	OUTSIDE SERVICES	O&M-M										
819	924-OP	PROPERTY INSURANCE											
820		PRODUCTION - STEAM	NONE										
821		ALL RISK & MISCELLANEOUS	P101P	27,351	1,276		33,405	16,556	2,088	7,514	3,724	2,083	21,732
822		TOTAL ACCOUNT 924											
823													
824	925-OP	INJURIES & DAMAGES	LABOR	6,254	284		10,364	5,136	399	526	260	146	1,520
825	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR										
826	927-OP	FRANCHISE REQUIREMENTS	NONE										
827	928-OP	REGULATORY COMMISSION EXPENSES											
828		FERC ADMIN ASSESSMENTS	NONE										
829		FERC RATE CASE EXPENSE	NONE										
830		SEC EXPENSES	NONE										
831		IDAHO PUC - RATE CASE	NONE										
832		- OTHER	NONE										
833		OREGON PUC - RATE CASE	NONE										
834		-OTHER	NONE										
835		NEVADA PSC - RATE CASE	NONE										
836		-OTHER	NONE										
837		TOTAL ACCOUNT 928											
838													
839	929-OP	DUPLICATE CHARGES-CR	NONE										
840	9301-OP	GENERAL ADVERTISING	LABOR										
841	9302-OP	MISCELLANEOUS EXPENSES	LABOR	10,148	461		16,816	8,334	647	853	423	236	2,466
842	931-OP	RENTS	GEN-PLT										
843	935-MT	GENERAL PLANT MAINTENANCE	GEN-PLT	74,798	3,488		91,356	45,277	5,709	20,550	10,185	5,695	59,433
844		TOTAL ADMIN & GENERAL EXPENSES											
845		TOTAL OPER & MAINT EXPENSES		7,716,213	350,549		12,741,408	6,314,821	493,495	667,861	331,001	185,090	1,931,534
846													
847		TOTAL LABOR - RATIO (%)		0.0496	0.0023		0.0820	0.0406	0.0032	0.0043	0.0021	0.0012	0.0124

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	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)		
	***** DISTRIBUTION FUNCTION *****									
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM		
812	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC.									
813										
814	ADMINISTRATIVE & GENERAL EXPENSES									
815	920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	304,561	288,755	143,111	122,032	2,890,464	81,921	407,817
816	921-OP	OFFICE SUPPLIES	LABOR	1,303	1,235	612	522	12,364	350	1,744
817	922-OP	ADMIN & GENERAL EXP TRANSFERRED	LABOR							
818	923-OP	OUTSIDE SERVICES	O&M-M							
819	924-OP	PROPERTY INSURANCE								
820		PRODUCTION - STEAM	NONE							
821		ALL RISK & MISCELLANEOUS	P101P	10,771	2,141	1,061	4,357	7,333	394	281
822		TOTAL ACCOUNT 924								
823										
824	925-OP	INJURIES & DAMAGES	LABOR	753	714	354	302	7,149	203	1,009
825	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR							
826	927-OP	FRANCHISE REQUIREMENTS	NONE							
827	928-OP	REGULATORY COMMISSION EXPENSES								
828		FERC ADMIN ASSESSMENTS	NONE							
829		FERC RATE CASE EXPENSE	NONE							
830		SEC EXPENSES	NONE							
831		IDAHO PUC - RATE CASE	NONE							
832		- OTHER	NONE							
833		OREGON PUC - RATE CASE	NONE							
834		-OTHER	NONE							
835		NEVADA PSC - RATE CASE	NONE							
836		-OTHER	NONE							
837		TOTAL ACCOUNT 928								
838										
839	929-OP	DUPLICATE CHARGES-CR	NONE							
840	9301-OP	GENERAL ADVERTISING	LABOR							
841	9302-OP	MISCELLANEOUS EXPENSES	LABOR	1,222	1,159	574	490	11,600	329	1,637
842	931-OP	RENTS	GEN-PLT							
843	935-MT	GENERAL PLANT MAINTENANCE	GEN-PLT	29,456	5,855	2,902	11,914	20,054	1,078	770
844		TOTAL ADMIN & GENERAL EXPENSES								
845		TOTAL OPER & MAINT EXPENSES		957,295	877,470	434,886	383,723	8,730,916	248,148	1,229,037
846										
847		TOTAL LABOR - RATIO (%)		0.0062	0.0056	0.0028	0.0025	0.0562	0.0016	0.0079

IDAHO POWER COMPANY
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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	- - - CUSTOMER ACCOUNTING FUNCTION			- - - ***** CUSTOMER INFORMATION FUNCTION *****					
	ALLOCATOR	METER	CUSTOMER	UNCOLLECT	CUSTOMER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
	READING	RECORDS	ACCOUNTS	OTHER	OTHER	OTHER	OTHER	OTHER	OTHER
812	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC.								
813									
814	ADMINISTRATIVE & GENERAL EXPENSES								
815	920-OP	ADMINISTRATIVE & GENERAL SALARIES	LABOR	580,885	4,978,651			2,414,642	
816	921-OP	OFFICE SUPPLIES	LABOR	2,485	21,296			10,328	
817	922-OP	ADMIN & GENERAL EXP TRANSFERRED	LABOR						
818	923-OP	OUTSIDE SERVICES	O&M-M						
819	924-OP	PROPERTY INSURANCE							
820		PRODUCTION - STEAM	NONE						
821		ALL RISK & MISCELLANEOUS	P101P						
822		TOTAL ACCOUNT 924							
823									
824	925-OP	INJURIES & DAMAGES	LABOR	1,437	12,314			5,972	
825	926-OP	EMPLOYEE PENSIONS & BENEFITS	LABOR						
826	927-OP	FRANCHISE REQUIREMENTS	NONE						
827	928-OP	REGULATORY COMMISSION EXPENSES							
828		FERC ADMIN ASSESSMENTS	NONE						
829		FERC RATE CASE EXPENSE	NONE						
830		SEC EXPENSES	NONE						
831		IDAHO PUC - RATE CASE	NONE						
832		- OTHER	NONE						
833		OREGON PUC - RATE CASE	NONE						
834		-OTHER	NONE						
835		NEVADA PSC - RATE CASE	NONE						
836		-OTHER	NONE						
837		TOTAL ACCOUNT 928							
838									
839	929-OP	DUPLICATE CHARGES-CR	NONE						
840	9301-OP	GENERAL ADVERTISING	LABOR						
841	9302-OP	MISCELLANEOUS EXPENSES	LABOR	2,331	19,980			9,691	
842	931-OP	RENTS	GEN-PLT						
843	935-MT	GENERAL PLANT MAINTENANCE	GEN-PLT						
844		TOTAL ADMIN & GENERAL EXPENSES							
845		TOTAL OPER & MAINT EXPENSES		1,749,115	14,991,305			7,270,771	
846									
847		TOTAL LABOR - RATIO (%)		0.0113	0.0964			0.0468	

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	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	DEMAND	ENERGY	MISCELLANEOUS CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES TRANSFER
812	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOC.						
813							
814	ADMINISTRATIVE & GENERAL EXPENSES						
815	920-OP	ADMINISTRATIVE & GENERAL SALARIES		LABOR			
816	921-OP	OFFICE SUPPLIES		LABOR			
817	922-OP	ADMIN & GENERAL EXP TRANSFERRED		LABOR			
818	923-OP	OUTSIDE SERVICES		O&M-M			
819	924-OP	PROPERTY INSURANCE					
820		PRODUCTION - STEAM		NONE			
821		ALL RISK & MISCELLANEOUS		P101P			
822		TOTAL ACCOUNT 924					
823							
824	925-OP	INJURIES & DAMAGES		LABOR			
825	926-OP	EMPLOYEE PENSIONS & BENEFITS		LABOR			
826	927-OP	FRANCHISE REQUIREMENTS		NONE			
827	928-OP	REGULATORY COMMISSION EXPENSES					
828		FERC ADMIN ASSESSMENTS		NONE			
829		FERC RATE CASE EXPENSE		NONE			
830		SEC EXPENSES		NONE			
831		IDAHO PUC - RATE CASE		NONE			
832		- OTHER		NONE			
833		OREGON PUC - RATE CASE		NONE			
834		-OTHER		NONE			
835		NEVADA PSC - RATE CASE		NONE			
836		-OTHER		NONE			
837		TOTAL ACCOUNT 928					
838							
839	929-OP	DUPLICATE CHARGES-CR		NONE			
840	9301-OP	GENERAL ADVERTISING		LABOR			
841	9302-OP	MISCELLANEOUS EXPENSES		LABOR			
842	931-OP	RENTS		GEN-PLT			
843	935-MT	GENERAL PLANT MAINTENANCE		GEN-PLT			
844		TOTAL ADMIN & GENERAL EXPENSES					
845		TOTAL OPER & MAINT EXPENSES					
846							
847		TOTAL LABOR - RATIO (%)					

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	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----				
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND	
							POWER SUP	TRANS	SUBTRANS	DIRECT	
848	*** TABLE 11 - FUNCTIONALIZATION ALLOCATORS ***										
849	<hr/>										
850	DIRECT ASSIGNMENT ALLOCATORS										
851	PRODUCTION DIRECT ASSIGNMENT ALLOCATORS										
852	KWH GENERATION - BY STEAM UNITS	KWH-S	100%			100%					
853	KWH GENERATION - BY HYDRAULIC UNITS	KWH-H	100%			100%					
854	KWH GENERATION - BY OTHER UNITS	KWH-O	100%			100%					
855	KWH GENERATION - BY OTHER	KWH-O	100%			100%					
856	KWH GENERATION - ANNUAL	KWH-T	100%			100%					
857	555 PURCHASED POWER - CAPACITY	PP-KW	100%	91%	9%						
858	555 PURCHASED POWER - ENERGY	PP-KWH	100%			100%					
859	555 PURCHASED POWER - OTHER	PP-OT	100%			100%					
860	555 PURCHASED POWER - TOTAL	PP-T	100%	30%	3%	67%					
861	TOTAL COGEN & SMALL POWER PROD	COGEN-E:	100%			100%					
862	PRODUCTION - STEAM INVESTMENT	PI-S	100%	100%							
863	PRODUCTION - HYDRAULIC INVESTMENT	PI-H	100%	100%							
864	PRODUCTION - OTHER INVESTMENT	PI-O	100%		100%						
865	PRODUCTION - OTHER INVESTMENT - Baseload	PI-OS	100%	70%	30%						
866	TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS										
867	TRANSMISSION PLANT	T-100	100%					100%			
868	TRANSMISSION DIRECT ASSIGNMENT	T-Direct	100%							100%	
869	DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS										
870	SUBSTATION CIAC	CIAC	100%								
871	SERVICES	SERVICE	100%								
872	METERS	METER	100%								
873	METER READING	M-READ	100%								
874	CUSTOMER RECORDS	C-RECORI	100%								
875	CUSTOMER ASSISTANCE	C-ASSIST	100%								
876	UNCOLLECTIBLE ACCOUNTS	UAR	100%								
877	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST	100%								
878	STREET LIGHTING SYSTEMS	STLIGHT	100%								
879	OTHER DIRECT ASSIGNMENT ALLOCATORS										
880	MISC. REVENUE	MISC-REV	100%								
881	OTHER REVENUE	OTH-REV	100%								
882	OTHER EXPENSE	OTH-EXP	100%								
883	INCOME TAX AND REVENUE ALLOCATOR	TAX-REV	100%								
884	KWH-TAX	KWH-TAX	100%								
885	NULL REV. REQ. VALUE	NONE									
886	DERIVED ALLOCATORS										
887	PRODUCTION ALLOCATORS										
888	PRODUCTION - HYDRAULIC & OTHER INVESTMENT		1,664,974,337	1,484,143,992	180,830,345						
889	L 21-23	PI-HO	100%	89%	11%						
890	TOTAL PRODUCTION PLANT INVESTMENT		2,099,744,010	1,918,913,664	180,830,345						
891	L 25	PI-SHO	100%	91%	9%						
892	TRANSMISSION ALLOCATORS										
893	350 LAND & LAND RIGHTS		39,364,923				39,364,923				
894	L 31	T-350	100%					100%			
895	352 STRUCTURES & IMPROVEMENTS		96,459,348				96,459,348				

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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	***** DISTRIBUTION FUNCTION *****											
	ALLOCA	TOR OF	SUBSTA	TION	SUBSTA	TION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS
	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD		
848	*** TABLE 11 - FUNCTIONALIZATION ALLOCATORS ***											
849	<hr/>											
850	DIRECT ASSIGNMENT ALLOCATORS											
851	<u>PRODUCTION DIRECT ASSIGNMENT ALLOCATORS</u>											
852	KWH GENERATION - BY STEAM UNITS											
853	KWH GENERATION - BY HYDRAULIC UNITS											
854	KWH GENERATION - BY OTHER UNITS											
855	KWH GENERATION - BY OTHER											
856	KWH GENERATION - ANNUAL											
857	555 PURCHASED POWER - CAPACITY											
858	555 PURCHASED POWER - ENERGY											
859	555 PURCHASED POWER - OTHER											
860	555 PURCHASED POWER - TOTAL											
861	TOTAL COGEN & SMALL POWER PROD											
862	PRODUCTION - STEAM INVESTMENT											
863	PRODUCTION - HYDRAULIC INVESTMENT											
864	PRODUCTION - OTHER INVESTMENT											
865	PRODUCTION - OTHER INVESTMENT - Baseload											
866	<u>TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS</u>											
867	TRANSMISSION PLANT											
868	TRANSMISSION DIRECT ASSIGNMENT											
869	<u>DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS</u>											
870	SUBSTATION CIAC											100%
871	SERVICES											
872	METERS											
873	METER READING											
874	CUSTOMER RECORDS											
875	CUSTOMER ASSISTANCE											
876	UNCOLLECTIBLE ACCOUNTS											
877	INSTALLATIONS ON CUSTOMER PREMISES											
878	STREET LIGHTING SYSTEMS											
879	<u>OTHER DIRECT ASSIGNMENT ALLOCATORS</u>											
880	MISC. REVENUE											
881	OTHER REVENUE											
882	OTHER EXPENSE											
883	INCOME TAX AND REVENUE ALLOCATOR											
884	KWH-TAX											
885	NULL REV. REQ. VALUE											
886	DERIVED ALLOCATORS											
887	<u>PRODUCTION ALLOCATORS</u>											
888	PRODUCTION - HYDRAULIC & OTHER INVESTMENT											
889	L 21-23											
890	TOTAL PRODUCTION PLANT INVESTMENT											
891	L 25											
892	<u>TRANSMISSION ALLOCATORS</u>											
893	350 LAND & LAND RIGHTS											
894	L 31											
895	352 STRUCTURES & IMPROVEMENTS											

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	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	***** DISTRIBUTION FUNCTION *****							
	ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION
	SEC CUST	DEMAND	CUSTOMER				LIGHTS	CUST PREM

848 *** TABLE 11 - FUNCTIONALIZATION ALLOCATORS ***

849	DIRECT ASSIGNMENT ALLOCATORS								
850	<u>PRODUCTION DIRECT ASSIGNMENT ALLOCATORS</u>								
851									
852	KWH GENERATION - BY STEAM UNITS		KWH-S						
853	KWH GENERATION - BY HYDRAULIC UNITS		KWH-H						
854	KWH GENERATION - BY OTHER UNITS		KWH-O						
855	KWH GENERATION - BY OTHER		KWH-O						
856	KWH GENERATION - ANNUAL		KWH-T						
857	555 PURCHASED POWER - CAPACITY		PP-KW						
858	555 PURCHASED POWER - ENERGY		PP-KWH						
859	555 PURCHASED POWER - OTHER		PP-OT						
860	555 PURCHASED POWER - TOTAL		PP-T						
861	TOTAL COGEN & SMALL POWER PROD		COGEN-E						
862	PRODUCTION - STEAM INVESTMENT		PI-S						
863	PRODUCTION - HYDRAULIC INVESTMENT		PI-H						
864	PRODUCTION - OTHER INVESTMENT		PI-O						
865	PRODUCTION - OTHER INVESTMENT - Baseload		PI-OS						
866	<u>TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS</u>								
867	TRANSMISSION PLANT		T-100						
868	TRANSMISSION DIRECT ASSIGNMENT		T-Direct						
869	<u>DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS</u>								
870	SUBSTATION CIAC		CIAC						
871	SERVICES		SERVICE		100%				
872	METERS		METER			100%			
873	METER READING		M-READ						
874	CUSTOMER RECORDS		C-RECORI						
875	CUSTOMER ASSISTANCE		C-ASSIST						
876	UNCOLLECTIBLE ACCOUNTS		UAR						
877	INSTALLATIONS ON CUSTOMER PREMISES		CUSTINST						100%
878	STREET LIGHTING SYSTEMS		STLIGHT				100%		
879	<u>OTHER DIRECT ASSIGNMENT ALLOCATORS</u>								
880	MISC. REVENUE		MISC-REV						
881	OTHER REVENUE		OTH-REV						
882	OTHER EXPENSE		OTH-EXP						
883	INCOME TAX AND REVENUE ALLOCATOR		TAX-REV						
884	KWH-TAX		KWH-TAX						
885	NULL REV. REQ. VALUE		NONE						
886	DERIVED ALLOCATORS								
887	<u>PRODUCTION ALLOCATORS</u>								
888	PRODUCTION - HYDRAULIC & OTHER INVESTMENT								
889	L 21-23		PI-HO						
890	TOTAL PRODUCTION PLANT INVESTMENT								
891	L 25		PI-SHO						
892	<u>TRANSMISSION ALLOCATORS</u>								
893	350 LAND & LAND RIGHTS								
894	L 31		T-350						
895	352 STRUCTURES & IMPROVEMENTS								

IDAHO POWER COMPANY
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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	- - - CUSTOMER ACCOUNTING FUNCTION			- - - ***** CUSTOMER INFORMATION FUNCTION *****					
8	ALLOCATOR	METER	CUSTOMER	UNCOLLECT	CUSTOMER				
9		READING	RECORDS	ACCOUNTS	OTHER ASSISTANCE	DEMONSTR	ADVERTISING	OTHER	

848 *** TABLE 11 - FUNCTIONALIZATION ALLOCATORS ***

	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
849	DIRECT ASSIGNMENT ALLOCATORS								
850	<u>PRODUCTION DIRECT ASSIGNMENT ALLOCATORS</u>								
851	<u>PRODUCTION DIRECT ASSIGNMENT ALLOCATORS</u>								
852	KWH GENERATION - BY STEAM UNITS			KWH-S					
853	KWH GENERATION - BY HYDRAULIC UNITS			KWH-H					
854	KWH GENERATION - BY OTHER UNITS			KWH-O					
855	KWH GENERATION - BY OTHER			KWH-O					
856	KWH GENERATION - ANNUAL			KWH-T					
857	555 PURCHASED POWER - CAPACITY			PP-KW					
858	555 PURCHASED POWER - ENERGY			PP-KWH					
859	555 PURCHASED POWER - OTHER			PP-OT					
860	555 PURCHASED POWER - TOTAL			PP-T					
861	TOTAL COGEN & SMALL POWER PROD			COGEN-E:					
862	PRODUCTION - STEAM INVESTMENT			PI-S					
863	PRODUCTION - HYDRAULIC INVESTMENT			PI-H					
864	PRODUCTION - OTHER INVESTMENT			PI-O					
865	PRODUCTION - OTHER INVESTMENT - Baseload			PI-OS					
866	<u>TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS</u>								
867	TRANSMISSION PLANT			T-100					
868	TRANSMISSION DIRECT ASSIGNMENT			T-Direct					
869	<u>DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS</u>								
870	SUBSTATION CIAC			CIAC					
871	SERVICES			SERVICE					
872	METERS			METER					
873	METER READING			M-READ	100%				
874	CUSTOMER RECORDS			C-RECORI		100%			
875	CUSTOMER ASSISTANCE			C-ASSIST			100%		
876	UNCOLLECTIBLE ACCOUNTS			UAR		100%			
877	INSTALLATIONS ON CUSTOMER PREMISES			CUSTINST					
878	STREET LIGHTING SYSTEMS			STLIGHT					
879	<u>OTHER DIRECT ASSIGNMENT ALLOCATORS</u>								
880	MISC. REVENUE			MISC-REV					
881	OTHER REVENUE			OTH-REV					
882	OTHER EXPENSE			OTH-EXP					
883	INCOME TAX AND REVENUE ALLOCATOR			TAX-REV					
884	KWH-TAX			KWH-TAX					
885	NULL REV. REQ. VALUE			NONE					
886	DERIVED ALLOCATORS								
887	<u>PRODUCTION ALLOCATORS</u>								
888	PRODUCTION - HYDRAULIC & OTHER INVESTMENT								
889	L 21-23			PI-HO					
890	TOTAL PRODUCTION PLANT INVESTMENT								
891	L 25			PI-SHO					
892	<u>TRANSMISSION ALLOCATORS</u>								
893	350			LAND & LAND RIGHTS					
894	L 31			T-350					
895	352			STRUCTURES & IMPROVEMENTS					

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	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES TRANSFER
848	*** TABLE 11 - FUNCTIONALIZATION ALLOCATORS ***						
849	DIRECT ASSIGNMENT ALLOCATORS						
850	PRODUCTION DIRECT ASSIGNMENT ALLOCATORS						
851	KWH GENERATION - BY STEAM UNITS	KWH-S					
852	KWH GENERATION - BY HYDRAULIC UNITS	KWH-H					
853	KWH GENERATION - BY OTHER UNITS	KWH-O					
854	KWH GENERATION - BY OTHER	KWH-O					
855	KWH GENERATION - ANNUAL	KWH-T					
856	555 PURCHASED POWER - CAPACITY	PP-KW					
857	555 PURCHASED POWER - ENERGY	PP-KWH					
858	555 PURCHASED POWER - OTHER	PP-OT					
859	555 PURCHASED POWER - TOTAL	PP-T					
860	TOTAL COGEN & SMALL POWER PROD	COGEN-E					
861	PRODUCTION - STEAM INVESTMENT	PI-S					
862	PRODUCTION - HYDRAULIC INVESTMENT	PI-H					
863	PRODUCTION - OTHER INVESTMENT	PI-O					
864	PRODUCTION - OTHER INVESTMENT - Baseload	PI-OS					
865	TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS						
866	TRANSMISSION PLANT	T-100					
867	TRANSMISSION DIRECT ASSIGNMENT	T-Direct					
868	DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS						
869	SUBSTATION CIAC	CIAC					
870	SERVICES	SERVICE					
871	METERS	METER					
872	METER READING	M-READ					
873	CUSTOMER RECORDS	C-RECORI					
874	CUSTOMER ASSISTANCE	C-ASSIST					
875	UNCOLLECTIBLE ACCOUNTS	UAR					
876	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST					
877	STREET LIGHTING SYSTEMS	STLIGHT					
878	OTHER DIRECT ASSIGNMENT ALLOCATORS						
879	MISC. REVENUE	MISC-REV			100%		
880	OTHER REVENUE	OTH-REV				100%	
881	OTHER EXPENSE	OTH-EXP				100%	
882	INCOME TAX AND REVENUE ALLOCATOR	TAX-REV					100%
883	KWH-TAX	KWH-TAX	100%				
884	NULL REV. REQ. VALUE	NONE					
885	DERIVED ALLOCATORS						
886	PRODUCTION ALLOCATORS						
887	PRODUCTION - HYDRAULIC & OTHER INVESTMENT	PI-HO					
888	L 21-23	PI-SHO					
889	TOTAL PRODUCTION PLANT INVESTMENT	PI-SHO					
890	L 25	PI-SHO					
891	TRANSMISSION ALLOCATORS						
892	350 LAND & LAND RIGHTS	T-350					
893	L 31	T-350					
894	352 STRUCTURES & IMPROVEMENTS						
895							

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	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)
	ALLOCATOR	TOTALS	** DEMAND	PRODUCTION	FUNCTION	** ENERGY	----- TRANSMISSION FUNCTION -----			
			Base-load	Peak			DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT
896	L 36	T-352						100%		
897	353 STATION EQUIPMENT							449,281,302		75,100
898	L 41	T-353						100%		0%
899	354 TOWERS & FIXTURES							227,483,716		
900	L 47	T-354						100%		
901	355 POLES & FIXTURES							226,404,073		
902	L 52	T-355						100%		
903	356 OVERHEAD CONDUCTORS & DEVICES							260,645,887		1,189
904	L 57	T-356						100%		0%
905	359 ROADS & TRAILS							374,346		
906	L 63	T-359						100%		
907	354-359 COMBINED TRANSMISSION ALLOCATOR							714,908,021		1,189
####	L 45-62	T-354-359						100%		0%
909	354 - 359 COMBINED TRANSMISSION ALLOCATOR							714,533,675		1,189
910	L 45-56	T-354-356						100%		0%
911	TOTAL TRANSMISSION PLANT							1,300,013,594		76,289
912	L 64	T-PLT						100%		0%
913	<u>DISTRIBUTION ALLOCATORS</u>									
914	#360 LAND									9,056,163
915	(DERIVED FROM ACTUALS)	D360								100%
916	#361 STRUCTURES & IMPROVEMENTS									64,320,867
917	(DERIVED FROM ACTUALS)	D361								100%
918	#362 STATION EQUIPMENT									349,200,558
919	(DERIVED FROM ACTUALS)	D362								100%
920	#360 NET PLANT									8,625,808
921	(DERIVED FROM ACTUALS)	D360N								100%
922	#361 NET PLANT									56,873,252
923	(DERIVED FROM ACTUALS)	D361N								100%
924	#362 NET PLANT									314,307,682
925	(DERIVED FROM ACTUALS)	D362N								100%
926	#364 POLES, TOWERS, & FIXTURES									288,748,305
927	(DERIVED FROM ACTUALS)	D364								100%
928	#365 OVERHEAD CONDUCTORS & DEVICES									146,384,826
929	(DERIVED FROM ACTUALS)	D365								100%
930	#366 UNDERGROUND CONDUIT									51,958,505
931	(DERIVED FROM ACTUALS)	D366								100%
932	#367 UNDERGROUND CONDUCTORS & DEVICES									313,429,461
933	(DERIVED FROM ACTUALS)	D367								100%
934	#368 LINE TRANSFORMERS									666,063,582
935	(DERIVED FROM ACTUALS)	D368								100%
936	TOTAL DISTRIBUTION PLANT									2,184,148,463
937		D3601								100%
938	TOTAL NET DISTRIBUTION PLANT									2,123,850,274

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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	ALLOCATOR	DISTRIBUTION FUNCTION									
	GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD	
896	L 36	T-352									
897	353 STATION EQUIPMENT										
898	L 41	T-353									
899	354 TOWERS & FIXTURES										
900	L 47	T-354									
901	355 POLES & FIXTURES										
902	L 52	T-355									
903	356 OVERHEAD CONDUCTORS & DEVICES										
904	L 57	T-356									
905	359 ROADS & TRAILS										
906	L 63	T-359									
907	354-359 COMBINED TRANSMISSION ALLOCATOR										
####	L 45-62	T-354-359									
909	354 - 359 COMBINED TRANSMISSION ALLOCATOR										
910	L 45-56	T-354-356									
911	TOTAL TRANSMISSION PLANT										
912	L 64	T-PLT									
913	<u>DISTRIBUTION ALLOCATORS</u>										
914	#360 LAND		9,056,112	51							
915	(DERIVED FROM ACTUALS)	D360	100%	0%							
916	#361 STRUCTURES & IMPROVEMENTS		60,478,466	3,842,401							
917	(DERIVED FROM ACTUALS)	D361	94%	6%							
918	#362 STATION EQUIPMENT		334,200,746	14,999,812							
919	(DERIVED FROM ACTUALS)	D362	96%	4%							
920	#360 NET PLANT		8,625,757	51							
921	(DERIVED FROM ACTUALS)	D360N	100%	0%							
922	#361 NET PLANT		56,337,171	536,081							
923	(DERIVED FROM ACTUALS)	D361N	99%	1%							
924	#362 NET PLANT		310,836,279	3,471,403							
925	(DERIVED FROM ACTUALS)	D362N	99%	1%							
926	#364 POLES, TOWERS, & FIXTURES				180,815,162	89,614,532	2,012,844				
927	(DERIVED FROM ACTUALS)	D364			63%	31%	1%				
928	#365 OVERHEAD CONDUCTORS & DEVICES				87,905,108	43,567,005	1,351,968				
929	(DERIVED FROM ACTUALS)	D365			60%	30%	1%				
930	#366 UNDERGROUND CONDUIT				24,711,812	12,247,521	6,296,318				
931	(DERIVED FROM ACTUALS)	D366			48%	24%	12%				
932	#367 UNDERGROUND CONDUCTORS & DEVICES				190,387,577	94,358,755	20,641,588				
933	(DERIVED FROM ACTUALS)	D367			61%	30%	7%				
934	#368 LINE TRANSFORMERS							109,222,060	54,131,986	30,269,678	315,883,541
935	(DERIVED FROM ACTUALS)	D368						16%	8%	5%	47%
936	TOTAL DISTRIBUTION PLANT		420,494,493	19,610,440	513,577,215	254,536,076	32,093,767	115,525,520	57,256,069	32,016,611	334,113,916
937		D3601	19%	1%	24%	12%	1%	5%	3%	1%	15%
938	TOTAL NET DISTRIBUTION PLANT		375,799,208	4,007,536	513,577,215	254,536,076	32,093,767	115,525,520	57,256,069	32,016,611	334,113,916

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	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	
	***** DISTRIBUTION FUNCTION *****								
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM	
896		L 36		T-352					
897	353	STATION EQUIPMENT							
898		L 41		T-353					
899	354	TOWERS & FIXTURES							
900		L 47		T-354					
901	355	POLES & FIXTURES							
902		L 52		T-355					
903	356	OVERHEAD CONDUCTORS & DEVICES							
904		L 57		T-356					
905	359	ROADS & TRAILS							
906		L 63		T-359					
907	354-359	COMBINED TRANSMISSION ALLOCATOR							
####		L 45-62		T-354-359					
909	354 - 359	COMBINED TRANSMISSION ALLOCATOR							
910		L 45-56		T-354-356					
911		TOTAL TRANSMISSION PLANT							
912		L 64		T-PLT					
913		<u>DISTRIBUTION ALLOCATORS</u>							
914		#360 LAND							
915		(DERIVED FROM ACTUALS)		D360					
916		#361 STRUCTURES & IMPROVEMENTS							
917		(DERIVED FROM ACTUALS)		D361					
918		#362 STATION EQUIPMENT							
919		(DERIVED FROM ACTUALS)		D362					
920		#360 NET PLANT							
921		(DERIVED FROM ACTUALS)		D360N					
922		#361 NET PLANT							
923		(DERIVED FROM ACTUALS)		D361N					
924		#362 NET PLANT							
925		(DERIVED FROM ACTUALS)		D362N					
926		#364 POLES, TOWERS, & FIXTURES	10,902,390	5,403,377					
927		(DERIVED FROM ACTUALS)		D364					
928		#365 OVERHEAD CONDUCTORS & DEVICES	9,067,008	4,493,736					
929		(DERIVED FROM ACTUALS)		D365					
930		#366 UNDERGROUND CONDUIT	5,818,917	2,883,937					
931		(DERIVED FROM ACTUALS)		D366					
932		#367 UNDERGROUND CONDUCTORS & DEVICES	5,376,749	2,664,792					
933		(DERIVED FROM ACTUALS)		D367					
934		#368 LINE TRANSFORMERS	156,556,316						
935		(DERIVED FROM ACTUALS)		D368					
936		TOTAL DISTRIBUTION PLANT	165,591,546	32,913,074	16,312,181	66,979,720	112,739,963	6,061,607	4,326,265
937			8%	2%	1%	3%	5%	0%	0%
938		TOTAL NET DISTRIBUTION PLANT	165,591,546	32,913,074	16,312,181	66,979,720	112,739,963	6,061,607	4,326,265

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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	- - - CUSTOMER ACCOUNTING FUNCTION			- - - ***** CUSTOMER INFORMATION FUNCTION *****					
	ALLOCATOR	METER	CUSTOMER	UNCOLLECT	CUSTOMER				
		READING	RECORDS	ACCOUNTS	OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
896	L 36								T-352
897	353		STATION EQUIPMENT						
898	L 41								T-353
899	354		TOWERS & FIXTURES						
900	L 47								T-354
901	355		POLES & FIXTURES						
902	L 52								T-355
903	356		OVERHEAD CONDUCTORS & DEVICES						
904	L 57								T-356
905	359		ROADS & TRAILS						
906	L 63								T-359
907	354-359		COMBINED TRANSMISSION ALLOCATOR						
####	L 45-62								T-354-359
909	354 - 35		COMBINED TRANSMISSION ALLOCATOR						
910	L 45-56								T-354-356
911			TOTAL TRANSMISSION PLANT						
912	L 64								T-PLT
913	<u>DISTRIBUTION ALLOCATORS</u>								
914	#360		LAND						
915			(DERIVED FROM ACTUALS)						D360
916	#361		STRUCTURES & IMPROVEMENTS						
917			(DERIVED FROM ACTUALS)						D361
918	#362		STATION EQUIPMENT						
919			(DERIVED FROM ACTUALS)						D362
920	#360		NET PLANT						
921			(DERIVED FROM ACTUALS)						D360N
922	#361		NET PLANT						
923			(DERIVED FROM ACTUALS)						D361N
924	#362		NET PLANT						
925			(DERIVED FROM ACTUALS)						D362N
926	#364		POLES, TOWERS, & FIXTURES						
927			(DERIVED FROM ACTUALS)						D364
928	#365		OVERHEAD CONDUCTORS & DEVICES						
929			(DERIVED FROM ACTUALS)						D365
930	#366		UNDERGROUND CONDUIT						
931			(DERIVED FROM ACTUALS)						D366
932	#367		UNDERGROUND CONDUCTORS & DEVICES						
933			(DERIVED FROM ACTUALS)						D367
934	#368		LINE TRANSFORMERS						
935			(DERIVED FROM ACTUALS)						D368
936			TOTAL DISTRIBUTION PLANT						
937									D3601
938			TOTAL NET DISTRIBUTION PLANT						

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	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	DEMAND	ENERGY	MISCELLANEOUS	CUSTOMER	REVENUE	OTHER
							INC TAXES & REVENUES TRANSFER
896	L 36	T-352					
897	353 STATION EQUIPMENT						
898	L 41	T-353					
899	354 TOWERS & FIXTURES						
900	L 47	T-354					
901	355 POLES & FIXTURES						
902	L 52	T-355					
903	356 OVERHEAD CONDUCTORS & DEVICES						
904	L 57	T-356					
905	359 ROADS & TRAILS						
906	L 63	T-359					
907	354-359 COMBINED TRANSMISSION ALLOCATOR						
####	L 45-62	T-354-359					
909	354 - 359 COMBINED TRANSMISSION ALLOCATOR						
910	L 45-56	T-354-356					
911	TOTAL TRANSMISSION PLANT						
912	L 64	T-PLT					
913	<u>DISTRIBUTION ALLOCATORS</u>						
914	#360 LAND						
915	(DERIVED FROM ACTUALS)	D360					
916	#361 STRUCTURES & IMPROVEMENTS						
917	(DERIVED FROM ACTUALS)	D361					
918	#362 STATION EQUIPMENT						
919	(DERIVED FROM ACTUALS)	D362					
920	#360 NET PLANT						
921	(DERIVED FROM ACTUALS)	D360N					
922	#361 NET PLANT						
923	(DERIVED FROM ACTUALS)	D361N					
924	#362 NET PLANT						
925	(DERIVED FROM ACTUALS)	D362N					
926	#364 POLES, TOWERS, & FIXTURES						
927	(DERIVED FROM ACTUALS)	D364					
928	#365 OVERHEAD CONDUCTORS & DEVICES						
929	(DERIVED FROM ACTUALS)	D365					
930	#366 UNDERGROUND CONDUIT						
931	(DERIVED FROM ACTUALS)	D366					
932	#367 UNDERGROUND CONDUCTORS & DEVICES						
933	(DERIVED FROM ACTUALS)	D367					
934	#368 LINE TRANSFORMERS						
935	(DERIVED FROM ACTUALS)	D368					
936	TOTAL DISTRIBUTION PLANT						
937		D3601					
938	TOTAL NET DISTRIBUTION PLANT						

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	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)	
	ALLOCATOR	TOTALS	** DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----				
			Base-load	Peak			DEMAND POWER SUP	DEMAND TRANS	DEMAND SUBTRANS	DEMAND DIRECT	
939	D3602N	100%									
940	DARK FIBER PROJECT REVENUE (ACCT 454)	2,184,148,463									
941	(DERIVED FROM ACTUALS)	D-FIBER 100%									
942	MERCHANDISING REVENUE	1,631,303,567									
943	(DERIVED FROM ACTUALS)	M-REV 100%									
944	MERCHANDISING EXPENSE	1,631,303,567									
945	(DERIVED FROM ACTUALS)	M-EXP 100%									
946	CUSTOMER ADVANCES FOR CONSTRUCTION	63,977,523									
947	CUSTADV	100%									
948	364-365 COMBINED DISTRIBUTION ALLOCATOR	461,598,814									
949	L 87-88	D-364-365 100%									
950	366-367 COMBINED DISTRIBUTION ALLOCATOR	387,833,499									
951	L 89-90	D-366-367 100%									
952	902-904 COMBINED DISTRIBUTION ALLOCATOR	23,220,761									
953	L 500-502	D-902-904 100%									
954	908 COMBINED DISTRIBUTION ALLOCATOR	11,377,854	1,673,332								
955	507-509	D-908 100%								15%	
956	908-909 COMBINED DISTRIBUTION ALLOCATOR	11,663,442	1,673,332								
957	L 507-511	D-908-909 100%								14%	
958	<u>PLANT-RELATED ALLOCATORS</u>										
959	"P112P" NET TOTAL PLANT PLUS INTANGIBLE	6,119,224,374	2,123,568,725	200,116,177				1,438,662,020		84,425	
960	P112P	100%	35%	3%				24%		0%	
961	"P111P" NET TOTAL PLANT LESS INTANGIBLE	6,018,437,105	2,088,933,575	196,852,306				1,415,197,616		83,048	
962	P111P	100%	35%	3%				24%		0%	
963	"P101P" TOTAL PLANT LESS INTANGIBLE	6,078,735,296	2,088,933,575	196,852,306				1,415,197,616		83,048	
964	P101P	100%	34%	3%				23%		0%	
965	"P110P" TOTAL PLANT INCLUDING INTANGIBLE	6,179,522,565	2,123,568,725	200,116,177				1,438,662,020		84,425	
966	P110P	100%	34%	3%				23%		0%	
967	"PTD" PLANT	5,583,982,355	1,918,913,664	180,830,345				1,300,013,594		76,289	
968	P-PTD	100%	34%	3%				23%		0%	
969	P110P - LESS STEAM PRODUCTION	5,912,422,670	1,856,468,830	200,116,177				1,438,662,020		84,425	
970	P110P-L2C	100%	31%	3%				24%		0%	
971	TOTAL GENERAL PLANT	494,752,941	170,019,910	16,021,961				115,184,022		6,759	
972	GEN-PLT	100%	34%	3%				23%		0%	
973	<u>O&M /LABOR ALLOCATORS</u>										
974	O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)	102,369,774	44,066,967	1,777,391				11,965,536		1,067	
975	LABOR	100%	43%	2%				12%		0%	
976	O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)	706,073,060	61,962,979	13,064,291		490,961,573		27,009,100		1,679	
977	O&M-M	100%	9%	2%		70%		4%		0%	
978	O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)	182,750,903	76,173,715	3,452,075		1,855,842		21,769,057		1,842	
979	O&M-AG	100%	42%	2%		1%		12%		0%	
980	TOTAL OPERATING EXPENSES	888,823,963	138,136,693	16,516,367		492,817,416		48,778,156		3,521	
981	L 560	O&M-T 100%				55%		5%		0%	
982	SUPERVISION 500 - 501-507	7,813,593	7,813,593								
983	L 688-698	L-500 100%									

IDAHO POWER COMPANY
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	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	DISTRIBUTION FUNCTION											
	ALLOCA	SUBSTATION	SUBSTATION	SUBSTATION	PRI LINES	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS	
	TOR	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	
939	D3602N	18%	0%		24%	12%	2%	5%	3%	2%	16%	
940	DARK FIBER PROJECT REVENUE (ACCT 454)	420,494,493	19,610,440		513,577,215	254,536,076	32,093,767	115,525,520	57,256,069	32,016,611	334,113,916	
941	(DERIVED FROM ACTUALS)	D-FIBER	19%	1%	24%	12%	1%	5%	3%	1%	15%	
942	MERCHANDISING REVENUE				513,577,215	254,536,076	32,093,767	115,525,520	57,256,069	32,016,611	334,113,916	
943	(DERIVED FROM ACTUALS)	M-REV			31%	16%	2%	7%	4%	2%	20%	
944	MERCHANDISING EXPENSE				513,577,215	254,536,076	32,093,767	115,525,520	57,256,069	32,016,611	334,113,916	
945	(DERIVED FROM ACTUALS)	M-EXP			31%	16%	2%	7%	4%	2%	20%	
946	CUSTOMER ADVANCES FOR CONSTRUCTION				27,550,407	13,654,368		1,112,215	551,229		3,422,755	
947	CUSTADV				43%	21%		2%	1%		5%	
948	364-365 COMBINED DISTRIBUTION ALLOCATOR				285,111,328	141,305,176	3,565,330					
949	L 87-88	D-364-365			62%	31%	1%					
950	366-367 COMBINED DISTRIBUTION ALLOCATOR				228,465,887	113,230,900	28,528,437					
951	L 89-90	D-366-367			59%	29%	7%					
952	902-904 COMBINED DISTRIBUTION ALLOCATOR											
953	L 500-502	D-902-904										
954	908 COMBINED DISTRIBUTION ALLOCATOR											
955	507-509	D-908										
956	908-909 COMBINED DISTRIBUTION ALLOCATOR											
957	L 507-511	D-908-909										
958	<u>PLANT-RELATED ALLOCATORS</u>											
959	"P112P" NET TOTAL PLANT PLUS INTANGIBLE	420,645,584	6,099,019		568,351,006	281,682,735	35,516,616	127,846,492	63,362,516	35,431,232	369,747,673	
960	P112P	7%	0%		9%	5%	1%	2%	1%	1%	6%	
961	"P111P" NET TOTAL PLANT LESS INTANGIBLE	413,055,930	5,745,063		559,081,269	277,088,524	34,937,344	125,761,331	62,329,081	34,853,352	363,717,133	
962	P111P	7%	0%		9%	5%	1%	2%	1%	1%	6%	
963	"P101P" TOTAL PLANT LESS INTANGIBLE	457,751,217	21,347,968		559,081,269	277,088,524	34,937,344	125,761,331	62,329,081	34,853,352	363,717,133	
964	P101P	8%	0%		9%	5%	1%	2%	1%	1%	6%	
965	"P110P" TOTAL PLANT INCLUDING INTANGIBLE	465,340,871	21,701,923		568,351,006	281,682,735	35,516,616	127,846,492	63,362,516	35,431,232	369,747,673	
966	P110P	8%	0%		9%	5%	1%	2%	1%	1%	6%	
967	"PTD" PLANT	420,494,493	19,610,440		513,577,215	254,536,076	32,093,767	115,525,520	57,256,069	32,016,611	334,113,916	
968	P-PTD	8%	0%		9%	5%	1%	2%	1%	1%	6%	
969	P110P - LESS STEAM PRODUCTION	465,340,871	21,701,923		568,351,006	281,682,735	35,516,616	127,846,492	63,362,516	35,431,232	369,747,673	
970	P110P-L2C	8%	0%		10%	5%	1%	2%	1%	1%	6%	
971	TOTAL GENERAL PLANT	37,256,724	1,737,527		45,504,054	22,552,448	2,843,577	10,235,811	5,073,012	2,836,741	29,603,217	
972	GEN-PLT	8%	0%		9%	5%	1%	2%	1%	1%	6%	
973	<u>O&M /LABOR ALLOCATORS</u>											
974	O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)	5,058,195	229,713		8,381,525	4,154,001	322,661	425,031	210,651	117,793	1,229,242	
975	LABOR	5%	0%		8%	4%	0%	0%	0%	0%	1%	
976	O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)	9,045,933	410,661		31,656,049	15,689,182	968,634	744,474	368,972	206,323	2,153,110	
977	O&M-M	1%	0%		4%	2%	0%	0%	0%	0%	0%	
978	O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)	8,865,565	403,787		15,696,041	7,779,178	666,284	1,246,451	617,758	345,440	3,604,888	
979	O&M-AG	5%	0%		9%	4%	0%	1%	0%	0%	2%	
980	TOTAL OPERATING EXPENSES	17,911,499	814,448		47,352,090	23,468,360	1,634,918	1,990,925	986,730	551,763	5,757,998	
981	L 560	O&M-T	2%	0%	5%	3%	0%	0%	0%	0%	1%	
982	SUPERVISION 500 - 501-507											
983	L 688-698	L-500										

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	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	
	***** DISTRIBUTION FUNCTION *****								
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM	
939	D3602N	8%	2%	1%	3%	5%	0%	0%	
940	DARK FIBER PROJECT REVENUE (ACCT 454)	165,591,546	32,913,074	16,312,181	66,979,720	112,739,963	6,061,607	4,326,265	
941	(DERIVED FROM ACTUALS)	D-FIBER	8%	2%	1%	3%	5%	0%	
942	MERCHANDISING REVENUE	165,591,546	32,913,074	16,312,181	66,979,720		6,061,607	4,326,265	
943	(DERIVED FROM ACTUALS)	M-REV	10%	2%	1%	4%	0%	0%	
944	MERCHANDISING EXPENSE	165,591,546	32,913,074	16,312,181	66,979,720		6,061,607	4,326,265	
945	(DERIVED FROM ACTUALS)	M-EXP	10%	2%	1%	4%	0%	0%	
946	CUSTOMER ADVANCES FOR CONSTRUCTION	1,696,365	4,644,708	2,301,982	8,940,078	6,113	88,201	9,103	
947	CUSTADV	3%	7%	4%	14%	0%	0%	0%	
948	364-365 COMBINED DISTRIBUTION ALLOCATOR		21,139,799	10,477,181					
949	L 87-88	D-364-365		2%					
950	366-367 COMBINED DISTRIBUTION ALLOCATOR		11,773,274	5,835,000					
951	L 89-90	D-366-367		2%					
952	902-904 COMBINED DISTRIBUTION ALLOCATOR								
953	L 500-502	D-902-904							
954	908 COMBINED DISTRIBUTION ALLOCATOR								
955	507-509	D-908							
956	908-909 COMBINED DISTRIBUTION ALLOCATOR								
957	L 507-511	D-908-909							
958	<u>PLANT-RELATED ALLOCATORS</u>								
959	"P112P" NET TOTAL PLANT PLUS INTANGIBLE	183,252,136	36,423,303	18,051,900	74,123,210	124,763,852	6,708,087	4,787,668	
960	P112P	3%	1%	0%	1%	2%	0%	0%	
961	"P111P" NET TOTAL PLANT LESS INTANGIBLE	180,263,316	35,829,243	17,757,476	72,914,269	122,728,968	6,598,679	4,709,581	
962	P111P	3%	1%	0%	1%	2%	0%	0%	
963	"P101P" TOTAL PLANT LESS INTANGIBLE	180,263,316	35,829,243	17,757,476	72,914,269	122,728,968	6,598,679	4,709,581	
964	P101P	3%	1%	0%	1%	2%	0%	0%	
965	"P110P" TOTAL PLANT INCLUDING INTANGIBLE	183,252,136	36,423,303	18,051,900	74,123,210	124,763,852	6,708,087	4,787,668	
966	P110P	3%	1%	0%	1%	2%	0%	0%	
967	"PTD" PLANT	165,591,546	32,913,074	16,312,181	66,979,720	112,739,963	6,061,607	4,326,265	
968	P-PTD	3%	1%	0%	1%	2%	0%	0%	
969	P110P - LESS STEAM PRODUCTION	183,252,136	36,423,303	18,051,900	74,123,210	124,763,852	6,708,087	4,787,668	
970	P110P-L2C	3%	1%	0%	1%	2%	0%	0%	
971	TOTAL GENERAL PLANT	14,671,770	2,916,170	1,445,295	5,934,548	9,989,005	537,072	383,316	
972	GEN-PLT	3%	1%	0%	1%	2%	0%	0%	
973	<u>O&M /LABOR ALLOCATORS</u>								
974	O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)	609,230	577,611	286,272	244,107	5,781,951	163,872	815,779	
975	LABOR	1%	1%	0%	0%	6%	0%	1%	
976	O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)	1,067,112	2,231,889	1,106,155	422,794	9,406,745	267,994	1,596,609	
977	O&M-M	0%	0%	0%	0%	1%	0%	0%	
978	O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)	1,786,633	1,069,204	529,913	719,043	9,299,810	286,846	1,297,827	
979	O&M-AG	1%	1%	0%	0%	5%	0%	1%	
980	TOTAL OPERATING EXPENSES	2,853,745	3,301,093	1,636,068	1,141,837	18,706,555	554,840	2,894,436	
981	L 560	O&M-T	0%	0%	0%	2%	0%	0%	
982	SUPERVISION 500 - 501-507								
983	L 688-698	L-500							

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	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	- - -		CUSTOMER ACCOUNTING FUNCTION			- - - ***** CUSTOMER INFORMATION FUNCTION *****			
	ALLOCATOR	METER READING	CUSTOMER RECORDS	UNCOLLECT ACCOUNTS	OTHER ASSISTANCE	CUSTOMER DEMONSTR	ADVERTISING	CUSTOMER	OTHER
939	D3602N								
940	DARK FIBER PROJECT REVENUE (ACCT 454)								
941	(DERIVED FROM ACTUALS)								
942	MERCHANDISING REVENUE								
943	(DERIVED FROM ACTUALS)								
944	MERCHANDISING EXPENSE								
945	(DERIVED FROM ACTUALS)								
946	CUSTOMER ADVANCES FOR CONSTRUCTION								
947	CUSTADV								
948	364-365 COMBINED DISTRIBUTION ALLOCATOR								
949	L 87-88								
950	366-367 COMBINED DISTRIBUTION ALLOCATOR								
951	L 89-90								
952	902-904 COMBINED DISTRIBUTION ALLOCATOR	1,768,247	16,063,116		5,389,398				
953	L 500-502	8%	69%		23%				
954	908 COMBINED DISTRIBUTION ALLOCATOR					9,704,522			
955	507-509						85%		
956	908-909 COMBINED DISTRIBUTION ALLOCATOR					9,990,110			
957	L 507-511						86%		
958	<u>PLANT-RELATED ALLOCATORS</u>								
959	"P112P" NET TOTAL PLANT PLUS INTANGIBLE								
960	P112P								
961	"P111P" NET TOTAL PLANT LESS INTANGIBLE								
962	P111P								
963	"P101P" TOTAL PLANT LESS INTANGIBLE								
964	P101P								
965	"P110P" TOTAL PLANT INCLUDING INTANGIBLE								
966	P110P								
967	"PTD" PLANT								
968	P-PTD								
969	P110P - LESS STEAM PRODUCTION								
970	P110P-L2C								
971	TOTAL GENERAL PLANT								
972	GEN-PLT								
973	<u>O&M /LABOR ALLOCATORS</u>								
974	O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)	1,161,976	9,959,064			4,830,138			
975	LABOR	1%	10%			5%			
976	O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)	1,863,895	16,882,788		5,388,730	11,595,389			
977	O&M-M	0%	2%		1%	2%			
978	O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)	1,817,571	15,578,028			7,555,331			
979	O&M-AG	1%	9%			4%			
980	TOTAL OPERATING EXPENSES	3,681,466	32,460,816		5,388,730	19,150,720			
981	L 560								
982	SUPERVISION 500 - 501-507								
983	L 688-698								

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1	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
2	ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES TRANSFER
3				MISCELLANEOUS			
4							
5							
6							
7							
8							
9							
939	D3602N						
940	DARK FIBER PROJECT REVENUE (ACCT 454)						
941	(DERIVED FROM ACTUALS)						
942	D-FIBER						
943	MERCHANDISING REVENUE						
944	(DERIVED FROM ACTUALS)						
945	M-REV						
946	MERCHANDISING EXPENSE						
947	(DERIVED FROM ACTUALS)						
948	M-EXP						
949	CUSTOMER ADVANCES FOR CONSTRUCTION						
950	CUSTADV						
951	364-365 COMBINED DISTRIBUTION ALLOCATOR						
952	L 87-88						
953	D-364-365						
954	366-367 COMBINED DISTRIBUTION ALLOCATOR						
955	L 89-90						
956	D-366-367						
957	902-904 COMBINED DISTRIBUTION ALLOCATOR						
958	L 500-502						
959	D-902-904						
960	908 COMBINED DISTRIBUTION ALLOCATOR						
961	L 507-509						
962	D-908						
963	908-909 COMBINED DISTRIBUTION ALLOCATOR						
964	L 507-511						
965	D-908-909						
966	<u>PLANT-RELATED ALLOCATORS</u>						
967	"P112P" NET TOTAL PLANT PLUS INTANGIBLE						
968	P112P						
969	"P111P" NET TOTAL PLANT LESS INTANGIBLE						
970	P111P						
971	"P101P" TOTAL PLANT LESS INTANGIBLE						
972	P101P						
973	"P110P" TOTAL PLANT INCLUDING INTANGIBLE						
974	P110P						
975	"PTD" PLANT						
976	P-PTD						
977	P110P - LESS STEAM PRODUCTION						
978	P110P-L2C						
979	TOTAL GENERAL PLANT						
980	GEN-PLT						
981	<u>O&M /LABOR ALLOCATORS</u>						
982	O&M PROD,TRANS,DIST,CA & CI (LABOR ONLY)						
983	LABOR						
984	O&M PROD,TRANS,DIST,CA & CI (TOTAL O&M)						
985	O&M-M						
986	O&M PROD,ADMIN & GENERAL ONLY (TOTAL O&M)					332,773	
987	O&M-AG					0%	
988	TOTAL OPERATING EXPENSES					332,773	
989	L 560					0%	
990	O&M-T						
991	SUPERVISION 500 - 501-507						
992	L 688-698						
993	L-500						

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	(A)	(B)	(C)	(CC)	(CCC)	(D)	(E)	(F)	(G)	(H)
	ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **		ENERGY	----- TRANSMISSION FUNCTION -----			
			Base-load	Peak			DEMAND	DEMAND	DEMAND	DEMAND
							POWER SUP	TRANS	SUBTRANS	DIRECT
984	SUPERVISION 510 - 511-514		7,624,615							
985	L 703-712	L-510 100%	100%							
986	SUPERVISION 535 - 536-540		11,546,063							
987	L 718-722	L-535 100%	100%							
988	SUPERVISION 541 - 542-545		4,599,921							
989	L 725-728	L-541 100%	100%							
990	SUPERVISION 546 - 548-550		3,458,462	2,426,504	1,031,958					
991	L 735-737	L-546 100%	70%	30%						
992	SUPERVISION 551 - 552-554		758,056	531,862	226,194					
993	L 741-743	L-551 100%	70%	30%						
994	SUPERVISION 560 - 561-567		5,146,941					5,146,466		475
995	L 755-760	L-560 100%	100%					100%		0%
996	SUPERVISION 568 - 569-573		4,449,063					4,448,688		375
997	L 763-766	L-568 100%	100%					100%		0%
998	SUPERVISION 580 - 581-589		17,149,398							
999	L 773-781	L-580 100%	100%							
1000	SUPERVISION 590 - 591-598		8,594,783							
1001	L 785-792	L-590 100%	100%							
1002	SUPERVISION 901- 902-905		10,510,395							
1003	L 798-801	L-901 100%	100%							
1004	SUPERVISION 907 - 908-912		4,856,231	714,202						
1005	L 806-809	L-907 100%	15%							
1006	<u>DEFERRED TAX ALLOCATOR</u>									
1007	ADIT 190 & 283	(13,118,782)	(3,930,900)	(370,431)				(2,663,082)		(156)
1008	L 189,190,193	ADIT 100%	30%	3%				20%		0%

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FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	* * * * * DISTRIBUTION FUNCTION * * * * *										
	ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	SUBSTATION CIAC	PRI LINES DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
984	SUPERVISION 510 - 511-514										
985	L 703-712	L-510									
986	SUPERVISION 535 - 536-540										
987	L 718-722	L-535									
988	SUPERVISION 541 - 542-545										
989	L 725-728	L-541									
990	SUPERVISION 546 - 548-550										
991	L 735-737	L-546									
992	SUPERVISION 551 - 552-554										
993	L 741-743	L-551									
994	SUPERVISION 560 - 561-567										
995	L 755-760	L-560									
996	SUPERVISION 568 - 569-573										
997	L 763-766	L-568									
998	SUPERVISION 580 - 581-589	2,197,947	100,932		4,457,775	2,209,336	224,684	357,492	177,178	99,075	1,033,910
999	L 773-781	L-580	13%	1%	26%	13%	1%	2%	1%	1%	6%
1000	SUPERVISION 590 - 591-598	2,491,814	111,865		3,178,451	1,575,285	60,516	8,026	3,978	2,224	23,213
1001	L 785-792	L-590	29%	1%	37%	18%	1%	0%	0%	0%	0%
1002	SUPERVISION 901- 902-905										
1003	L 798-801	L-901									
1004	SUPERVISION 907 - 908-912										
1005	L 806-809	L-907									
1006	<u>DEFERRED TAX ALLOCATOR</u>										
1007	ADIT 190 & 283	(777,278)	(10,811)		(1,824,369)	(904,183)	(65,744)	(267,832)	(132,742)	(65,586)	(780,381)
1008	L 189,190,193	ADIT	6%	0%	14%	7%	1%	2%	1%	0%	6%

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	***** DISTRIBUTION FUNCTION *****							
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
984	SUPERVISION 510 - 511-514							
985	L 703-712	L-510						
986	SUPERVISION 535 - 536-540							
987	L 718-722	L-535						
988	SUPERVISION 541 - 542-545							
989	L 725-728	L-541						
990	SUPERVISION 546 - 548-550							
991	L 735-737	L-546						
992	SUPERVISION 551 - 552-554							
993	L 741-743	L-551						
994	SUPERVISION 560 - 561-567							
995	L 755-760	L-560						
996	SUPERVISION 568 - 569-573							
997	L 763-766	L-568						
998	SUPERVISION 580 - 581-589	512,420	296,525	146,962	207,268	4,390,347	38,309	699,239
999	L 773-781	L-580	3%	2%	1%	1%	26%	0%
1000	SUPERVISION 590 - 591-598	11,504	231,489	114,729	2,336	660,141	119,062	151
1001	L 785-792	L-590	0%	3%	1%	0%	8%	1%
1002	SUPERVISION 901- 902-905							
1003	L 798-801	L-901						
1004	SUPERVISION 907 - 908-912							
1005	L 806-809	L-907						
1006	<u>DEFERRED TAX ALLOCATOR</u>							
1007	ADIT 190 & 283	(386,768)	(197,625)	(97,946)	(387,820)	(231,119)	(14,890)	(9,118)
1008	L 189,190,193	ADIT	3%	2%	1%	3%	2%	0%

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
	- - - CUSTOMER ACCOUNTING FUNCTION			- - - ***** CUSTOMER INFORMATION FUNCTION *****					
	ALLOCATOR	METER	CUSTOMER	UNCOLLECT	CUSTOMER				
		READING	RECORDS	ACCOUNTS	OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
984	SUPERVISION 510 - 511-514								
985	L 703-712								L-510
986	SUPERVISION 535 - 536-540								
987	L 718-722								L-535
988	SUPERVISION 541 - 542-545								
989	L 725-728								L-541
990	SUPERVISION 546 - 548-550								
991	L 735-737								L-546
992	SUPERVISION 551 - 552-554								
993	L 741-743								L-551
994	SUPERVISION 560 - 561-567								
995	L 755-760								L-560
996	SUPERVISION 568 - 569-573								
997	L 763-766								L-568
998	SUPERVISION 580 - 581-589								
999	L 773-781								L-580
1000	SUPERVISION 590 - 591-598								
1001	L 785-792								L-590
1002	SUPERVISION 901- 902-905		1,098,173	9,412,221					
1003	L 798-801		10%	90%					L-901
1004	SUPERVISION 907 - 908-912					4,142,029			
1005	L 806-809					85%			L-907
1006	<u>DEFERRED TAX ALLOCATOR</u>								
1007	ADIT 190 & 283								
1008	L 189,190,193								ADIT

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

1	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
2	----- MISCELLANEOUS -----						INC TAXES
3	ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	& REVENUES
4							TRANSFER
5							
6							
7							
8							
9							
984	SUPERVISION 510 - 511-514						
985	L 703-712	L-510					
986	SUPERVISION 535 - 536-540						
987	L 718-722	L-535					
988	SUPERVISION 541 - 542-545						
989	L 725-728	L-541					
990	SUPERVISION 546 - 548-550						
991	L 735-737	L-546					
992	SUPERVISION 551 - 552-554						
993	L 741-743	L-551					
994	SUPERVISION 560 - 561-567						
995	L 755-760	L-560					
996	SUPERVISION 568 - 569-573						
997	L 763-766	L-568					
998	SUPERVISION 580 - 581-589						
999	L 773-781	L-580					
1000	SUPERVISION 590 - 591-598						
1001	L 785-792	L-590					
1002	SUPERVISION 901- 902-905						
1003	L 798-801	L-901					
1004	SUPERVISION 907 - 908-912						
1005	L 806-809	L-907					
1006	<u>DEFERRED TAX ALLOCATOR</u>						
1007	ADIT 190 & 283						
1008	L 189,190,193	ADIT					

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 38

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023

*** RATE BASE ***

SUMMARY OF FUNCTIONALIZED COSTS

FUNCTION	(A) PLANT IN SERVICE	(B) DEPRECIATION RESERVE	(C) AMORTIZATION RESERVE	(D) SUBSTATION CIAC	(E) NET PLANT	(F) CUSTOMER ADV CONST	(G) ACCUM DEF INC TAXES	(H) ACQUISITION ADJUSTMENT	(I) WORKING CAPITAL	(J) DEFERRED PROGRAMS	(K) SUBSIDIARY RATE BASE	(L) PLNT HLD FOR FUTURE USE	(M) TOTAL RATE BASE
PRODUCTION													
DEMAND - Base-load	2,123,568,725	775,552,890	28,321,108	0	1,319,694,727	0	127,470,124	0	15,553,944	19,207,519	0	0	1,226,986,067
DEMAND - Peak	200,116,177	69,317,877	583,298	0	130,215,002	0	12,012,248	0	1,465,738	6,539,110	0	0	126,207,603
DEMAND - Not in Use	0	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	0	0	0	0	0	0	0	0	23,609,967	0	29,980,646	0	53,590,613
ENERGY - Summer	0	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION													
DEMAND - POWER SUPPLY	0	0	0	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	1,438,662,020	433,115,447	4,193,406	0	1,001,353,167	0	86,357,660	628,247	15,047,187	3,273,907	0	2,640,221	936,585,068
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	84,425	21,968	246	0	62,211	0	5,068	0	883	192	0	0	58,219
DISTRIBUTION													
SUBSTATIONS - GENERAL	465,340,871	94,499,470	1,356,374	0	369,485,027	0	25,205,345	0	10,475,525	1,058,958	0	5,316,573	361,130,739
SUBSTATIONS - DIRECT	21,701,923	1,380,982	63,257	0	20,257,685	0	350,573	0	488,543	49,386	0	30	20,445,071
LINES - PRIMARY DEMAND	568,351,006	199,786,215	1,656,627	0	366,908,163	3,181,235	33,343,743	0	12,794,439	1,293,374	0	0	344,470,998
LINES - PRIMARY CUSTOMER	281,682,735	99,016,852	821,048	0	181,844,835	1,576,665	16,525,627	0	6,341,104	641,014	0	0	170,724,661
LINES - SECONDARY DIRECT	35,516,616	11,284,088	103,524	0	24,129,005	0	2,131,934	0	799,533	80,824	0	0	22,877,428
LINE TRANS - PRIMARY DEMAND	127,846,492	33,700,274	372,646	0	93,773,572	128,427	7,642,983	0	2,878,018	290,935	0	0	89,171,115
LINE TRANS - PRIMARY CUST	63,362,516	16,702,329	184,689	0	46,475,498	63,650	3,787,970	0	1,426,386	144,192	0	0	44,194,456
LINE TRANS - SECOND DIRECT	35,431,232	9,339,656	103,275	0	25,988,301	0	2,126,808	0	797,611	80,629	0	0	24,739,733
LINE TRANS - SECOND DEMAND	369,747,673	97,465,309	1,077,739	0	271,204,625	395,224	22,098,663	0	8,323,578	841,420	0	0	257,875,737
LINE TRANS - SECOND CUSTOME	183,252,136	48,305,175	534,143	0	134,412,819	195,879	10,952,407	0	4,125,282	417,020	0	0	127,806,834
LINES - SECONDARY DEMAND	36,423,303	12,989,768	106,166	0	23,327,369	536,323	2,056,156	0	819,944	82,887	0	0	21,637,720
LINES - SECONDARY CUSTOMER	18,051,900	6,437,911	52,818	0	11,561,371	265,809	1,019,060	0	406,376	41,080	0	0	10,723,958
SERVICES	74,123,210	45,312,003	216,054	0	28,595,152	1,032,307	4,198,735	0	1,668,625	168,679	0	4	25,201,414
METERS	124,763,852	38,756,001	363,661	0	85,644,190	706	7,488,950	0	2,808,623	283,920	0	0	81,247,077
STREET LIGHTS	6,708,087	175,721	19,553	0	6,512,814	10,184	400,190	0	151,009	15,265	0	0	6,268,714
INSTALL ON CUST PREMISES	4,787,668	1,206,758	13,955	0	3,566,955	1,051	287,131	0	107,778	10,895	0	0	3,397,445
CUSTOMER ACCOUNTING	0	0	0	0	0	0	0	0	0	0	0	0	0
METER READING	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0
MISC	0	0	0	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER ASSIST	0	0	0	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0
MISC	0	0	0	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS													
DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0
REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	0	0	0	(42,770,847)	(42,770,847)	0	0	0	0	0	0	0	(42,770,847)
TOTALS	6,179,522,565	1,994,366,693	40,143,386	(42,770,847)	4,102,241,639	7,387,459	365,461,375	628,247	110,090,091	34,521,209	29,980,646	7,956,825	3,912,569,823

IDAHO POWER COMPANY													
3CP/12CP CLASS COST OF SERVICE STUDY													
TWELVE MONTHS ENDING DECEMBER 31, 2023													
SUMMARY OF FUNCTIONALIZED COSTS													
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
FUNCTION	OPERATION & MAINTENANCE	DEPRECIATION EXPENSE	AMORTIZATION EXPENSE	OTHER TAXES	REGULATORY DEB/CRED	PROV FOR DEF FIT	DEFERRED ITC	CONST WORK IN PROGRESS					TOTAL EXPENSES
61													
62													
63	*** OPERATING EXPENSES ***												
64													
65	PRODUCTION												
66	DEMAND - Base-load	138,136,693	61,229,781	4,744,176	8,477,654	1,464,604	(5,884,910)	8,304,618	6,537,444				223,010,061
67	DEMAND - Peak	16,516,367	6,492,310	48,412	991,152	387,790	(554,569)	782,592					24,664,054
68	DEMAND - Not in Use	0	0	0	0	0	0	0					0
69	ENERGY - POWER SUPPLY	492,817,416	0	0	0	0	0	0	0				492,817,416
70	ENERGY - Summer	0	0	0	0	0	0	0					0
71	ENERGY - Non-Summer	0	0	0	0	0	0	0					0
72	TRANSMISSION	0	0	0	0	0	0	0					0
73	DEMAND - POWER SUPPLY	0	0	0	0	0	0	0					0
74	DEMAND - TRANSMISSION	48,778,156	28,824,414	348,044	7,560,424	481,088	(3,986,872)	5,626,160					87,631,416
75	DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0					0
76	DEMAND - DIRECT	3,521	1,909	20	444	28	(234)	330					6,018
77	DISTRIBUTION	0	0	0	0	0	0	0					0
78	SUBSTATIONS - GENERAL	17,911,499	9,040,007	112,576	1,875,874	155,610	(1,163,654)	1,642,116					29,574,028
79	SUBSTATIONS - DIRECT	814,448	145,538	5,250	31,792	7,257	(16,185)	22,840					1,010,940
80	LINES - PRIMARY DEMAND	47,352,090	12,917,578	137,497	2,516,018	190,057	(1,648,196)	2,222,644					63,687,687
81	LINES - PRIMARY CUSTOMER	23,468,360	6,402,133	68,145	1,246,974	94,195	(816,869)	1,101,574					31,564,512
82	LINES - SECONDARY DIRECT	1,634,918	849,132	8,592	157,228	11,877	(98,425)	138,894					2,702,216
83	LINE TRANS - PRIMARY DEMAND	1,990,925	2,620,571	30,929	565,960	42,752	(357,246)	499,968					5,393,859
84	LINE TRANS - PRIMARY CUST	986,730	1,298,792	15,329	280,498	21,188	(177,056)	247,791					2,673,272
85	LINE TRANS - SECOND DIRECT	551,763	726,262	8,572	156,850	11,848	(98,188)	138,561					1,495,666
86	LINE TRANS - SECOND DEMAND	5,757,998	7,579,012	89,450	1,636,826	123,644	(1,033,747)	1,445,968					15,599,151
87	LINE TRANS - SECOND CUSTOME	2,853,745	3,756,265	44,333	811,234	61,280	(512,340)	716,642					7,731,158
88	LINES - SECONDARY DEMAND	3,301,093	831,250	8,812	161,241	12,180	(113,272)	142,440					4,343,745
89	LINES - SECONDARY CUSTOMER	1,636,068	411,979	4,367	79,913	6,037	(56,139)	70,595					2,152,821
90	SERVICES	1,141,837	1,329,707	17,932	328,134	24,787	(229,154)	289,873					2,903,116
91	METERS	18,706,555	6,073,947	30,183	552,314	41,721	(345,766)	487,913					25,546,867
92	STREET LIGHTS	554,840	227,907	1,623	29,696	2,243	(18,824)	26,233					823,719
93	INSTALL ON CUST PREMISES	2,894,436	193,695	1,158	21,194	1,601	(13,292)	18,723					3,117,516
94	CUSTOMER ACCOUNTING	0	0	0	0	0	0	0					0
95	METER READING	3,681,466	0	0	0	0	0	0					3,681,466
96	CUSTOMER ACCOUNTS	32,460,816	0	0	0	0	0	0					32,460,816
97	UNCOLLECTIBLES	5,388,730	0	0	0	0	0	0					5,388,730
98	MISC	0	0	0	0	0	0	0					0
99	CONSUMER INFORMATION	0	0	0	0	0	0	0					0
100	CUSTOMER ASSIST	19,150,720	0	0	0	0	0	0					19,150,720
101	SALES EXPENSE	0	0	0	0	0	0	0					0
102	ADVERTISING	0	0	0	0	0	0	0					0
103	MISC	0	0	0	0	0	0	0					0
104	MISCELLANEOUS	0	0	0	0	0	0	0					0
105	DEMAND	0	0	0	0	0	0	0					0
106	ENERGY	0	0	0	2,119,909	0	0	0					2,119,909
107	CUSTOMER	0	0	0	0	0	0	0					0
108	REVENUE	0	0	0	0	0	0	0					0
109	OTHER	332,773	0	0	0	0	0	0					332,773
110	RETAIL SALES REVENUE	0	0	0	0	0	0	0					0
111	TOTALS	888,823,963	150,952,190	5,725,400	29,601,331	3,141,786	(17,124,938)	23,926,476	6,537,444	0	0	0	1,091,583,652

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
121	IDaho Power Company												
122	3CP/12CP CLASS COST OF SERVICE STUDY												
123	TWELVE MONTHS ENDING DECEMBER 31, 2023												
124	SUMMARY OF FUNCTIONALIZED COSTS												
125	REVENUES												TOTAL
126	FUNCTION												REVENUES
127	PRODUCTION												
129	DEMAND - Base-load	1,105,981											1,105,981
130	DEMAND - Peak	2,661											2,661
131	DEMAND - Not in Use	0											0
132	ENERGY - POWER SUPPLY	29,557,875											29,557,875
133	ENERGY - Summer	0											0
134	ENERGY - Non-Summer	0											0
135		0											0
136	TRANSMISSION	0											0
137	DEMAND - POWER SUPPLY	0											0
138	DEMAND - TRANSMISSION	60,109,852											60,109,852
139	DEMAND - SUBTRANSMISSION	0											0
140	DEMAND - DIRECT	518											518
141		0											0
142	DISTRIBUTION	0											0
143	SUBSTATIONS - GENERAL	299,274											299,274
144	SUBSTATIONS - DIRECT	13,957											13,957
145	LINES - PRIMARY DEMAND	2,502,919											2,502,919
146	LINES - PRIMARY CUSTOMER	1,240,482											1,240,482
147	LINES - SECONDARY DIRECT	107,956											107,956
148	LINE TRANS - PRIMARY DEMAND	350,797											350,797
149	LINE TRANS - PRIMARY CUST	173,860											173,860
150	LINE TRANS - SECOND DIRECT	97,220											97,220
151	LINE TRANS - SECOND DEMAND	1,014,549											1,014,549
152	LINE TRANS - SECOND CUSTOME	502,825											502,825
153	LINES - SECONDARY DEMAND	156,826											156,826
154	LINES - SECONDARY CUSTOMER	77,725											77,725
155	SERVICES	203,386											203,386
156	METERS	80,239											80,239
157	STREET LIGHTS	18,406											18,406
158	INSTALL ON CUST PREMISES	13,137											13,137
159		0											0
160	CUSTOMER ACCOUNTING	0											0
161	METER READING	0											0
162	CUSTOMER ACCOUNTS	0											0
163	UNCOLLECTIBLES	0											0
164	MISC	0											0
165		0											0
166	CONSUMER INFORMATION	0											0
167	CUSTOMER ASSIST	0											0
168	SALES EXPENSE	0											0
169	ADVERTISING	0											0
170	MISC	0											0
171		0											0
172	MISCELLANEOUS	0											0
173	DEMAND	0											0
174	ENERGY	0											0
175	CUSTOMER	0											0
176	MISC. REVENUE	6,150,427											6,150,427
177	FACILITIES CHARGE REVENUE	9,859,316											9,859,316
178	RETAIL SALES REVENUE	0											0
179													
180	TOTALS	113,640,190	0	0	0	0	0	0	0	0	0	0	113,640,190

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 39

**IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES**

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
	SOURCES	TOTALS	RESIDENTIAL	RESIDENTIAL	GEN SRV	GEN SRV	GEN SRV	GEN SRV	AREA	LG POWER	IRRIGATION	
	& NOTES		(1)	On Site Gen (6)	GEN SRV (7)	On Site Gen (8)	PRIM & TRAN (9-P/T)	SECONDARY (9-S)	LIGHTING (15)	SEC/PRIM/TRAI (19-S/P/T)	SECONDARY (24-S)	
6	*** SUMMARY OF RESULTS ***											
10	RATE BASE											
11	ELECTRIC PLANT IN SERVICE	PAGE 2C	6,179,522,565	2,817,968,008	87,956,334	85,902,468	456,112	193,263,380	1,134,709,132	5,857,139	650,933,342	951,366,556
12	LESS: ACCUM PROVISION FOR DEPRECIATION	PAGE 2D	1,994,366,693	921,361,756	28,133,301	28,458,084	143,379	62,367,609	368,351,197	1,523,155	211,347,951	296,136,020
13	AMORT OF OTHER UTILITY PLANT	PAGE 2E	40,143,386	17,679,176	506,489	449,874	2,228	1,348,962	7,989,663	17,072	4,710,910	5,478,003
14	SUBSTATION CIAC	PAGE 2F	(42,770,847)	(4,292,179)	(205,156)	(472,238)	(6,923)	(1,519,756)	(2,598,489)	(4,296)	(15,762,857)	(3,041,944)
15	NET ELECTRIC PLANT IN SERVICE		4,102,241,639	1,874,634,897	59,111,388	56,522,272	303,581	128,027,053	755,769,783	4,312,615	419,111,624	646,710,588
16	CUSTOMER ADVANCES FOR CONSTRUCTION	PAGE 2H	7,387,459	4,347,671	154,394	200,296	1,030	102,620	1,027,059	2,848	399,869	1,108,864
17	ACCUMULATED DEFERRED INCOME TAXES	PAGE 2I	365,461,375	167,060,145	5,192,663	5,085,278	26,799	11,494,617	67,389,032	349,846	38,650,665	56,109,225
18	ELECTRIC PLANT ACQUISITION ADJUSTMENT	PAGE 2J	628,247	267,673	7,023	5,597	25	21,946	130,853	0	78,393	82,507
19	WORKING CAPITAL	PAGE 2K	110,090,091	49,797,567	1,639,182	1,688,736	9,167	3,441,483	19,895,022	140,180	11,782,152	17,303,885
20	DEFERRED PROGRAMS	PAGE 2L	34,521,209	15,072,007	424,089	371,436	1,784	1,129,045	6,680,942	13,329	3,920,677	5,268,086
21	SUBSIDIARY RATE BASE	PAGE 2M	29,980,646	11,169,860	315,122	283,541	1,236	1,183,254	6,747,739	10,573	4,695,810	3,528,365
22	PLANT HELD FOR FUTURE USE	PAGE 2N	7,956,825	3,145,909	126,112	67,402	747	250,847	1,474,094	2,038	963,340	1,767,139
24	TOTAL RATE BASE		3,912,569,823	1,782,680,096	56,275,860	53,653,411	288,712	122,456,391	722,282,341	4,126,040	401,501,460	617,442,481
27	RETURN UNDER PRESENT RATES											
28	SALES REVENUES	PAGE 1	1,293,009,840	566,136,133	13,032,773	17,760,920	48,160	43,557,610	269,827,909	1,327,038	153,898,825	162,447,833
29	OTHER OPERATING REVENUES	PAGE 4C	113,640,190	46,200,098	1,158,525	1,173,490	4,682	6,781,861	20,560,253	112,468	18,324,115	12,860,615
30	TOTAL OPERATING REVENUES		1,406,650,030	612,336,231	14,191,298	18,934,410	52,842	50,339,471	290,388,162	1,439,506	172,222,939	175,308,448
32	OPERATING EXPENSES											
33	OPERATION & MAINTENANCE EXPENSES	PAGE 3C	888,823,963	388,738,091	11,127,348	12,888,267	53,211	29,936,675	176,244,175	616,357	112,246,184	109,548,662
34	DEPRECIATION EXPENSE	PAGE 3D	150,952,190	69,023,727	2,106,824	2,171,839	10,768	4,779,265	28,116,787	50,132	15,972,606	22,676,682
35	AMORTIZATION OF LIMITED TERM PLANT	PAGE 3E	5,725,400	2,491,872	69,110	58,965	282	196,930	1,169,587	417	695,293	747,246
36	TAXES OTHER THAN INCOME	PAGE 3F	29,601,331	13,347,740	407,862	402,452	2,065	947,637	5,535,886	8,310	3,240,936	4,495,074
37	REGULATORY DEBITS/CREDITS	PAGE 3G	3,141,786	1,398,600	41,212	38,043	192	100,848	594,931	576	345,861	481,396
38	PROVISION FOR DEFERRED INCOME TAXES	PAGE 3H	(17,124,938)	(7,870,826)	(245,266)	(242,206)	(1,274)	(534,177)	(3,147,003)	(4,774)	(1,798,057)	(2,628,690)
39	INVESTMENT TAX CREDIT ADJUSTMENT	PAGE 3I	23,926,476	10,965,963	341,101	335,293	1,765	750,485	4,407,628	6,673	2,524,389	3,673,546
40	CONSTRUCTION WORK IN PROGRESS	PAGE 3J	6,537,444	2,796,006	73,882	58,927	265	232,072	1,383,095	0	831,110	799,028
41	FEDERAL INCOME TAXES	PAGE 1	39,040,245	13,370,532	262,324	322,579	494	1,659,227	9,065,970	7,507	6,781,260	4,554,856
42	STATE INCOME TAXES	PAGE 1	(2,828,435)	(968,684)	(19,005)	(23,371)	(36)	(120,210)	(656,822)	(544)	(491,297)	(329,996)
43	TOTAL OPERATING EXPENSES		1,127,795,462	493,293,021	14,165,393	16,010,788	67,732	37,948,754	222,714,233	684,655	140,348,285	144,017,803
45	OPERATING INCOME		278,854,568	119,043,210	25,905	2,923,623	(14,890)	12,390,717	67,673,928	754,851	31,874,654	31,290,645
47	ADD: IERCO OPERATING INCOME	PAGE 1	1,759,534	655,548	18,494	16,641	73	69,444	396,018	621	275,592	207,076
48	CONSOLIDATED OPERATING INCOME		280,614,102	119,698,758	44,400	2,940,263	(14,817)	12,460,161	68,069,946	755,471	32,150,247	31,497,721
51	RATE OF RETURN UNDER PRESENT RATES		7.172%	6.715%	0.079%	5.480%	-5.132%	10.175%	9.424%	18.310%	8.008%	5.101%
52	RATE OF RETURN INDEX		1.000	0.936	0.011	0.764	(0.716)	1.419	1.314	2.553	1.116	0.711

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

SOURCES & NOTES	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)	
		UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON	
*** SUMMARY OF RESULTS ***								
RATE BASE								
ELECTRIC PLANT IN SERVICE	PAGE 2C	6,179,522,565	5,566,052	12,793,366	1,496,706	45,213,165	37,652,894	148,387,912
LESS: ACCUM PROVISION FOR DEPRECIATION	PAGE 2D	1,994,366,693	1,760,030	1,979,162	476,366	15,377,730	12,079,222	44,871,729
: AMORT OF OTHER UTILITY PLANT	PAGE 2E	40,143,386	31,489	37,290	7,485	408,021	282,490	1,194,233
SUBSTATION CIAC	PAGE 2F	(42,770,847)	(10,144)	(21,076)	(1,060)	0	(70,288)	(14,764,442)
NET ELECTRIC PLANT IN SERVICE		4,102,241,639	3,764,389	10,755,838	1,011,795	29,427,413	25,220,894	87,557,509
CUSTOMER ADVANCES FOR CONSTRUCTION	PAGE 2H	7,387,459	10,108	29,490	3,144	0	62	2
ACCUMULATED DEFERRED INCOME TAXES	PAGE 2I	365,461,375	329,188	755,652	88,821	2,713,982	2,188,449	8,027,016
ELECTRIC PLANT ACQUISITION ADJUSTMENT	PAGE 2J	628,247	425	0	87	7,526	4,844	21,349
WORKING CAPITAL	PAGE 2K	110,090,091	111,796	325,745	30,946	748,168	708,114	2,467,948
DEFERRED PROGRAMS	PAGE 2L	34,521,209	25,867	29,113	6,090	326,077	239,943	1,012,723
SUBSIDIARY RATE BASE	PAGE 2M	29,980,646	28,061	47,932	5,743	460,286	338,953	1,164,174
PLANT HELD FOR FUTURE USE	PAGE 2N	7,956,825	6,596	9,997	867	31,630	20,361	89,747
TOTAL RATE BASE		3,912,569,823	3,597,837	10,383,484	963,563	28,287,118	24,344,597	84,286,431
RETURN UNDER PRESENT RATES								
SALES REVENUES	PAGE 1	1,293,009,840	1,309,792	3,750,417	199,244	13,302,981	9,818,665	36,591,539
OTHER OPERATING REVENUES	PAGE 4C	113,640,190	93,861	176,934	19,105	1,187,749	1,744,729	3,241,706
TOTAL OPERATING REVENUES		1,406,650,030	1,403,653	3,927,351	218,349	14,490,730	11,563,394	39,833,245
OPERATING EXPENSES								
OPERATION & MAINTENANCE EXPENSES	PAGE 3C	888,823,963	901,046	1,947,396	254,097	9,999,258	7,468,743	26,854,451
DEPRECIATION EXPENSE	PAGE 3D	150,952,190	130,341	365,665	37,901	1,157,872	917,560	3,434,221
AMORTIZATION OF LIMITED TERM PLANT	PAGE 3E	5,725,400	4,267	3,100	960	63,741	42,128	181,501
TAXES OTHER THAN INCOME	PAGE 3F	29,601,331	26,730	59,758	7,082	236,953	189,440	693,404
REGULATORY DEBITS/CREDITS	PAGE 3G	3,141,786	2,559	4,285	643	26,845	20,698	85,097
PROVISION FOR DEFERRED INCOME TAXES	PAGE 3H	(17,124,938)	(15,575)	(35,952)	(4,223)	(125,296)	(101,036)	(370,583)
INVESTMENT TAX CREDIT ADJUSTMENT	PAGE 3I	23,926,476	21,651	49,777	5,857	176,815	142,577	522,956
CONSTRUCTION WORK IN PROGRESS	PAGE 3J	6,537,444	4,509	0	922	81,598	51,026	225,005
FEDERAL INCOME TAXES	PAGE 3J	39,040,245	36,701	53,040	6,863	692,053	509,028	1,717,811
STATE INCOME TAXES	PAGE 1	(2,828,435)	(2,659)	(3,843)	(497)	(50,139)	(36,879)	(124,454)
TOTAL OPERATING EXPENSES		1,127,795,462	1,109,570	2,443,226	309,606	12,259,699	9,203,286	33,219,409
OPERATING INCOME		278,854,568	294,083	1,484,125	(91,256)	2,231,030	2,360,107	6,613,835
ADD: IERCO OPERATING INCOME	PAGE 1	1,759,534	1,647	2,813	337	27,014	19,893	68,324
CONSOLIDATED OPERATING INCOME		280,614,102	295,730	1,486,938	(90,919)	2,258,044	2,380,000	6,682,159
RATE OF RETURN UNDER PRESENT RATES		7.172%	8.220%	14.320%	-9.436%	7.983%	9.776%	7.928%
RATE OF RETURN INDEX		1.000	1.146	1.997	(1.316)	1.113	1.363	1.105

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CIATION TO CLASSES

PAGE 2C

*** TABLE 1 - PLANT IN SERVICE ***

FUNCTION	ALLOCATION FACTOR	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		TOTALS	RESIDENTIAL	RESIDENTIAL	GEN SRV	GEN SRV	GEN SRV	GEN SRV	AREA	LG POWER	IRRIGATION
			RESIDENTIAL	On Site Gen	GEN SRV	On Site Gen	PRIM & TRAN	SECONDARY	LIGHTING	SEC/PRIM/TRAI	SECONDARY
			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
PRODUCTION											
DEMAND - BASE-LOAD TOTAL		2,123,568,725									
DEMAND - Base-load Summer	D10BS	912,537,126	376,673,290	9,220,865	6,956,707	24,362	26,841,350	158,618,772	0	91,778,497	201,916,584
DEMAND - Peak	D10P	200,116,177	82,603,126	2,022,103	1,525,581	5,343	5,886,214	34,784,538	0	20,126,701	44,279,595
DEMAND - Base-load Non-Summer	D10BNS	1,211,031,599	531,557,965	14,778,334	12,184,575	61,839	48,543,094	290,654,133	0	178,192,266	57,632,856
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	1,438,662,020	612,960,171	16,081,551	12,817,335	56,695	50,256,351	299,648,375	0	179,516,094	188,938,204
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	84,425	0	0	0	0	84,425	0	0	0	0
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	D20	465,340,871	176,891,787	8,454,990	3,840,624	56,305	13,883,137	80,890,364	178,369	55,482,426	124,322,651
SUBSTATIONS - DIRECT	DA3602	21,701,923	0	0	0	0	0	0	0	5,490	0
LINES - PRIMARY DEMAND	D20	568,351,006	216,049,420	10,326,629	4,690,803	68,770	16,956,377	98,796,651	217,854	67,764,287	151,843,322
LINES - PRIMARY CUSTOMER	C20	281,682,735	231,590,653	6,248,594	14,296,103	41,147	131,671	17,758,414	0	53,609	9,018,943
LINES - SECONDARY DIRECT	DA3647	35,516,616	0	0	0	0	9,491,902	0	439,858	20,759,445	0
LINE TRANS - PRIMARY DEMAND	D50	127,846,492	48,598,771	2,322,901	1,055,163	15,469	3,814,216	22,223,600	49,005	15,243,092	34,156,069
LINE TRANS - PRIMARY CUST	C50	63,362,516	52,094,660	1,405,576	3,215,806	9,256	29,618	3,994,628	0	12,059	2,028,747
LINE TRANS - SECOND DIRECT	DA368	35,431,232	0	0	0	0	14,022,768	0	0	19,352,982	0
LINE TRANS - SECOND DEMAND	D60	369,747,673	165,102,692	7,891,501	3,584,662	52,553	0	75,499,361	166,481	162,458	116,037,068
LINE TRANS - SECOND CUSTOMER	C60	183,252,136	150,763,036	4,067,768	9,306,610	26,786	0	11,560,538	0	306	5,871,235
LINES - SECONDARY DEMAND	D30	36,423,303	23,702,539	1,132,923	514,623	7,545	0	10,838,869	23,900	23,323	0
LINES - SECONDARY CUSTOMER	C30	18,051,900	15,343,023	413,973	947,126	2,726	0	1,176,506	0	31	0
SERVICES	CW369	74,123,210	59,450,076	1,601,186	3,905,191	11,065	220,591	5,616,328	0	317,126	2,997,199
METERS	CW370	124,763,852	74,586,799	1,987,439	7,061,560	16,250	3,083,729	22,648,055	560	2,140,242	12,324,084
STREET LIGHTS	DA373	6,708,087	0	0	0	0	14,118	0	0	173	0
INSTALL ON CUST PREMISES	DA371	4,787,668	0	0	0	0	3,819	0	4,781,112	2,737	0
CUSTOMER ACCOUNTING		0									
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS		0									
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
TOTALS	PAGE 2C	6,179,522,565	2,817,968,008	87,956,334	85,902,468	456,112	193,263,380	1,134,709,132	5,857,139	650,933,342	951,366,556

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

*** TABLE 1 - PLANT IN SERVICE ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
PRODUCTION								
DEMAND - BASE-LOAD TOTAL		2,123,568,725						
DEMAND - Base-load Summer	D10BS	912,537,126	492,751	0	98,491	6,564,608	6,308,535	27,042,312
DEMAND - Peak	D10P	200,116,177	108,059	0	21,599	1,439,595	1,383,440	5,930,284
DEMAND - Base-load Non-Summer	D10BNS	1,211,031,599	971,964	0	201,068	19,940,877	10,266,336	46,046,292
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	1,438,662,020	972,112	0	198,507	17,235,001	11,093,508	48,888,117
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	84,425	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	465,340,871	421,174	875,026	44,017	0	0	0
SUBSTATIONS - DIRECT	DA3602	21,701,923	0	0	0	0	1,634,335	20,062,099
LINES - PRIMARY DEMAND	D20	568,351,006	514,407	1,068,726	53,761	0	0	0
LINES - PRIMARY CUSTOMER	C20	281,682,735	782,031	1,401,355	360,214	0	0	0
LINES - SECONDARY DIRECT	DA3647	35,516,616	0	0	0	0	4,825,412	0
LINE TRANS - PRIMARY DEMAND	D50	127,846,492	115,712	240,402	12,093	0	0	0
LINE TRANS - PRIMARY CUST	C50	63,362,516	175,912	315,225	81,028	0	0	0
LINE TRANS - SECOND DIRECT	DA368	35,431,232	0	0	0	0	2,055,481	0
LINE TRANS - SECOND DEMAND	D60	369,747,673	393,104	816,709	41,084	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	183,252,136	509,094	912,267	234,496	0	0	0
LINES - SECONDARY DEMAND	D30	36,423,303	56,435	117,249	5,898	0	0	0
LINES - SECONDARY CUSTOMER	C30	18,051,900	51,810	92,841	23,864	0	0	0
SERVICES	CW369	74,123,210	0	0	0	0	4,448	0
METERS	CW370	124,763,852	1,486	259,770	120,587	33,083	81,400	418,809
STREET LIGHTS	DA373	6,708,087	0	6,693,796	0	0	0	0
INSTALL ON CUST PREMISES	DA371	4,787,668	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS		6,179,522,565	5,566,052	12,793,366	1,496,706	45,213,165	37,652,894	148,387,912

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CIATION TO CLASSES

PAGE 2D

*** TABLE 2 - ACCUMULATED RESERVE FOR DEPRECIATION ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) RESIDENTIAL On Site Gen (6)	(D) GEN SRV (7)	(E) GEN SRV On Site Gen (8)	(F) GEN SRV PRIM & TRAN (9-P/T)	(G) GEN SRV SECONDARY (9-S)	(H) AREA LIGHTING (15)	(I) LG POWER SEC/PRIM/TRA (19-S/P/T)	(J) IRRIGATION SECONDARY (24-S)
PRODUCTION		775,552,890									
DEMAND - BASE-LOAD TOTAL		333,269,555	137,565,625	3,367,571	2,540,673	8,897	9,802,785	57,929,487	0	33,518,613	73,742,370
DEMAND - Base-load Summer	D10BS	69,317,877	28,612,746	700,433	528,443	1,851	2,038,915	12,048,953	0	6,971,651	15,337,928
DEMAND - Peak	D10P	442,283,334	194,131,375	5,397,226	4,449,954	22,584	17,728,523	106,150,392	0	65,077,963	21,048,213
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	433,115,447	184,534,321	4,841,421	3,858,714	17,068	15,129,893	90,210,444	0	54,044,099	56,880,667
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	21,968	0	0	0	0	21,968	0	0	0	0
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	D20	94,499,470	35,922,441	1,717,004	779,938	11,434	2,819,329	16,426,875	36,222	11,267,138	25,246,922
SUBSTATIONS - DIRECT	DA3602	1,380,982	0	0	0	0	0	0	0	349	0
LINES - PRIMARY DEMAND	D20	199,786,215	75,945,490	3,630,007	1,648,907	24,174	5,960,490	34,728,907	76,580	23,820,439	53,375,823
LINES - PRIMARY CUSTOMER	C20	99,016,852	81,408,530	2,196,500	5,025,353	14,464	46,285	6,242,421	0	18,845	3,170,330
LINES - SECONDARY DIRECT	DA3647	11,284,088	0	0	0	0	3,015,700	0	139,749	6,595,544	0
LINE TRANS - PRIMARY DEMAND	D50	33,700,274	12,810,613	612,316	278,140	4,078	1,005,425	5,858,130	12,918	4,018,072	9,003,523
LINE TRANS - PRIMARY CUST	C50	16,702,329	13,732,127	370,509	847,685	2,440	7,807	1,052,982	0	3,179	534,777
LINE TRANS - SECOND DIRECT	DA368	9,339,656	0	0	0	0	3,696,395	0	0	5,101,437	0
LINE TRANS - SECOND DEMAND	D60	97,465,309	43,520,990	2,080,196	944,915	13,853	0	19,901,595	43,884	42,824	30,587,315
LINE TRANS - SECOND CUSTOMER	C60	48,305,175	39,741,064	1,072,262	2,453,218	7,061	0	3,047,352	0	81	1,547,655
LINES - SECONDARY DEMAND	D30	12,989,768	8,453,118	404,038	183,532	2,691	0	3,865,503	8,524	8,318	0
LINES - SECONDARY CUSTOMER	C30	6,437,911	5,471,835	147,637	337,777	972	0	419,581	0	11	0
SERVICES	CW369	45,312,003	36,342,221	978,815	2,387,269	6,764	134,848	3,433,298	0	193,861	1,832,207
METERS	CW370	38,756,001	23,169,259	617,368	2,193,567	5,048	957,914	7,035,275	174	664,834	3,828,290
STREET LIGHTS	DA373	175,721	0	0	0	0	370	0	0	5	0
INSTALL ON CUST PREMISES	DA371	1,206,758	0	0	0	0	963	0	1,205,105	690	0
CUSTOMER ACCOUNTING		0									
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS		0									
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
TOTALS	PAGE 2D	1,994,366,693	921,361,756	28,133,301	28,458,084	143,379	62,367,609	368,351,197	1,523,155	211,347,951	296,136,020

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

*** TABLE 2 - ACCUMULATED RESERVE FOR DEPRECIATION ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
PRODUCTION		775,552,890						
DEMAND - BASE-LOAD TOTAL								
DEMAND - Base-load Summer	D10BS	333,269,555	179,959	0	35,970	2,397,474	2,303,953	9,876,178
DEMAND - Peak	D10P	69,317,877	37,430	0	7,482	498,659	479,207	2,054,180
DEMAND - Base-load Non-Summer	D10BNS	442,283,334	354,973	0	73,432	7,282,649	3,749,390	16,816,661
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	433,115,447	292,659	0	59,761	5,188,672	3,339,749	14,717,980
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	21,968	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	94,499,470	85,530	177,697	8,939	0	0	0
SUBSTATIONS - DIRECT	DA3602	1,380,982	0	0	0	0	103,999	1,276,633
LINES - PRIMARY DEMAND	D20	199,786,215	180,824	375,678	18,898	0	0	0
LINES - PRIMARY CUSTOMER	C20	99,016,852	274,899	492,603	126,622	0	0	0
LINES - SECONDARY DIRECT	DA3647	11,284,088	0	0	0	0	1,533,096	0
LINE TRANS - PRIMARY DEMAND	D50	33,700,274	30,502	63,370	3,188	0	0	0
LINE TRANS - PRIMARY CUST	C50	16,702,329	46,370	83,093	21,359	0	0	0
LINE TRANS - SECOND DIRECT	DA368	9,339,656	0	0	0	0	541,824	0
LINE TRANS - SECOND DEMAND	D60	97,465,309	103,622	215,284	10,830	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	48,305,175	134,197	240,473	61,813	0	0	0
LINES - SECONDARY DEMAND	D30	12,989,768	20,127	41,815	2,103	0	0	0
LINES - SECONDARY CUSTOMER	C30	6,437,911	18,477	33,110	8,511	0	0	0
SERVICES	CW369	45,312,003	0	0	0	0	2,719	0
METERS	CW370	38,756,001	462	80,694	37,458	10,277	25,286	130,097
STREET LIGHTS	DA373	175,721	0	175,346	0	0	0	0
INSTALL ON CUST PREMISES	DA371	1,206,758	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2D	1,994,366,693	1,760,030	1,979,162	476,366	15,377,730	12,079,222	44,871,729

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CIATION TO CLASSES

PAGE 2E

*** TABLE 3 - AMORTIZATION RESERVE***

FUNCTION	ALLOCATION FACTOR	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		TOTALS	RESIDENTIAL (1)	RESIDENTIAL On Site Gen (6)	GEN SRV (7)	GEN SRV On Site Gen (8)	GEN SRV PRIM & TRAN (9-P/T)	GEN SRV SECONDARY (9-S)	AREA LIGHTING (15)	LG POWER SEC/PRIM/TRA (19-S/P/T)	IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		28,321,108									
DEMAND - Base-load Summer	D10BS	12,170,109	5,023,527	122,975	92,779	325	357,971	2,115,429	0	1,224,010	2,692,873
DEMAND - Peak	D10P	583,298	240,771	5,894	4,447	16	17,157	101,390	0	58,665	129,066
DEMAND - Base-load Non-Summer	D10BNS	16,150,999	7,089,156	197,092	162,500	825	647,398	3,876,327	0	2,376,472	768,624
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	4,193,406	1,786,654	46,874	37,360	165	146,487	873,414	0	523,253	550,716
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	246	0	0	0	0	246	0	0	0	0
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	D20	1,356,374	515,603	24,645	11,195	164	40,467	235,779	520	161,720	362,375
SUBSTATIONS - DIRECT	DA3602	63,257	0	0	0	0	0	0	0	16	0
LINES - PRIMARY DEMAND	D20	1,656,627	629,740	30,100	13,673	200	49,424	287,972	635	197,519	442,592
LINES - PRIMARY CUSTOMER	C20	821,048	675,040	18,213	41,670	120	384	51,762	0	156	26,288
LINES - SECONDARY DIRECT	DA3647	103,524	0	0	0	0	27,667	0	1,282	60,510	0
LINE TRANS - PRIMARY DEMAND	D50	372,646	141,656	6,771	3,076	45	11,118	64,777	143	44,431	99,558
LINE TRANS - PRIMARY CUST	C50	184,689	151,845	4,097	9,373	27	86	11,644	0	35	5,913
LINE TRANS - SECOND DIRECT	DA368	103,275	0	0	0	0	40,874	0	0	56,410	0
LINE TRANS - SECOND DEMAND	D60	1,077,739	481,241	23,002	10,449	153	0	220,065	485	474	338,224
LINE TRANS - SECOND CUSTOMER	C60	534,143	439,443	11,857	27,127	78	0	33,697	0	1	17,113
LINES - SECONDARY DEMAND	D30	106,166	69,088	3,302	1,500	22	0	31,593	70	68	0
LINES - SECONDARY CUSTOMER	C30	52,618	44,722	1,207	2,761	8	0	3,429	0	0	0
SERVICES	CW369	216,054	173,285	4,667	11,383	32	643	16,370	0	924	8,736
METERS	CW370	363,661	217,405	5,793	20,583	47	8,988	66,014	2	6,238	35,922
STREET LIGHTS	DA373	19,553	0	0	0	0	41	0	0	1	0
INSTALL ON CUST PREMISES	DA371	13,955	0	0	0	0	11	0	13,936	8	0
CUSTOMER ACCOUNTING		0									
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS		0									
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
TOTALS	PAGE 2E	40,143,386	17,679,176	506,489	449,874	2,228	1,348,962	7,989,663	17,072	4,710,910	5,478,003

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

*** TABLE 3 - AMORTIZATION RESERVE***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
PRODUCTION								
DEMAND - BASE-LOAD TOTAL		28,321,108						
DEMAND - Base-load Summer	D10BS	12,170,109	6,572	0	1,314	87,549	84,134	360,651
DEMAND - Peak	D10P	583,298	315	0	63	4,196	4,032	17,286
DEMAND - Base-load Non-Summer	D10BNS	16,150,999	12,963	0	2,682	265,943	136,918	614,099
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	4,193,406	2,834	0	579	50,237	32,335	142,499
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	246	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	1,356,374	1,228	2,551	128	0	0	0
SUBSTATIONS - DIRECT	DA3602	63,257	0	0	0	0	4,764	58,477
LINES - PRIMARY DEMAND	D20	1,656,627	1,499	3,115	157	0	0	0
LINES - PRIMARY CUSTOMER	C20	821,048	2,279	4,085	1,050	0	0	0
LINES - SECONDARY DIRECT	DA3647	103,524	0	0	0	0	14,065	0
LINE TRANS - PRIMARY DEMAND	D50	372,646	337	701	35	0	0	0
LINE TRANS - PRIMARY CUST	C50	184,689	513	919	236	0	0	0
LINE TRANS - SECOND DIRECT	DA368	103,275	0	0	0	0	5,991	0
LINE TRANS - SECOND DEMAND	D60	1,077,739	1,146	2,381	120	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	534,143	1,484	2,659	684	0	0	0
LINES - SECONDARY DEMAND	D30	106,166	164	342	17	0	0	0
LINES - SECONDARY CUSTOMER	C30	52,618	151	271	70	0	0	0
SERVICES	CW369	216,054	0	0	0	0	13	0
METERS	CW370	363,661	4	757	351	96	237	1,221
STREET LIGHTS	DA373	19,553	0	19,511	0	0	0	0
INSTALL ON CUST PREMISES	DA371	13,955	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2E	40,143,386	31,489	37,290	7,485	408,021	282,490	1,194,233

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IDAHO POWER COMPANY
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ALLOCATION TO CIATION TO CLASSES

PAGE 2F

*** TABLE 4 - SUBSTATION CIAC ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL RESIDENTIAL (1)	(C) RESIDENTIAL On Site Gen (6)	(D) GEN SRV GEN SRV (7)	(E) GEN SRV On Site Gen (8)	(F) GEN SRV PRIM & TRAN (9-P/T)	(G) GEN SRV SECONDARY (9-S)	(H) AREA LIGHTING (15)	(I) LG POWER SEC/PRIM/TRA (19-S/P/T)	(J) IRRIGATION SECONDARY (24-S)
PRODUCTION											
DEMAND - BASE-LOAD TOTAL		0									
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0	0	0
TRANSMISSION											
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION											
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING											
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION											
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS											
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	(42,770,847)	(4,292,179)	(205,156)	(472,238)	(6,923)	(1,519,756)	(2,598,489)	(4,296)	(15,762,857)	(3,041,944)
TOTALS	PAGE 2F	(42,770,847)	(4,292,179)	(205,156)	(472,238)	(6,923)	(1,519,756)	(2,598,489)	(4,296)	(15,762,857)	(3,041,944)

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

*** TABLE 4 - SUBSTATION CIAC ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K) UNMETERED GEN SERVICE (40)	(L) MUNICIPAL ST LIGHT (41)	(M) TRAFFIC CONTROL (42)	(N) SC DOE/INL	(O) SC JR SIMPLOT	(P) SC MICRON
PRODUCTION								
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0
DEMAND - Base-load Summer	D10P	0	0	0	0	0	0	0
DEMAND - Peak	D10BNS	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	E10	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10S	0	0	0	0	0	0	0
ENERGY - Summer	E10NS	0	0	0	0	0	0	0
ENERGY - Non-Summer								
TRANSMISSION								
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	(42,770,847)	(10,144)	(21,076)	(1,060)	0	(70,288)	(14,764,442)
TOTALS		(42,770,847)	(10,144)	(21,076)	(1,060)	0	(70,288)	(14,764,442)

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IDAHO POWER COMPANY
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TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CIATION TO CLASSES

*** TABLE 5 - CUSTOMER ADVANCES FOR CONSTRUCTION ***

FUNCTION	ALLOCATION FACTOR	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		TOTALS	RESIDENTIAL	RESIDENTIAL	GEN SRV	GEN SRV	GEN SRV	GEN SRV	AREA	LG POWER	IRRIGATION
			RESIDENTIAL	On Site Gen	GEN SRV	On Site Gen	PRIM & TRAN	SECONDARY	LIGHTING	SEC/PRIM/TRA	SECONDARY
			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
DEMAND - BASE-LOAD TOTAL		0									
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	3,181,235	1,209,295	57,801	26,256	385	94,910	552,995	1,219	379,297	849,914
LINES - PRIMARY CUSTOMER	C20	1,576,665	1,296,284	34,975	80,020	230	737	99,399	0	300	50,482
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	128,427	48,819	2,333	1,060	16	3,832	22,325	49	15,312	34,311
LINE TRANS - PRIMARY CUST	C50	63,650	52,331	1,412	3,230	9	30	4,013	0	12	2,038
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	395,224	176,479	8,435	3,832	56	0	80,701	178	174	124,032
LINE TRANS - SECOND CUSTOMER	C60	195,879	161,151	4,348	9,948	29	0	12,357	0	0	6,276
LINES - SECONDARY DEMAND	D30	536,323	349,013	16,682	7,578	111	0	159,599	352	343	0
LINES - SECONDARY CUSTOMER	C30	265,809	225,922	6,096	13,946	40	0	17,324	0	0	0
SERVICES	CW369	1,032,307	827,956	22,300	54,387	154	3,072	78,218	0	4,417	41,742
METERS	CW370	706	422	11	40	0	17	128	0	12	70
STREET LIGHTS	DA373	10,184	0	0	0	0	21	0	0	0	0
INSTALL ON CUST PREMISES	DA371	1,051	0	0	0	0	1	0	1,050	1	0
CUSTOMER ACCOUNTING		0									
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS		0									
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
TOTALS	PAGE 2H	7,387,459	4,347,671	154,394	200,296	1,030	102,620	1,027,059	2,848	399,869	1,108,864

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TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

*** TABLE 5 - CUSTOMER ADVANCES FOR CONSTRUCTION ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
DEMAND - BASE-LOAD TOTAL		0						
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	3,181,235	2,879	5,982	301	0	0	0
LINES - PRIMARY CUSTOMER	C20	1,576,665	4,377	7,844	2,016	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	128,427	116	241	12	0	0	0
LINE TRANS - PRIMARY CUST	C50	63,650	177	317	81	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	395,224	420	873	44	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	195,879	544	975	251	0	0	0
LINES - SECONDARY DEMAND	D30	536,323	831	1,726	87	0	0	0
LINES - SECONDARY CUSTOMER	C30	265,809	763	1,367	351	0	0	0
SERVICES	CW369	1,032,307	0	0	0	0	62	0
METERS	CW370	706	0	1	1	0	0	2
STREET LIGHTS	DA373	10,184	0	10,163	0	0	0	0
INSTALL ON CUST PREMISES	DA371	1,051	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2H	7,387,459	10,108	29,490	3,144	0	62	2

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 360 TWELVE MONTHS ENDING DECEMBER 31, 2023

361 *** TABLE 6 - ACCUMULATED DEFERRED INCOME TAXES ***

		ALLOCATION TO CIATION TO CLASSES									
FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL	(C) RESIDENTIAL	(D) GEN SRV	(E) GEN SRV	(F) GEN SRV	(G) GEN SRV	(H) AREA	(I) LG POWER	(J) IRRIGATION
			RESIDENTIAL	On Site Gen	GEN SRV	On Site Gen	PRIM & TRAN	SECONDARY	LIGHTING	SEC/PRIM/TRA	SECONDARY
			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
366	DEMAND - BASE-LOAD TOTAL	127,470,124									
367	DEMAND - Base-load Summer	54,776,292	22,610,331	553,495	417,586	1,462	1,611,189	9,521,309	0	5,509,130	12,120,320
368	DEMAND - Peak	12,012,248	4,958,366	121,380	91,575	321	353,328	2,087,990	0	1,208,133	2,657,943
369	DEMAND - Base-load Non-Summer	72,693,832	31,907,496	887,090	731,396	3,712	2,913,866	17,446,913	0	10,696,235	3,459,491
370	ENERGY - POWER SUPPLY	0	0	0	0	0	0	0	0	0	0
371	ENERGY - Summer	0	0	0	0	0	0	0	0	0	0
372	ENERGY - Non-Summer	0	0	0	0	0	0	0	0	0	0
373		0									
374	TRANSMISSION	0									
375	DEMAND - POWER SUPPLY	0	0	0	0	0	0	0	0	0	0
376	DEMAND - TRANSMISSION	86,357,660	36,793,775	965,317	769,378	3,403	3,016,706	17,986,805	0	10,775,700	11,341,275
377	DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0	0	0	0
378	DEMAND - DIRECT	5,068	0	0	0	0	5,068	0	0	0	0
379		0									
380	DISTRIBUTION	0									
381	SUBSTATIONS - GENERAL	25,205,345	9,581,403	457,967	208,029	3,050	751,985	4,381,454	9,661	3,005,224	6,733,978
382	SUBSTATIONS - DIRECT	350,573	0	0	0	0	0	0	0	89	0
383	LINES - PRIMARY DEMAND	33,343,743	12,675,083	605,838	275,198	4,035	994,789	5,796,154	12,781	3,975,563	8,908,271
384	LINES - PRIMARY CUSTOMER	16,525,627	13,586,849	366,590	838,717	2,414	7,725	1,041,842	0	3,145	529,119
385	LINES - SECONDARY DIRECT	2,131,934	0	0	0	0	569,764	0	26,403	1,246,114	0
386	LINE TRANS - PRIMARY DEMAND	7,642,983	2,905,356	138,869	63,080	925	228,023	1,328,582	2,930	911,270	2,041,935
387	LINE TRANS - PRIMARY CUST	3,787,970	3,114,349	84,029	192,249	553	1,771	238,809	0	721	121,284
388	LINE TRANS - SECOND DIRECT	2,126,808	0	0	0	0	841,736	0	0	1,161,689	0
389	LINE TRANS - SECOND DEMAND	22,098,663	9,867,672	471,650	214,244	3,141	0	4,512,361	9,950	9,710	6,935,173
390	LINE TRANS - SECOND CUSTOMER	10,952,407	9,010,635	243,118	556,227	1,601	0	690,937	0	18	350,905
391	LINES - SECONDARY DEMAND	2,056,156	1,338,048	63,955	29,051	426	0	611,872	1,349	1,317	0
392	LINES - SECONDARY CUSTOMER	1,019,060	866,139	23,369	53,467	154	0	66,416	0	2	0
393	SERVICES	4,198,735	3,367,570	90,700	221,211	627	12,495	318,139	0	17,964	169,777
394	METERS	7,488,950	4,477,072	119,296	423,870	975	185,101	1,359,449	34	128,468	739,753
395	STREET LIGHTS	400,190	0	0	0	0	842	0	0	10	0
396	INSTALL ON CUST PREMISES	287,131	0	0	0	0	229	0	286,738	164	0
397		0									
398	CUSTOMER ACCOUNTING	0									
399	METER READING	0	0	0	0	0	0	0	0	0	0
400	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0
401	UNCOLLECTIBLES	0	0	0	0	0	0	0	0	0	0
402	MISC	0	0	0	0	0	0	0	0	0	0
403		0									
404	CONSUMER INFORMATION	0									
405	CUSTOMER ASSIST	0	0	0	0	0	0	0	0	0	0
406	SALES EXPENSE	0	0	0	0	0	0	0	0	0	0
407	ADVERTISING	0	0	0	0	0	0	0	0	0	0
408	MISC	0	0	0	0	0	0	0	0	0	0
409		0									
410	MISCELLANEOUS	0									
411	DEMAND	0	0	0	0	0	0	0	0	0	0
412	ENERGY	0	0	0	0	0	0	0	0	0	0
413	CUSTOMER	0	0	0	0	0	0	0	0	0	0
414	REVENUE	0	0	0	0	0	0	0	0	0	0
415	OTHER	0	0	0	0	0	0	0	0	0	0
416	SUBSTATION CIAC	0	0	0	0	0	0	0	0	0	0
417		0									
418	TOTALS	PAGE 21 365,461,375	167,060,145	5,192,663	5,085,278	26,799	11,494,617	67,389,032	349,846	38,650,665	56,109,225

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

*** TABLE 6 - ACCUMULATED DEFERRED INCOME TAXES ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
DEMAND - Base-load Summer	D10BS	127,470,124	29,578	0	5,912	394,050	378,678	1,623,252
DEMAND - Peak	D10P	12,012,248	6,486	0	1,296	86,414	83,043	355,973
DEMAND - Base-load Non-Summer	D10BNS	72,693,832	58,343	0	12,069	1,196,979	616,251	2,763,992
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	86,357,660	58,352	0	11,916	1,034,555	665,903	2,934,576
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	5,068	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	25,205,345	22,813	47,396	2,384	0	0	0
SUBSTATIONS - DIRECT	DA3602	350,573	0	0	0	0	26,401	324,083
LINES - PRIMARY DEMAND	D20	33,343,743	30,179	62,700	3,154	0	0	0
LINES - PRIMARY CUSTOMER	C20	16,525,627	45,880	82,214	21,133	0	0	0
LINES - SECONDARY DIRECT	DA3647	2,131,934	0	0	0	0	289,652	0
LINE TRANS - PRIMARY DEMAND	D50	7,642,983	6,918	14,372	723	0	0	0
LINE TRANS - PRIMARY CUST	C50	3,787,970	10,516	18,845	4,844	0	0	0
LINE TRANS - SECOND DIRECT	DA368	2,126,808	0	0	0	0	123,383	0
LINE TRANS - SECOND DEMAND	D60	22,098,663	23,495	48,812	2,455	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	10,952,407	30,427	54,523	14,015	0	0	0
LINES - SECONDARY DEMAND	D30	2,056,156	3,186	6,619	333	0	0	0
LINES - SECONDARY CUSTOMER	C30	1,019,060	2,925	5,241	1,347	0	0	0
SERVICES	CW369	4,198,735	0	0	0	0	252	0
METERS	CW370	7,488,950	89	15,593	7,238	1,986	4,886	25,139
STREET LIGHTS	DA373	400,190	0	399,337	0	0	0	0
INSTALL ON CUST PREMISES	DA371	287,131	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 21	365,461,375	329,188	755,652	88,821	2,713,982	2,188,449	8,027,016

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IDAHO POWER COMPANY
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TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CIATION TO CLASSES

*** TABLE 7 - ACQUISITION ADJUSTMENT ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) RESIDENTIAL On Site Gen (6)	(D) GEN SRV (7)	(E) GEN SRV On Site Gen (8)	(F) GEN SRV PRIM & TRAN (9-P/T)	(G) GEN SRV SECONDARY (9-S)	(H) AREA LIGHTING (15)	(I) LG POWER SEC/PRIM/TRA (19-S/P/T)	(J) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		0									
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	628,247	267,673	7,023	5,597	25	21,946	130,853	0	78,393	82,507
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING		0									
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS		0									
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
TOTALS	PAGE 2J	628,247	267,673	7,023	5,597	25	21,946	130,853	0	78,393	82,507

**IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
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ALLOCATION TO CLASSES**

*** TABLE 7 - ACQUISITION ADJUSTMENT ***

419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479	FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
				UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
428	DEMAND - BASE-LOAD TOTAL								
428	DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0
429	DEMAND - Peak	D10P	0	0	0	0	0	0	0
430	DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0
431	ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
432	ENERGY - Summer	E10S	0	0	0	0	0	0	0
433	ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
434									
435	TRANSMISSION		0						
436	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
437	DEMAND - TRANSMISSION	D13	628,247	425	0	87	7,526	4,844	21,349
438	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
439	DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
440									
441	DISTRIBUTION								
442	SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0
443	SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0
444	LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0
445	LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0
446	LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
447	LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0
448	LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0
449	LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
450	LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0
451	LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0
452	LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0
453	LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0
454	SERVICES	CW369	0	0	0	0	0	0	0
455	METERS	CW370	0	0	0	0	0	0	0
456	STREET LIGHTS	DA373	0	0	0	0	0	0	0
457	INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0
458									
459	CUSTOMER ACCOUNTING								
460	METER READING	CW902	0	0	0	0	0	0	0
461	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
462	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
463	MISC	C10	0	0	0	0	0	0	0
464									
465	CONSUMER INFORMATION								
466	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
467	SALES EXPENSE	C10	0	0	0	0	0	0	0
468	ADVERTISING	C10	0	0	0	0	0	0	0
469	MISC	C10	0	0	0	0	0	0	0
470									
471	MISCELLANEOUS								
472	DEMAND	D99U	0	0	0	0	0	0	0
473	ENERGY	E99U	0	0	0	0	0	0	0
474	CUSTOMER	C10	0	0	0	0	0	0	0
475	REVENUE	R02	0	0	0	0	0	0	0
476	OTHER	R01	0	0	0	0	0	0	0
477	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
478									
479	TOTALS	PAGE 2J	628,247	425	0	87	7,526	4,844	21,349

3CP/12CP CLASS COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2023

483 *** TABLE 8 - WORKING CAPITAL ***

ALLOCATION TO CLASSIFICATION TO CLASSES		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
FUNCTION	ALLOCATION FACTOR	TOTALS	RESIDENTIAL	RESIDENTIAL	GEN SRV	GEN SRV	GEN SRV	GEN SRV	AREA	LG POWER	IRRIGATION	
			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	LIGHTING	SEC/PRIM/TRAI	SECONDARY	
									(15)	(19-S/P/T)	(24-S)	
488	DEMAND - BASE-LOAD TOTAL	15,553,944										
489	DEMAND - Base-load Summer	6,683,820	2,758,920	67,538	50,954	178	196,598	1,161,793	0	672,226	1,478,925	
490	DEMAND - Peak	1,465,738	605,021	14,811	11,174	39	43,113	254,777	0	147,417	324,323	
491	DEMAND - Base-load Non-Summer	8,870,124	3,893,363	108,243	89,245	453	355,551	2,128,878	0	1,305,158	422,128	
492	ENERGY - POWER SUPPLY	23,609,967	0	0	0	0	0	0	0	0	0	
493	ENERGY - Summer	0	2,703,345	68,296	69,967	256	318,420	1,744,491	2,625	1,197,327	2,264,967	
494	ENERGY - Non-Summer	0	6,092,997	179,865	153,323	717	613,400	3,569,400	5,701	2,500,656	513,645	
495		0										
496	TRANSMISSION	0										
497	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	
498	DEMAND - TRANSMISSION	D13	15,047,187	6,411,044	168,199	134,058	593	525,639	3,134,068	0	1,877,586	1,976,134
499	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	
500	DEMAND - DIRECT	DA3509	883	0	0	0	883	0	0	0	0	
501		0										
502	DISTRIBUTION	0										
503	SUBSTATIONS - GENERAL	D20	10,475,525	3,982,101	190,335	86,458	1,268	312,530	1,820,964	4,015	1,248,993	2,798,691
504	SUBSTATIONS - DIRECT	DA3602	488,543	0	0	0	0	0	0	0	124	0
505	LINES - PRIMARY DEMAND	D20	12,794,439	4,863,599	232,468	105,597	1,548	381,714	2,224,062	4,904	1,525,476	3,418,222
506	LINES - PRIMARY CUSTOMER	C20	6,341,104	5,213,455	140,665	321,827	926	2,964	399,769	0	1,207	203,030
507	LINES - SECONDARY DIRECT	DA3647	799,533	0	0	0	0	213,677	0	9,902	467,326	0
508	LINE TRANS - PRIMARY DEMAND	D50	2,878,018	1,094,032	52,292	23,753	348	85,864	500,287	1,103	343,145	768,905
509	LINE TRANS - PRIMARY CUST	C50	1,426,386	1,172,729	31,642	72,393	208	667	89,925	0	271	45,670
510	LINE TRANS - SECOND DIRECT	DA368	797,611	0	0	0	0	315,674	0	0	435,665	0
511	LINE TRANS - SECOND DEMAND	D60	8,323,578	3,716,711	177,650	80,696	1,183	0	1,699,605	3,748	3,657	2,612,170
512	LINE TRANS - SECOND CUSTOMER	C60	4,125,282	3,393,904	91,572	209,506	603	0	260,245	0	7	132,170
513	LINES - SECONDARY DEMAND	D30	819,944	533,580	25,504	11,585	170	0	243,999	538	525	0
514	LINES - SECONDARY CUSTOMER	C30	406,376	345,395	9,319	21,321	61	0	26,485	0	1	0
515	SERVICES	CW369	1,668,625	1,338,311	36,045	87,912	249	4,966	126,432	0	7,139	67,471
516	METERS	CW370	2,808,623	1,679,061	44,740	158,966	366	69,419	509,842	13	48,180	277,434
517	STREET LIGHTS	DA373	151,009	0	0	0	0	318	0	0	4	0
518	INSTALL ON CUST PREMISES	DA371	107,778	0	0	0	0	86	0	107,630	62	0
519		0										
520	CUSTOMER ACCOUNTING	0										
521	METER READING	CW902	0	0	0	0	0	0	0	0	0	0
522	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
523	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	(0)	0	0
524	MISC	C10	0	0	0	0	0	0	0	0	0	0
525		0										
526	CONSUMER INFORMATION	0										
527	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
528	SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
529	ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
530	MISC	C10	0	0	0	0	0	0	0	0	0	0
531		0										
532	MISCELLANEOUS	0										
533	DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
534	ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
535	CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
536	REVENUE	R02	0	0	0	0	0	0	0	0	0	0
537	OTHER	R01	0	0	0	0	0	0	0	0	0	0
538	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
539												
540	TOTALS	PAGE 2K	110,090,091	49,797,567	1,639,182	1,688,736	9,167	3,441,483	19,895,022	140,180	11,782,152	17,303,885

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**IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES**

*** TABLE 8 - WORKING CAPITAL ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
DEMAND - BASE-LOAD TOTAL		15,553,944						
DEMAND - Base-load Summer	D10BS	6,683,820	3,609	0	721	48,082	46,206	198,070
DEMAND - Peak	D10P	1,465,738	791	0	158	10,544	10,133	43,436
DEMAND - Base-load Non-Summer	D10BNS	8,870,124	7,119	0	1,473	146,056	75,195	337,263
ENERGY - POWER SUPPLY	E10	23,609,967	0	0	0	0	0	0
ENERGY - Summer	E10S	0	7,079	11,360	1,416	86,241	81,952	299,069
ENERGY - Non-Summer	E10NS	0	15,019	26,387	3,107	276,237	184,975	617,726
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	15,047,187	10,167	0	2,076	180,264	116,029	511,328
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	883	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	10,475,525	9,481	19,698	991	0	0	0
SUBSTATIONS - DIRECT	DA3602	488,543	0	0	0	0	36,791	451,628
LINES - PRIMARY DEMAND	D20	12,794,439	11,580	24,059	1,210	0	0	0
LINES - PRIMARY CUSTOMER	C20	6,341,104	17,605	31,547	8,109	0	0	0
LINES - SECONDARY DIRECT	DA3647	799,533	0	0	0	0	108,627	0
LINE TRANS - PRIMARY DEMAND	D50	2,878,018	2,605	5,412	272	0	0	0
LINE TRANS - PRIMARY CUST	C50	1,426,386	3,960	7,096	1,824	0	0	0
LINE TRANS - SECOND DIRECT	DA368	797,611	0	0	0	0	46,272	0
LINE TRANS - SECOND DEMAND	D60	8,323,578	8,849	18,385	925	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	4,125,282	11,460	20,537	5,279	0	0	0
LINES - SECONDARY DEMAND	D30	819,944	1,270	2,639	133	0	0	0
LINES - SECONDARY CUSTOMER	C30	406,376	1,166	2,090	537	0	0	0
SERVICES	CW369	1,668,625	0	0	0	0	100	0
METERS	CW370	2,808,623	33	5,848	2,715	745	1,832	9,428
STREET LIGHTS	DA373	151,009	0	150,687	0	0	0	0
INSTALL ON CUST PREMISES	DA371	107,778	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2K	110,090,091	111,796	325,745	30,946	748,168	708,114	2,467,948

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IDAHO POWER COMPANY
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ALLOCATION TO CIATION TO CLASSES

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*** TABLE 9 - DEFERRED PROGRAMS ***

FUNCTION	ALLOCATION FACTOR	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		TOTALS	RESIDENTIAL	RESIDENTIAL	GEN SRV	GEN SRV	GEN SRV	GEN SRV	AREA	LG POWER	IRRIGATION
			RESIDENTIAL	On Site Gen	GEN SRV	On Site Gen	PRIM & TRAN	SECONDARY	LIGHTING	SEC/PRIM/TRA	SECONDARY
			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
DEMAND - BASE-LOAD TOTAL		19,207,519									
DEMAND - Base-load Summer	D10BS	8,253,830	3,406,982	83,402	62,923	220	242,778	1,434,695	0	830,130	1,826,320
DEMAND - Peak	D10P	6,539,110	2,699,187	66,075	49,851	175	192,341	1,136,639	0	657,672	1,446,905
DEMAND - Base-load Non-Summer	D10BNS	10,953,690	4,807,902	133,669	110,209	559	439,069	2,628,945	0	1,611,736	521,285
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	3,273,907	1,394,889	36,596	29,168	129	114,366	681,898	0	408,518	429,959
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	192	0	0	0	0	192	0	0	0	0
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	D20	1,058,958	402,546	19,241	8,740	128	31,593	184,079	406	126,259	282,916
SUBSTATIONS - DIRECT	DA3602	49,386	0	0	0	0	0	0	0	12	0
LINES - PRIMARY DEMAND	D20	1,293,374	491,655	23,500	10,675	156	38,587	224,828	496	154,209	345,544
LINES - PRIMARY CUSTOMER	C20	641,014	527,022	14,220	32,533	94	300	40,412	0	122	20,524
LINES - SECONDARY DIRECT	DA3647	80,824	0	0	0	0	21,600	0	1,001	47,241	0
LINE TRANS - PRIMARY DEMAND	D50	290,935	110,594	5,286	2,401	35	8,680	50,573	112	34,688	77,728
LINE TRANS - PRIMARY CUST	C50	144,192	118,550	3,199	7,318	21	67	9,090	0	27	4,617
LINE TRANS - SECOND DIRECT	DA368	80,629	0	0	0	0	31,911	0	0	44,041	0
LINE TRANS - SECOND DEMAND	D60	841,420	375,718	17,958	8,157	120	0	171,811	379	370	264,061
LINE TRANS - SECOND CUSTOMER	C60	417,020	343,086	9,257	21,179	61	0	26,308	0	1	13,361
LINES - SECONDARY DEMAND	D30	82,887	53,939	2,578	1,171	17	0	24,666	54	53	0
LINES - SECONDARY CUSTOMER	C30	41,080	34,916	942	2,155	6	0	2,677	0	0	0
SERVICES	CW369	168,679	135,288	3,644	8,887	25	502	12,781	0	722	6,821
METERS	CW370	283,920	169,734	4,523	16,070	37	7,018	51,539	1	4,870	28,045
STREET LIGHTS	DA373	15,265	0	0	0	0	32	0	0	0	0
INSTALL ON CUST PREMISES	DA371	10,895	0	0	0	0	9	0	10,880	6	0
CUSTOMER ACCOUNTING		0									
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS		0									
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
TOTALS	PAGE 2L	34,521,209	15,072,007	424,089	371,436	1,784	1,129,045	6,680,942	13,329	3,920,677	5,268,086

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

*** TABLE 9 - DEFERRED PROGRAMS ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
DEMAND - BASE-LOAD TOTAL		19,207,519						
DEMAND - Base-load Summer	D10BS	8,253,830	4,457	0	891	59,376	57,060	244,596
DEMAND - Peak	D10P	6,539,110	3,531	0	706	47,041	45,206	193,781
DEMAND - Base-load Non-Summer	D10BNS	10,953,690	8,791	0	1,819	180,364	92,858	416,485
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	3,273,907	2,212	0	452	39,221	25,245	111,253
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	192	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	1,058,958	958	1,991	100	0	0	0
SUBSTATIONS - DIRECT	DA3602	49,386	0	0	0	0	3,719	45,655
LINES - PRIMARY DEMAND	D20	1,293,374	1,171	2,432	122	0	0	0
LINES - PRIMARY CUSTOMER	C20	641,014	1,780	3,189	820	0	0	0
LINES - SECONDARY DIRECT	DA3647	80,824	0	0	0	0	10,981	0
LINE TRANS - PRIMARY DEMAND	D50	290,935	263	547	28	0	0	0
LINE TRANS - PRIMARY CUST	C50	144,192	400	717	184	0	0	0
LINE TRANS - SECOND DIRECT	DA368	80,629	0	0	0	0	4,678	0
LINE TRANS - SECOND DEMAND	D60	841,420	895	1,859	93	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	417,020	1,159	2,076	534	0	0	0
LINES - SECONDARY DEMAND	D30	82,887	128	267	13	0	0	0
LINES - SECONDARY CUSTOMER	C30	41,080	118	211	54	0	0	0
SERVICES	CW369	168,679	0	0	0	0	10	0
METERS	CW370	283,920	3	591	274	75	185	953
STREET LIGHTS	DA373	15,265	0	15,233	0	0	0	0
INSTALL ON CUST PREMISES	DA371	10,895	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2L	34,521,209	25,867	29,113	6,090	326,077	239,943	1,012,723

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IDAHO POWER COMPANY
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TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CIATION TO CLASSES

*** TABLE 10 - SUBSIDIARY RATE BASE ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL RESIDENTIAL (1)	(C) RESIDENTIAL On Site Gen (6)	(D) GEN SRV GEN SRV (7)	(E) GEN SRV On Site Gen (8)	(F) GEN SRV PRIM & TRAN (9-P/T)	(G) GEN SRV SECONDARY (9-S)	(H) AREA LIGHTING (15)	(I) LG POWER SEC/PRIM/TRA (19-S/P/T)	(J) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		0									
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	29,980,646	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	3,432,789	86,724	88,846	325	404,340	2,215,207	3,334	1,520,402	2,876,123
ENERGY - Non-Summer	E10NS	0	7,737,071	228,397	194,694	910	778,914	4,532,532	7,240	3,175,408	652,242
TRANSMISSION		0									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING		0									
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS		0									
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
TOTALS	PAGE 2M	29,980,646	11,169,860	315,122	283,541	1,236	1,183,254	6,747,739	10,573	4,695,810	3,528,365

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TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

*** TABLE 10 - SUBSIDIARY RATE BASE ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
DEMAND - BASE-LOAD TOTAL		0						
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	29,980,646	0	0	0	0	0	0
ENERGY - Summer	E10S	0	8,989	14,426	1,798	109,511	104,065	379,766
ENERGY - Non-Summer	E10NS	0	19,072	33,507	3,945	350,774	234,887	784,408
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2M	29,980,646	28,061	47,932	5,743	460,286	338,953	1,164,174

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
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PAGE 2N

*** TABLE 11 - PLANT HELD FOR FUTURE USE ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) RESIDENTIAL On Site Gen (6)	(D) GEN SRV (7)	(E) GEN SRV On Site Gen (8)	(F) GEN SRV PRIM & TRAN (9-P/T)	(G) GEN SRV SECONDARY (9-S)	(H) AREA LIGHTING (15)	(I) LG POWER SEC/PRIM/TRA (19-S/P/T)	(J) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		0									
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	2,640,221	1,124,900	29,513	23,522	104	92,230	549,912	0	329,447	346,738
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	D20	5,316,573	2,021,009	96,599	43,880	643	158,616	924,182	2,038	633,893	1,420,401
SUBSTATIONS - DIRECT	DA3602	30	0	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING		0									
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS		0									
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
TOTALS	PAGE 2N	7,956,825	3,145,909	126,112	67,402	747	250,847	1,474,094	2,038	963,340	1,767,139

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*** TABLE 11 - PLANT HELD FOR FUTURE USE ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED	MUNICIPAL	TRAFFIC	SC	SC	SC
			GEN SERVICE (40)	ST LIGHT (41)	CONTROL (42)	DOE/INL	JR SIMPLOT	MICRON
DEMAND - BASE-LOAD TOTAL		0						
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	2,640,221	1,784	0	364	31,630	20,359	89,719
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	5,316,573	4,812	9,997	503	0	0	0
SUBSTATIONS - DIRECT	DA3602	30	0	0	0	0	2	28
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 2N	7,956,825	6,596	9,997	867	31,630	20,361	89,747

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ALLOCATION TO CIATION TO CLASSES

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*** TABLE 12 - OTHER REVENUES ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL	(C) RESIDENTIAL On Site Gen	(D) GEN SRV GEN SRV	(E) GEN SRV On Site Gen	(F) GEN SRV PRIM & TRAN	(G) GEN SRV SECONDARY	(H) AREA LIGHTING	(I) LG POWER SEC/PRIM/TRA	(J) IRRIGATION SECONDARY
			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
DEMAND - BASE-LOAD TOTAL		1,105,981									
DEMAND - Base-load Summer	D10BS	475,261	196,176	4,802	3,623	13	13,979	82,611	0	47,799	105,161
DEMAND - Peak	D10P	2,661	1,098	27	20	0	78	463	0	268	589
DEMAND - Base-load Non-Summer	D10BNS	630,720	276,842	7,697	6,346	32	25,282	151,376	0	92,805	30,016
ENERGY - POWER SUPPLY	E10	29,557,875	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	3,384,382	85,501	87,593	321	398,638	2,183,969	3,287	1,498,962	2,835,565
ENERGY - Non-Summer	E10NS	0	7,627,967	225,177	191,949	898	767,931	4,468,617	7,138	3,130,630	643,045
TRANSMISSION		0									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	60,109,852	25,610,564	671,916	535,531	2,369	2,099,800	12,519,841	0	7,500,501	7,894,173
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	518	0	0	0	0	518	0	0	0	0
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	D20	299,274	113,764	5,438	2,470	36	8,929	52,023	115	35,682	79,955
SUBSTATIONS - DIRECT	DA3602	13,957	0	0	0	0	0	0	0	4	0
LINES - PRIMARY DEMAND	D20	2,502,919	951,444	45,477	20,657	303	74,673	435,083	959	298,422	668,692
LINES - PRIMARY CUSTOMER	C20	1,240,482	1,019,885	27,518	62,958	181	580	78,205	0	236	39,718
LINES - SECONDARY DIRECT	DA3647	107,956	0	0	0	0	28,852	0	1,337	63,100	0
LINE TRANS - PRIMARY DEMAND	D50	350,797	133,350	6,374	2,895	42	10,466	60,979	134	41,825	93,721
LINE TRANS - PRIMARY CUST	C50	173,860	142,942	3,857	8,824	25	81	10,961	0	33	5,567
LINE TRANS - SECOND DIRECT	DA368	97,220	0	0	0	0	38,477	0	0	53,103	0
LINE TRANS - SECOND DEMAND	D60	1,014,549	453,024	21,653	9,836	144	0	207,162	457	446	318,394
LINE TRANS - SECOND CUSTOMER	C60	502,825	413,678	11,162	25,536	73	0	31,721	0	1	16,110
LINES - SECONDARY DEMAND	D30	156,826	102,055	4,878	2,216	32	0	46,668	103	100	0
LINES - SECONDARY CUSTOMER	C30	77,725	66,062	1,782	4,078	12	0	5,066	0	0	0
SERVICES	CW369	203,386	163,125	4,393	10,715	30	605	15,411	0	870	8,224
METERS	CW370	80,239	47,969	1,278	4,541	10	1,983	14,566	0	1,376	7,926
STREET LIGHTS	DA373	18,406	0	0	0	0	39	0	0	0	0
INSTALL ON CUST PREMISES	DA371	13,137	0	0	0	0	10	0	13,119	8	0
CUSTOMER ACCOUNTING		0									
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS		0									
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
MISC. REVENUE	R02	6,150,427	5,495,771	29,596	193,701	159	1,918	195,532	11,086	40	113,760
FACILITIES CHARGE REVENUE	DA454	9,859,316	0	0	0	0	3,309,023	0	74,734	5,557,903	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
TOTALS	PAGE 4C	113,640,190	46,200,098	1,158,525	1,173,490	4,682	6,781,861	20,560,253	112,468	18,324,115	12,860,615

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IDAHO POWER COMPANY
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TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

*** TABLE 12 - OTHER REVENUES ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
DEMAND - BASE-LOAD TOTAL		1,105,981						
DEMAND - Base-load Summer	D10BS	475,261	257	0	51	3,419	3,286	14,084
DEMAND - Peak	D10P	2,661	1	0	0	19	18	79
DEMAND - Base-load Non-Summer	D10BNS	630,720	506	0	105	10,385	5,347	23,981
ENERGY - POWER SUPPLY	E10	29,557,875	0	0	0	0	0	0
ENERGY - Summer	E10S	0	8,862	14,222	1,773	107,967	102,598	374,411
ENERGY - Non-Summer	E10NS	0	18,803	33,034	3,889	345,828	231,575	773,346
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	60,109,852	40,817	0	8,294	720,109	463,506	2,042,632
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	518	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	299,274	271	563	28	0	0	0
SUBSTATIONS - DIRECT	DA3602	13,957	0	0	0	0	1,051	12,903
LINES - PRIMARY DEMAND	D20	2,502,919	2,265	4,706	237	0	0	0
LINES - PRIMARY CUSTOMER	C20	1,240,482	3,444	6,171	1,586	0	0	0
LINES - SECONDARY DIRECT	DA3647	107,956	0	0	0	0	14,667	0
LINE TRANS - PRIMARY DEMAND	D50	350,797	318	660	33	0	0	0
LINE TRANS - PRIMARY CUST	C50	173,860	483	865	222	0	0	0
LINE TRANS - SECOND DIRECT	DA368	97,220	0	0	0	0	5,640	0
LINE TRANS - SECOND DEMAND	D60	1,014,549	1,079	2,241	113	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	502,825	1,397	2,503	643	0	0	0
LINES - SECONDARY DEMAND	D30	156,826	243	505	25	0	0	0
LINES - SECONDARY CUSTOMER	C30	77,725	223	400	103	0	0	0
SERVICES	CW369	203,386	0	0	0	0	12	0
METERS	CW370	80,239	1	167	78	21	52	269
STREET LIGHTS	DA373	18,406	0	18,367	0	0	0	0
INSTALL ON CUST PREMISES	DA371	13,137	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
MISC. REVENUE	R02	6,150,427	15,092	91,849	1,924	0	0	0
FACILITIES CHARGE REVENUE	DA454	9,859,316	0	681	0	0	916,976	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 4C	113,640,190	93,861	176,934	19,105	1,187,749	1,744,729	3,241,706

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TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CIATION TO CLASSES

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*** TABLE 13 - OPERATION & MAINTENANCE EXPENSES ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			RESIDENTIAL	RESIDENTIAL	GEN SRV	GEN SRV	GEN SRV	GEN SRV	AREA	LG POWER	IRRIGATION	
			RESIDENTIAL	On Site Gen	GEN SRV	On Site Gen	PRIM & TRAN	SECONDARY	LIGHTING	SEC/PRIM/TRA	SECONDARY	
			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)	
DEMAND - BASE-LOAD TOTAL		138,136,693										
DEMAND - Base-load Summer	D10BS	59,359,916	24,502,340	599,811	452,529	1,585	1,746,011	10,318,043	0	5,970,128	13,134,536	
DEMAND - Peak	D10P	16,516,367	6,817,557	166,892	125,912	441	485,812	2,870,903	0	1,661,135	3,654,567	
DEMAND - Base-load Non-Summer	D10BNS	78,776,777	34,577,482	961,321	792,598	4,023	3,157,695	18,906,853	0	11,591,285	3,748,978	
ENERGY - POWER SUPPLY	E10	492,817,416	0	0	0	0	0	0	0	0	0	
ENERGY - Summer	E10S	0	56,427,674	1,425,561	1,460,441	5,347	6,646,475	36,413,240	54,800	24,992,144	47,277,280	
ENERGY - Non-Summer	E10NS	0	127,180,821	3,754,364	3,200,359	14,966	12,803,679	74,505,086	119,005	52,196,879	10,721,459	
TRANSMISSION		0										
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0	
DEMAND - TRANSMISSION	D13	48,778,156	20,782,551	545,249	434,575	1,922	1,703,953	10,159,645	0	6,086,533	6,405,992	
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0	
DEMAND - DIRECT	DA3509	3,521	0	0	0	0	3,521	0	0	0	0	
DISTRIBUTION		0										
SUBSTATIONS - GENERAL	D20	17,911,499	6,808,766	325,442	147,830	2,167	534,378	3,113,562	6,866	2,135,582	4,785,320	
SUBSTATIONS - DIRECT	DA3602	814,448	0	0	0	0	0	0	0	206	0	
LINES - PRIMARY DEMAND	D20	47,352,090	18,000,129	860,362	390,814	5,730	1,412,718	8,231,230	18,150	5,645,773	12,650,806	
LINES - PRIMARY CUSTOMER	C20	23,468,360	19,294,945	520,601	1,191,078	3,428	10,970	1,479,540	0	4,466	751,412	
LINES - SECONDARY DIRECT	DA3647	1,634,918	0	0	0	0	436,936	0	20,248	955,609	0	
LINE TRANS - PRIMARY DEMAND	D50	1,990,925	756,818	36,174	16,432	241	59,398	346,083	763	237,377	531,905	
LINE TRANS - PRIMARY CUST	C50	986,730	811,259	21,889	50,079	144	461	62,207	0	188	31,593	
LINE TRANS - SECOND DIRECT	DA368	551,763	0	0	0	0	218,373	0	0	301,380	0	
LINE TRANS - SECOND DEMAND	D60	5,757,998	2,571,107	122,893	55,823	818	0	1,175,735	2,593	2,530	1,807,019	
LINE TRANS - SECOND CUSTOMER	C60	2,853,745	2,347,799	63,346	144,930	417	0	180,030	0	5	91,431	
LINES - SECONDARY DEMAND	D30	3,301,093	2,148,193	102,678	46,641	684	0	982,341	2,166	2,114	0	
LINES - SECONDARY CUSTOMER	C30	1,636,068	1,390,559	37,519	85,839	247	0	106,628	0	3	0	
SERVICES	CW369	1,141,837	915,804	24,666	60,158	170	3,398	86,517	0	4,885	46,171	
METERS	CW370	18,706,555	11,183,224	297,988	1,058,780	2,436	462,361	3,395,752	84	320,899	1,847,820	
STREET LIGHTS	DA373	554,840	0	0	0	0	1,168	0	0	14	0	
INSTALL ON CUST PREMISES	CWINSTAL	2,894,436	2,057,683	55,519	127,021	366	1,187	157,784	391,659	485	80,133	
CUSTOMER ACCOUNTING		0										
METER READING	CW902	3,681,466	2,818,451	55,951	220,902	536	104,762	238,482	0	42,766	194,122	
CUSTOMER ACCOUNTS	CW903	32,460,816	26,554,621	716,476	1,639,218	4,718	129,538	2,036,213	0	52,881	1,034,129	
UNCOLLECTIBLES	CW904	5,388,730	4,833,086	2,063	205,622	0	1,916	254,688	(3)	25,816	65,542	
MISC	C10	0	0	0	0	0	0	0	0	0	0	
CONSUMER INFORMATION		0										
CUSTOMER ASSIST	C10	19,150,720	15,744,877	424,816	971,932	2,797	9,085	1,207,320	0	3,709	613,160	
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0	
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0	
MISC	C10	0	0	0	0	0	0	0	0	0	0	
MISCELLANEOUS		0										
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0	
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0	
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0	
REVENUE	R02	0	0	0	0	0	0	0	0	0	0	
OTHER	INTFUND	332,773	212,346	5,770	8,754	26	2,878	16,293	26	11,394	75,286	
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0	
TOTALS	PAGE 3C	888,823,963	388,738,091	11,127,348	12,888,267	53,211	29,936,675	176,244,175	616,357	112,246,184	109,548,662	

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IDAHO POWER COMPANY
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*** TABLE 13 - OPERATION & MAINTENANCE EXPENSES ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
DEMAND - BASE-LOAD TOTAL		138,136,693						
DEMAND - Base-load Summer	D10BS	59,359,916	32,053	0	6,407	427,023	410,366	1,759,084
DEMAND - Peak	D10P	16,516,367	8,919	0	1,783	118,815	114,181	489,449
DEMAND - Base-load Non-Summer	D10BNS	78,776,777	63,226	0	13,079	1,297,140	667,818	2,995,280
ENERGY - POWER SUPPLY	E10	492,817,416	0	0	0	0	0	0
ENERGY - Summer	E10S	0	147,761	237,125	29,555	1,800,130	1,710,612	6,242,542
ENERGY - Non-Summer	E10NS	0	313,495	550,779	64,846	5,765,976	3,861,040	12,893,976
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	48,778,156	32,960	0	6,730	584,357	376,128	1,657,563
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	3,521	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	17,911,499	16,211	33,681	1,694	0	0	0
SUBSTATIONS - DIRECT	DA3602	814,448	0	0	0	0	61,335	752,907
LINES - PRIMARY DEMAND	D20	47,352,090	42,858	89,041	4,479	0	0	0
LINES - PRIMARY CUSTOMER	C20	23,468,360	65,155	116,754	30,011	0	0	0
LINES - SECONDARY DIRECT	DA3647	1,634,918	0	0	0	0	222,126	0
LINE TRANS - PRIMARY DEMAND	D50	1,990,925	1,802	3,744	188	0	0	0
LINE TRANS - PRIMARY CUST	C50	986,730	2,739	4,909	1,262	0	0	0
LINE TRANS - SECOND DIRECT	DA368	551,763	0	0	0	0	32,010	0
LINE TRANS - SECOND DEMAND	D60	5,757,998	6,122	12,718	640	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	2,853,745	7,928	14,207	3,652	0	0	0
LINES - SECONDARY DEMAND	D30	3,301,093	5,115	10,626	535	0	0	0
LINES - SECONDARY CUSTOMER	C30	1,636,068	4,696	8,414	2,163	0	0	0
SERVICES	CW369	1,141,837	0	0	0	0	69	0
METERS	CW370	18,706,555	223	38,949	18,080	4,960	12,205	62,794
STREET LIGHTS	DA373	554,840	0	553,658	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	2,894,436	6,948	12,451	3,201	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	3,681,466	0	4,387	0	369	369	369
CUSTOMER ACCOUNTS	CW903	32,460,816	89,669	160,682	41,303	456	456	456
UNCOLLECTIBLES	CW904	5,388,730	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	19,150,720	53,167	95,272	24,489	32	32	32
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	INTFUND	332,773	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3C	888,823,963	901,046	1,947,396	254,097	9,999,258	7,468,743	26,854,451

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ALLOCATION TO CIATION TO CLASSES

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*** TABLE 14 - DEPRECIATION EXPENSE ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL	(C) RESIDENTIAL On Site Gen	(D) GEN SRV GEN SRV	(E) GEN SRV On Site Gen	(F) GEN SRV PRIM & TRAN (9-P/T)	(G) GEN SRV SECONDARY (9-S)	(H) AREA LIGHTING (15)	(I) LG POWER SEC/PRIM/TRA (19-S/P/T)	(J) IRRIGATION SECONDARY (24-S)
			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
DEMAND - BASE-LOAD TOTAL		61,229,781									
DEMAND - Base-load Summer	D10BS	26,311,580	10,860,785	265,869	200,586	702	773,928	4,573,524	0	2,646,289	5,821,949
DEMAND - Peak	D10P	6,492,310	2,679,869	65,602	49,494	173	190,965	1,128,504	0	652,965	1,436,550
DEMAND - Base-load Non-Summer	D10BNS	34,918,201	15,326,642	426,110	351,323	1,783	1,399,664	8,380,557	0	5,137,895	1,661,753
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	28,824,414	12,281,007	322,203	256,803	1,136	1,006,915	6,003,626	0	3,596,707	3,785,485
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1,909	0	0	0	0	1,909	0	0	0	0
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	D20	9,040,007	3,436,412	164,252	74,610	1,094	269,703	1,571,428	3,465	1,077,837	2,415,171
SUBSTATIONS - DIRECT	DA3602	145,538	0	0	0	0	0	0	0	37	0
LINES - PRIMARY DEMAND	D20	12,917,578	4,910,408	234,705	106,613	1,563	385,387	2,245,467	4,951	1,540,158	3,451,121
LINES - PRIMARY CUSTOMER	C20	6,402,133	5,263,632	142,019	324,924	935	2,993	403,616	0	1,218	204,984
LINES - SECONDARY DIRECT	DA3647	849,132	0	0	0	0	226,933	0	10,516	496,317	0
LINE TRANS - PRIMARY DEMAND	D50	2,620,571	996,168	47,614	21,629	317	78,183	455,535	1,004	312,450	700,124
LINE TRANS - PRIMARY CUST	C50	1,298,792	1,067,826	28,811	65,917	190	607	81,881	0	247	41,585
LINE TRANS - SECOND DIRECT	DA368	726,262	0	0	0	0	287,436	0	0	396,693	0
LINE TRANS - SECOND DEMAND	D60	7,579,012	3,384,241	161,758	73,478	1,077	0	1,547,570	3,413	3,330	2,378,504
LINE TRANS - SECOND CUSTOMER	C60	3,756,265	3,090,310	83,380	190,765	549	0	236,966	0	6	120,347
LINES - SECONDARY DEMAND	D30	831,250	540,938	25,855	11,745	172	0	247,364	545	532	0
LINES - SECONDARY CUSTOMER	C30	411,979	350,158	9,448	21,615	62	0	26,850	0	1	0
SERVICES	CW369	1,329,707	1,066,483	28,724	70,056	199	3,957	100,752	0	5,689	53,767
METERS	CW370	6,073,947	3,631,150	96,756	343,782	791	150,127	1,102,588	27	104,195	599,980
STREET LIGHTS	DA373	227,907	0	0	0	0	480	0	0	6	0
INSTALL ON CUST PREMISES	CWINSTAL	193,695	137,700	3,715	8,500	24	79	10,559	26,210	32	5,363
CUSTOMER ACCOUNTING		0									
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS		0									
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
TOTALS	PAGE 3D	150,952,190	69,023,727	2,106,824	2,171,839	10,768	4,779,265	28,116,787	50,132	15,972,606	22,676,682

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

*** TABLE 14 - DEPRECIATION EXPENSE ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
DEMAND - BASE-LOAD TOTAL		61,229,781						
DEMAND - Base-load Summer	D10BS	26,311,580	14,208	0	2,840	189,280	181,897	779,723
DEMAND - Peak	D10P	6,492,310	3,506	0	701	46,704	44,883	192,394
DEMAND - Base-load Non-Summer	D10BNS	34,918,201	28,025	0	5,797	574,964	296,014	1,327,673
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	28,824,414	19,477	0	3,977	345,313	222,265	979,501
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1,909	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	9,040,007	8,182	16,999	855	0	0	0
SUBSTATIONS - DIRECT	DA3602	145,538	0	0	0	0	10,960	134,541
LINES - PRIMARY DEMAND	D20	12,917,578	11,692	24,290	1,222	0	0	0
LINES - PRIMARY CUSTOMER	C20	6,402,133	17,774	31,850	8,187	0	0	0
LINES - SECONDARY DIRECT	DA3647	849,132	0	0	0	0	115,366	0
LINE TRANS - PRIMARY DEMAND	D50	2,620,571	2,372	4,928	248	0	0	0
LINE TRANS - PRIMARY CUST	C50	1,298,792	3,606	6,461	1,661	0	0	0
LINE TRANS - SECOND DIRECT	DA368	726,262	0	0	0	0	42,133	0
LINE TRANS - SECOND DEMAND	D60	7,579,012	8,058	16,741	842	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	3,756,265	10,435	18,699	4,807	0	0	0
LINES - SECONDARY DEMAND	D30	831,250	1,288	2,676	135	0	0	0
LINES - SECONDARY CUSTOMER	C30	411,979	1,182	2,119	545	0	0	0
SERVICES	CW369	1,329,707	0	0	0	0	80	0
METERS	CW370	6,073,947	72	12,647	5,871	1,611	3,963	20,389
STREET LIGHTS	DA373	227,907	0	227,422	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	193,695	465	833	214	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3D	150,952,190	130,341	365,665	37,901	1,157,872	917,560	3,434,221

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3CP/12CP CLASS COST OF SERVICE STUDY
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ALLOCATION TO CIATION TO CLASSES

*** TABLE 15 - AMORTIZATION OF LIMITED TERM PLANT ***

FUNCTION	ALLOCATION FACTOR	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		TOTALS	RESIDENTIAL	RESIDENTIAL	GEN SRV	GEN SRV	GEN SRV	GEN SRV	AREA	LG POWER	IRRIGATION
			RESIDENTIAL	On Site Gen	GEN SRV	On Site Gen	PRIM & TRAN	SECONDARY	LIGHTING	SEC/PRIM/TRA	SECONDARY
			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
DEMAND - BASE-LOAD TOTAL		4,744,176									
DEMAND - Base-load Summer	D10BS	2,038,661	841,510	20,600	15,542	54	59,965	354,364	0	205,039	451,093
DEMAND - Peak	D10P	48,412	19,984	489	369	1	1,424	8,415	0	4,869	10,712
DEMAND - Base-load Non-Summer	D10BNS	2,705,515	1,187,531	33,016	27,221	138	108,448	649,338	0	398,092	128,755
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	348,044	148,288	3,890	3,101	14	12,158	72,491	0	43,429	45,708
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	20	0	0	0	0	20	0	0	0	0
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	D20	112,576	42,794	2,045	929	14	3,359	19,569	43	13,422	30,076
SUBSTATIONS - DIRECT	DA3602	5,250	0	0	0	0	0	0	0	1	0
LINES - PRIMARY DEMAND	D20	137,497	52,267	2,498	1,135	17	4,102	23,901	53	16,394	36,734
LINES - PRIMARY CUSTOMER	C20	68,145	56,027	1,512	3,459	10	32	4,296	0	13	2,182
LINES - SECONDARY DIRECT	DA3647	8,592	0	0	0	0	2,296	0	106	5,022	0
LINE TRANS - PRIMARY DEMAND	D50	30,929	11,757	562	255	4	923	5,376	12	3,688	8,263
LINE TRANS - PRIMARY CUST	C50	15,329	12,603	340	778	2	7	966	0	3	491
LINE TRANS - SECOND DIRECT	DA368	8,572	0	0	0	0	3,392	0	0	4,682	0
LINE TRANS - SECOND DEMAND	D60	89,450	39,942	1,909	867	13	0	18,265	40	39	28,072
LINE TRANS - SECOND CUSTOMER	C60	44,333	36,473	984	2,251	6	0	2,797	0	0	1,420
LINES - SECONDARY DEMAND	D30	8,812	5,734	274	124	2	0	2,622	6	6	0
LINES - SECONDARY CUSTOMER	C30	4,367	3,712	100	229	1	0	285	0	0	0
SERVICES	CW369	17,932	14,382	387	945	3	53	1,359	0	77	725
METERS	CW370	30,183	18,044	481	1,708	4	746	5,479	0	518	2,981
STREET LIGHTS	DA373	1,623	0	0	0	0	3	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	1,158	823	22	51	0	0	63	157	0	32
CUSTOMER ACCOUNTING		0									
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS		0									
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
TOTALS	PAGE 3E	5,725,400	2,491,872	69,110	58,965	282	196,930	1,169,587	417	695,293	747,246

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*** TABLE 15 - AMORTIZATION OF LIMITED TERM PLANT ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
DEMAND - BASE-LOAD TOTAL		4,744,176						
DEMAND - Base-load Summer	D10BS	2,038,661	1,101	0	220	14,666	14,094	60,414
DEMAND - Peak	D10P	48,412	26	0	5	348	335	1,435
DEMAND - Base-load Non-Summer	D10BNS	2,705,515	2,171	0	449	44,549	22,936	102,870
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	348,044	235	0	48	4,170	2,684	11,827
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	20	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	112,576	102	212	11	0	0	0
SUBSTATIONS - DIRECT	DA3602	5,250	0	0	0	0	395	4,853
LINES - PRIMARY DEMAND	D20	137,497	124	259	13	0	0	0
LINES - PRIMARY CUSTOMER	C20	68,145	189	339	87	0	0	0
LINES - SECONDARY DIRECT	DA3647	8,592	0	0	0	0	1,167	0
LINE TRANS - PRIMARY DEMAND	D50	30,929	28	58	3	0	0	0
LINE TRANS - PRIMARY CUST	C50	15,329	43	76	20	0	0	0
LINE TRANS - SECOND DIRECT	DA368	8,572	0	0	0	0	497	0
LINE TRANS - SECOND DEMAND	D60	89,450	95	198	10	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	44,333	123	221	57	0	0	0
LINES - SECONDARY DEMAND	D30	8,812	14	28	1	0	0	0
LINES - SECONDARY CUSTOMER	C30	4,367	13	22	6	0	0	0
SERVICES	CW369	17,932	0	0	0	0	1	0
METERS	CW370	30,183	0	63	29	8	20	101
STREET LIGHTS	DA373	1,623	0	1,619	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	1,158	3	5	1	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3E	5,725,400	4,267	3,100	960	63,741	42,128	181,501

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*** TABLE 16 - TAXES OTHER THAN INCOME ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL	(C) RESIDENTIAL On Site Gen	(D) GEN SRV GEN SRV	(E) GEN SRV On Site Gen	(F) GEN SRV PRIM & TRAN (9-P/T)	(G) GEN SRV SECONDARY (9-S)	(H) AREA LIGHTING (15)	(I) LG POWER SEC/PRIM/TRA (19-S/P/T)	(J) IRRIGATION SECONDARY (24-S)
			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
DEMAND - BASE-LOAD TOTAL		8,477,654									
DEMAND - Base-load Summer	D10BS	3,643,006	1,503,745	36,811	27,772	97	107,155	633,234	0	366,396	806,086
DEMAND - Peak	D10P	991,152	409,124	10,015	7,556	26	29,154	172,284	0	99,685	219,312
DEMAND - Base-load Non-Summer	D10BNS	4,834,648	2,122,071	58,998	48,643	247	193,792	1,160,342	0	711,374	230,080
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	7,560,424	3,221,214	84,511	67,357	298	264,106	1,574,705	0	943,389	992,904
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	444	0	0	0	0	444	0	0	0	0
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	D20	1,875,874	713,083	34,084	15,482	227	55,965	326,084	719	223,660	501,167
SUBSTATIONS - DIRECT	DA3602	31,792	0	0	0	0	0	0	0	8	0
LINES - PRIMARY DEMAND	D20	2,516,018	956,424	45,715	20,766	304	75,064	437,360	964	299,984	672,191
LINES - PRIMARY CUSTOMER	C20	1,246,974	1,025,223	27,662	63,287	182	583	78,614	0	237	39,926
LINES - SECONDARY DIRECT	DA3647	157,228	0	0	0	0	42,019	0	1,947	91,899	0
LINE TRANS - PRIMARY DEMAND	D50	565,960	215,141	10,283	4,671	68	16,885	98,381	217	67,479	151,205
LINE TRANS - PRIMARY CUST	C50	280,498	230,617	6,222	14,236	41	131	17,684	0	53	8,981
LINE TRANS - SECOND DIRECT	DA368	156,850	0	0	0	0	62,077	0	0	85,673	0
LINE TRANS - SECOND DEMAND	D60	1,636,826	730,889	34,935	15,869	233	0	334,226	737	719	513,681
LINE TRANS - SECOND CUSTOMER	C60	811,234	667,409	18,007	41,199	119	0	51,177	0	1	25,991
LINES - SECONDARY DEMAND	D30	161,241	104,928	5,015	2,278	33	0	47,982	106	103	0
LINES - SECONDARY CUSTOMER	C30	79,913	67,922	1,833	4,193	12	0	5,208	0	0	0
SERVICES	CW369	328,134	263,178	7,088	17,288	49	977	24,863	0	1,404	13,268
METERS	CW370	552,314	330,186	8,798	31,261	72	13,651	100,260	2	9,475	54,557
STREET LIGHTS	DA373	29,696	0	0	0	0	62	0	0	1	0
INSTALL ON CUST PREMISES	CWINSTAL	21,194	15,067	407	930	3	9	1,155	2,868	4	587
CUSTOMER ACCOUNTING		0									
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS		0									
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	2,119,909	771,520	17,478	19,664	53	85,562	472,327	749	339,390	265,137
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
TOTALS	PAGE 3F	29,601,331	13,347,740	407,862	402,452	2,065	947,637	5,535,886	8,310	3,240,936	4,495,074

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IDAHO POWER COMPANY
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ALLOCATION TO CLASSES

*** TABLE 16 - TAXES OTHER THAN INCOME ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
DEMAND - BASE-LOAD TOTAL		8,477,654						
DEMAND - Base-load Summer	D10BS	3,643,006	1,967	0	393	26,207	25,185	107,958
DEMAND - Peak	D10P	991,152	535	0	107	7,130	6,852	29,372
DEMAND - Base-load Non-Summer	D10BNS	4,834,648	3,880	0	803	79,607	40,985	183,825
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	7,560,424	5,109	0	1,043	90,573	58,298	256,916
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	444	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	1,875,874	1,698	3,527	177	0	0	0
SUBSTATIONS - DIRECT	DA3602	31,792	0	0	0	0	2,394	29,390
LINES - PRIMARY DEMAND	D20	2,516,018	2,277	4,731	238	0	0	0
LINES - PRIMARY CUSTOMER	C20	1,246,974	3,462	6,204	1,595	0	0	0
LINES - SECONDARY DIRECT	DA3647	157,228	0	0	0	0	21,361	0
LINE TRANS - PRIMARY DEMAND	D50	565,960	512	1,064	54	0	0	0
LINE TRANS - PRIMARY CUST	C50	280,498	779	1,395	359	0	0	0
LINE TRANS - SECOND DIRECT	DA368	156,850	0	0	0	0	9,099	0
LINE TRANS - SECOND DEMAND	D60	1,636,826	1,740	3,615	182	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	811,234	2,254	4,038	1,038	0	0	0
LINES - SECONDARY DEMAND	D30	161,241	250	519	26	0	0	0
LINES - SECONDARY CUSTOMER	C30	79,913	229	411	106	0	0	0
SERVICES	CW369	328,134	0	0	0	0	20	0
METERS	CW370	552,314	7	1,150	534	146	360	1,854
STREET LIGHTS	DA373	29,696	0	29,633	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	21,194	51	91	23	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	2,119,909	1,980	3,379	405	33,289	24,885	84,090
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3F	29,601,331	26,730	59,758	7,082	236,953	189,440	693,404

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ALLOCATION TO CIATION TO CLASSES

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*** TABLE 17 - REGULATORY DEBITS/CREDITS ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) RESIDENTIAL On Site Gen (6)	(D) GEN SRV (7)	(E) GEN SRV On Site Gen (8)	(F) GEN SRV PRIM & TRAN (9-P/T)	(G) GEN SRV SECONDARY (9-S)	(H) AREA LIGHTING (15)	(I) LG POWER SEC/PRIM/TRAI (19-S/P/T)	(J) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		0									
DEMAND - Base-load Summer	D10BS	1,464,604	259,788	6,360	4,798	17	18,512	109,398	0	63,299	139,260
DEMAND - Peak	D10P	387,790	160,070	3,918	2,956	10	11,406	67,406	0	39,002	85,806
DEMAND - Base-load Non-Summer	D10BNS	0	366,610	10,192	8,404	43	33,480	200,461	0	122,897	39,749
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0	0	0
TRANSMISSION		0									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	481,088	204,974	5,378	4,286	19	16,806	100,202	0	60,030	63,181
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	28	0	0	0	0	28	0	0	0	0
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	D20	155,610	59,153	2,827	1,284	19	4,643	27,050	60	18,553	41,573
SUBSTATIONS - DIRECT	DA3602	7,257	0	0	0	0	0	0	0	2	0
LINES - PRIMARY DEMAND	D20	190,057	72,247	3,453	1,569	23	5,670	33,038	73	22,660	50,776
LINES - PRIMARY CUSTOMER	C20	94,195	77,444	2,090	4,781	14	44	5,938	0	18	3,016
LINES - SECONDARY DIRECT	DA3647	11,877	0	0	0	0	3,174	0	147	6,942	0
LINE TRANS - PRIMARY DEMAND	D50	42,752	16,251	777	353	5	1,275	7,432	16	5,097	11,422
LINE TRANS - PRIMARY CUST	C50	21,188	17,420	470	1,075	3	10	1,336	0	4	678
LINE TRANS - SECOND DIRECT	DA368	11,848	0	0	0	0	4,689	0	0	6,472	0
LINE TRANS - SECOND DEMAND	D60	123,644	55,210	2,639	1,199	18	0	25,247	56	54	38,803
LINE TRANS - SECOND CUSTOMER	C60	61,280	50,415	1,360	3,112	9	0	3,866	0	0	1,963
LINES - SECONDARY DEMAND	D30	12,180	7,926	379	172	3	0	3,625	8	8	0
LINES - SECONDARY CUSTOMER	C30	6,037	5,131	138	317	1	0	393	0	0	0
SERVICES	CW369	24,787	19,880	535	1,306	4	74	1,878	0	106	1,002
METERS	CW370	41,721	24,942	665	2,361	5	1,031	7,574	0	716	4,121
STREET LIGHTS	DA373	2,243	0	0	0	0	5	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	1,601	1,138	31	70	0	1	87	217	0	44
CUSTOMER ACCOUNTING		0									
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS		0									
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
TOTALS	PAGE 3G	3,141,786	1,398,600	41,212	38,043	192	100,848	594,931	576	345,861	481,396

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

*** TABLE 17 - REGULATORY DEBITS/CREDITS ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
DEMAND - BASE-LOAD TOTAL		0						
DEMAND - Base-load Summer	D10BS	1,464,604	340	0	68	4,528	4,351	18,651
DEMAND - Peak	D10P	387,790	209	0	42	2,790	2,681	11,492
DEMAND - Base-load Non-Summer	D10BNS	0	670	0	139	13,753	7,081	31,758
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	481,088	325	0	66	5,763	3,710	16,348
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	28	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	155,610	141	293	15	0	0	0
SUBSTATIONS - DIRECT	DA3602	7,257	0	0	0	0	547	6,709
LINES - PRIMARY DEMAND	D20	190,057	172	357	18	0	0	0
LINES - PRIMARY CUSTOMER	C20	94,195	262	469	120	0	0	0
LINES - SECONDARY DIRECT	DA3647	11,877	0	0	0	0	1,614	0
LINE TRANS - PRIMARY DEMAND	D50	42,752	39	80	4	0	0	0
LINE TRANS - PRIMARY CUST	C50	21,188	59	105	27	0	0	0
LINE TRANS - SECOND DIRECT	DA368	11,848	0	0	0	0	687	0
LINE TRANS - SECOND DEMAND	D60	123,644	131	273	14	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	61,280	170	305	78	0	0	0
LINES - SECONDARY DEMAND	D30	12,180	19	39	2	0	0	0
LINES - SECONDARY CUSTOMER	C30	6,037	17	31	8	0	0	0
SERVICES	CW369	24,787	0	0	0	0	1	0
METERS	CW370	41,721	0	87	40	11	27	140
STREET LIGHTS	DA373	2,243	0	2,238	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	1,601	4	7	2	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3G	3,141,786	2,559	4,285	643	26,845	20,698	85,097

IDaho Power Company											PAGE 3H	
3CP/12CP CLASS COST OF SERVICE STUDY												
TWELVE MONTHS ENDING DECEMBER 31, 2023												
ALLOCATION TO CIATION TO CLASSES												
1093	*** TABLE 18 - PROVISIONS FOR DEFERRED INCOME TAXES ***											
1094		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
1095	FUNCTION	ALLOCATION	TOTALS	RESIDENTIAL	RESIDENTIAL	GEN SRV	GEN SRV	GEN SRV	AREA	LG POWER	IRRIGATION	
1096		FACTOR		RESIDENTIAL	On Site Gen	GEN SRV	On Site Gen	PRIM & TRAN	SECONDARY	LIGHTING	SEC/PRIM/TRAI	SECONDARY
1097				(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
1098	DEMAND - BASE-LOAD TOTAL		(5,884,910)									
1099	DEMAND - Base-load Summer	D10BS	(2,528,856)	(1,043,851)	(25,553)	(19,279)	(68)	(74,384)	(439,570)	0	(254,340)	(559,558)
1100	DEMAND - Peak	D10P	(554,569)	(228,913)	(5,604)	(4,228)	(15)	(16,312)	(96,396)	0	(55,776)	(122,709)
1101	DEMAND - Base-load Non-Summer	D10BNS	(3,356,054)	(1,473,072)	(40,954)	(33,766)	(171)	(134,524)	(805,471)	0	(493,813)	(159,714)
1102	ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
1103	ENERGY - Summer	E10S	0	0	0	0	0	0	0	0	0	0
1104	ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0	0	0
1105			0									
1106	TRANSMISSION		0									
1107	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
1108	DEMAND - TRANSMISSION	D13	(3,986,872)	(1,698,657)	(44,566)	(35,520)	(157)	(139,272)	(830,396)	0	(497,481)	(523,592)
1109	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
1110	DEMAND - DIRECT	DA3509	(234)	0	0	0	0	(234)	0	0	0	0
1111			0									
1112	DISTRIBUTION		0									
1113	SUBSTATIONS - GENERAL	D20	(1,163,654)	(442,344)	(21,143)	(9,604)	(141)	(34,717)	(202,278)	(446)	(138,742)	(310,887)
1114	SUBSTATIONS - DIRECT	DA3602	(16,185)	0	0	0	0	0	0	0	(4)	0
1115	LINES - PRIMARY DEMAND	D20	(1,648,196)	(626,535)	(29,947)	(13,603)	(199)	(49,173)	(286,506)	(632)	(196,514)	(440,340)
1116	LINES - PRIMARY CUSTOMER	C20	(816,869)	(671,604)	(18,121)	(41,458)	(119)	(382)	(51,499)	0	(155)	(26,155)
1117	LINES - SECONDARY DIRECT	DA3647	(98,425)	0	0	0	0	(26,304)	0	(1,219)	(57,529)	0
1118	LINE TRANS - PRIMARY DEMAND	D50	(357,246)	(135,801)	(6,491)	(2,948)	(43)	(10,658)	(62,100)	(137)	(42,594)	(95,444)
1119	LINE TRANS - PRIMARY CUST	C50	(177,056)	(145,570)	(3,928)	(8,986)	(26)	(83)	(11,162)	0	(34)	(5,669)
1120	LINE TRANS - SECOND DIRECT	DA368	(98,188)	0	0	0	0	(38,860)	0	0	(53,632)	0
1121	LINE TRANS - SECOND DEMAND	D60	(1,033,747)	(461,597)	(22,063)	(10,022)	(147)	0	(211,082)	(465)	(454)	(324,419)
1122	LINE TRANS - SECOND CUSTOMER	C60	(512,340)	(421,506)	(11,373)	(26,020)	(75)	0	(32,321)	0	(1)	(16,415)
1123	LINES - SECONDARY DEMAND	D30	(113,272)	(73,712)	(3,523)	(1,600)	(23)	0	(33,707)	(74)	(73)	0
1124	LINES - SECONDARY CUSTOMER	C30	(56,139)	(47,715)	(1,287)	(2,945)	(8)	0	(3,659)	0	(0)	0
1125	SERVICES	CW369	(229,154)	(183,791)	(4,950)	(12,073)	(34)	(682)	(17,363)	0	(980)	(9,266)
1126	METERS	CW370	(345,766)	(206,707)	(5,508)	(19,570)	(45)	(8,546)	(62,766)	(2)	(5,931)	(34,155)
1127	STREET LIGHTS	DA373	(18,824)	0	0	0	0	(40)	0	0	(0)	0
1128	INSTALL ON CUST PREMISES	CWINSTAL	(13,292)	(9,449)	(255)	(583)	(2)	(5)	(725)	(1,799)	(2)	(368)
1129			0									
1130	CUSTOMER ACCOUNTING		0									
1131	METER READING	CW902	0	0	0	0	0	0	0	0	0	0
1132	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
1133	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
1134	MISC	C10	0	0	0	0	0	0	0	0	0	0
1135			0									
1136	CONSUMER INFORMATION		0									
1137	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
1138	SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
1139	ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
1140	MISC	C10	0	0	0	0	0	0	0	0	0	0
1141			0									
1142	MISCELLANEOUS		0									
1143	DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
1144	ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
1145	CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
1146	REVENUE	R02	0	0	0	0	0	0	0	0	0	0
1147	OTHER	R01	0	0	0	0	0	0	0	0	0	0
1148	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
1149			0									
1150	TOTALS	PAGE 3H	(17,124,938)	(7,870,826)	(245,266)	(242,206)	(1,274)	(534,177)	(3,147,003)	(4,774)	(1,798,057)	(2,628,690)

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
DEMAND - BASE-LOAD TOTAL		(5,884,910)						
DEMAND - Base-load Summer	D10BS	(2,528,856)	(1,366)	0	(273)	(18,192)	(17,482)	(74,941)
DEMAND - Peak	D10P	(554,569)	(299)	0	(60)	(3,989)	(3,834)	(16,434)
DEMAND - Base-load Non-Summer	D10BNS	(3,356,054)	(2,694)	0	(557)	(55,261)	(28,450)	(127,605)
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	(3,986,872)	(2,694)	0	(550)	(47,762)	(30,743)	(135,481)
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	(234)	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	(1,163,654)	(1,053)	(2,188)	(110)	0	0	0
SUBSTATIONS - DIRECT	DA3602	(16,185)	0	0	0	0	(1,219)	(14,962)
LINES - PRIMARY DEMAND	D20	(1,648,196)	(1,492)	(3,099)	(156)	0	0	0
LINES - PRIMARY CUSTOMER	C20	(816,869)	(2,268)	(4,064)	(1,045)	0	0	0
LINES - SECONDARY DIRECT	DA3647	(98,425)	0	0	0	0	(13,372)	0
LINE TRANS - PRIMARY DEMAND	D50	(357,246)	(323)	(672)	(34)	0	0	0
LINE TRANS - PRIMARY CUST	C50	(177,056)	(492)	(881)	(226)	0	0	0
LINE TRANS - SECOND DIRECT	DA368	(98,188)	0	0	0	0	(5,696)	0
LINE TRANS - SECOND DEMAND	D60	(1,033,747)	(1,099)	(2,283)	(115)	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	(512,340)	(1,423)	(2,551)	(656)	0	0	0
LINES - SECONDARY DEMAND	D30	(113,272)	(176)	(365)	(18)	0	0	0
LINES - SECONDARY CUSTOMER	C30	(56,139)	(161)	(289)	(74)	0	0	0
SERVICES	CW369	(229,154)	0	0	0	0	(14)	0
METERS	CW370	(345,766)	(4)	(720)	(334)	(92)	(226)	(1,161)
STREET LIGHTS	DA373	(18,824)	0	(18,784)	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	(13,292)	(32)	(57)	(15)	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3H	(17,124,938)	(15,575)	(35,952)	(4,223)	(125,296)	(101,036)	(370,583)

IDaho Power Company											
3CP/12CP CLASS COST OF SERVICE STUDY											
TWELVE MONTHS ENDING DECEMBER 31, 2023											
ALLOCATION TO CIATION TO CLASSES											
1151		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1152	FUNCTION	TOTALS	RESIDENTIAL	RESIDENTIAL	GEN SRV	GEN SRV	GEN SRV	GEN SRV	AREA	LG POWER	IRRIGATION
1153	ALLOCATION		RESIDENTIAL	On Site Gen	GEN SRV	On Site Gen	PRIM & TRAN	SECONDARY	LIGHTING	SEC/PRIM/TRA	SECONDARY
1154	FACTOR		(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
1155	*** TABLE 19 - INVESTMENT TAX CREDIT ADJUSTMENT ***										
1156	DEMAND - BASE-LOAD TOTAL	8,304,618									
1160	DEMAND - Base-load Summer	3,568,649	1,473,052	36,060	27,206	95	104,968	620,309	0	358,917	789,633
1161	DEMAND - Peak	782,592	323,035	7,908	5,966	21	23,019	136,032	0	78,709	173,164
1162	DEMAND - Base-load Non-Summer	4,735,968	2,078,758	57,793	47,650	242	189,837	1,136,658	0	696,855	225,384
1163	ENERGY - POWER SUPPLY	0	0	0	0	0	0	0	0	0	0
1164	ENERGY - Summer	0	0	0	0	0	0	0	0	0	0
1165	ENERGY - Non-Summer	0	0	0	0	0	0	0	0	0	0
1166		0									
1167	TRANSMISSION	0									
1168	DEMAND - POWER SUPPLY	0	0	0	0	0	0	0	0	0	0
1169	DEMAND - TRANSMISSION	5,626,160	2,397,097	62,890	50,125	222	196,537	1,171,832	0	702,032	738,879
1170	DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0	0	0	0
1171	DEMAND - DIRECT	330	0	0	0	0	330	0	0	0	0
1172		0									
1173	DISTRIBUTION	0									
1174	SUBSTATIONS - GENERAL	1,642,116	624,224	29,836	13,553	199	48,991	285,450	629	195,789	438,715
1175	SUBSTATIONS - DIRECT	22,840	0	0	0	0	0	0	0	6	0
1176	LINES - PRIMARY DEMAND	2,222,644	844,902	40,384	18,344	269	66,311	386,363	852	265,005	593,812
1177	LINES - PRIMARY CUSTOMER	1,101,574	905,679	24,436	55,908	161	515	69,448	0	210	35,270
1178	LINES - SECONDARY DIRECT	138,894	0	0	0	0	37,120	0	1,720	81,184	0
1179	LINE TRANS - PRIMARY DEMAND	499,968	190,055	9,084	4,126	60	14,916	86,910	192	59,611	133,574
1180	LINE TRANS - PRIMARY CUST	247,791	203,726	5,497	12,576	36	116	15,622	0	47	7,934
1181	LINE TRANS - SECOND DIRECT	138,561	0	0	0	0	54,839	0	0	75,684	0
1182	LINE TRANS - SECOND DEMAND	1,445,968	645,665	30,861	14,019	206	0	295,255	651	635	453,785
1183	LINE TRANS - SECOND CUSTOMER	716,642	589,587	15,908	36,395	105	0	45,210	0	1	22,961
1184	LINES - SECONDARY DEMAND	142,440	92,693	4,431	2,013	30	0	42,387	93	91	0
1185	LINES - SECONDARY CUSTOMER	70,595	60,002	1,619	3,704	11	0	4,601	0	0	0
1186	SERVICES	289,873	232,491	6,262	15,272	43	863	21,964	0	1,240	11,721
1187	METERS	487,913	291,686	7,772	27,616	64	12,060	88,570	2	8,370	48,196
1188	STREET LIGHTS	26,233	0	0	0	0	55	0	0	1	0
1189	INSTALL ON CUST PREMISES	18,723	13,310	359	822	2	8	1,021	2,534	3	518
1190		0									
1191	CUSTOMER ACCOUNTING	0									
1192	METER READING	0	0	0	0	0	0	0	0	0	0
1193	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0
1194	UNCOLLECTIBLES	0	0	0	0	0	0	0	0	0	0
1195	MISC	0	0	0	0	0	0	0	0	0	0
1196		0									
1197	CONSUMER INFORMATION	0									
1198	CUSTOMER ASSIST	0	0	0	0	0	0	0	0	0	0
1199	SALES EXPENSE	0	0	0	0	0	0	0	0	0	0
1200	ADVERTISING	0	0	0	0	0	0	0	0	0	0
1201	MISC	0	0	0	0	0	0	0	0	0	0
1202		0									
1203	MISCELLANEOUS	0									
1204	DEMAND	0	0	0	0	0	0	0	0	0	0
1205	ENERGY	0	0	0	0	0	0	0	0	0	0
1206	CUSTOMER	0	0	0	0	0	0	0	0	0	0
1207	REVENUE	0	0	0	0	0	0	0	0	0	0
1208	OTHER	0	0	0	0	0	0	0	0	0	0
1209	SUBSTATION CIAC	0	0	0	0	0	0	0	0	0	0
1210		0									
1211	TOTALS	23,926,476	10,965,963	341,101	335,293	1,765	750,485	4,407,628	6,673	2,524,389	3,673,546

IDAHO POWER COMPANY									
3CP/12CP CLASS COST OF SERVICE STUDY									
TWELVE MONTHS ENDING DECEMBER 31, 2023									
ALLOCATION TO CLASSES									
1155 FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)	
			UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON	
1159 DEMAND - BASE-LOAD TOTAL		8,304,618							
1160 DEMAND - Base-load Summer	D10BS	3,568,649	1,927	0	385	25,672	24,671	105,754	
1161 DEMAND - Peak	D10P	782,592	423	0	84	5,630	5,410	23,191	
1162 DEMAND - Base-load Non-Summer	D10BNS	4,735,968	3,801	0	786	77,983	40,148	180,073	
1163 ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	
1164 ENERGY - Summer	E10S	0	0	0	0	0	0	0	
1165 ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	
1166 TRANSMISSION		0							
1168 DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	
1169 DEMAND - TRANSMISSION	D13	5,626,160	3,802	0	776	67,401	43,383	191,186	
1170 DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	
1171 DEMAND - DIRECT	DA3509	330	0	0	0	0	0	0	
1172 DISTRIBUTION									
1174 SUBSTATIONS - GENERAL	D20	1,642,116	1,486	3,088	155	0	0	0	
1175 SUBSTATIONS - DIRECT	DA3602	22,840	0	0	0	0	1,720	21,114	
1176 LINES - PRIMARY DEMAND	D20	2,222,644	2,012	4,179	210	0	0	0	
1177 LINES - PRIMARY CUSTOMER	C20	1,101,574	3,058	5,480	1,409	0	0	0	
1178 LINES - SECONDARY DIRECT	DA3647	138,894	0	0	0	0	18,871	0	
1179 LINE TRANS - PRIMARY DEMAND	D50	499,968	453	940	47	0	0	0	
1180 LINE TRANS - PRIMARY CUST	C50	247,791	688	1,233	317	0	0	0	
1181 LINE TRANS - SECOND DIRECT	DA368	138,561	0	0	0	0	8,038	0	
1182 LINE TRANS - SECOND DEMAND	D60	1,445,968	1,537	3,194	161	0	0	0	
1183 LINE TRANS - SECOND CUSTOMER	C60	716,642	1,991	3,568	917	0	0	0	
1184 LINES - SECONDARY DEMAND	D30	142,440	221	459	23	0	0	0	
1185 LINES - SECONDARY CUSTOMER	C30	70,595	203	363	93	0	0	0	
1186 SERVICES	CW369	289,873	0	0	0	0	17	0	
1187 METERS	CW370	487,913	6	1,016	472	129	318	1,638	
1188 STREET LIGHTS	DA373	26,233	0	26,177	0	0	0	0	
1189 INSTALL ON CUST PREMISES	CWINSTAL	18,723	45	81	21	0	0	0	
1190 CUSTOMER ACCOUNTING									
1192 METER READING	CW902	0	0	0	0	0	0	0	
1193 CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	
1194 UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	
1195 MISC	C10	0	0	0	0	0	0	0	
1196 CONSUMER INFORMATION									
1198 CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	
1199 SALES EXPENSE	C10	0	0	0	0	0	0	0	
1200 ADVERTISING	C10	0	0	0	0	0	0	0	
1201 MISC	C10	0	0	0	0	0	0	0	
1202 MISCELLANEOUS									
1204 DEMAND	D99U	0	0	0	0	0	0	0	
1205 ENERGY	E99U	0	0	0	0	0	0	0	
1206 CUSTOMER	C10	0	0	0	0	0	0	0	
1207 REVENUE	R02	0	0	0	0	0	0	0	
1208 OTHER	R01	0	0	0	0	0	0	0	
1209 SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	
1210 TOTALS	PAGE 3I	23,926,476	21,651	49,777	5,857	176,815	142,577	522,956	

IDaho POWER COMPANY												
3CP/12CP CLASS COST OF SERVICE STUDY												
TWELVE MONTHS ENDING DECEMBER 31, 2023												
ALLOCATION TO CIATION TO CLASSES												
1215	*** TABLE 20 - CONSTRUCTION WORK IN PROGRESS ***											
1216		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
1217	FUNCTION	ALLOCATION	TOTALS	RESIDENTIAL	RESIDENTIAL	GEN SRV	GEN SRV	GEN SRV	GEN SRV	AREA	LG POWER	IRRIGATION
1218		FACTOR		RESIDENTIAL	On Site Gen	GEN SRV	On Site Gen	PRIM & TRAN	SECONDARY	LIGHTING	SEC/PRIM/TRA	SECONDARY
1219				(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
1220	DEMAND - BASE-LOAD TOTAL		6,537,444									
1221	DEMAND - Base-load Summer	D10BS	2,809,262	1,159,595	28,387	21,416	75	82,632	488,311	0	282,542	621,604
1222	DEMAND - Peak	D10P	0	0	0	0	0	0	0	0	0	0
1223	DEMAND - Base-load Non-Summer	D10BNS	3,728,182	1,636,411	45,495	37,510	190	149,441	894,784	0	548,568	177,424
1224	ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
1225	ENERGY - Summer	E10S	0	0	0	0	0	0	0	0	0	0
1226	ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0	0	0
1227												
1228	TRANSMISSION											
1229	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
1230	DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0	0	0
1231	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
1232	DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0	0	0
1233												
1234	DISTRIBUTION		0									
1235	SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0	0	0
1236	SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0	0	0
1237	LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0	0	0
1238	LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0	0	0
1239	LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0	0	0
1240	LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0	0	0
1241	LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0	0	0
1242	LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0	0	0
1243	LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0	0	0
1244	LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0	0	0
1245	LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0	0	0	0
1246	LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0	0	0	0
1247	SERVICES	CW369	0	0	0	0	0	0	0	0	0	0
1248	METERS	CW370	0	0	0	0	0	0	0	0	0	0
1249	STREET LIGHTS	DA373	0	0	0	0	0	0	0	0	0	0
1250	INSTALL ON CUST PREMISES	CWINSTAL	0	0	0	0	0	0	0	0	0	0
1251												
1252	CUSTOMER ACCOUNTING		0									
1253	METER READING	CW902	0	0	0	0	0	0	0	0	0	0
1254	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
1255	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
1256	MISC	C10	0	0	0	0	0	0	0	0	0	0
1257												
1258	CONSUMER INFORMATION		0									
1259	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
1260	SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
1261	ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
1262	MISC	C10	0	0	0	0	0	0	0	0	0	0
1263												
1264	MISCELLANEOUS		0									
1265	DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
1266	ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
1267	CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
1268	REVENUE	R02	0	0	0	0	0	0	0	0	0	0
1269	OTHER	R01	0	0	0	0	0	0	0	0	0	0
1270	SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0	0	0
1271												
1272	TOTALS	PAGE 3J	6,537,444	2,796,006	73,882	58,927	265	232,072	1,383,095	0	831,110	799,028

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

*** TABLE 20 - CONSTRUCTION WORK IN PROGRESS ***

FUNCTION	ALLOCATION FACTOR	TOTALS	(K)	(L)	(M)	(N)	(O)	(P)
			UNMETERED	MUNICIPAL	TRAFFIC	SC	SC	SC
			GEN SERVICE (40)	ST LIGHT (41)	CONTROL (42)	DOE/INL	JR SIMPLOT	MICRON
DEMAND - BASE-LOAD TOTAL		6,537,444						
DEMAND - Base-load Summer	D10BS	2,809,262	1,517	0	303	20,209	19,421	83,250
DEMAND - Peak	D10P	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	3,728,182	2,992	0	619	61,388	31,605	141,754
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0
TRANSMISSION		0						
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
TOTALS	PAGE 3J	6,537,444	4,509	0	922	81,598	51,026	225,005

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1276 *** TABLE 21 - STATE INCOME TAXES ***
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**IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CIATION TO CLASSES**

FUNCTION	ALLOCATION FACTOR	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		TOTALS	RESIDENTIAL	RESIDENTIAL On Site Gen	GEN SRV	GEN SRV On Site Gen	GEN SRV PRIM & TRAN	GEN SRV SECONDARY	AREA LIGHTING	LG POWER	IRRIGATION
			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
PRODUCTION											
DEMAND - Base-load Summer	D10BS	(383,179)	(118,263)	(1,799)	(1,751)	(2)	(15,224)	(83,343)	0	(64,889)	(62,353)
DEMAND - Peak	D10P	(91,720)	(28,308)	(431)	(419)	(0)	(3,644)	(19,949)	0	(15,532)	(14,925)
DEMAND - Base-load Non-Summer	D10BNS	(566,047)	(166,891)	(2,884)	(3,067)	(4)	(27,533)	(152,718)	0	(125,985)	(17,797)
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	(15,494)	(3,334)	(52)	(69)	(0)	(709)	(3,601)	(1)	(3,326)	(2,748)
ENERGY - Non-Summer	E10NS	(27,978)	(7,515)	(138)	(152)	(0)	(1,367)	(7,368)	(2)	(6,946)	(623)
TRANSMISSION											
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	(720,621)	(218,835)	(3,536)	(3,635)	(5)	(32,117)	(177,395)	0	(143,004)	(65,739)
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	(57)	0	0	0	0	(57)	0	0	0	0
DISTRIBUTION											
SUBSTATIONS - GENERAL	D20	(250,558)	(74,595)	(2,216)	(1,298)	(5)	(10,576)	(57,086)	(18)	(52,687)	(51,565)
SUBSTATIONS - DIRECT	DA3602	(30,246)	0	0	0	0	0	0	0	(6)	0
LINES - PRIMARY DEMAND	D20	(238,999)	(71,154)	(2,114)	(1,238)	(5)	(10,089)	(54,453)	(17)	(50,257)	(49,186)
LINES - PRIMARY CUSTOMER	C20	(94,933)	(76,272)	(1,279)	(3,774)	(3)	(78)	(9,788)	0	(40)	(2,921)
LINES - SECONDARY DIRECT	DA3647	(27,110)	0	0	0	0	(6,002)	0	(37)	(16,362)	0
LINE TRANS - PRIMARY DEMAND	D50	(61,868)	(18,419)	(547)	(321)	(1)	(2,612)	(14,096)	(5)	(13,010)	(12,733)
LINE TRANS - PRIMARY CUST	C50	(24,575)	(19,744)	(331)	(977)	(1)	(20)	(2,534)	0	(10)	(756)
LINE TRANS - SECOND DIRECT	DA368	(28,321)	0	0	0	0	(9,612)	0	0	(16,535)	0
LINE TRANS - SECOND DEMAND	D60	(157,241)	(62,570)	(1,859)	(1,089)	(5)	0	(47,884)	(15)	(139)	(43,253)
LINE TRANS - SECOND CUSTOMER	C60	(71,027)	(57,136)	(958)	(2,827)	(2)	0	(7,332)	0	(0)	(2,188)
LINES - SECONDARY DEMAND	D30	(13,939)	(7,651)	(227)	(133)	(1)	0	(5,855)	(2)	(17)	0
LINES - SECONDARY CUSTOMER	C30	(5,967)	(4,953)	(83)	(245)	(0)	0	(636)	0	(0)	0
SERVICES	CW369	(14,235)	(10,983)	(184)	(578)	(0)	(74)	(1,736)	0	(132)	(545)
METERS	CW370	(50,838)	(26,393)	(437)	(2,003)	(1)	(1,971)	(13,412)	(0)	(1,705)	(4,289)
STREET LIGHTS	DA373	(2,328)	0	0	0	0	(13)	0	0	(0)	0
INSTALL ON CUST PREMISES	DA371	(452)	0	0	0	0	(3)	0	(447)	(2)	0
CUSTOMER ACCOUNTING											
METER READING	CW902	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)
CUSTOMER ACCOUNTS	CW903	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)
UNCOLLECTIBLES	CW904	(0)	(0)	(0)	(0)	0	(0)	(0)	0	(0)	(0)
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION											
CUSTOMER ASSIST	C10	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS											
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	INTFUND	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SUBSTATION CIAC	CIAC	49,300	2,332	69	206	1	1,492	2,363	1	19,288	1,626
TOTALS		(2,828,435)	(968,684)	(19,005)	(23,371)	(36)	(120,210)	(656,822)	(544)	(491,297)	(329,996)

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 1276 *** TABLE 21 - STATE INCOME TAXES ***
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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

FUNCTION	ALLOCATION FACTOR	(A)	(K)	(L)	(M)	(N)	(O)	(P)
		TOTALS	UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON
PRODUCTION								
DEMAND - Base-load Summer	D10BS	(383,179)	(210)	0	(29)	(6,723)	(5,522)	(23,071)
DEMAND - Peak	D10P	(91,720)	(50)	0	(7)	(1,609)	(1,322)	(5,522)
DEMAND - Base-load Non-Summer	D10BNS	(566,047)	(415)	0	(60)	(20,422)	(8,986)	(39,284)
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	(15,494)	(12)	(10)	(2)	(347)	(282)	(1,002)
ENERGY - Non-Summer	E10NS	(27,978)	(25)	(22)	(4)	(1,111)	(636)	(2,070)
TRANSMISSION								
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	(720,621)	(468)	0	(67)	(19,888)	(10,940)	(46,994)
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	(57)	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	(250,558)	(242)	(251)	(18)	0	0	0
SUBSTATIONS - DIRECT	DA3602	(30,246)	0	0	0	0	(2,332)	(27,907)
LINES - PRIMARY DEMAND	D20	(238,999)	(230)	(240)	(17)	0	0	0
LINES - PRIMARY CUSTOMER	C20	(94,933)	(350)	(314)	(113)	0	0	0
LINES - SECONDARY DIRECT	DA3647	(27,110)	0	0	0	0	(4,708)	0
LINE TRANS - PRIMARY DEMAND	D50	(61,868)	(60)	(62)	(4)	0	0	0
LINE TRANS - PRIMARY CUST	C50	(24,575)	(91)	(81)	(29)	0	0	0
LINE TRANS - SECOND DIRECT	DA368	(28,321)	0	0	0	0	(2,174)	0
LINE TRANS - SECOND DEMAND	D60	(157,241)	(203)	(211)	(15)	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	(71,027)	(262)	(235)	(84)	0	0	0
LINES - SECONDARY DEMAND	D30	(13,939)	(25)	(26)	(2)	0	0	0
LINES - SECONDARY CUSTOMER	C30	(5,967)	(23)	(20)	(7)	0	0	0
SERVICES	CW369	(14,235)	0	0	0	0	(2)	0
METERS	CW370	(50,838)	(1)	(63)	(41)	(38)	(80)	(403)
STREET LIGHTS	DA373	(2,328)	0	(2,315)	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	(452)	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	(0)	0	(0)	0	(0)	(0)	(0)
CUSTOMER ACCOUNTS	CW903	(0)	(0)	(0)	(0)	(0)	(0)	(0)
UNCOLLECTIBLES	CW904	(0)	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	INTFUND	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SUBSTATION CIAC		0	49,300	7	8	1	106	21,801
TOTALS		(2,828,435)	(2,659)	(3,843)	(497)	(50,139)	(36,879)	(124,454)

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**IDAHO POWER COMPANY
 3CP/12CP CLASS COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2023
 ALLOCATION TO CLASSES**

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL	(C) RESIDENTIAL On Site Gen	(D) GEN SRV GEN SRV	(E) GEN SRV On Site Gen	(F) GEN SRV PRIM & TRAN	(G) GEN SRV SECONDARY	(H) AREA LIGHTING	(I) LG POWER SEC/PRIM/TRA	(J) IRRIGATION SECONDARY
			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
PRODUCTION											
DEMAND - Base-load Summer	D10BS	5,288,935	1,632,350	24,835	24,167	24	210,137	1,150,364	0	895,648	860,644
DEMAND - Peak	D10P	1,265,989	390,728	5,945	5,785	6	50,300	275,357	0	214,387	206,008
DEMAND - Base-load Non-Summer	D10BNS	7,813,019	2,303,558	39,803	42,327	61	380,036	2,107,934	0	1,738,943	245,653
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	213,866	46,022	723	955	1	9,793	49,701	11	45,902	37,926
ENERGY - Non-Summer	E10NS	386,177	103,729	1,903	2,092	3	18,865	101,694	24	95,867	8,601
TRANSMISSION											
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	9,946,572	2,992,926	48,801	50,168	63	443,306	2,448,543	0	1,973,854	907,374
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	789	0	0	0	0	789	0	0	0	0
DISTRIBUTION											
SUBSTATIONS - GENERAL	D20	3,458,399	1,029,618	30,586	17,920	75	145,984	787,948	252	727,230	711,741
SUBSTATIONS - DIRECT	DA3602	417,480	0	0	0	0	0	0	0	87	0
LINES - PRIMARY DEMAND	D20	3,298,856	982,120	29,175	17,093	71	139,249	751,598	240	693,682	678,906
LINES - PRIMARY CUSTOMER	C20	1,310,339	1,052,767	17,654	52,095	43	1,081	135,098	0	549	40,325
LINES - SECONDARY DIRECT	DA3647	374,195	0	0	0	0	82,843	0	515	225,847	0
LINE TRANS - PRIMARY DEMAND	D50	853,955	254,235	7,552	4,425	18	36,047	194,562	62	179,569	175,744
LINE TRANS - PRIMARY CUST	C50	339,199	272,523	4,570	13,485	11	280	34,972	0	142	10,439
LINE TRANS - SECOND DIRECT	DA368	390,912	0	0	0	0	132,668	0	0	228,234	0
LINE TRANS - SECOND DEMAND	D60	2,170,366	863,643	25,666	15,031	63	0	660,930	211	1,914	597,008
LINE TRANS - SECOND CUSTOMER	C60	980,364	788,633	13,224	39,024	32	0	101,202	0	4	30,207
LINES - SECONDARY DEMAND	D30	192,396	105,609	3,137	1,838	8	0	80,821	26	234	0
LINES - SECONDARY CUSTOMER	C30	82,364	68,363	1,146	3,383	3	0	8,773	0	0	0
SERVICES	CW369	196,481	151,600	2,538	7,983	6	1,016	23,968	0	1,821	7,517
METERS	CW370	701,699	364,298	6,033	27,648	18	27,209	185,122	1	23,540	59,204
STREET LIGHTS	DA373	32,134	0	0	0	0	179	0	0	3	0
INSTALL ON CUST PREMISES		6,242	0	0	0	0	37	0	6,173	33	0
CUSTOMER ACCOUNTING											
METER READING	CW902	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	(0)	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION											
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS											
DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0	0	0
OTHER	DA454	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	(680,484)	(32,192)	(956)	(2,839)	(12)	(20,592)	(32,616)	(8)	(266,231)	(22,440)
TOTALS		39,040,245	13,370,532	262,324	322,579	494	1,659,227	9,065,970	7,507	6,781,260	4,554,856

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES

*** TABLE 22 - FEDERAL INCOME TAXES ***

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(K) UNMETERED GEN SERVICE	(L) MUNICIPAL ST LIGHT	(M) TRAFFIC CONTROL	(N) SC DOE/INL	(O) SC JR SIMPLOT	(P) SC MICRON
			(40)	(41)	(42)			
PRODUCTION								
DEMAND - Base-load Summer	D10BS	5,288,935	2,904	0	405	92,797	76,215	318,445
DEMAND - Peak	D10P	1,265,989	695	0	97	22,212	18,243	76,225
DEMAND - Base-load Non-Summer	D10BNS	7,813,019	5,729	0	827	281,883	124,030	542,233
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0
ENERGY - Summer	E10S	213,866	164	132	23	4,789	3,889	13,835
ENERGY - Non-Summer	E10NS	386,177	348	306	50	15,340	8,779	28,576
TRANSMISSION								
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	9,946,572	6,456	0	920	274,505	151,007	648,649
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	789	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	3,458,399	3,334	3,469	243	0	0	0
SUBSTATIONS - DIRECT	DA3602	417,480	0	0	0	0	32,194	385,198
LINES - PRIMARY DEMAND	D20	3,298,856	3,180	3,309	232	0	0	0
LINES - PRIMARY CUSTOMER	C20	1,310,339	4,835	4,339	1,555	0	0	0
LINES - SECONDARY DIRECT	DA3647	374,195	0	0	0	0	64,990	0
LINE TRANS - PRIMARY DEMAND	D50	853,955	823	857	60	0	0	0
LINE TRANS - PRIMARY CUST	C50	339,199	1,252	1,123	403	0	0	0
LINE TRANS - SECOND DIRECT	DA368	390,912	0	0	0	0	30,010	0
LINE TRANS - SECOND DEMAND	D60	2,170,366	2,797	2,910	204	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	980,364	3,622	3,250	1,165	0	0	0
LINES - SECONDARY DEMAND	D30	192,396	342	356	25	0	0	0
LINES - SECONDARY CUSTOMER	C30	82,364	314	282	101	0	0	0
SERVICES	CW369	196,481	0	0	0	0	32	0
METERS	CW370	701,699	10	864	559	527	1,108	5,558
STREET LIGHTS	DA373	32,134	0	31,953	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	6,242	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	INTFUND	0	0	0	0	0	0	0
SUBSTATION CIAC		0 (680,484)	(103)	(108)	(8)	0	(1,470)	(300,909)
TOTALS		39,040,245	36,701	53,040	6,863	692,053	509,028	1,717,811

IDAHO POWER COMPANY
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ALLOCATION TO CLASSES

FUNCTION	FACTOR NAME	(A) TOTAL FACTOR	(B) RESIDENTIAL	(C) RESIDENTIAL On Site Gen	(D) GEN SRV	(E) GEN SRV On Site Gen	(F) GEN SRV PRIM & TRAN	(G) GEN SRV SECONDARY	(H) AREA LIGHTING	(I) LG POWER SEC/PRIM/TRAN	(J) IRRIGATION SECONDARY	
			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)	
9	DEMAND - Base-load Summer	D10BS	0.4297	0.1774	0.0043	0.0033	0.0000	0.0126	0.0747	0.0000	0.0432	0.0951
10	DEMAND - Peak	D10P	1.0000	0.4128	0.0101	0.0076	0.0000	0.0294	0.1738	0.0000	0.1006	0.2213
11	DEMAND - Base-load Non-Summer	D10BNS	0.5703	0.2503	0.0070	0.0057	0.0000	0.0229	0.1369	0.0000	0.0839	0.0271
12	DEMAND - BASE-LOAD TOTAL	D10B	1.0000	0.4277	0.0113	0.0090	0.0000	0.0355	0.2116	0.0000	0.1271	0.1222
13	ENERGY - POWER SUPPLY	E10	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
14	ENERGY - Summer	E10S	0.3751	0.1145	0.0029	0.0030	0.0000	0.0135	0.0739	0.0001	0.0507	0.0959
15	ENERGY - Non-Summer	E10NS	0.6249	0.2581	0.0076	0.0065	0.0000	0.0260	0.1512	0.0002	0.1059	0.0218
16	ENERGY - ANNUAL	E10	1.0000	0.3726	0.0105	0.0095	0.0000	0.0395	0.2251	0.0004	0.1566	0.1177
17	TRANSMISSION											
18	DEMAND - POWER SUPPLY	D11	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
19	DEMAND - TRANSMISSION	D13	1.0000	0.4261	0.0112	0.0089	0.0000	0.0349	0.2083	0.0000	0.1248	0.1313
20	DEMAND - SUBTRANSMISSION	D15	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
21	DEMAND - DIRECT	DA3509	1,189	0	0	0	0	1,189	0	0	0	0
22												
23	DISTRIBUTION											
24	SUBSTATIONS - GENERAL	D20	3,880,868	1,475,249	70,513	32,030	470	115,783	674,613	1,488	462,715	1,036,831
25	SUBSTATIONS - DIRECT	DA3602	18,842,265	0	0	0	0	0	0	0	4,766	0
26	LINES - PRIMARY DEMAND	D20	3,880,868	1,475,249	70,513	32,030	470	115,783	674,613	1,488	462,715	1,036,831
27	LINES - PRIMARY CUSTOMER	C20	599,002	492,481	13,288	30,401	88	280	37,764	0	114	19,179
28	LINES - SECONDARY DIRECT	DA3647	30,302,718	0	0	0	0	8,098,475	0	375,286	17,711,924	0
29	LINE TRANS - PRIMARY DEMAND	D50	3,880,868	1,475,249	70,513	32,030	470	115,783	674,613	1,488	462,715	1,036,831
30	LINE TRANS - PRIMARY CUST	C50	599,002	492,481	13,288	30,401	88	280	37,764	0	114	19,179
31	LINE TRANS - SECOND DIRECT	DA368	30,269,678	0	0	0	0	11,979,958	0	0	16,533,677	0
32	LINE TRANS - SECOND DEMAND	D60	3,303,822	1,475,249	70,513	32,030	470	0	674,613	1,488	1,452	1,036,831
33	LINE TRANS - SECOND CUSTOMER	C60	598,609	492,481	13,288	30,401	88	0	37,764	0	1	19,179
34	LINES - SECONDARY DEMAND	D30	2,266,991	1,475,249	70,513	32,030	470	0	674,613	1,488	1,452	0
35	LINES - SECONDARY CUSTOMER	C30	579,430	492,481	13,288	30,401	88	0	37,764	0	1	0
36	SERVICES	CW369	66,979,720	53,720,684	1,446,874	3,528,835	9,999	199,332	5,075,064	0	286,563	2,708,349
37	METERS	CW370	97,044,854	58,015,722	1,545,886	5,492,681	12,640	2,398,611	17,616,298	435	1,664,741	9,586,021
38	STREET LIGHTS	DA373	5,478,881	0	0	0	0	11,531	0	0	141	0
39	INSTALL ON CUST PREMISES	DA371	4,591,211	0	0	0	0	3,662	0	4,584,924	2,625	0
40	INSTALL ON CUST PREM	CWINSTAL	1,324,335	941,483	25,402	58,118	167	543	72,193	179,202	222	36,665
41	CUSTOMER ACCOUNTING											
42	METER READING	CW902	1,772,999	1,357,370	26,946	106,387	258	50,454	114,853	0	20,596	93,489
43	CUSTOMER ACCOUNTS	CW903	16,082,040	13,155,938	354,963	812,117	2,337	64,177	1,008,800	0	26,199	512,338
44	UNCOLLECTIBLES	CW904	5,389,398	4,833,685	2,063	205,647	0	1,917	254,719	(3)	25,819	65,550
45	MISC	C10	599,011	492,481	13,288	30,401	88	284	37,764	0	116	19,179
46												
47	CONSUMER INFORMATION											
48	CUSTOMER ASSIST	C10	599,011	492,481	13,288	30,401	88	284	37,764	0	116	19,179
49	SALES EXPENSE	C10	599,011	492,481	13,288	30,401	88	284	37,764	0	116	19,179
50	ADVERTISING	C10	599,011	492,481	13,288	30,401	88	284	37,764	0	116	19,179
51	MISC	C10	599,011	492,481	13,288	30,401	88	284	37,764	0	116	19,179
52												
53	MISCELLANEOUS											
54	DEMAND	D99U	23,186,898	0	0	0	0	1,565,362	11,142,321	0	4,706,101	4,065,427
55	ENERGY	E99U	14,907,835,244	5,425,559,433	122,912,496	138,285,160	370,708	601,699,182	3,321,544,618	5,267,423	2,386,695,635	1,864,522,772
56	CUSTOMER	C10	599,011	492,481	13,288	30,401	88	284	37,764	0	116	19,179
57	MISC. REVENUE	R02	4,327,695	3,867,051	20,825	136,296	112	1,349	137,585	7,800	28	80,047
58	RETAIL SALES REVENUE	R01	1,116,166,332	501,479,142	11,567,368	16,102,622	43,713	36,446,763	230,482,910	1,261,853	125,751,566	140,327,749
59	REVENUE - OPEN	0	0	0	0	0	0	0	0	0	0	0
60	SUBSTATION CIAC	CIAC	(42,770,847)	(4,292,179)	(205,156)	(472,238)	(6,923)	(1,519,756)	(2,598,489)	(4,296)	(15,762,856)	(3,041,944)
61	FACILITIES CHARGE REVENUE	DA454	9,862,380	0	0	0	0	3,310,051	0	74,757	5,559,630	0
62	INTERVENOR FUNDING	INTFUND	291,838	186,225	5,060	7,677	23	2,524	14,289	23	9,992	66,025

**IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES**

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3 *** TABLE 23 - ALLOCATION FACTOR SUMMARY ***
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FUNCTION	FACTOR NAME	TOTAL FACTOR	(K) UNMETERED GEN SERVICE	(L) MUNICIPAL ST LIGHT	(M) TRAFFIC CONTROL	(N) DOE/INL	(O) JR SIMPLOT	(P) SC MICRON
			(40)	(41)	(42)			
PRODUCTION								
DEMAND - Base-load Summer	D10BS	0.4297	0.0002	0.0000	0.0000	0.0031	0.0030	0.0127
DEMAND - Peak	D10P	1.0000	0.0005	0.0000	0.0001	0.0072	0.0069	0.0296
DEMAND - Base-load Non-Summer	D10BNS	0.5703	0.0005	0.0000	0.0001	0.0094	0.0048	0.0217
DEMAND - BASE-LOAD TOTAL	D10B	1.0000	0.0007	0.0000	0.0001	0.0125	0.0078	0.0344
ENERGY - POWER SUPPLY	E10	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ENERGY - Summer	E10S	0.3751	0.0003	0.0005	0.0001	0.0037	0.0035	0.0127
ENERGY - Non-Summer	E10NS	0.6249	0.0006	0.0011	0.0001	0.0117	0.0078	0.0262
ENERGY - ANNUAL	E10	1.0000	0.0009	0.0016	0.0002	0.0154	0.0113	0.0388
TRANSMISSION		0.0000						
DEMAND - POWER SUPPLY	D11	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEMAND - TRANSMISSION	D13	1.0000	0.0007	0.0000	0.0001	0.0120	0.0077	0.0340
DEMAND - SUBTRANSMISSION	D15	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEMAND - DIRECT	DA3509	1,189	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	3,880,868	3,513	7,298	367	0	0	0
SUBSTATIONS - DIRECT	DA3602	18,842,265	0	0	0	0	1,418,979	17,418,519
LINES - PRIMARY DEMAND	D20	3,880,868	3,513	7,298	367	0	0	0
LINES - PRIMARY CUSTOMER	C20	599,002	1,663	2,980	766	0	0	0
LINES - SECONDARY DIRECT	DA3647	30,302,718	0	0	0	0	4,117,033	0
LINE TRANS - PRIMARY DEMAND	D50	3,880,868	3,513	7,298	367	0	0	0
LINE TRANS - PRIMARY CUST	C50	599,002	1,663	2,980	766	0	0	0
LINE TRANS - SECOND DIRECT	DA368	30,269,678	0	0	0	0	1,756,043	0
LINE TRANS - SECOND DEMAND	D60	3,303,822	3,513	7,298	367	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	598,609	1,663	2,980	766	0	0	0
LINES - SECONDARY DEMAND	D30	2,266,991	3,513	7,298	367	0	0	0
LINES - SECONDARY CUSTOMER	C30	579,430	1,663	2,980	766	0	0	0
SERVICES	CW369	66,979,720	0	0	0	0	4,020	0
METERS	CW370	97,044,854	1,156	202,057	93,796	25,733	63,315	325,761
STREET LIGHTS	DA373	5,478,881	0	5,467,209	0	0	0	0
INSTALL ON CUST PREMISES	DA371	4,591,211	0	0	0	0	0	0
INSTALL ON CUST PREM	CWINSTAL	1,324,335	3,179	5,697	1,464	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	1,772,999	0	2,113	0	178	178	178
CUSTOMER ACCOUNTS	CW903	16,082,040	44,425	79,607	20,463	226	226	226
UNCOLLECTIBLES	CW904	5,389,398	0	0	0	0	0	0
MISC	C10	599,011	1,663	2,980	766	1	1	1
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	599,011	1,663	2,980	766	1	1	1
SALES EXPENSE	C10	599,011	1,663	2,980	766	1	1	1
ADVERTISING	C10	599,011	1,663	2,980	766	1	1	1
MISC	C10	599,011	1,663	2,980	766	1	1	1
MISCELLANEOUS								
DEMAND	D99U	23,186,898	0	0	0	422,686	267,258	1,017,744
ENERGY	E99U	14,907,835,244	13,925,301	23,760,014	2,847,961	234,100,000	175,000,001	591,344,540
CUSTOMER	C10	599,011	1,663	2,980	766	1	1	1
MISC. REVENUE	R02	4,327,695	10,620	64,629	1,354	0	0	0
RETAIL SALES REVENUE	R01	1,116,166,332	1,144,288	3,463,322	165,609	10,547,708	7,759,368	29,622,353
REVENUE - OPEN		0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	(42,770,847)	(10,144)	(21,076)	(1,060)	0	(70,288)	(14,764,441)
FACILITIES CHARGE REVENUE	DA454	9,862,380	0	681	0	0	917,261	0
INTERVENOR FUNDING	INTFUND							

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 40

**IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023**

ALLOCATION TO CLASSES											
6 FUNCTION	ALLOCATION	(A) TOTAL	(B)	(C) RESIDENTIAL	(D)	(E) GEN SRV	(F) GEN SRV	(G) GEN SRV	(H)	(I)	(J)
7	FACTOR	RATE BASE	RESIDENTIAL	On Site Gen	GEN SRV	On Site Gen	PRIM & TRAN	SECONDARY	LIGHTING	SEC/PRIM/TRAN	IRRIGATION
8 PRODUCTION			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
9 DEMAND - Base-load Summer	D10BS	527,258,819	217,639,709	5,327,764	4,019,546	14,076	15,508,781	91,649,034	0	53,029,099	116,666,267
10 DEMAND - Peak	D10P	126,207,603	52,095,451	1,275,283	962,141	3,369	3,712,268	21,937,622	0	12,693,340	27,925,886
11 DEMAND - Base-load Non-Summer	D10BNS	699,727,248	307,131,203	8,538,838	7,040,179	35,730	28,047,927	167,938,323	0	102,958,489	33,299,940
12 ENERGY - POWER SUPPLY	E10	53,590,613	0	0	0	0	0	0	0	0	0
13 ENERGY - Summer	E10S	20,103,456	6,136,134	155,020	158,813	581	722,760	3,959,697	5,959	2,717,729	5,141,089
14 ENERGY - Non-Summer	E10NS	33,487,157	13,830,068	408,262	348,018	1,627	1,392,315	8,101,932	12,941	5,676,063	1,165,887
15			0	0	0	0	0	0	0	0	0
16 TRANSMISSION											
17 DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
18 DEMAND - TRANSMISSION	D13	936,585,068	399,043,928	10,469,269	8,344,228	36,909	32,717,447	195,074,444	0	116,866,985	123,000,884
19 DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
20 DEMAND - DIRECT	DA3509	58,219	0	0	0	0	58,219	0	0	0	0
21											
22 DISTRIBUTION											
23 SUBSTATIONS - GENERAL	D20	361,130,739	137,277,995	6,561,549	2,980,540	43,696	10,774,097	62,775,481	138,424	43,057,489	96,481,383
24 SUBSTATIONS - DIRECT	DA3602	20,445,071	0	0	0	0	0	0	0	5,172	0
25 LINES - PRIMARY DEMAND	D20	344,470,998	130,945,065	6,258,851	2,843,042	41,680	10,277,065	59,879,512	132,039	41,071,154	92,030,489
26 LINES - PRIMARY CUSTOMER	C20	170,724,661	140,364,428	3,787,201	8,664,703	24,939	79,804	10,763,170	0	32,492	5,466,277
27 LINES - SECONDARY DIRECT	DA3647	22,877,428	0	0	0	0	6,114,048	0	283,327	13,371,845	0
28 LINE TRANS - PRIMARY DEMAND	D50	89,171,115	33,896,953	1,620,191	735,961	10,790	2,660,361	15,500,646	34,180	10,631,840	23,823,373
29 LINE TRANS - PRIMARY CUST	C50	44,194,456	36,335,287	980,370	2,242,979	6,456	20,658	2,786,197	0	8,411	1,415,022
30 LINE TRANS - SECOND DIRECT	DA368	24,739,733	0	0	0	0	9,791,349	0	0	13,513,152	0
31 LINE TRANS - SECOND DEMAND	D60	257,875,737	115,148,739	5,503,825	2,500,076	36,652	0	52,656,053	116,110	113,304	80,928,554
32 LINE TRANS - SECOND CUSTOMER	C60	127,806,834	105,147,731	2,837,012	6,490,775	18,682	0	8,062,748	0	214	4,094,817
33 LINES - SECONDARY DEMAND	D30	21,637,720	14,080,790	673,027	305,718	4,482	0	6,438,966	14,198	13,855	0
34 LINES - SECONDARY CUSTOMER	C30	10,723,958	9,114,716	245,926	562,652	1,619	0	698,918	0	19	0
35 SERVICES	CW369	25,201,414	20,212,644	544,393	1,327,740	3,762	74,999	1,909,515	0	107,821	1,019,028
36 METERS	CW370	81,247,077	48,571,435	1,294,234	4,598,536	10,582	2,008,145	14,748,569	365	1,393,740	8,025,528
37 STREET LIGHTS	DA373	6,268,714	0	0	0	0	13,193	0	0	162	0
38 INSTALL ON CUST PREMISES	DA371	3,397,445	0	0	0	0	2,710	0	3,392,793	1,942	0
39	CWINSTAL		0	0	0	0	0	0	0	0	0
40 CUSTOMER ACCOUNTING											
41 METER READING	CW902	0	0	0	0	0	0	0	0	0	0
42 CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
43 UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	(0)	0	0
44 MISC	C10	0	0	0	0	0	0	0	0	0	0
45											
46 CONSUMER INFORMATION											
47 CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
48 SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
49 ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
50 MISC	C10	0	0	0	0	0	0	0	0	0	0
51											
52 MISCELLANEOUS											
53 DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
54 ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
55 CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
56 REVENUE	R02	0	0	0	0	0	0	0	0	0	0
57 OTHER	R01	0	0	0	0	0	0	0	0	0	0
58 SUBSTATION CIAC	CIAC	(42,770,847)	(4,292,179)	(205,156)	(472,238)	(6,923)	(1,519,756)	(2,598,489)	(4,296)	(15,762,857)	(3,041,944)
59											
60 TOTALS		3,912,569,823	1,782,680,096	56,275,860	53,653,411	288,712	122,456,391	722,282,341	4,126,040	401,501,460	617,442,481

**IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023**

**** SUMMARY OF RATE BASE ****									
ALLOCATION TO CLASSES									
FUNCTION	ALLOCATION	TOTAL	(K)	(L)	(M)	(N)	(O)	(P)	
FACTOR	RATE BASE	GEN SERVICE	ST LIGHT	CONTROL	SC	SC	JR SIMPLOT	MICRON	
		(40)	(41)	(42)	DOE/INL				
9	DEMAND - Base-load	D10BS	527,258,819	284,709	0	56,908	3,792,994	3,645,036	15,624,896
10	DEMAND - Peak	D10P	126,207,603	68,150	0	13,622	907,912	872,496	3,740,062
11	DEMAND - Not in Use	D10BNS	699,727,248	561,596	0	116,176	11,521,727	5,931,831	26,605,289
12	ENERGY - POWER SUPPLY	E10	53,590,613	0	0	0	0	0	0
13	ENERGY - Summer	E10S	20,103,456	16,068	25,786	3,214	195,752	186,018	678,835
14	ENERGY - Non-Summer	E10NS	33,487,157	34,090	59,894	7,052	627,011	419,862	1,402,134
15			0	0	0	0	0	0	0
16	TRANSMISSION								
17	DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
18	DEMAND - TRANSMISSION	D13	936,585,068	632,856	0	129,230	11,220,178	7,221,998	31,826,711
19	DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
20	DEMAND - DIRECT	DA3509	58,219	0	0	0	0	0	0
21			0						
22	DISTRIBUTION		0						
23	SUBSTATIONS - GENERAL	D20	361,130,739	326,855	679,070	34,160	0	0	0
24	SUBSTATIONS - DIRECT	DA3602	20,445,071	0	0	0	1,539,683	18,900,216	0
25	LINES - PRIMARY DEMAND	D20	344,470,998	311,776	647,743	32,584	0	0	0
26	LINES - PRIMARY CUSTOMER	C20	170,724,661	473,980	849,345	218,322	0	0	0
27	LINES - SECONDARY DIRECT	DA3647	22,877,428	0	0	0	3,108,207	0	0
28	LINE TRANS - PRIMARY DEMAND	D50	89,171,115	80,708	167,677	8,435	0	0	0
29	LINE TRANS - PRIMARY CUST	C50	44,194,456	122,696	219,865	56,516	0	0	0
30	LINE TRANS - SECOND DIRECT	DA368	24,739,733	0	0	0	1,435,233	0	0
31	LINE TRANS - SECOND DEMAND	D60	257,875,737	274,165	569,603	28,653	0	0	0
32	LINE TRANS - SECOND CUSTOMER	C60	127,806,834	355,061	636,249	163,546	0	0	0
33	LINES - SECONDARY DEMAND	D30	21,637,720	33,526	69,653	3,504	0	0	0
34	LINES - SECONDARY CUSTOMER	C30	10,723,958	30,778	55,153	14,177	0	0	0
35	SERVICES	CW369	25,201,414	0	0	0	1,512	0	0
36	METERS	CW370	81,247,077	968	169,164	78,527	21,544	53,008	272,731
37	STREET LIGHTS	DA373	6,268,714	0	6,255,359	0	0	0	0
38	INSTALL ON CUST PREMISES	DA371	3,397,445	0	0	0	0	0	0
39		CWINSTAL	0	0	0	0	0	0	0
40	CUSTOMER ACCOUNTING		0						
41	METER READING	CW902	0	0	0	0	0	0	0
42	CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
43	UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
44	MISC	C10	0	0	0	0	0	0	0
45			0						
46	CONSUMER INFORMATION								
47	CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
48	SALES EXPENSE	C10	0	0	0	0	0	0	0
49	ADVERTISING	C10	0	0	0	0	0	0	0
50	MISC	C10	0	0	0	0	0	0	0
51									
52	MISCELLANEOUS								
53	DEMAND	D99U	0	0	0	0	0	0	0
54	ENERGY	E99U	0	0	0	0	0	0	0
55	CUSTOMER	C10	0	0	0	0	0	0	0
56	REVENUE	R02	0	0	0	0	0	0	0
57	OTHER	R01	0	0	0	0	0	0	0
58	SUBSTATION CIAC	CIAC	(42,770,847)	(10,144)	(21,076)	(1,060)	0	(70,288)	(14,764,442)
59			0						
60	TOTALS		3,912,569,823	3,597,837	10,383,484	963,563	28,287,118	24,344,597	84,286,431

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**IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023**

64 *** SUMMARY OF EXPENSES EXCLUDING INCOME TAXES ***

ALLOCATION TO CLASSES

65		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
66	FUNCTION	TOTAL	RESIDENTIAL	RESIDENTIAL		GEN SRV	GEN SRV	GEN SRV	AREA	LG POWER	IRRIGATION
67	ALLOCATION FACTOR	EXPENSES	RESIDENTIAL	On Site Gen	GEN SRV	On Site Gen	PRIM & TRAN	SECONDARY	LIGHTING	SEC/PRIM/TRAN	SECONDARY
68	PRODUCTION		(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
69	DEMAND - Base-load Summer	D10BS 95,831,586	39,556,965	968,344	730,570	2,558	2,818,789	16,657,611	0	9,638,270	21,204,602
70	DEMAND - Peak	D10P 24,664,054	10,180,726	249,222	188,026	658	725,468	4,287,148	0	2,480,589	5,457,402
71	DEMAND - Base-load Non-Summer	D10BNS 127,178,474	55,822,434	1,551,971	1,279,583	6,494	5,097,833	30,523,522	0	18,713,154	6,052,409
72	ENERGY - POWER SUPPLY	E10 492,817,416	0	0	0	0	0	0	0	0	0
73	ENERGY - Summer	E10S 184,870,685	56,427,674	1,425,561	1,460,441	5,347	6,646,475	36,413,240	54,800	24,992,144	47,277,280
74	ENERGY - Non-Summer	E10NS 307,946,730	127,180,821	3,754,364	3,200,359	14,966	12,803,679	74,505,086	119,005	52,196,879	10,721,459
75											
76	TRANSMISSION										
77	DEMAND - POWER SUPPLY	D11 0	0	0	0	0	0	0	0	0	0
78	DEMAND - TRANSMISSION	D13 87,631,416	37,336,474	979,555	780,726	3,453	3,061,202	18,252,106	0	10,934,639	11,508,556
79	DEMAND - SUBTRANSMISSION	D15 0	0	0	0	0	0	0	0	0	0
80	DEMAND - DIRECT	DA3509 6,018	0	0	0	0	6,018	0	0	0	0
81											
82	DISTRIBUTION										
83	SUBSTATIONS - GENERAL	D20 29,574,028	11,242,087	537,344	244,085	3,578	882,322	5,140,863	11,336	3,526,101	7,901,136
84	SUBSTATIONS - DIRECT	DA3602 1,010,940	0	0	0	0	0	0	0	256	0
85	LINES - PRIMARY DEMAND	D20 63,687,687	24,209,842	1,157,171	525,637	7,706	1,900,080	11,070,853	24,412	7,593,460	17,015,101
86	LINES - PRIMARY CUSTOMER	C20 31,564,512	25,951,345	700,198	1,601,978	4,611	14,755	1,989,954	0	6,007	1,010,635
87	LINES - SECONDARY DIRECT	DA3647 2,702,216	0	0	0	0	722,174	0	33,466	1,579,444	0
88	LINE TRANS - PRIMARY DEMAND	D50 5,393,859	2,050,388	98,003	44,517	653	160,922	937,616	2,068	643,108	1,441,049
89	LINE TRANS - PRIMARY CUST	C50 2,673,272	2,197,880	59,301	135,675	391	1,250	168,534	0	509	85,593
90	LINE TRANS - SECOND DIRECT	DA368 1,495,666	0	0	0	0	591,946	0	0	816,952	0
91	LINE TRANS - SECOND DEMAND	D60 15,599,151	6,965,458	332,932	151,232	2,217	0	3,185,215	7,024	6,854	4,895,446
92	LINE TRANS - SECOND CUSTOMER	C60 7,731,158	6,360,487	171,614	392,633	1,130	0	487,723	0	13	247,699
93	LINES - SECONDARY DEMAND	D30 4,343,745	2,826,701	135,109	61,373	900	0	1,292,614	2,850	2,781	0
94	LINES - SECONDARY CUSTOMER	C30 2,152,821	1,829,768	49,369	112,952	325	0	140,307	0	4	0
95	SERVICES	CW369 2,903,116	2,328,427	62,712	152,951	433	8,640	219,970	0	12,421	117,389
96	METERS	CW370 25,546,867	15,272,525	406,952	1,445,937	3,327	631,430	4,637,456	115	438,240	2,523,501
97	STREET LIGHTS	DA373 823,719	0	0	0	0	1,734	0	0	21	0
98	INSTALL ON CUST PREMISES	CWINSTAL 3,117,516	2,216,273	59,798	136,811	394	1,279	169,944	421,845	522	86,309
99											
100	CUSTOMER ACCOUNTING										
101	METER READING	CW902 3,681,466	2,818,451	55,951	220,902	536	104,762	238,482	0	42,766	194,122
102	CUSTOMER ACCOUNTS	CW903 32,460,816	26,554,621	716,476	1,639,218	4,718	129,538	2,036,213	0	52,881	1,034,129
103	UNCOLLECTIBLES	CW904 5,388,730	4,833,086	2,063	205,622	0	1,916	254,688	(3)	25,816	65,542
104	MISC	C10 0	0	0	0	0	0	0	0	0	0
105											
106	CONSUMER INFORMATION										
107	CUSTOMER ASSIST	C10 19,150,720	15,744,877	424,816	971,932	2,797	9,085	1,207,320	0	3,709	613,160
108	SALES EXPENSE	C10 0	0	0	0	0	0	0	0	0	0
109	ADVERTISING	C10 0	0	0	0	0	0	0	0	0	0
110	MISC	C10 0	0	0	0	0	0	0	0	0	0
111											
112	MISCELLANEOUS										
113	DEMAND	D99U 0	0	0	0	0	0	0	0	0	0
114	ENERGY	E99U 2,119,909	771,520	17,478	19,664	53	85,562	472,327	749	339,390	265,137
115	CUSTOMER	C10 0	0	0	0	0	0	0	0	0	0
116	REVENUE	R02 0	0	0	0	0	0	0	0	0	0
117	OTHER	INTFUND 332,773	212,346	5,770	8,754	26	2,878	16,293	26	11,394	75,286
118	RETAIL SALES REVENUE	0	0	0	0	0	0	0	0	0	0
119											
120	TOTALS	1,091,583,652	480,891,174	13,922,074	15,711,579	67,274	36,409,736	214,305,086	677,692	134,058,322	139,792,943

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**IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023**

ALLOCATION TO CLASSES

			(K)	(L)	(M)	(N)	(O)	(P)
FUNCTION	ALLOCATION	TOTAL	UNMETERED	MUNICIPAL	TRAFFIC	SC	SC	SC
	FACTOR	EXPENSES	GEN SERVICE	ST LIGHT	CONTROL	DOE/INL	JR SIMPLOT	MICRON
			(40)	(41)	(42)			
PRODUCTION								
DEMAND - Base-load	D10BS	95,831,586	51,747	0	10,343	689,393	662,501	2,839,893
DEMAND - Peak	D10P	24,664,054	13,318	0	2,662	177,428	170,507	730,900
DEMAND - Not in Use	D10BNS	127,178,474	102,072	0	21,115	2,094,124	1,078,136	4,835,627
ENERGY - POWER SUPPLY	E10	492,817,416	0	0	0	0	0	0
ENERGY - Summer	E10S	184,870,685	147,761	237,125	29,555	1,800,130	1,710,612	6,242,542
ENERGY - Non-Summer	E10NS	307,946,730	313,495	550,779	64,846	5,765,976	3,861,040	12,893,976
		0						
TRANSMISSION								
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	87,631,416	59,213	0	12,091	1,049,814	675,725	2,977,861
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	6,018	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	29,574,028	26,767	55,611	2,797	0	0	0
SUBSTATIONS - DIRECT	DA3602	1,010,940	0	0	0	0	76,132	934,552
LINES - PRIMARY DEMAND	D20	63,687,687	57,643	119,758	6,024	0	0	0
LINES - PRIMARY CUSTOMER	C20	31,564,512	87,632	157,032	40,364	0	0	0
LINES - SECONDARY DIRECT	DA3647	2,702,216	0	0	0	0	367,133	0
LINE TRANS - PRIMARY DEMAND	D50	5,393,859	4,882	10,143	510	0	0	0
LINE TRANS - PRIMARY CUST	C50	2,673,272	7,422	13,299	3,419	0	0	0
LINE TRANS - SECOND DIRECT	DA368	1,495,666	0	0	0	0	86,768	0
LINE TRANS - SECOND DEMAND	D60	15,599,151	16,585	34,456	1,733	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	7,731,158	21,478	38,487	9,893	0	0	0
LINES - SECONDARY DEMAND	D30	4,343,745	6,730	13,983	703	0	0	0
LINES - SECONDARY CUSTOMER	C30	2,152,821	6,179	11,072	2,846	0	0	0
SERVICES	CW369	2,903,116	0	0	0	0	174	0
METERS	CW370	25,546,867	304	53,191	24,692	6,774	16,668	85,756
STREET LIGHTS	DA373	823,719	0	821,964	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	3,117,516	7,484	13,411	3,447	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	3,681,466	0	4,387	0	369	369	369
CUSTOMER ACCOUNTS	CW903	32,460,816	89,669	160,682	41,303	456	456	456
UNCOLLECTIBLES	CW904	5,388,730	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	19,150,720	53,167	95,272	24,489	32	32	32
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	2,119,909	1,980	3,379	405	33,289	24,885	84,090
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0
OTHER	INTFUND	332,773	0	0	0	0	0	0
SUBSTATION CIAC		0	0	0	0	0	0	0
		0						
TOTALS		1,091,583,652	1,075,528	2,394,029	303,240	11,617,785	8,731,137	31,626,052

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**IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023**

ALLOCATION TO CLASSES

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
FUNCTION	ALLOCATION FACTOR	TOTAL OTHER REVENUES	RESIDENTIAL	RESIDENTIAL On Site Gen	GEN SRV	GEN SRV On Site Gen	GEN SRV PRIM & TRAN	GEN SRV SECONDARY	AREA LIGHTING	LG POWER SEC/PRIM/TRAN	IRRIGATION SECONDARY
			(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)
128 PRODUCTION											
129 DEMAND - Base-load Summer	D10BS	475,261	196,176	4,802	3,623	13	13,979	82,611	0	47,799	105,161
130 DEMAND - Peak	D10P	2,661	1,098	27	20	0	78	463	0	268	589
131 DEMAND - Base-load Non-Summer	D10BNS	630,720	276,842	7,697	6,346	32	25,282	151,376	0	92,805	30,016
132 ENERGY - POWER SUPPLY	E10	29,557,875	0	0	0	0	0	0	0	0	0
133 ENERGY - Summer	E10S	11,088,051	3,384,382	85,501	87,593	321	398,638	2,183,969	3,287	1,498,962	2,835,565
134 ENERGY - Non-Summer	E10NS	18,469,824	7,627,967	225,177	191,949	898	767,931	4,468,617	7,138	3,130,630	643,045
136 TRANSMISSION											
137 DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0	0	0
138 DEMAND - TRANSMISSION	D13	60,109,852	25,610,564	671,916	535,531	2,369	2,099,800	12,519,841	0	7,500,501	7,894,173
139 DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0	0	0
140 DEMAND - DIRECT	DA3509	518	0	0	0	0	518	0	0	0	0
142 DISTRIBUTION											
143 SUBSTATIONS - GENERAL	D20	299,274	113,764	5,438	2,470	36	8,929	52,023	115	35,682	79,955
144 SUBSTATIONS - DIRECT	DA3602	13,957	0	0	0	0	0	0	0	4	0
145 LINES - PRIMARY DEMAND	D20	2,502,919	951,444	45,477	20,657	303	74,673	435,083	959	298,422	668,692
146 LINES - PRIMARY CUSTOMER	C20	1,240,482	1,019,885	27,518	62,958	181	580	78,205	0	236	39,718
147 LINES - SECONDARY DIRECT	DA3647	107,956	0	0	0	0	28,852	0	1,337	63,100	0
148 LINE TRANS - PRIMARY DEMAND	D50	350,797	133,350	6,374	2,895	42	10,466	60,979	134	41,825	93,721
149 LINE TRANS - PRIMARY CUST	C50	173,860	142,942	3,857	8,824	25	81	10,961	0	33	5,567
150 LINE TRANS - SECOND DIRECT	DA368	97,220	0	0	0	0	38,477	0	0	53,103	0
151 LINE TRANS - SECOND DEMAND	D60	1,014,549	453,024	21,653	9,836	144	0	207,162	457	446	318,394
152 LINE TRANS - SECOND CUSTOMER	C60	502,825	413,678	11,162	25,536	73	0	31,721	0	1	16,110
153 LINES - SECONDARY DEMAND	D30	156,826	102,055	4,878	2,216	32	0	46,668	103	100	0
154 LINES - SECONDARY CUSTOMER	C30	77,725	66,062	1,782	4,078	12	0	5,066	0	0	0
155 SERVICES	CW369	203,386	163,125	4,393	10,715	30	605	15,411	0	870	8,224
156 METERS	CW370	80,239	47,969	1,278	4,541	10	1,983	14,566	0	1,376	7,926
157 STREET LIGHTS	DA373	18,406	0	0	0	0	39	0	0	0	0
158 INSTALL ON CUST PREMISES	DA371	13,137	0	0	0	0	10	0	13,119	8	0
160 CUSTOMER ACCOUNTING											
161 METER READING	CW902	0	0	0	0	0	0	0	0	0	0
162 CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0	0	0
163 UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0	0	0
164 MISC	C10	0	0	0	0	0	0	0	0	0	0
166 CONSUMER INFORMATION											
167 CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0	0	0
168 SALES EXPENSE	C10	0	0	0	0	0	0	0	0	0	0
169 ADVERTISING	C10	0	0	0	0	0	0	0	0	0	0
170 MISC	C10	0	0	0	0	0	0	0	0	0	0
172 MISCELLANEOUS											
173 DEMAND	D99U	0	0	0	0	0	0	0	0	0	0
174 ENERGY	E99U	0	0	0	0	0	0	0	0	0	0
175 CUSTOMER	C10	0	0	0	0	0	0	0	0	0	0
176 MISC. REVENUE	R02	6,150,427	5,495,771	29,596	193,701	159	1,918	195,532	11,086	40	113,760
177 FACILITIES CHARGE REVENUE	DA454	9,859,316	0	0	0	0	3,309,023	0	74,734	5,557,903	0
178 RETAIL SALES REVENUE		0									
180 TOTALS		113,640,190	46,200,098	1,158,525	1,173,490	4,682	6,781,861	20,560,253	112,468	18,324,115	12,860,615

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**IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023**

*** SUMMARY OF OTHER REVENUES ***

ALLOCATION TO CLASSES

FUNCTION	ALLOCATION FACTOR	TOTAL OTHER REVENUES	(K) UNMETERED GEN SERVICE (40)	(L) MUNICIPAL ST LIGHT (41)	(M) TRAFFIC CONTROL (42)	(N) SC DOE/INL	(O) SC JR SIMPLOT	(P) SC MICRON
PRODUCTION								
DEMAND - Base-load	D10BS	475,261	257	0	51	3,419	3,286	14,084
DEMAND - Peak	D10P	2,661	1	0	0	19	18	79
DEMAND - Not in Use	D10BNS	630,720	506	0	105	10,385	5,347	23,981
ENERGY - POWER SUPPLY	E10	29,557,875	0	0	0	0	0	0
ENERGY - Summer	E10S	11,088,051	8,862	14,222	1,773	107,967	102,598	374,411
ENERGY - Non-Summer	E10NS	18,469,824	18,803	33,034	3,889	345,828	231,575	773,346
TRANSMISSION								
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	60,109,852	40,617	0	8,294	720,109	463,506	2,042,632
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	518	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	D20	299,274	271	563	28	0	0	0
SUBSTATIONS - DIRECT	DA3602	13,957	0	0	0	0	1,051	12,903
LINES - PRIMARY DEMAND	D20	2,502,919	2,265	4,706	237	0	0	0
LINES - PRIMARY CUSTOMER	C20	1,240,482	3,444	6,171	1,586	0	0	0
LINES - SECONDARY DIRECT	DA3647	107,956	0	0	0	0	14,667	0
LINE TRANS - PRIMARY DEMAND	D50	350,797	318	660	33	0	0	0
LINE TRANS - PRIMARY CUST	C50	173,860	483	865	222	0	0	0
LINE TRANS - SECOND DIRECT	DA368	97,220	0	0	0	0	5,640	0
LINE TRANS - SECOND DEMAND	D60	1,014,549	1,079	2,241	113	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	502,825	1,397	2,503	643	0	0	0
LINES - SECONDARY DEMAND	D30	156,826	243	505	25	0	0	0
LINES - SECONDARY CUSTOMER	C30	77,725	223	400	103	0	0	0
SERVICES	CW369	203,386	0	0	0	0	12	0
METERS	CW370	80,239	1	167	78	21	52	269
STREET LIGHTS	DA373	18,406	0	18,367	0	0	0	0
INSTALL ON CUST PREMISES	DA371	13,137	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	CW902	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	D99U	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0
REVENUE	R02	6,150,427	15,092	91,849	1,924	0	0	0
OTHER	DA454	0	0	681	0	0	916,976	0
SUBSTATION CIAC		0	0					
TOTALS		113,640,190	93,861	176,934	19,105	1,187,749	1,744,729	3,241,706

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 41

**IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
SOURCES & NOTES	TOTAL	RESIDENTIAL (1)	RESIDENTIAL On Site Gen (6)	GEN SRV (7)	GEN SRV On Site Gen (8)	GEN SRV PRIM & TRAN (9-P/T)	GEN SRV SECONDARY (9-S)	AREA LIGHTING (15)	LG POWER SEC/PRIM/TRAN (19-P/S/T)	IRRIGATION SECONDARY (24-S)	
NORMALIZED SALES (KWH)	14,907,835,244	5,425,559,433	122,912,496	138,285,160	370,708	601,699,182	3,321,544,618	5,267,423	2,386,695,635	1,864,522,772	
NORMALIZED REVENUE (\$)	1,116,166,332	501,479,142	11,567,368	16,102,622	43,713	36,446,763	230,482,910	1,261,853	125,751,566	140,327,749	
ENERGY EFFICIENCY COLLECTION AT CURRENT % 3.10%	34,601,156	15,545,853	358,588	499,181	1,355	1,129,850	7,144,970	39,117	3,898,299	4,350,160	
EE TRANSFER ADJUSTMENT	\$ 3,474,555	3,474,555	1,561,073	36,008	50,126	136	113,456	717,479	3,928	391,457	436,831
PCA RATE TRANSFER ADJUSTMENT PER KWH	\$ 0.011465	170,912,271	62,201,834	1,409,142	1,585,383	4,250	6,898,237	38,080,159	60,389	27,362,495	21,375,996
PCA EIM TRANSFER ADJUSTMENT	\$ 2,456,681	2,456,681	894,085	20,255	22,788	61	99,155	547,362	868	393,307	307,257
TOTAL BASE REVENUE TRANSFER	176,843,508	64,656,991	1,465,405	1,658,298	4,447	7,110,848	39,344,999	65,185	28,147,259	22,120,084	
PROPOSED REQUIRED REVENUE	1,404,314,821	625,504,833	19,752,112	20,117,882	101,442	42,439,422	270,718,015	737,644	162,848,079	194,263,258	
TARGET EE FUNDING	\$ 31,126,601										
TARGET EE COLLECTION PERCENTAGE	2.22%										
ROUNDED EE COLLECTION PERCENTAGE	2.25%										
OVER/(UNDER) AT ROUNDED EE COLLECTION %	\$ 470,482										

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023

*** TRANSFER ADJUSTMENT***

		(K)	(L)	(M)	(N)	(O)	(P)	
	SOURCES	UNMETERED	MUNICIPAL	TRAFFIC	SC	SC	SC	
	& NOTES	GEN SERVICE	ST LIGHT	CONTROL	DOE/INL	JR SIMPLOT	MICRON	
	TOTAL	(40)	(41)	(42)				
10	NORMALIZED SALES (KWH)	14,907,835,244	13,925,301	23,760,014	2,847,961	234,100,000	175,000,001	591,344,540
12	NORMALIZED REVENUE (\$)	1,116,166,332	1,144,288	3,463,322	165,609	10,547,708	7,759,368	29,622,353
14	ENERGY EFFICIENCY COLLECTION AT CURRENT %	34,601,156	35,473	107,363	5,134	326,979	240,540	918,293
16	EE TRANSFER ADJUSTMENT	3,474,555	3,562	10,781	516	32,834	24,154	92,213
18	PCA RATE TRANSER ADJUSTMENT PER KWH	170,912,271	159,648	272,399	32,651	2,683,861	2,006,304	6,779,525
19	PCA EIM TRANSFER ADJUSTMENT	2,456,681	2,295	3,915	469	38,578	28,838	97,448
21	TOTAL BASE REVENUE TRANSFER	176,843,508	165,505	287,095	33,636	2,755,273	2,059,297	6,969,186
23	PROPOSED REQUIRED REVENUE	1,404,314,821	1,342,227	2,825,017	433,379	14,236,899	9,789,500	39,205,110
25	TARGET EE FUNDING							
26	TARGET EE COLLECTION PERCENTAGE							
27	ROUNDED EE COLLECTION PERCENTAGE							
29	OVER/(UNDER) AT ROUNDED EE COLLECTION %							

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 42

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023

*** REVENUE REQUIREMENT SUMMARY ***

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
SOURCES & NOTES	TOTAL	RESIDENTIAL (1)	RESIDENTIAL On Site Gen (6)	GEN SRV (7)	GEN SRV On Site Gen (8)	GEN SRV PRIM & TRAN (9-P/T)	GEN SRV SECONDARY (9-S)	AREA LIGHTING (15)	LG POWER SEC/PRIM/TRAN (19-S/P/T)	IRRIGATION SECONDARY (24-S)
TOTAL RATE BASE	3,912,569,823	1,782,680,096	56,275,860	53,653,411	288,712	122,456,391	722,282,341	4,126,040	401,501,460	617,442,481
REVENUES FROM RATES										
RETAIL	1,116,166,332	501,479,142	11,567,368	16,102,622	43,713	36,446,763	230,482,910	1,261,853	125,751,566	140,327,749
RETAIL - TRANSFER ADJUSTMENT	176,843,508	64,656,991	1,465,405	1,658,298	4,447	7,110,848	39,344,999	65,185	28,147,259	22,120,084
TOTAL SALES REVENUES	1,293,009,840	566,136,133	13,032,773	17,760,920	48,160	43,557,610	269,827,909	1,327,038	153,898,825	162,447,833
TOTAL OTHER OPERATING REVENUES	113,640,190	46,200,098	1,158,525	1,173,490	4,682	6,781,861	20,560,253	112,468	18,324,115	12,860,615
TOTAL REVENUES	1,406,650,030	612,336,231	14,191,298	18,934,410	52,842	50,339,471	290,388,162	1,439,506	172,222,939	175,308,448
OPERATING EXPENSES										
WITHOUT INC TAX	1,091,583,652	480,891,174	13,922,074	15,711,579	67,274	36,409,736	214,305,086	677,692	134,058,322	139,792,943
OPERATING INCOME										
BEFORE INCOME TAXES	315,066,378	131,445,058	269,225	3,222,831	(14,432)	13,929,735	76,083,076	761,814	38,164,617	35,515,505
TOTAL FEDERAL INCOME TAX	39,040,245	13,370,532	262,324	322,579	494	1,659,227	9,065,970	7,507	6,781,260	4,554,856
TOTAL STATE INCOME TAX	(2,828,435)	(968,684)	(19,005)	(23,371)	(36)	(120,210)	(656,822)	(544)	(491,297)	(329,996)
TOTAL OPERATING EXPENSES	1,127,795,462	493,293,021	14,165,393	16,010,788	67,732	37,948,754	222,714,233	684,655	140,348,285	144,017,803
TOTAL OPERATING INCOME	278,854,568	119,043,210	25,905	2,923,623	(14,890)	12,390,717	67,673,928	754,851	31,874,654	31,290,645
ADD: IERCO OPERATING INCOME	E10 1,759,534	655,548	18,494	16,641	73	69,444	396,018	621	275,592	207,076
CONSOLIDATED OPER INCOME	280,614,102	119,698,758	44,400	2,940,263	(14,817)	12,460,161	68,069,946	755,471	32,150,247	31,497,721
RATES OF RETURN	7.172	6.715	0.079	5.480	-5.132	10.175	9.424	18.310	8.008	5.101
RATES OF RETURN - INDEX	1.000	0.936	0.011	0.764	-0.716	1.419	1.314	2.553	1.116	0.711
AVERAGE MILLS/KWH	80.52	92.43	94.11	116.45	117.92	60.57	69.39	239.56	52.69	75.26
REVENUE REQUIREMENT CALCULATION										
RATE OF RETURN REQUIRED	7.702	7.702	7.702	7.702	7.702	7.702	7.702	7.702	7.702	7.702
REVENUE REQUIREMENT ADJUSTMENTS	Exhibit No. 46 83,386,821	35,663,794	942,384	751,627	3,385	2,960,144	17,641,736	0	10,601,024	10,191,807
REQUIRED REVENUE	1,404,314,821	625,504,833	19,752,112	20,117,882	101,442	42,439,422	270,718,015	737,644	162,848,079	194,263,258
REVENUE DEFICIENCY	111,304,981	59,368,700	6,719,340	2,356,962	53,282	(1,118,189)	890,106	(589,394)	8,949,254	31,815,425
PERCENT CHANGE REQUIRED	8.61%	10.49%	51.56%	13.27%	110.64%	-2.57%	0.33%	-44.41%	5.82%	19.59%
RETURN AT CLAIMED ROR	301,346,128	137,302,021	4,334,367	4,132,386	22,237	9,431,591	55,630,186	317,788	30,923,642	47,555,420
EARNINGS DEFICIENCY	20,732,026	17,603,263	4,289,967	1,192,122	37,054	(3,028,570)	(12,439,761)	(437,684)	(1,226,604)	16,057,699
REVENUE REQUIREMENT FOR RATE DESIGN										
TOTAL IDAHO SALES REVENUES	1,293,009,840	566,136,133	13,032,773	17,760,920	48,160	43,557,610	269,827,909	1,327,038	153,898,825	162,447,833
REQUESTED CHANGE IN REVENUE (%)	8.61%	10.49%	51.56%	13.27%	110.64%	-2.57%	0.33%	-44.41%	5.82%	19.59%
RETAIL SALES REVENUE REQUIRED	1,404,314,821	625,504,833	19,752,112	20,117,882	101,442	42,439,422	270,718,015	737,644	162,848,079	194,263,258
RATE OF RETURN AT REQUIRED REVENUE	7.702	7.702	7.702	7.702	7.702	7.702	7.702	7.702	7.702	7.702
REQUESTED AVERAGE MILLS/KWH	94.20	115.29	160.70	145.48	273.64	70.53	81.50	140.04	68.23	104.19
ACTUAL RATE OF RETURN (SALES REVENUE ONLY)	4.22	4.09	-2.01	3.26	-6.78	4.58	6.52	15.57	3.37	2.98
REQUESTED RATE OF RETURN (SALES REVENUE ONLY)	7.07	7.42	9.93	7.65	11.68	3.67	6.65	1.28	5.60	8.14

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023

*** REVENUE REQUIREMENT SUMMARY ***

	SOURCES & NOTES	TOTAL	(K) UNMETERED GEN SERVICE (40)	(L) MUNICIPAL ST LIGHT (41)	(M) TRAFFIC CONTROL (42)	(N) SC DOE/INL	(O) SC JR SIMPLOT	(P) SC MICRON
10	TOTAL RATE BASE	3,912,569,823	3,597,837	10,383,484	963,563	28,287,118	24,344,597	84,286,431
12	REVENUES FROM RATES							
13	RETAIL	1,116,166,332	1,144,288	3,463,322	165,609	10,547,708	7,759,368	29,622,353
14	RETAIL - TRANSFER ADJUSTMENT	176,843,508	165,505	287,095	33,636	2,755,273	2,059,297	6,969,186
16	TOTAL SALES REVENUES	1,293,009,840	1,309,792	3,750,417	199,244	13,302,981	9,818,665	36,591,539
18	TOTAL OTHER OPERATING REVENUES	113,640,190	93,861	176,934	19,105	1,187,749	1,744,729	3,241,706
20	TOTAL REVENUES	1,406,650,030	1,403,653	3,927,351	218,349	14,490,730	11,563,394	39,833,245
22	OPERATING EXPENSES	0						
23	WITHOUT INC TAX	1,091,583,652	1,075,528	2,394,029	303,240	11,617,785	8,731,137	31,626,052
25	OPERATING INCOME	0						
26	BEFORE INCOME TAXES	315,066,378	328,125	1,533,322	(84,891)	2,872,945	2,832,256	8,207,193
28	TOTAL FEDERAL INCOME TAX	39,040,245	36,701	53,040	6,863	692,053	509,028	1,717,811
29	TOTAL STATE INCOME TAX	(2,828,435)	(2,659)	(3,843)	(497)	(50,139)	(36,879)	(124,454)
31	TOTAL OPERATING EXPENSES	1,127,795,462	1,109,570	2,443,226	309,606	12,259,699	9,203,286	33,219,409
33	TOTAL OPERATING INCOME	278,854,568	294,083	1,484,125	(91,256)	2,231,030	2,360,107	6,613,835
35	ADD: IERCO OPERATING INCOME	E10 1,759,534	1,647	2,813	337	27,014	19,893	68,324
36	CONSOLIDATED OPER INCOME	280,614,102	295,730	1,486,938	(90,919)	2,258,044	2,380,000	6,682,159
38	RATES OF RETURN	7.172	8.220	14.320	-9.436	7.983	9.776	7.928
39	RATES OF RETURN - INDEX	1.000	1.146	1.997	-1.316	1.113	1.363	1.105
40	AVERAGE MILLS/KWH	80.522	82.17	145.76	58.15	45.06	44.34	50.09
42	REVENUE REQUIREMENT CALCULATION							
43	RATE OF RETURN REQUIRED	7.702	7.702	7.702	7.702	7.702	7.702	7.702
45	REVENUE REQUIREMENT ADJUSTMENTS	83,386,821	57,515	0	11,763	1,040,799	650,851	2,869,993
47	REQUIRED REVENUE	1,404,314,821	1,342,227	2,825,017	433,379	14,236,899	9,789,500	39,205,110
48	REVENUE DEFICIENCY	111,304,981	32,435	(925,400)	234,134	933,918	(29,165)	2,613,571
49	PERCENT CHANGE REQUIRED	8.61%	2.48%	-24.67%	117.51%	7.02%	-0.30%	7.14%
50	RETURN AT CLAIMED ROR	301,346,128	277,105	799,736	74,214	2,178,674	1,875,021	6,491,741
51	EARNINGS DEFICIENCY	20,732,026	(18,625)	(687,202)	165,133	(79,370)	(504,979)	(190,418)
53	REVENUE REQUIREMENT FOR RATE DESIGN							
54	TOTAL IDAHO SALES REVENUES	1,293,009,840	1,309,792	3,750,417	199,244	13,302,981	9,818,665	36,591,539
56	REQUESTED CHANGE IN REVENUE (%)	8.61%	2.48%	-24.67%	117.51%	7.02%	-0.30%	7.14%
58	RETAIL SALES REVENUE REQUIRED	1,404,314,821	1,342,227	2,825,017	433,379	14,236,899	9,789,500	39,205,110
59	RATE OF RETURN AT REQUIRED REVENUE	7.702	7.702	7.702	7.702	7.702	7.702	7.702
60	REQUESTED AVERAGE MILLS/KWH	94.20	96.39	118.90	152.17	60.82	55.94	66.30
62	ACTUAL RATE OF RETURN (SALES REVENUE ONLY)	4.22	5.57	12.59	-11.45	3.69	2.53	4.00
63	REQUESTED RATE OF RETURN (SALES REVENUE ONLY)	7.07	6.47	3.68	12.85	6.99	2.41	7.10

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 43

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
UNIT COSTS

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
6 FUNCTION	RETURN @	OPERATING	REVENUE	REVENUE	REVENUE	BILLING	UNIT COSTS	SUMMER	NON-SUMMER	SERVICE
7	6.71%	EXPENSES	DEFICIENCY	REQUIREMENT ADJUSTMENTS	REQUIREMENT	UNITS	(\$/EACH)	(\$/KWH)	(\$/KWH)	(\$/CUS I/MO)
8 PRODUCTION										
9 DEMAND - Base-load Summer	14,613,504	41,071,053	2,149,106	14,790,945	73,173,355	1,762,822,293	0.04151	0.041509		
10 DEMAND - Peak	3,497,970	10,543,147	514,422		14,732,749	1,762,822,293	0.00836	0.00836		
11 DEMAND - Base-load Non-Summe	20,622,446	57,959,101	3,032,800	20,872,849	103,261,582	3,662,737,141	0.02819		0.02819	
12 ENERGY - POWER SUPPLY	0	0	0		0	5,425,559,433	0.00000			
13 ENERGY - Summer	412,013	56,470,362	60,592		53,378,121	1,762,822,293	0.03028	0.03028		
14 ENERGY - Non-Summer	928,625	127,277,035	136,566		120,307,516	3,662,737,141	0.03285		0.03285	
15 ENERGY - ANNUAL		0					0.0538			
16 TRANSMISSION		0								
17 DEMAND - POWER SUPPLY	0	0	0		0	0	0.00000			
18 DEMAND - TRANSMISSION	26,793,962	40,112,565	3,940,402		46,602,187	5,425,559,433	0.00859	0.00859	0.00859	
19 DEMAND - SUBTRANSMISSION	0	0	0		0	0	0.00000			
20 DEMAND - DIRECT	0	0	0		0	0	0.00000			
21										
22 DISTRIBUTION		0								
23 SUBSTATIONS - GENERAL	9,217,585	12,197,110	1,355,566		23,126,364	5,425,559,433	0.00426	0.00426	0.00426	
24 SUBSTATIONS - DIRECT	0	0	0		0	0	0.00000			
25 LINES - PRIMARY DEMAND	8,792,358	25,120,808	1,293,031		34,702,943	5,425,559,433	0.00640	0.00640	0.00640	
26 LINES - PRIMARY CUSTOMER	9,424,825	26,927,840	1,386,043		37,199,254	5,909,767	6.29454			6.29454
27 LINES - SECONDARY DIRECT	0	0	0		0	0	0.00000			
28 LINE TRANS - PRIMARY DEMAND	2,276,024	2,286,204	334,719		4,879,618	5,425,559,433	0.00090	0.00090	0.00090	
29 LINE TRANS - PRIMARY CUST	2,439,747	2,450,659	358,797		5,230,627	5,909,767	0.88508			0.88508
30 LINE TRANS - SECOND DIRECT	0	0	0		0	0	0.00000			
31 LINE TRANS - SECOND DEMAND	7,731,707	7,766,531	1,137,048		16,576,386	5,425,559,433	0.00306	0.00306	0.00306	
32 LINE TRANS - SECOND CUSTOM	7,060,186	7,091,985	1,038,292		15,136,678	5,909,767	2.56130			2.56130
33 LINES - SECONDARY DEMAND	945,460	2,924,659	139,042		3,955,301	5,425,559,433	0.00073	0.00073	0.00073	
34 LINES - SECONDARY CUSTOME	612,011	1,893,177	90,004		2,560,328	5,909,767	0.43324			0.43324
35 SERVICES	1,357,186	2,469,043	199,592		3,931,879	5,909,767	0.66532			0.66532
36 METERS	3,261,348	15,610,429	479,624		19,469,679	5,909,767	3.29449			3.29449
37 STREET LIGHTS	0	0	0		0	0	0.00000			
38 INSTALL ON CUST PREMISES	0	2,216,273	0		2,216,273	5,909,767	0.37502			0.37502
39										
40 CUSTOMER ACCOUNTING		0								
41 METER READING	0	2,818,451	0		2,818,451	5,909,767	0.47691			0.47691
42 CUSTOMER ACCOUNTS	0	26,554,621	0		26,554,621	5,909,767	4.49335			4.49335
43 UNCOLLECTIBLES	0	4,833,086	0		4,833,086	5,909,767	0.81781			0.81781
44 MISC	0	0	0		0	5,909,767	0.00000			
45										
46 CONSUMER INFORMATION		0								
47 CUSTOMER ASSIST	0	15,744,877	0		15,744,877	5,909,767	2.66421			2.66421
48 SALES EXPENSE	0	0	0		0	5,909,767	0.00000			
49 ADVERTISING	0	0	0		0	5,909,767	0.00000			
50 MISC	0	0	0		0	5,909,767	0.00000			
51										
52 MISCELLANEOUS		0								
53 DEMAND	0	0	0		0	0	0.00000			
54 ENERGY	0	771,520	0		771,520	5,425,559,433	0.00014	0.000142	0.000142	
55 CUSTOMER	0	0	0		0	5,909,767	0.00000			
56 REVENUE	0	0	0		(5,495,771)	5,909,767	(0.92995)			(0.92999)
57 OTHER	0	212,346	0		212,346	5,909,767	0.03593			0.0359
58 SUBSTATION CIAC	(288,200)	(29,860)	(42,384)		(375,135)	5,909,767	(0.06348)			(0.0635)
59										
60 TOTALS	119,698,758	493,293,021	17,603,263	35,663,794	625,504,833			0.104220	0.085113	22.00378

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
UNIT COSTS

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
FUNCTION	RETURN @	OPERATING	REVENUE	REVENUE	REVENUE	BILLING	UNIT COSTS	SUMMER	NON-SUMMER	SERVICE
	U.U/Y%	EXPENSES	DEFICIENCY	REQUIREMENT ADJUSTMENTS	REQUIREMENT	UNITS	(\$/EA/CH)	(\$/KWH)	(\$/KWH)	(\$/CUS I/MO)
PRODUCTION										
DEMAND - Base-load Summer	4,203	991,380	406,141	362,079	1,899,777	35,810,327	0.05305	0.053051		
DEMAND - Peak	1,006	254,735	97,216		386,628	35,810,327	0.01080	0.01080		
DEMAND - Base-load Non-Summe	6,737	1,588,890	650,925	580,305	3,044,784	87,102,169	0.03496		0.03496	
ENERGY - POWER SUPPLY	0	0	0		0	122,912,496	0.00000			
ENERGY - Summer	122	1,426,231	11,817		1,351,676	35,810,327	0.03775	0.03775		
ENERGY - Non-Summer	322	3,756,129	31,122		3,559,780	87,102,169	0.04087		0.04087	
ENERGY - ANNUAL		0					0.0679			
TRANSMISSION		0								
DEMAND - POWER SUPPLY	0	0	0		0	0	0.00000			
DEMAND - TRANSMISSION	8,260	1,024,821	798,083		1,435,880	122,912,496	0.01168	0.01168	0.01168	
DEMAND - SUBTRANSMISSION	0	0	0		0	0	0.00000			
DEMAND - DIRECT	0	0	0		0	0	0.00000			
DISTRIBUTION										
SUBSTATIONS - GENERAL	5,177	565,714	500,194		1,239,024	122,912,496	0.01008	0.01008	0.01008	
SUBSTATIONS - DIRECT	0	0	0		0	0	0.00000			
LINES - PRIMARY DEMAND	4,938	1,184,232	477,119		1,786,191	122,912,496	0.01453	0.01453	0.01453	
LINES - PRIMARY CUSTOMER	2,988	716,573	288,702		1,080,816	159,453	6.77829			6.77829
LINES - SECONDARY DIRECT	0	0	0		0	0	0.00000			
LINE TRANS - PRIMARY DEMAND	1,278	105,009	123,509		266,233	122,912,496	0.00217	0.00217	0.00217	
LINE TRANS - PRIMARY CUST	773	63,540	74,735		161,096	159,453	1.01031			1.01031
LINE TRANS - SECOND DIRECT	0	0	0		0	0	0.00000			
LINE TRANS - SECOND DEMAND	4,342	356,729	419,562		904,408	122,912,496	0.00736	0.00736	0.00736	
LINE TRANS - SECOND CUSTOM	2,238	183,880	216,268		466,188	159,453	2.92368			2.92368
LINES - SECONDARY DEMAND	531	138,019	51,306		202,761	122,912,496	0.00165	0.00165	0.00165	
LINES - SECONDARY CUSTOME	194	50,433	18,747		74,090	159,453	0.46465			0.46465
SERVICES	430	65,066	41,500		116,986	159,453	0.73367			0.73367
METERS	1,021	412,547	98,661		545,149	159,453	3.41888			3.41888
STREET LIGHTS	0	0	0		0	0	0.00000			
INSTALL ON CUST PREMISES	0	59,798	0		59,798	159,453	0.37502			0.37502
CUSTOMER ACCOUNTING										
METER READING	0	55,951	0		55,951	159,453	0.35089			0.35089
CUSTOMER ACCOUNTS	0	716,476	0		716,476	159,453	4.49335			4.49335
UNCOLLECTIBLES	0	2,063	0		2,063	159,453	0.01294			0.01294
MISC	0	0	0		0	159,453	0.00000			
CONSUMER INFORMATION										
CUSTOMER ASSIST	0	424,816	0		424,816	159,453	2.66421			2.66421
SALES EXPENSE	0	0	0		0	159,453	0.00000			
ADVERTISING	0	0	0		0	159,453	0.00000			
MISC	0	0	0		0	159,453	0.00000			
MISCELLANEOUS		0								
DEMAND	0	0	0		0	0	0.00000			
ENERGY	0	17,478	0		17,478	122,912,496	0.00014	0.000142	0.000142	
CUSTOMER	0	0	0		0	159,453	0.00000			
REVENUE	0	0	0		(29,596)	159,453	(0.18561)			(0.1856)
OTHER	0	5,770	0		5,770	159,453	0.03618			0.0362
SUBSTATION CIAC	(162)	(887)	(15,639)		(22,109)	159,453	(0.13866)			(0.1387)
TOTALS	44,400	14,165,393	4,289,967	942,384	19,752,112			0.149204	0.123436	22.93780

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 123 *** SMALL GENERAL SERVICE - SCHEDULE 7 ***
 124

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
UNIT COSTS

125	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
126 FUNCTION	RETURN @	OPERATING	REVENUE	REVENUE	REVENUE	BILLING	UNIT COSTS	SUMMER	NON-SUMMER	SERVICE
127	5.480%	EXPENSES	DEFICIENCY	REQUIREMENT ADJUSTMENTS	REQUIREMENT	UNITS	(\$/EA CH)	(\$/KWH)	(\$/KWH)	(\$/CUST/MO)
128 PRODUCTION										
129 DEMAND - Base-load Summer	220,275	752,986	89,310	273,171	1,363,076	45,603,878	0.02989	0.029889		
130 DEMAND - Peak	52,726	193,391	21,378		274,885	45,603,878	0.00603	0.006028		
131 DEMAND - Base-load Non-Summe	385,809	1,318,844	156,425	478,455	2,387,408	92,681,282	0.02576		0.025759	
132 ENERGY - POWER SUPPLY	0	0	0		0	138,285,160	0.00000			
133 ENERGY - Summer	8,703	1,461,327	3,529		1,381,974	45,603,878	0.03030	0.030304		
134 ENERGY - Non-Summer	19,072	3,202,300	7,733		3,028,409	92,681,282	0.03268		0.032676	
135 ENERGY - ANNUAL		0					0.05115			
136 TRANSMISSION		0								
137 DEMAND - POWER SUPPLY	0	0	0		0	0	0.00000			
138 DEMAND - TRANSMISSION	457,273	827,259	185,400		998,664	138,285,160	0.00722	0.007222	0.007222	
139 DEMAND - SUBTRANSMISSION	0	0	0		0	0	0.00000			
140 DEMAND - DIRECT	0	0	0		0	0	0.00000			
141										
142 DISTRIBUTION		0								
143 SUBSTATIONS - GENERAL	163,337	260,707	66,224		510,752	138,285,160	0.00369	0.00369	0.00369	
144 SUBSTATIONS - DIRECT	0	0	0		0	0	0.00000			
145 LINES - PRIMARY DEMAND	155,802	541,492	63,169		761,701	138,285,160	0.00551	0.00551	0.00551	
146 LINES - PRIMARY CUSTOMER	474,835	1,650,298	192,521		2,321,428	364,810	6.36338			6.363385
147 LINES - SECONDARY DIRECT	0	0	0		0	0	0.00000			
148 LINE TRANS - PRIMARY DEMAND	40,331	48,622	16,352		108,078	138,285,160	0.00078	0.00078	0.00078	
149 LINE TRANS - PRIMARY CUST	122,918	148,184	49,837		329,388	364,810	0.90290			0.902904
150 LINE TRANS - SECOND DIRECT	0	0	0		0	0	0.00000			
151 LINE TRANS - SECOND DEMAND	137,007	165,174	55,549		367,149	138,285,160	0.00266	0.00266	0.00266	
152 LINE TRANS - SECOND CUSTOM	355,701	428,830	144,218		953,202	364,810	2.61287			2.612872
153 LINES - SECONDARY DEMAND	16,754	63,077	6,793		86,763	138,285,160	0.00063	0.00063	0.00063	
154 LINES - SECONDARY CUSTOME	30,834	116,089	12,502		159,680	364,810	0.43771			0.437707
155 SERVICES	72,762	160,355	29,501		262,128	364,810	0.71853			0.71853
156 METERS	252,005	1,471,582	102,175		1,856,636	364,810	5.08932			5.08932
157 STREET LIGHTS	0	0	0		0	0	0.00000			
158 INSTALL ON CUST PREMISES	0	136,811	0		136,811	364,810	0.37502			0.37502
159		0								
160 CUSTOMER ACCOUNTING		0								
161 METER READING	0	220,902	0		220,902	364,810	0.60553			0.60553
162 CUSTOMER ACCOUNTS	0	1,639,218	0		1,639,218	364,810	4.49335			4.49335
163 UNCOLLECTIBLES	0	205,622	0		205,622	364,810	0.56364			0.56364
164 MISC	0	0	0		0	364,810	0.00000			
165										
166 CONSUMER INFORMATION		0								
167 CUSTOMER ASSIST	0	971,932	0		971,932	364,810	2.66421			2.66421
168 SALES EXPENSE	0	0	0		0	364,810	0.00000			
169 ADVERTISING	0	0	0		0	364,810	0.00000			
170 MISC	0	0	0		0	364,810	0.00000			
171										
172 MISCELLANEOUS		0								
173 DEMAND	0	0	0		0	0	0.00000			
174 ENERGY	0	19,664	0		19,664	138,285,160	0.00014	0.000142	0.000142	
175 CUSTOMER	0	0	0		0	364,810	0.00000			
176 REVENUE	0	0	0		(193,701)	364,810	(0.53096)			(0.5310)
177 OTHER	0	8,754	0		8,754	364,810	0.02400			0.02400
178 SUBSTATION CIAC	(25,879)	(2,634)	(10,493)		(42,642)	364,810	(0.11689)			(0.11689)
179										
180 TOTALS	2,940,263	16,010,788	1,192,122	751,627	20,117,882			0.086851	0.079064	24.202608

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183 *** SMALL GENERAL SERVICE ON SITE GENERATION - SCHEDULE 8 ***

184

185

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
UNIT COSTS

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
186 FUNCTION	RETURN @	OPERATING	REVENUE	REVENUE	REVENUE	BILLING	UNIT COSTS	SUMMER	NON-SUMMER	SERVICE
187	-5.132%	EXPENSES	DEFICIENCY	REQUIREMENT ADJUSTMENTS	REQUIREMENT	UNITS	(\$/EACh)	(\$/KWH)	(\$/KWH)	(\$/CUS I/MU)
188 PRODUCTION										
189 DEMAND - Base-load Summer	(722)	2,581	1,807	957	5,235	110,080	0.04756	0.047557		
190 DEMAND - Peak	(173)	664	432		1,073	110,080	0.00975	0.009749		
191 DEMAND - Base-load Non-Summe	(1,834)	6,551	4,586	2,428	13,288	260,628	0.05099		0.050986	
192 ENERGY - POWER SUPPLY	0	0	0		0	370,708	0.00000			
193 ENERGY - Summer	(30)	5,348	75		5,079	110,080	0.04614	0.046139		
194 ENERGY - Non-Summer	(84)	14,969	209		14,216	260,628	0.05454		0.054544	
195 ENERGY - ANNUAL		0					0.09079			
196 TRANSMISSION		0								
197 DEMAND - POWER SUPPLY	0	0	0		0	0	0.00000			
198 DEMAND - TRANSMISSION	(1,894)	3,512	4,737		5,628	370,708	0.01518	0.015181	0.015181	
199 DEMAND - SUBTRANSMISSION	0	0	0		0	0	0.00000			
200 DEMAND - DIRECT	0	0	0		0	0	0.00000			
201	0									
202 DISTRIBUTION		0								
203 SUBSTATIONS - GENERAL	(2,243)	3,648	5,608		8,921	370,708	0.02406	0.02406	0.02406	
204 SUBSTATIONS - DIRECT	0	0	0		0	0	0.00000			
205 LINES - PRIMARY DEMAND	(2,139)	7,772	5,349		12,534	370,708	0.03381	0.03381	0.03381	
206 LINES - PRIMARY CUSTOMER	(1,280)	4,650	3,201		7,499	1,050	7.14228			7.142275
207 LINES - SECONDARY DIRECT	0	0	0		0	0	0.00000			
208 LINE TRANS - PRIMARY DEMAND	(554)	670	1,385		1,938	370,708	0.00523	0.00523	0.00523	
209 LINE TRANS - PRIMARY CUST	(331)	401	829		1,160	1,050	1.10453			1.104530
210 LINE TRANS - SECOND DIRECT	0	0	0		0	0	0.00000			
211 LINE TRANS - SECOND DEMAND	(1,881)	2,275	4,704		6,585	370,708	0.01776	0.01776	0.01776	
212 LINE TRANS - SECOND CUSTOM	(959)	1,160	2,398		3,356	1,050	3.19634			3.196343
213 LINES - SECONDARY DEMAND	(230)	907	575		1,419	370,708	0.00383	0.00383	0.00383	
214 LINES - SECONDARY CUSTOME	(83)	328	208		513	1,050	0.48829			0.488285
215 SERVICES	(193)	439	483		866	1,050	0.82487			0.82487
216 METERS	(543)	3,344	1,358		4,620	1,050	4.39954			4.39954
217 STREET LIGHTS	0	0	0		0	0	0.00000			
218 INSTALL ON CUST PREMISES	0	394	0		394	1,050	0.37502			0.37502
219										
220 CUSTOMER ACCOUNTING		0								
221 METER READING	(0)	536	0		536	1,050	0.51071			0.51071
222 CUSTOMER ACCOUNTS	(0)	4,718	0		4,718	1,050	4.49335			4.49335
223 UNCOLLECTIBLES	0	0	0		0	1,050	0.00000			0.00000
224 MISC	0	0	0		0	1,050	0.00000			
225										
226 CONSUMER INFORMATION		0								
227 CUSTOMER ASSIST	(0)	2,797	0		2,797	1,050	2.66421			2.66421
228 SALES EXPENSE	0	0	0		0	1,050	0.00000			
229 ADVERTISING	0	0	0		0	1,050	0.00000			
230 MISC	0	0	0		0	1,050	0.00000			
231										
232 MISCELLANEOUS		0								
233 DEMAND	0	0	0		0	0	0.00000			
234 ENERGY	0	53	0		53	370,708	0.00014	0.000142	0.000142	
235 CUSTOMER	0	0	0		0	1,050	0.00000			
236 REVENUE	0	0	0		(159)	1,050	(0.15148)			(0.1515)
237 OTHER	(0)	26	0		26	1,050	0.02516			0.02516
238 SUBSTATION CIAC	355	(11)	(889)		(852)	1,050	(0.81161)			(0.81161)
239										
240 TOTALS	(14,817)	67,732	37,054	3,385	101,442.212			0.203461	0.205546	24.261194

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303 *** LARGE GENERAL SERVICE - SCHEDULE 9 SECONDARY ***
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305

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
UNIT COSTS

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
306 FUNCTION	RETURN @	OPERATING	REVENUE	REVENUE	REVENUE	BILLING	UNIT COSTS	SUMMER	NON-SUMMER	SUMMER	NON-SUMMER	SERVICE	BASIC
307	9.42%	EXPENSES	DEFICIENCY	REQUIREMENT ADJUSTMENTS	REQUIREMENT	UNITS	(\$/EACh)	(\$/KW)	(\$/KW)	(\$/KWH)	(\$/KWH)	(\$/CUS1/MU)	(\$/KW)
308 PRODUCTION													
309 DEMAND - Base-load Summer	8,637,266	17,724,632	(1,578,458)	6,228,532	30,382,237	3,897,816	7.79468	7.79468					
310 DEMAND - Peak	2,067,464	4,542,556	(377,828)		6,100,767	3,897,816	1.56518	1.56518					
311 DEMAND - Base-load Non-Summe	15,826,986	32,478,738	(2,892,377)	11,413,204	55,672,620	7,244,505	7.68481		7.68481				
312 ENERGY - POWER SUPPLY	0	0	0		0	3,321,544.618	0.00000						
313 ENERGY - Summer	373,173	36,459,341	(68,197)		34,426,701	1,143,297.617	0.03011		0.030112				
314 ENERGY - Non-Summer	763,549	74,599,413	(139,538)		70,440,430	2,178,247.001	0.03234				0.032338		
315 ENERGY - ANNUAL		0					0.03157						
316 TRANSMISSION		0											
317 DEMAND - POWER SUPPLY	0	0	0		0	0	0.00000						
318 DEMAND - TRANSMISSION	18,384,372	20,523,253	(3,359,738)		21,863,494	11,142,321	1.96220	1.96220	1.96220				
319 DEMAND - SUBTRANSMISSION	0	0	0		0	0	0.00000						
320 DEMAND - DIRECT	0	0	0		0	0	0.00000						
321													
322 DISTRIBUTION		0											
323 SUBSTATIONS - GENERAL	5,916,140	5,871,725	(1,081,173)		10,279,913	15,010,667	0.68484						0.68484
324 SUBSTATIONS - DIRECT	0	0	0		0	0	0.00000						
325 LINES - PRIMARY DEMAND	5,643,216	11,767,998	(1,031,296)		15,587,367	15,010,667	1.03842						1.03842
326 LINES - PRIMARY CUSTOMER	1,014,352	2,115,264	(185,372)		2,801,784	453,162	6.18274					6.18274	
327 LINES - SECONDARY DIRECT	0	0	0		0	0	0.00000						
328 LINE TRANS - PRIMARY DEMANC	1,460,825	1,118,082	(266,965)		2,158,427	15,010,667	0.14379						0.14379
329 LINE TRANS - PRIMARY CUST	262,579	200,972	(47,986)		387,971	453,162	0.85614					0.85614	
330 LINE TRANS - SECON DIRECT	0	0	0		0	0	0.00000						
331 LINE TRANS - SECON DEMAND	4,962,457	3,798,262	(906,887)		7,332,323	15,010,667	0.48847						0.48847
332 LINE TRANS - SECON CUSTOM	759,856	581,594	(138,863)		1,122,733	453,162	2.47755					2.47755	
333 LINES - SECONDARY DEMAND	606,827	1,367,580	(110,897)		1,778,401	15,010,667	0.11848						0.11848
334 LINES - SECONDARY CUSTOME	65,868	148,444	(12,037)		193,037	453,162	0.42598						0.42598
335 SERVICES	179,958	242,201	(32,887)		362,462	453,162	0.79985						0.79985
336 METERS	1,389,947	4,809,166	(254,012)		5,842,489	453,162	12.89272						12.89272
337 STREET LIGHTS	0	0	0		0	0	0.00000						0.00000
338 INSTALL ON CUST PREMISES	0	169,944	0		169,944	453,162	0.37502						0.37502
339													
340 CUSTOMER ACCOUNTING		0											
341 METER READING	0	238,482	(0)		238,482	453,162	0.52626						0.52626
342 CUSTOMER ACCOUNTS	0	2,036,213	(0)		2,036,213	453,162	4.49335						4.49335
343 UNCOLLECTIBLES	0	254,688	(0)		254,688	453,162	0.56202						0.56202
344 MISC	0	0	0		0	453,162	0.00000						
345													
346 CONSUMER INFORMATION		0											
347 CUSTOMER ASSIST	0	1,207,320	(0)		1,207,320	453,162	2.66421						2.66421
348 SALES EXPENSE	0	0	0		0	453,162	0.00000						
349 ADVERTISING	0	0	0		0	453,162	0.00000						
350 MISC	0	0	0		0	453,162	0.00000						
351													
352 MISCELLANEOUS		0											
353 DEMAND	0	0	0		0	0	0.00000						
354 ENERGY	0	472,327	0		472,327	3,321,544.618	0.00014		0.000142		0.000142		
355 CUSTOMER	0	0	0		0	453,162	0.00000						
356 REVENUE	0	0	0		(195,532)	453,162	(0.43148)					(0.43148)	
357 OTHER	0	16,293	(0)		16,293	15,010,667	0.00109						0.00109
358 SUBSTATION CIAC	(244,889)	(30,253)	44,753		(214,876)	15,010,667	(0.01431)						(0.01431)
359													
360 TOTALS	68,069,946	222,714,233	(12,439,761)	17,641,736	270,718,015			11.32206	9.64701	0.030254	0.032480	31.8254	2.45969

361
 362
 363 *** LARGE GENERAL SERVICE - SCHEDULE 9 PRIM. & TRAN. ***
 364

IDAHO POWER COMPANY
 3CP/12CP CLASS COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2023
 UNIT COSTS

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
366 FUNCTION	RETURN @	OPERATING	REVENUE	REVENUE	REVENUE	BILLING	UNIT COSTS	SUMMER	NON-SUMMER	SUMMER	NON-SUMMER	SERVICE	BASIC
367	10.18%	EXPENSES	DEFICIENCY	REQUIREMENT ADJUSTMENTS	REQUIREMENT	UNITS	(\$/EA/CH)	(\$/KW)	(\$/KW)	(\$/KW)	(\$/KW)	(\$/CUS1/MU)	(\$/KW)
368 PRODUCTION													
369 DEMAND - Base-load Summer	1,578,047	3,013,701	(383,560)	1,053,987	5,115,246	566,997	9.02164	9.02164					
370 DEMAND - Peak	377,730	772,123	(91,811)		1,026,140	566,997	1.80978	1.80978					
371 DEMAND - Base-load Non-Summe	2,853,928	5,450,336	(693,676)	1,906,156	9,251,020	998,364	9.26618		9.26618				
372 ENERGY - POWER SUPPLY	0	0	0		0	601,699,182	0.00000						
373 ENERGY - Summer	73,542	6,655,558	(17,875)		6,282,661	216,006,603	0.02909	0.029086					
374 ENERGY - Non-Summer	141,671	12,821,177	(34,434)		12,102,833	385,692,579	0.03138				0.031379		
375 ENERGY - ANNUAL		0					0.03056						
376 TRANSMISSION		0											
377 DEMAND - POWER SUPPLY	0	0	0		0	0	0.00000						
378 DEMAND - TRANSMISSION	3,329,060	3,472,391	(809,162)		3,612,018	1,565,362	2.30747	2.30747	2.30747				
379 DEMAND - SUBTRANSMISSION	0	0	0		0	0	0.00000						
380 DEMAND - DIRECT	5,924	6,750	(1,440)		10,217	1,565,362	0.00653	0.00653	0.00653				
381													
382 DISTRIBUTION		0											
383 SUBSTATIONS - GENERAL	1,096,284	1,017,729	(266,463)		1,746,260	1,952,328	0.89445						0.89445
384 SUBSTATIONS - DIRECT	0	0	0		0	0	0.00000						
385 LINES - PRIMARY DEMAND	1,045,710	2,029,241	(254,171)		2,658,007	1,952,328	1.36146						1.36146
386 LINES - PRIMARY CUSTOMER	8,120	15,758	(1,974)		20,640	3,410	6.05301					6.05301	
387 LINES - SECONDARY DIRECT	622,116	799,015	(151,212)		1,188,654	1,952,328	0.60884						0.60884
388 LINE TRANS - PRIMARY DEMAND	270,697	194,357	(65,796)		365,986	1,952,328	0.18746						0.18746
389 LINE TRANS - PRIMARY CUST	2,102	1,509	(511)		2,842	3,410	0.83345					0.83345	
390 LINE TRANS - SECOND DIRECT	996,288	715,003	(242,158)		1,346,719	1,952,328	0.68980						0.68980
391 LINE TRANS - SECOND DEMAND	0	0	0		0	1,952,328	0.00000						
392 LINE TRANS - SECOND CUSTOM	0	0	0		0	3,410	0.00000						
393 LINES - SECONDARY DEMAND	0	0	0		0	1,952,328	0.00000						
394 LINES - SECONDARY CUSTOME	0	0	0		0	3,410	0.00000						
395 SERVICES	7,631	9,582	(1,855)		14,110	3,410	4.13810					4.13810	
396 METERS	204,332	656,668	(49,665)		792,137	3,410	232.30506					232.30506	
397 STREET LIGHTS	1,342	1,899	(326)		2,764	3,410	0.81050					0.81050	
398 INSTALL ON CUST PREMISES	276	1,313	(67)		1,488	3,410	0.43633					0.43633	
399													
400 CUSTOMER ACCOUNTING		0											
401 METER READING	0	104,762	(0)		104,762	3,410	30.72304					30.72304	
402 CUSTOMER ACCOUNTS	0	129,538	(0)		129,538	3,410	37.98894					37.98894	
403 UNCOLLECTIBLES	0	1,916	(0)		1,916	3,410	0.56202						
404 MISC	0	0	0		0	3,410	0.00000						
405													
406 CONSUMER INFORMATION		0											
407 CUSTOMER ASSIST	0	9,085	(0)		9,085	3,410	2.66421					2.66421	
408 SALES EXPENSE	0	0	0		0	3,410	0.00000						
409 ADVERTISING	0	0	0		0	3,410	0.00000						
410 MISC	0	0	0		0	3,410	0.00000						
411													
412 MISCELLANEOUS		0											
413 DEMAND	0	0	0		0	0	0.00000						
414 ENERGY	0	85,562	0		85,562	601,699,182	0.00014	0.000142	0.000142				
415 CUSTOMER	0	0	0		0	3,410	0.00000						
416 REVENUE	0	0	0		(1,918)	3,410	(0.56240)					(0.56240)	
417 OTHER	0	2,878	(0)		(3,306,145)	1,952,328	(1.69344)						(1.69344)
418 SUBSTATION CIAC	(154,638)	(19,100)	37,586		(123,124)	1,952,328	(0.06307)						(0.06307)
419													
420 TOTALS	12,460,161	37,948,754	(3,028,570)	2,960,144	42,439,422			13.14541	11.58017	0.029228	0.031522	315.39024	1.98551

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542

543 *** LARGE POWER - SCHEDULE 19 S/P/T ***

544

545

IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
UNIT COSTS

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
546 FUNCTION	RETURN @	OPERATING	REVENUE	REVENUE	REVENUE	BILLING	UNIT COSTS	SUMMER	NON-SUMMER	SUMMER	NON-SUMMER	SERVICE	BASIC
547	8.01%	EXPENSES	DEFICIENCY	REQUIREMENT ADJUSTMENTS	REQUIREMENT	UNITS	(\$/EACh)	(\$/KW)	(\$/KW)	(\$/KWH)	(\$/KWH)	(\$/CUS I/MO)	(\$/KW)
548 PRODUCTION													
549 DEMAND - Base-load Summer	4,246,307	10,469,029	(162,006)	3,603,894	18,053,270	1,625,074	11.10920	11.10920					
550 DEMAND - Peak	1,016,420	2,679,444	(38,779)		3,643,376	1,625,074	2.24198	2.24198					
551 DEMAND - Base-load Non-Summe	8,244,405	20,326,112	(314,543)	6,997,130	35,051,273	3,081,027	11.37649		11.37649				
552 ENERGY - POWER SUPPLY	0	0	0		0	2,386,695,635	0.00000						
553 ENERGY - Summer	217,622	25,034,721	(8,303)		23,652,969	815,019,158	0.02902		0.029021				
554 ENERGY - Non-Summer	454,511	52,285,801	(17,341)		49,399,969	1,571,676,477	0.03143				0.031431		
555 ENERGY - ANNUAL		0					0.03061						
556 TRANSMISSION		0											
557 DEMAND - POWER SUPPLY	0	0	0		0	0	0.00000						
558 DEMAND - TRANSMISSION	9,358,129	12,765,489	(357,034)		14,142,328	4,706,101	3.00511	3.00511	3.00511				
559 DEMAND - SUBTRANSMISSION	0	0	0		0	0	0.00000						
560 DEMAND - DIRECT	0	0	0		0	0	0.00000						
561													
562 DISTRIBUTION		0											
563 SUBSTATIONS - GENERAL	3,447,830	4,200,644	(131,542)		7,435,654	5,315,392	1.39889						1.39889
564 SUBSTATIONS - DIRECT	414	337	(16)		726	5,315,392	0.00014						0.00014
565 LINES - PRIMARY DEMAND	3,288,774	8,236,885	(125,474)		11,058,271	5,315,392	2.08042						2.08042
566 LINES - PRIMARY CUSTOMER	2,602	6,516	(99)		8,748	1,392	6.28469					6.28469	
567 LINES - SECONDARY DIRECT	1,070,751	1,788,929	(40,852)		2,741,568	5,315,392	0.51578						0.51578
568 LINE TRANS - PRIMARY DEMAND	851,345	809,667	(32,481)		1,575,448	5,315,392	0.29639						0.29639
569 LINE TRANS - PRIMARY CUST	674	641	(26)		1,246	1,392	0.89537					0.89537	
570 LINE TRANS - SECOND DIRECT	1,082,066	1,028,650	(41,283)		2,002,021	5,315,392	0.37665						0.37665
571 LINE TRANS - SECOND DEMAND	9,073	8,629	(346)		16,790	5,315,392	0.00316						0.00316
572 LINE TRANS - SECOND CUSTOM	17	16	(1)		32	1,392	0.02273					0.02273	
573 LINES - SECONDARY DEMAND	1,109	2,998	(42)		3,951	5,315,392	0.00074						0.00074
574 LINES - SECONDARY CUSTOME	1	4	(0)		5	1,392	0.00379						0.00379
575 SERVICES	8,634	14,110	(329)		21,430	1,392	15.39492						15.39492
576 METERS	111,604	460,074	(4,258)		564,568	1,392	405.58024					405.58024	
577 STREET LIGHTS	13	24	(0)		36	1,392	0.02557						0.02557
578 INSTALL ON CUST PREMISES	156	552	(6)		692	1,392	0.49747						0.49747
579													
580 CUSTOMER ACCOUNTING		0											
581 METER READING	0	42,766	(0)		42,766	1,392	30.72304						30.72304
582 CUSTOMER ACCOUNTS	0	52,881	(0)		52,881	1,392	37.98894						37.98894
583 UNCOLLECTIBLES	0	25,816	(0)		25,816	1,392	18.54586						18.54586
584 MISC	0	0	0		0	1,392	0.00000						
585													
586 CONSUMER INFORMATION		0											
587 CUSTOMER ASSIST	0	3,709	(0)		3,709	1,392	2.66421						2.66421
588 SALES EXPENSE	0	0	0		0	1,392	0.00000						
589 ADVERTISING	0	0	0		0	1,392	0.00000						
590 MISC	0	0	0		0	1,392	0.00000						
591													
592 MISCELLANEOUS		0											
593 DEMAND	0	0	0		0	0	0.00000						
594 ENERGY	0	339,390	0		339,390	2,386,695,635	0.00014		0.00014		0.00014		
595 CUSTOMER	0	0	0		0	1,392	0.00000						
596 REVENUE	0	0	0		(40)	1,392	(0.02846)					(0.02846)	
597 OTHER	0	11,394	(0)		(5,546,509)	5,315,392	(1.04348)						(1.04348)
598 SUBSTATION CIAC	(1,262,211)	(246,943)	48,156		(1,444,306)	5,315,392	(0.27172)						(0.27172)
599													
600 TOTALS	32,150,247	140,348,285	(1,226,604)	10,601,024	162,848,079			16.35628	14.38160	0.02916	0.03157	518.59836	3.35697

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IDAHO POWER COMPANY
3CP/12CP CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2023
UNIT COSTS

*** IRRIGATION - SCHEDULE 24 SECONDARY ***

(Production-related revenue and billing units are for June - September)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
FUNCTION	RETURN @	OPERATING	REVENUE	REVENUE	REVENUE	BILLING	UNIT COSTS	IN-SEASON	IN-SEASON	OUT-SEASON	SERVICE
	5.10%	EXPENSES	DEFICIENCY	REQUIREMENT ADJUSTMENTS	REQUIREMENT	UNITS	(\$/EACH)	(\$/KW)	(\$/KWH)	(\$/KWH)	(\$/CUS I/MO)
PRODUCTION											
DEMAND - Base-load Summer	5,951,520	22,002,893	3,034,115	7,928,720	39,863,773	4,065,427	9.80556	9.80556			
DEMAND - Peak	1,424,589	5,648,485	726,263		8,050,485	4,065,427	1.98023	1.98023			
DEMAND - Base-load Non-Summer	1,698,737	6,280,264	866,025	2,263,087	11,378,278	4,065,427	2.79879	2.79879			
ENERGY - POWER SUPPLY	0	0	0		0	1,864,522,772	0.00000				
ENERGY - Summer	262,263	47,312,458	133,703		44,750,407	1,508,526,794	0.02966		0.029665		
ENERGY - Non-Summer	59,476	10,729,437	30,321		10,148,419	355,995,978	0.02851			0.028507	
ENERGY - ANNUAL		0				1,864,522,772	0.00000				
TRANSMISSION		0									
DEMAND - POWER SUPPLY	0	0	0		0	0	0.00000				
DEMAND - TRANSMISSION	6,274,670	12,350,192	3,198,859		15,038,335	4,065,427	3.69908	3.69908			
DEMAND - SUBTRANSMISSION	0	0	0		0	0	0.00000				
DEMAND - DIRECT	0	0	0		0	0	0.00000				
DISTRIBUTION		0									
SUBSTATIONS - GENERAL	4,921,825	8,561,312	2,509,171		16,782,081	4,065,427	4.12800	4.12800			
SUBSTATIONS - DIRECT	0	0	0		0	0	0.00000				
LINES - PRIMARY DEMAND	4,694,770	17,644,822	2,393,418		24,893,925	4,065,427	6.12332	6.12332			
LINES - PRIMARY CUSTOMER	278,852	1,048,038	142,160		1,478,609	230,147	6.42463				6.42463
LINES - SECONDARY DIRECT	0	0	0		0	0	0.00000				
LINE TRANS - PRIMARY DEMAND	1,215,307	1,604,060	619,570		3,559,971	4,065,427	0.87567	0.87567			
LINE TRANS - PRIMARY CUST	72,185	95,275	36,800		211,449	230,147	0.91876				0.91876
LINE TRANS - SECOND DIRECT	0	0	0		0	0	0.00000				
LINE TRANS - SECOND DEMAND	4,128,425	5,449,201	2,104,692		12,093,453	4,065,427	2.97471	2.97471			
LINE TRANS - SECOND CUSTOM	208,890	275,718	106,493		611,904	230,147	2.65875				2.65875
LINES - SECONDARY DEMAND	0	0	0		0	4,065,427	0.00000				
LINES - SECONDARY CUSTOME	0	0	0		0	230,147	0.00000				
SERVICES	51,984	124,361	26,502		203,809	230,147	0.88556				0.88556
METERS	409,408	2,578,416	208,718		3,260,962	230,147	14.16905				14.16905
STREET LIGHTS	0	0	0		0	4,065,427	0.00000				
INSTALL ON CUST PREMISES	0	86,309	0		86,309	230,147	0.37502				0.37502
CUSTOMER ACCOUNTING		0									
METER READING	0	194,122	0		194,122	230,147	0.84347				0.84347
CUSTOMER ACCOUNTS	0	1,034,129	0		1,034,129	230,147	4.49335				4.49335
UNCOLLECTIBLES	0	65,542	0		65,542	230,147	0.28478				0.28478
MISC	0	0	0		0	230,147	0.00000				
CONSUMER INFORMATION		0									
CUSTOMER ASSIST	0	613,160	0		613,160	230,147	2.66421				2.66421
SALES EXPENSE	0	0	0		0	230,147	0.00000				
ADVERTISING	0	0	0		0	230,147	0.00000				
MISC	0	0	0		0	230,147	0.00000				
MISCELLANEOUS		0									
DEMAND	0	0	0		0	0	0.00000				
ENERGY	0	265,137	0		265,137	1,864,522,772	0.00014		0.000142	0.000142	
CUSTOMER	0	0	0		0	230,147	0.00000				
REVENUE	0	0	0		(113,760)	230,147	(0.49430)				(0.49430)
OTHER	0	75,286	0		75,286	230,147	0.32712				0.32712
SUBSTATION CIAC	(155,179)	(20,815)	(79,111)		(282,527)	4,065,427	(0.06949)	(0.06949)			
TOTALS	31,497,721	144,017,803	16,057,699	10,191,807	194,263,258			32.31586	0.029807	0.028649	33.5504

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 44

Idaho 2023 Marginal Cost Study

The concept and design of the 2023 Marginal Cost Study is from the National Economic Research Associates Inc (NERA) marginal cost model. The NERA model is constantly being refined but the basic concepts and methods have remained the same since Idaho Power began using this method. In this analysis, generation capacity, transmission capacity and energy marginal costs are quantified for use in the Company's class cost-of-service model.

The following is a list of attachments:

- Schedule 1, Marginal Cost of Energy
- Schedule 2, page 1 of 2: Annual Generation Capacity Cost
- Schedule 2, page 2 of 2: Seasonalized Generation Capacity Marginal Costs
- Schedule 3, page 1 of 2: Annual Transmission Marginal Costs
- Schedule 3, page 2 of 2: Seasonalized Transmission Marginal Costs

I. MARGINAL COST OF ENERGY

The marginal cost of energy was determined from the simulated hourly operation of the Company's power supply system over 37 streamflow conditions for the five-year period 2023 through 2027. Base case net power supply expenses were quantified, and the model was run a second time with fifty megawatts (MW) of load added across all hours. The difference in monthly power supply expenses between the base run and the base-plus-50-MW run was averaged over the five-year period and was divided by the difference in monthly megawatt hours to produce an average monthly marginal cost per megawatt hour. A 2023 test year net power supply run was used for the 2023 base marginal cost run. For the years 2024 through 2027, updated loads along with current resource considerations at the time of the study were used. The 2023 test year gas prices were used, adjusted for each of the years using the Bureau of Labor Statistics: Produce Price Index; Moody's Analytics. Coal plant operating characteristics, with the exception of coal costs, from the 2023 analysis were used for the entire period, 2023 – 2027.

II. GENERATION CAPACITY MARGINAL COSTS

The annual generation capacity marginal costs were derived from the surrogate capacity resource identified in the Company's most recently acknowledged Integrated Resource Plan (IRP), the 2021 IRP, a 170-MW simple cycle combustion turbine. Plant investment included in the Company's application was used and fixed operating and maintenance costs were obtained from the 2021 IRP Technical Appendix, p. 43. The carrying charge rate reflects the 2023 test year weighted cost of capital and a resource life of 32 years, from the Company's 2022 Depreciation Study. General plant, A&G and materials & supplies

loading factors were derived from an average of historic data for the period 2018 through 2022. The reserve margin is 15.5% (2021 IRP, p. 140).

III. SEASONALIZATION OF GENERATION CAPACITY MARGINAL COSTS

The seasonalization of generation capacity marginal costs is based on information from the 2021 IRP. The Company plans new peaking generation capacity based on monthly peak hour load surplus/deficiency data, assuming 50th percentile water plus and 50th percentile plus 15.5% reserve margin load criteria used for planning purposes (2021 IRP Technical Appendix, p. 20-24). On this basis, during the five years 2023 through 2027, the IRP identifies the months of June through September as months which experience deficiencies. These are the months that are assigned generation capacity costs in the marginal cost analysis. The relative sizes of the five-year average monthly deficiencies were used to define the share of annual capacity cost assigned to each month.

IV. TRANSMISSION MARGINAL COSTS

The marginal cost of transmission reflects planned investment that has being included in the capital budget for the next ten years. The investment costs are for the years 2023 through 2032. The carrying charge rate reflects the 2023 test year weighted cost of capital and a resource life of 53 years, from the Company's 2022 Depreciation Study. General plant, administrative & general and materials & supplies loading factors were derived from an average of historic data for the period 2018 through 2022. Demand related transmission O&M was estimated using historic data for the period 2018 through 2022.

V. SEASONALIZATION OF TRANSMISSION MARGINAL COSTS

Because the resource integration portion of marginal transmission investment is driven by the need for new generation resources, as identified in the 2021 IRP, these costs are assigned to months in the same manner as marginal generation capacity costs. The investment in the remainder of the network is driven by peak load growth on the system, irrespective of the introduction of new resources onto the grid. Therefore, that portion of marginal transmission costs is assigned to the months based on relative monthly peak load growth from 2023 through 2032. The two portions are summed, by month. This method results in the assignment of marginal transmission capacity costs to each of the twelve months of the year.

**Idaho Power Company
Marginal Cost Analysis 2023
Marginal Cost of Energy - Dollars/MWh**

Line		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Avg.
(2)	Marginal Generation Cost at Generation 1/ Marginal Fuel Inventory	\$67.78	\$31.10	\$35.53	\$27.36	\$24.55	\$30.89	\$41.93	\$45.21	\$40.71	\$41.07	\$64.31	\$85.21	\$44.79
(3)	Cost of Capital & Taxes for Fuel Inventory (2) x 9.54% 2/	\$3.07	\$3.07	\$3.07	\$3.07	\$3.07	\$3.07	\$3.07	\$3.07	\$3.07	\$3.07	\$3.07	\$3.07	
(4)	Marginal Variable O & M 3/	\$4.82	\$4.82	\$4.82	\$4.82	\$4.82	\$4.82	\$4.82	\$4.82	\$4.82	\$4.82	\$4.82	\$4.82	
(5)	Marginal energy cost at Generation Level	\$75.67	\$38.99	\$43.42	\$35.26	\$32.44	\$38.78	\$49.82	\$53.10	\$48.61	\$48.96	\$72.20	\$93.10	
	Average System Loss Factor Coefficients at: 4/													
(6)	Transmission	1.029	1.029	1.029	1.029	1.029	1.029	1.029	1.029	1.029	1.029	1.029	1.029	
(7)	Distribution Station	1.036	1.036	1.036	1.036	1.036	1.036	1.036	1.036	1.036	1.036	1.036	1.036	
(8)	Distribution Primary	1.051	1.051	1.051	1.051	1.051	1.051	1.051	1.051	1.051	1.051	1.051	1.051	
(9)	Distribution Secondary	1.076	1.076	1.076	1.076	1.076	1.076	1.076	1.076	1.076	1.076	1.076	1.076	
	Marginal Energy Cost at Service Level													
(10)	Power Supply (5)	\$75.67	\$38.99	\$43.42	\$35.26	\$32.44	\$38.78	\$49.82	\$53.10	\$48.61	\$48.96	\$72.20	\$93.10	\$52.53
(11)	Transmission (6) x (5)	\$77.87	\$40.13	\$44.68	\$36.28	\$33.38	\$39.91	\$51.27	\$54.64	\$50.02	\$50.38	\$74.30	\$95.80	\$54.06
(12)	Distribution Station (7) x (5)	\$78.40	\$40.40	\$44.99	\$36.53	\$33.61	\$40.18	\$51.62	\$55.01	\$50.36	\$50.73	\$74.80	\$96.45	\$54.42
(13)	Distribution Primary (8) x (5)	\$79.53	\$40.98	\$45.64	\$37.06	\$34.09	\$40.76	\$52.36	\$55.81	\$51.08	\$51.46	\$75.89	\$97.85	\$55.21
(14)	Distribution Secondary (9) x (5)	\$81.42	\$41.96	\$46.72	\$37.94	\$34.90	\$41.73	\$53.61	\$57.14	\$52.30	\$52.68	\$77.69	\$100.18	\$56.52

1/ Aurora Power Supply Model 2023 to 2027
2/ Schedule 14. Based on 2023 Test Year Cost of Capital
3/ 2021 IRP Technical Appendix, pg. 43
4/ Schedule 15

**IDAHO POWER COMPANY
MARGINAL COST ANALYSIS 2023
ANNUAL GENERATION CAPACITY COST: DOLLARS PER KW**

(1) Investment (\$/kw) 1/	\$1,032.52
(2) General Plant Loading (1) x 1.09 2/	\$1,123.24
(3) Economic Carrying Charge Rate 3/	7.09%
(4) A&G Loading .39% 4/	0.39%
(5) Total Carrying Charge	7.48%
(6) Annual Cost (\$/kw) (2) x (5)	\$84.06
(7) Demand related fixed O&M 5/	\$1.02
(8) A&G loading (7) x 1.556 6/	\$1.59
(9) Marginal Demand Related Costs (6) + (8)	\$85.64
Working Capital	
(10) Materials & Supplies (2) x 1.08%	\$12.15
(11) Revenue Requirement for Materials & Supplies (10) x 9.54%	\$1.16
(12) Total Marginal Demand Related Costs (9) + (11) rounded	\$86.80
(13) Adjusted for reserve margin (15.5%) 7/	\$100.00

Notes

- 1/ Total Investment of 2021 IRP Surrogate Resource - 170 MW SCCT \$175,528,850 / 170 MW
- 2/ Schedule 14. Average general plant loading 2018-2022
- 3/ Schedule 13. Based on 2023 Test Year Cost of Capital
- 4/ Average A & G expenses 2018 - 2022 applicable to plant related expenses, Schedule 14
- 5/ Estimated cost of a simple cycle combustion turbine , IPCo 2021 IRP Technical Appendix, p.43
- 6/ Average A & G expenses 2018 - 2022 applicable to non-plant related expenses, Schedule 14
- 7/ IPCO 2021 IRP p. 140

IDAHO POWER COMPANY
Marginal Cost Analysis 2023
Seasonalized Generation Capacity Marginal Costs

	(1)	(2)	(3)
	<u>% Share</u>	<u>\$/kw/year</u>	<u>Monthly</u>
<u>Month</u>	<u>of Total 1/</u>	<u>\$100.00</u>	<u>Marginal</u>
			<u>Cost</u>
			(1) X (2)
(1) Jan	0.00%		0.00
(2) Feb	0.00%		0.00
(3) Mar	0.00%		0.00
(4) Apr	0.00%		0.00
(5) May	0.00%		0.00
(6) Jun	8.35%		8.35
(7) Jul	52.64%		52.64
(8) Aug	38.20%		38.20
(9) Sep	0.81%		0.81
(10) Oct	0.00%		0.00
(11) Nov	0.00%		0.00
(12) Dec	0.00%		0.00
(13) Sum	100.00%		100.00

Notes

1/ G & T Assignment Factors Workpaper

Seasonalized based on average monthly share of peak hour deficiencies for the five year period 2018-2022. Source: 2021 IRP Technical Appendix, p. 20-24

IDAHO POWER COMPANY
Marginal Cost Analysis 2023
Annual Transmission Marginal Costs
Dollars/kw

	Integration of New Resources	Planned System Expansion	Total
	(1)	(2)	(1) + (2)
(1) Investment (\$/kw)	\$0.00	\$2,028.90	
(2) With General Plant Loading (1) x 1.09 1/	\$0.00	\$2,207.15	
(3) Economic Carrying Charge Rate 2/	6.01%	6.01%	
(4) A&G Loading .39% 3/	0.39%	0.39%	
(5) Total Carrying Charge	6.40%	6.40%	
(6) Annual Cost (\$/kw) (2) x (5)	\$0.00	\$141.33	
(7) Demand related O&M 4/	\$6.63	\$6.63	
(8) With A&G loading (7) x 1.556 5/	\$10.32	\$10.32	
(9) Marginal Demand Related Costs (6) + (8)	\$10.32	\$151.65	
Working Capital			
(10) Materials & Supplies (2) x 1.08%	\$0.00	\$23.87	
(11) Revenue Requirement and Taxes for Materials & Supplies (10) x 9.54% 6/	\$0.00	\$2.28	
(12) Total Marginal Demand Related Costs (9) + (11) Rounded	\$10.32	\$153.93	
(13) Total Annual Transmission Marginal Costs (rounded)	\$10.00	\$154.00	\$ 164.00

Notes:

- 1/ Average general plant loading 2018 - 2022, Schedule 14
- 2/ Schedule 13. Based on 2023 Test Year Cost of Capital
- 3/ Average A & G expenses 2018 - 2022 applicable to plant related expenses, Schedule 14
- 4/ Average O&M 2018 - 2022 w/o accts. 565 & 567
- 5/ Average A & G expenses 2018 - 2022 applicable to non-plant related expenses, Schedule 14
- 6/ Schedule 14. Based on 2023 Test Year Cost of Capital

IDAHO POWER COMPANY
Marginal Cost Analysis 2023
Seasonalized Transmission Marginal Costs
Dollars /kw

		<u>Integration of New Resources</u>			<u>Planned System Expansion</u>			<u>TOTAL</u>
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		<u>% Share</u>	<u>\$/kw/year 2/</u>	<u>Monthly</u>	<u>% Share</u>	<u>\$/kw/year 4/</u>	<u>Monthly</u>	<u>Monthly</u>
		<u>of Total 1/</u>	<u>\$10.00</u>	<u>Marginal</u>	<u>of Total 3/</u>	<u>\$154.00</u>	<u>Marginal</u>	<u>Marginal</u>
<u>Month</u>				<u>Cost</u>			<u>Cost</u>	<u>Cost</u>
				(1) X (2)			(1) X (2)	(3) + (6)
(1)	Jan	0.00%		\$0.00	8.17%		\$12.58	12.58
(2)	Feb	0.00%		\$0.00	7.51%		\$11.56	11.56
(3)	Mar	0.00%		\$0.00	7.05%		\$10.86	10.86
(4)	Apr	0.00%		\$0.00	6.56%		\$10.10	10.10
(5)	May	0.00%		\$0.00	8.11%		\$12.49	12.49
(6)	Jun	8.35%		\$0.84	9.15%		\$14.09	14.93
(7)	Jul	52.64%		\$5.26	10.13%		\$15.60	20.86
(8)	Aug	38.20%		\$3.82	11.05%		\$17.02	20.84
(9)	Sep	0.81%		\$0.08	9.07%		\$13.97	14.05
(10)	Oct	0.00%		\$0.00	7.62%		\$11.73	11.73
(11)	Nov	0.00%		\$0.00	7.79%		\$12.00	12.00
(12)	Dec	0.00%		\$0.00	7.79%		\$12.00	12.00
(13)	Sum	100.00%		\$10.00	100.00%		\$154.00	164.00

Notes:

- 1/ Seasonalized based on average monthly share of peak hour deficiencies for the five year period 2023-2027. Source: 2021 IRP Technical Appendix, p. 20-24 G & T Assignment Factors Workpaper
- 2/ Schedule 3, page 1 of 2
- 3/ Seasonalized based on monthly share of peak hour load growth between 2023 and 2027 Source: 2021 IRP Technical Appendix p. 7-9 G & T Assignment Factors Workpaper
- 4/ Schedule 3, page 1 of 2

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 45

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS - RT DEL
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Month	Multiplier/ Marginal Cost	Total IPUC Jurisdiction	Residential (1)	Residential-NM (6)	General Service (7)	General Service-NM (8)	General Service (9-Primary&T)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service 19-Primary&S&T)	Irrigation Service (24-Secondary)
CAPACITY RELATED ALLOCATION FACTORS											
<u>Twelve Monthly Coincident Demands @ Generation Level</u>											
January		2,219,506	1,059,967	33,825	26,060	144	87,097	550,946	0	322,498	3,678
February		2,128,273	1,017,411	26,118	23,231	140	86,836	526,891	0	303,816	3,793
March		2,153,910	1,065,567	32,460	20,874	126	84,566	500,037	0	293,747	10,593
April		1,714,832	606,276	11,880	16,245	56	80,529	447,538	0	297,198	126,497
May		2,455,950	852,080	17,668	16,521	37	83,006	467,273	0	311,436	583,628
June		3,496,120	1,398,626	30,306	23,965	83	96,031	549,051	0	331,549	922,557
July		3,224,178	1,333,855	40,293	22,450	93	89,908	527,617	0	340,400	731,125
August		3,071,846	1,224,174	20,317	28,269	81	97,972	601,580	0	311,064	643,282
September		2,995,520	1,321,784	38,299	22,803	84	92,225	544,526	0	303,108	532,555
October		1,851,866	746,802	12,987	18,144	55	85,827	487,716	0	320,397	66,683
November		2,043,833	911,858	29,509	21,995	131	85,869	517,204	0	324,362	8,370
December		2,402,388	1,188,925	42,647	27,676	178	86,519	575,421	0	323,609	4,385
Total		29,758,221	12,727,324	336,308	268,233	1,208	1,056,385	6,295,799	0	3,783,183	3,637,146
Ratio		1.0000	0.4277	0.0113	0.0090	0.0000	0.0355	0.2116	0.0000	0.1271	0.1222
Actual	D10BS	0.4297	0.1774	0.0043	0.0033	0.0000	0.0126	0.0747	0.0000	0.0432	0.0951
Actual	D10BNS	0.5703	0.2503	0.0070	0.0057	0.0000	0.0229	0.1369	0.0000	0.0839	0.0271

Four Monthly Coincident Demands (June - September) @ Generation Level

Power Supply Service - Generation

January	0.00	0	0	0	0	0	0	0	0	0	0
February	0.00	0	0	0	0	0	0	0	0	0	0
March	0.00	0	0	0	0	0	0	0	0	0	0
April	0.00	0	0	0	0	0	0	0	0	0	0
May	0.00	0	0	0	0	0	0	0	0	0	0
June	1.00	3,496,120	1,398,626	30,306	23,965	83	96,031	549,051	0	331,549	922,557
July	1.00	3,224,178	1,333,855	40,293	22,450	93	89,908	527,617	0	340,400	731,125
August	1.00	3,071,846	1,224,174	20,317	28,269	81	97,972	601,580	0	311,064	643,282
September	1.00	2,995,520	1,321,784	38,299	22,803	84	92,225	544,526	0	303,108	532,555
October	0.00	0	0	0	0	0	0	0	0	0	0
November	0.00	0	0	0	0	0	0	0	0	0	0
December	0.00	0	0	0	0	0	0	0	0	0	0
Total		12,787,663	5,278,439	129,215	97,486	341	376,136	2,222,774	0	1,286,120	2,829,519
Ratio	D10P	1.0000	0.4128	0.0101	0.0076	0.0000	0.0294	0.1738	0.0000	0.1006	0.2213

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS - RT DEL
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Month	Multiplier/ Marginal Cost	Total IPUC Jurisdiction	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplot	Micron	Total Special Contracts
CAPACITY RELATED ALLOCATION FACTORS										
<u>Twelve Monthly Coincident Demands @ Generation</u>										
January		2,219,506	1,639	0	365	2,086,219	41,611	15,260	76,416	133,287
February		2,128,273	1,666	0	367	1,990,268	38,260	23,348	76,398	138,005
March		2,153,910	1,674	0	319	2,009,963	43,356	22,419	78,172	143,946
April		1,714,832	1,682	0	367	1,588,268	25,426	22,150	78,988	126,564
May		2,455,950	1,700	0	341	2,333,690	18,122	16,075	88,063	122,260
June		3,496,120	1,710	0	332	3,354,210	24,712	22,336	94,861	141,910
July		3,224,178	1,717	0	348	3,087,806	19,117	23,051	94,204	136,372
August		3,071,846	1,734	0	345	2,928,817	24,020	22,223	96,786	143,029
September		2,995,520	1,744	0	355	2,857,483	24,142	20,794	93,101	138,037
October		1,851,866	1,750	0	348	1,740,708	22,980	4,157	84,021	111,158
November		2,043,833	1,754	0	357	1,901,409	40,726	20,506	81,191	142,423
December		2,402,388	1,756	0	353	2,251,468	48,957	19,950	82,012	150,920
Total		29,758,221	20,526	0	4,198	28,130,310	371,430	232,269	1,024,213	1,627,911
Ratio		1.0000	0.0007	0.0000	0.0001	0.9453	0.0125	0.0078	0.0344	0.0547
Actual	D10BS	0.4297	0.0002	0.0000	0.0000	0.3149	0.0031	0.0030	0.0127	0.0188
Actual	D10BNS	0.5703	0.0005	0.0000	0.0001	0.6304	0.0094	0.0048	0.0217	0.0359

Four Monthly Coincident Demands (June - Septem

Power Supply Service - Generation

January	0.00	0	0	0	0	0	0	0	0	0
February	0.00	0	0	0	0	0	0	0	0	0
March	0.00	0	0	0	0	0	0	0	0	0
April	0.00	0	0	0	0	0	0	0	0	0
May	0.00	0	0	0	0	0	0	0	0	0
June	1.00	3,496,120	1,710	0	332	3,354,211	24,712	22,336	94,861	141,910
July	1.00	3,224,178	1,717	0	348	3,087,807	19,117	23,051	94,204	136,372
August	1.00	3,071,846	1,734	0	345	2,928,818	24,020	22,223	96,786	143,029
September	1.00	2,995,520	1,744	0	355	2,857,484	24,142	20,794	93,101	138,037
October	0.00	0	0	0	0	0	0	0	0	0
November	0.00	0	0	0	0	0	0	0	0	0
December	0.00	0	0	0	0	0	0	0	0	0
Total		12,787,663	6,905	0	1,380	12,228,320	91,992	88,403	378,952	559,348
Ratio	D10P	1.0000	0.0005	0.0000	0.0001	0.9563	0.0072	0.0069	0.0296	0.0437

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS - RT DEL
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Month	Multiplier/ Marginal Cost	Total IPUC Jurisdiction	Residential (1)	Residential-NM (6)	General Service (7)	General Service-NM (8)	General Service (9-Primary&T)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service 19-Primary&S&T)	Irrigation Service (24-Secondary)
CAPACITY RELATED ALLOCATION FACTORS											
<u>Monthly Coincident Demands @ Generation Level</u>											
January		2,219,506	1,059,967	33,825	26,060	144	87,097	550,946	0	322,498	3,678
February		2,128,273	1,017,411	26,118	23,231	140	86,836	526,891	0	303,816	3,793
March		2,153,910	1,065,567	32,460	20,874	126	84,566	500,037	0	293,747	10,593
April		1,714,832	606,276	11,880	16,245	56	80,529	447,538	0	297,198	126,497
May		2,455,950	852,080	17,668	16,521	37	83,006	467,273	0	311,436	583,628
June		3,496,120	1,398,626	30,306	23,965	83	96,031	549,051	0	331,549	922,557
July		3,224,178	1,333,855	40,293	22,450	93	89,908	527,617	0	340,400	731,125
August		3,071,846	1,224,174	20,317	28,269	81	97,972	601,580	0	311,064	643,282
September		2,995,520	1,321,784	38,299	22,803	84	92,225	544,526	0	303,108	532,555
October		1,851,866	746,802	12,987	18,144	55	85,827	487,716	0	320,397	66,683
November		2,043,833	911,858	29,509	21,995	131	85,869	517,204	0	324,362	8,370
December		2,402,388	1,188,925	42,647	27,676	178	86,519	575,421	0	323,609	4,385
Total		29,758,221	12,727,324	336,308	268,233	1,208	1,056,385	6,295,799	0	3,783,183	3,637,146
Actual	D13	1.0000	0.4277	0.0113	0.0090	0.0000	0.0355	0.2116	0.0000	0.1271	0.1222
<u>Monthly Coincident Demands Weighted by Marginal Transmission Costs</u>											
<u>Transmission Service</u>											
January	12.58	27,921,395	13,334,385	425,516	327,837	1,816	1,095,681	6,930,903	0	4,057,027	46,263
February	11.56	24,602,849	11,761,266	301,928	268,545	1,618	1,003,823	6,090,855	0	3,512,114	43,849
March	10.86	23,391,472	11,572,055	352,516	226,696	1,365	918,389	5,430,405	0	3,190,092	115,039
April	10.10	17,319,812	6,123,386	119,984	164,075	562	813,347	4,520,134	0	3,001,703	1,277,623
May	12.49	30,674,832	10,642,476	220,669	206,351	466	1,036,742	5,836,238	0	3,889,835	7,289,519
June	14.93	52,197,081	20,881,487	452,464	357,803	1,239	1,433,747	8,197,327	0	4,950,032	13,773,771
July	20.86	67,256,368	27,824,213	840,508	468,301	1,945	1,875,483	11,006,092	0	7,100,737	15,251,270
August	20.84	64,017,298	25,511,788	423,410	589,116	1,682	2,041,737	12,536,924	0	6,482,564	13,406,005
September	14.05	42,087,065	18,571,060	538,103	320,381	1,187	1,295,757	7,650,590	0	4,258,664	7,482,397
October	11.73	21,722,403	8,759,991	152,340	212,823	646	1,006,753	5,720,906	0	3,758,256	782,188
November	12.00	24,526,002	10,942,301	354,108	263,946	1,571	1,030,422	6,206,445	0	3,892,345	100,439
December	12.00	28,828,673	14,267,096	511,761	332,109	2,131	1,038,231	6,905,055	0	3,883,302	52,621
Total		424,545,087	180,191,502	4,693,306	3,737,982	16,228	14,590,112	87,031,875	0	51,976,671	59,620,984
Weighted	D13	1.0000	0.4244	0.0111	0.0088	0.0000	0.0344	0.2050	0.0000	0.1224	0.1404
Average	D13	1.0000	0.4261	0.0112	0.0089	0.0000	0.0349	0.2083	0.0000	0.1248	0.1313

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS - RT DEL
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Month	Multiplier/ Marginal Cost	Total IPUC Jurisdiction	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplot	Micron	Total Special Contracts
CAPACITY RELATED ALLOCATION FACTORS										
<u>Monthly Coincident Demands @ Generation Level</u>										
January		2,219,506	1,639	0	365	2,086,219	41,611	15,260	76,416	133,287
February		2,128,273	1,666	0	367	1,990,268	38,260	23,348	76,398	138,005
March		2,153,910	1,674	0	319	2,009,963	43,356	22,419	78,172	143,946
April		1,714,832	1,682	0	367	1,588,268	25,426	22,150	78,988	126,564
May		2,455,950	1,700	0	341	2,333,690	18,122	16,075	88,063	122,260
June		3,496,120	1,710	0	332	3,354,210	24,712	22,336	94,861	141,910
July		3,224,178	1,717	0	348	3,087,806	19,117	23,051	94,204	136,372
August		3,071,846	1,734	0	345	2,928,817	24,020	22,223	96,786	143,029
September		2,995,520	1,744	0	355	2,857,483	24,142	20,794	93,101	138,037
October		1,851,866	1,750	0	348	1,740,708	22,980	4,157	84,021	111,158
November		2,043,833	1,754	0	357	1,901,409	40,726	20,506	81,191	142,423
December		2,402,388	1,756	0	353	2,251,468	48,957	19,950	82,012	150,920
Total		29,758,221	20,526	0	4,198	28,130,310	371,430	232,269	1,024,213	1,627,911
Actual	D13	1.0000	0.0007	0.0000	0.0001	0.9453	0.0125	0.0078	0.0344	0.0547
<u>Monthly Coincident Demands Weighted by Margina</u>										
<u>Transmission Service</u>										
January	12.58	27,921,395	20,613	0	4,592	26,244,644	523,466	191,968	961,317	1,676,751
February	11.56	24,602,849	19,254	0	4,244	23,007,508	442,280	269,902	883,158	1,595,341
March	10.86	23,391,472	18,179	0	3,467	21,828,214	470,844	243,467	848,947	1,563,258
April	10.10	17,319,812	16,988	0	3,708	16,041,519	256,800	223,716	797,778	1,278,293
May	12.49	30,674,832	21,236	0	4,255	29,147,800	226,344	200,778	1,099,911	1,527,033
June	14.93	52,197,081	25,525	0	4,957	50,078,367	368,956	333,476	1,416,282	2,118,714
July	20.86	67,256,368	35,825	0	7,256	64,411,650	398,785	480,838	1,965,095	2,844,718
August	20.84	64,017,298	36,133	0	7,193	61,036,572	500,572	463,129	2,017,025	2,980,726
September	14.05	42,087,065	24,506	0	4,991	40,147,649	339,202	292,151	1,308,063	1,939,416
October	11.73	21,722,403	20,529	0	4,079	20,418,522	269,559	48,761	985,561	1,303,881
November	12.00	24,526,002	21,045	0	4,288	22,816,923	488,712	246,077	974,290	1,709,079
December	12.00	28,828,673	21,075	0	4,241	27,017,633	587,488	239,404	984,148	1,811,040
Total		424,545,087	280,908	0	57,269	402,197,002	4,873,008	3,233,668	14,241,574	22,348,249
Weighted	D13	1.0000	0.0007	0.0000	0.0001	0.9474	0.0115	0.0076	0.0335	0.0526
Average	D13	1.0000	0.0007	0.0000	0.0001	0.9463	0.0120	0.0077	0.0340	0.0537

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS - RT DEL
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Month	Multiplier/ Marginal Cost	Total IPUC Jurisdiction	Residential (1)	Residential-NM (6)	General Service (7)	General Service-NM (8)	General Service (9-Primary&T)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service 19-Primary&S&T)	Irrigation Service (24-Secondary)
ENERGY RELATED ALLOCATION FACTORS											
Monthly Energy Requirements @ Generation Level (MWh)											
January		1,339,623	613,557	18,646	15,518	69	51,586	322,133	502	216,762	2,731
February		1,151,180	517,912	13,901	12,560	57	47,876	277,873	494	188,849	2,544
March		1,126,738	467,115	11,175	11,857	44	49,767	281,844	488	204,917	7,866
April		1,085,807	383,562	9,819	10,317	40	47,597	262,403	481	196,073	90,909
May		1,265,221	377,025	8,834	10,563	33	52,044	278,339	478	205,140	246,792
June		1,508,697	417,114	9,376	11,507	31	55,727	288,432	473	207,113	433,104
July		1,822,178	584,744	13,970	14,033	46	59,674	332,590	467	216,864	511,136
August		1,661,681	517,117	14,052	13,171	51	57,105	326,117	466	219,632	424,401
September		1,290,902	393,931	10,782	10,890	53	53,727	290,009	461	206,713	242,301
October		1,134,186	414,280	10,654	10,889	37	51,925	290,936	455	213,986	49,520
November		1,168,943	492,048	16,499	11,934	68	50,708	291,311	449	206,082	6,015
December		1,382,693	644,092	22,800	15,398	97	52,892	328,184	441	214,399	3,256
Total		15,937,848	5,822,497	160,508	148,636	626	630,627	3,570,172	5,657	2,496,527	2,020,576
Ratio		1.0000	0.3653	0.0101	0.0093	0.0000	0.0396	0.2240	0.0004	0.1566	0.1268
Actual	E10S	0.3942	0.1200	0.0030	0.0031	0.0000	0.0142	0.0776	0.0001	0.0534	0.1011
Actual	E10NS	0.6058	0.2453	0.0070	0.0062	0.0000	0.0254	0.1464	0.0002	0.1033	0.0257
Monthly Energy Requirements Weighted by Marginal Energy Costs											
Power Supply Service - Generation											
January	75.67	101,369,282	46,427,842	1,410,965	1,174,254	5,245	3,903,511	24,375,828	38,004	16,402,383	206,653
February	38.99	44,884,525	20,193,371	542,015	489,709	2,205	1,866,681	10,834,272	19,266	7,363,215	99,201
March	43.42	48,922,967	20,282,115	485,228	514,842	1,920	2,160,888	12,237,662	21,197	8,897,479	341,562
April	35.26	38,285,551	13,524,385	346,213	363,774	1,393	1,678,260	9,252,323	16,977	6,913,525	3,205,443
May	32.44	41,043,756	12,230,691	286,560	342,652	1,080	1,688,314	9,029,322	15,506	6,654,726	8,005,916
June	38.78	58,507,256	16,175,683	363,613	446,254	1,191	2,161,081	11,185,392	18,345	8,031,825	16,795,788
July	49.82	90,780,891	29,131,939	695,989	699,106	2,276	2,972,962	16,569,652	23,253	10,804,150	25,464,795
August	53.10	88,235,264	27,458,929	746,138	699,364	2,720	3,032,276	17,316,803	24,751	11,662,458	22,535,714
September	48.61	62,750,753	19,148,993	524,124	529,362	2,568	2,611,682	14,097,331	22,419	10,048,308	11,778,242
October	48.96	55,529,723	20,283,158	521,597	533,107	1,827	2,542,228	14,244,237	22,300	10,476,733	2,424,484
November	72.20	84,397,712	35,525,889	1,191,215	861,633	4,932	3,661,112	21,032,656	32,451	14,879,142	434,293
December	93.10	128,728,703	59,964,996	2,122,668	1,433,589	9,042	4,924,241	30,553,958	41,070	19,960,536	303,174
Total		843,436,384	320,347,991	9,236,326	8,087,644	36,399	33,203,234	190,729,435	295,539	132,094,480	91,595,266
Ratio		1.0000	0.3798	0.0110	0.0096	0.0000	0.0394	0.2261	0.0004	0.1566	0.1086
Weighted	E10S	0.3560	0.1090	0.0028	0.0028	0.0000	0.0128	0.0702	0.0001	0.0481	0.0908
Weighted	E10NS	0.6440	0.2708	0.0082	0.0068	0.0000	0.0266	0.1560	0.0002	0.1085	0.0178
Average	E10S	0.3751	0.1145	0.0029	0.0030	0.0000	0.0135	0.0739	0.0001	0.0507	0.0959
Average	E10NS	0.6249	0.2581	0.0076	0.0065	0.0000	0.0260	0.1512	0.0002	0.1059	0.0218
Total Ratio		1.0000	0.3726	0.0105	0.0095	0.0000	0.0395	0.2251	0.0004	0.1566	0.1177

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS - RT DEL
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Month	Multiplier/ Marginal Cost	Total IPUC Jurisdiction	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplot	Micron	Total Special Contracts
ENERGY RELATED ALLOCATION FACTORS										
Monthly Energy Requirements @ Generation Level										
January		1,339,623	1,194	2,464	266	1,245,429	26,342	15,027	Net CEYW 52,825	94,194
February		1,151,180	1,214	2,284	267	1,065,830	24,284	15,195	45,871	85,350
March		1,126,738	1,220	2,083	233	1,038,609	22,741	16,844	48,544	88,129
April		1,085,807	1,226	2,284	267	1,004,976	19,242	16,373	45,216	80,831
May		1,265,221	1,239	2,070	248	1,182,804	16,979	15,618	49,820	82,417
June		1,508,697	1,246	2,006	242	1,426,371	16,258	15,049	51,018	82,326
July		1,822,178	1,251	2,005	253	1,737,033	15,126	16,429	53,590	85,145
August		1,661,681	1,263	2,018	251	1,575,645	14,715	16,366	54,956	86,036
September		1,290,902	1,271	2,046	259	1,212,443	15,332	10,364	52,763	78,460
October		1,134,186	1,275	2,046	253	1,046,256	21,403	14,664	51,863	87,930
November		1,168,943	1,278	2,096	260	1,078,749	22,844	14,135	53,215	90,194
December		1,382,693	1,280	2,117	257	1,285,215	25,622	15,238	56,618	97,478
Total		15,937,848	14,956	25,518	3,059	14,899,359	240,889	181,300	616,300	1,038,489
Ratio		1.0000	0.0009	0.0016	0.0002	0.9348	0.0151	0.0114	0.0387	0.0652
Actual	E10S	0.3942	0.0003	0.0005	0.0001	0.3734	0.0039	0.0037	0.0133	0.0208
Actual	E10NS	0.6058	0.0006	0.0011	0.0001	0.5614	0.0113	0.0077	0.0253	0.0443
Monthly Energy Requirements Weighted by Margin:										
Power Supply Service - Generation										
January	75.67	101,369,282	90,345	186,437	20,124	94,241,591	1,993,329	1,137,067	3,997,295	7,127,691
February	38.99	44,884,525	47,319	89,040	10,429	41,556,723	946,849	592,437	1,788,516	3,327,802
March	43.42	48,922,967	52,959	90,449	10,101	45,096,402	987,410	731,357	2,107,798	3,826,566
April	35.26	38,285,551	43,212	80,522	9,431	35,435,459	678,483	577,304	1,594,305	2,850,092
May	32.44	41,043,756	40,190	67,143	8,053	38,370,152	550,783	506,652	1,616,170	2,673,604
June	38.78	58,507,256	48,310	77,810	9,381	55,314,672	630,493	583,596	1,978,495	3,192,584
July	49.82	90,780,891	62,343	99,879	12,627	86,538,970	753,592	818,493	2,669,835	4,241,921
August	53.10	88,235,264	67,084	107,168	13,354	83,666,760	781,351	869,010	2,918,143	4,568,504
September	48.61	62,750,753	61,778	99,451	12,581	58,936,835	745,293	503,809	2,564,816	3,813,918
October	48.96	55,529,723	62,435	100,167	12,406	51,224,678	1,047,901	717,932	2,539,212	4,305,045
November	72.20	84,397,712	92,263	151,321	18,799	77,885,706	1,649,322	1,020,530	3,842,154	6,512,006
December	93.10	128,728,703	119,139	197,107	23,973	119,653,493	2,385,418	1,418,651	5,271,142	9,075,210
Total		843,436,384	787,375	1,346,492	161,260	787,921,441	13,150,224	9,476,838	32,887,881	55,514,943
Ratio		1.0000	0.0009	0.0016	0.0002	0.9342	0.0156	0.0112	0.0390	0.0658
Weighted	E10S	0.3560	0.0003	0.0005	0.0001	0.3373	0.0035	0.0033	0.0120	0.0188
Weighted	E10NS	0.6440	0.0006	0.0011	0.0001	0.5969	0.0121	0.0079	0.0270	0.0471
Average	E10S	0.3751	0.0003	0.0005	0.0001	0.3553	0.0037	0.0035	0.0127	0.0198
Average	E10NS	0.6249	0.0006	0.0011	0.0001	0.5792	0.0117	0.0078	0.0262	0.0457
Total Ratio		1.0000	0.0009	0.0016	0.0002	0.9345	0.0154	0.0113	0.0388	0.0655

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 46

**IDAHO POWER COMPANY
REVENUE REQUIREMENT ADJUSTMENTS
TWELVE MONTHS ENDING DECEMBER 31, 2023
ALLOCATION TO CLASSES**

	RESIDENTIAL	RES. OS	GEN SRV	GEN SRV OS	LRG SVR	LRG SRV - SEC	LIGHTING	IND	IRR	UNMETERED	ST LIGHT	CONTROL	DOE/INL	JR SIMPLOT	MICRON	Total IPUC
	(1)	(6)	(7)	(8)	(9-P/T)	(9-S)	(15)	(19-S/P/T)	(24-S)	(40)	(41)	(42)	(30)	(29)	(26)	Jurisdiction
Bridger	\$ 28,903,005	\$ 763,736	\$ 609,141	\$ 2,743	\$ 2,398,989	\$ 14,297,391	\$ -	\$ 8,591,387	\$ 8,259,745	\$ 46,612	\$ -	\$ 9,533	\$ 843,495	\$ 527,469	\$ 2,325,928	\$ 67,579,174
Valmy	\$ 15,806,391	\$ 417,670	\$ 333,125	\$ 1,500	\$ 1,311,952	\$ 7,818,915	\$ -	\$ 4,698,433	\$ 4,517,065	\$ 25,491	\$ -	\$ 5,213	\$ 461,288	\$ 288,461	\$ 1,271,997	\$ 36,957,501
Storage ADITC	\$ (9,045,603)	\$ (239,022)	\$ (190,639)	\$ (859)	\$ (750,797)	\$ (4,474,570)	\$ -	\$ (2,688,796)	\$ (2,585,004)	\$ (14,588)	\$ -	\$ (2,983)	\$ (263,984)	\$ (165,079)	\$ (727,932)	\$ (21,149,854)
	\$ 35,663,794	\$ 942,384	\$ 751,627	\$ 3,385	\$ 2,960,144	\$ 17,641,736	\$ -	\$ 10,601,024	\$ 10,191,807	\$ 57,515	\$ -	\$ 11,763	\$ 1,040,799	\$ 650,851	\$ 2,869,993	\$ 83,386,821
Total D10BS	\$ 14,790,945	\$ 362,079	\$ 273,171	\$ 957	\$ 1,053,987	\$ 6,228,532	\$ -	\$ 3,603,894	\$ 7,928,720	\$ 19,349	\$ -	\$ 3,867	\$ 257,774	\$ 247,719	\$ 1,061,879	\$ 35,832,874
Total D10BNS	\$ 20,872,849	\$ 580,305	\$ 478,455	\$ 2,428	\$ 1,906,156	\$ 11,413,204	\$ -	\$ 6,997,130	\$ 2,263,087	\$ 38,166	\$ -	\$ 7,895	\$ 783,025	\$ 403,131	\$ 1,808,114	\$ 47,553,947
	\$ 35,663,794	\$ 942,384	\$ 751,627	\$ 3,385	\$ 2,960,144	\$ 17,641,736	\$ -	\$ 10,601,024	\$ 10,191,807	\$ 57,515	\$ -	\$ 11,763	\$ 1,040,799	\$ 650,851	\$ 2,869,993	\$ 83,386,821

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 47

**IDAHO POWER COMPANY
CCOS ALTERNATE SCENARIOS
TWELVE MONTHS ENDING DECEMBER 31, 2023**

2023 Class Cost-of-Service Alternate Scenarios Revenue Requirement Summary														
	<u>Total Idaho</u>	<u>Residential</u>	<u>Residential On-Site Gen</u>	<u>Small General Service</u>	<u>Small General Service On- Site Gen*</u>	<u>L. Gen Service - Prim. & Tran.</u>	<u>Large Gen Service -Sec.</u>	<u>Large Power Service</u>	<u>Irrigation</u>	<u>DOE</u>	<u>Simplot</u>	<u>Micron</u>	<u>Lighting</u>	
Total Sales Revenue (NM)	\$1,293.0M	\$566.1M	\$13.0M	\$17.8M	\$48,160	\$43.6M	\$269.8M	\$153.9M	\$162.4M	\$13.3M	\$9.8M	\$36.6M	\$6.6M	
2011 Methodology	Revenue Requirement	\$1,404,314,821	\$622.7M	\$19.6M	\$20.1M	\$100,951	\$42.3M	\$269.6M	\$162.8M	\$198.6M	\$14.1M	\$9.9M	\$39.1M	\$5.4M
	Revenue Deficiency / (Excess)	\$111,304,981	\$56.5M	\$6.6M	\$2.3M	\$52,791	(\$1.2M)	(\$0.2M)	\$8.9M	\$36.1M	\$0.8M	\$0.0M	\$2.5M	(\$1.2M)
	% Change Required	8.61%	9.98%	50.56%	13.08%	109.62%	-2.85%	-0.07%	5.79%	22.23%	6.15%	0.45%	6.96%	-18.05%
FV Classification Increm. Impact	Revenue Requirement	\$0	\$2.5M	\$0.1M	\$0.0M	\$470	\$0.1M	\$1.0M	\$0.0M	(\$3.7M)	\$0.1M	(\$0.1M)	\$0.0M	(\$0.1M)
	% Change Required	0.00%	0.43%	0.71%	0.19%	0.98%	0.24%	0.36%	0.02%	-2.27%	0.78%	-0.75%	0.13%	-0.92%
June - Sept. Summer Increm. Impact	Revenue Requirement	\$0	\$0.7M	\$0.1M	(\$0.0M)	\$37	\$0.0M	\$0.2M	\$0.0M	(\$1.1M)	\$0.0M	\$0.0M	\$0.0M	\$0.0M
	% Change Required	0.00%	0.12%	0.50%	0.00%	0.08%	0.08%	0.07%	0.01%	-0.65%	0.16%	0.01%	0.10%	0.02%
Combined Impact	Revenue Requirement	\$0	\$2.8M	\$0.1M	\$0.0M	\$491	\$0.1M	\$1.1M	\$0.0M	(\$4.3M)	\$0.1M	(\$0.1M)	\$0.1M	(\$0.1M)
	Revenue Deficiency / (Excess)	(\$0)	\$2,849,947	\$129,954	\$33,859	\$491	\$122,526	\$1,077,809	\$39,582	(\$4,303,585)	\$115,680	(\$73,376)	\$66,675	(\$59,565)
	% Change Required	0.00%	0.50%	1.00%	0.19%	1.02%	0.28%	0.40%	0.03%	-2.65%	0.87%	-0.75%	0.18%	-0.90%

*\$ values in millions except for Small General Service On-Site Generation

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 48

Idaho Power Company
Before the Idaho Public Utilities Commission
Revenue Allocation Summary
12 Months Ending December 31, 2023
Proformed Normalized Sales and Revenue

Line No.	Tariff Description	Rate Schedule No.	2023 Average Number of Customers	2023 Sales Normalized (kWh)	Proformed Normalized Revenue	Average Mills per kWh	Base Revenue Transfer
<u>Uniform Tariff Schedules</u>							
1	Residential Service	1,3,5	492,481	5,425,559,433	501,479,142	92.43	64,656,991
2	<u>Residential Service - On Site Gen</u>	6	<u>13,288</u>	<u>122,912,496</u>	<u>11,567,368</u>	<u>94.11</u>	<u>1,465,405</u>
3	Combined Residential		505,768	5,548,471,929	513,046,510	92.47	66,122,396
4	Small General Service	7	30,401	138,285,160	16,102,622	116.45	1,658,298
5	<u>Small General Service - On Site Gen</u>	8	<u>88</u>	<u>370,708</u>	<u>43,713</u>	<u>117.92</u>	<u>4,447</u>
6	Combined Small General Service		30,488	138,655,868	16,146,335	116.45	1,662,745
7	Large General Service - Prim. & Trans.	9P, 9T	284	601,699,182	36,446,763	60.57	7,110,848
8	Large General Service - Secondary	9S	37,764	3,321,544,618	230,482,910	69.39	39,344,999
9	Dusk/Dawn Lighting	15	0	5,267,423	1,261,853	239.56	65,185
10	Large Power Service	19S, 19P, 19T	116	2,386,695,635	125,751,566	52.69	28,147,259
11	Irrigation Service	24	19,179	1,864,522,772	140,327,749	75.26	22,120,084
12	Unmetered Service	40	1,663	13,925,301	1,144,288	82.17	165,505
13	Municipal Street Lighting	41	2,980	23,760,014	3,463,322	145.76	287,095
14	Traffic Control Lighting	42	<u>766</u>	<u>2,847,961</u>	<u>165,609</u>	<u>58.15</u>	<u>33,636</u>
15	<i>Total Idaho Rates</i>		599,008	13,907,390,703	1,068,236,903	76.81	165,059,752
<u>Special Contracts</u>							
16	Micron	26	1	591,344,540	29,622,353	50.09	6,969,186
17	Simplot	29	1	175,000,001	7,759,368	44.34	2,059,297
18	DOE/INL	30	<u>1</u>	<u>234,100,000</u>	<u>10,547,708</u>	<u>45.06</u>	<u>2,755,273</u>
19	<i>Total Specials</i>		3	1,000,444,541	47,929,429	47.91	11,783,756
20	Total Idaho Retail Sales*		599,011	14,907,835,244	1,116,166,332	74.87	176,843,508

*Sales exclude Black Mesa sales

Idaho Power Company
 Before the Idaho Public Utilities Commission
 Revenue Allocation Summary
 12 Months Ending December 31, 2023
 4CP/12CP Cost-of-Service Results

Line No.	Tariff Description	Rate Schedule No.	COS Percent Change	COS Retail Sales W/ Trnsfr. Adj.	COS Revenue Change	Revenue Allocation at COS	Average Mills per kWh
<u>Uniform Tariff Schedules</u>							
1	Residential Service	1,3,5	10.49%	566,136,133	59,368,700	625,504,833	115.29
2	<u>Residential Service - On Site Gen</u>	6	<u>51.56%</u>	<u>13,032,773</u>	<u>6,719,340</u>	<u>19,752,112</u>	<u>160.70</u>
3	Combined Residential		11.41%	579,168,906	66,088,040	645,256,946	116.29
4	Small General Service	7	13.27%	17,760,920	2,356,962	20,117,882	145.48
5	<u>Small General Service - On Site Gen</u>	8	<u>110.64%</u>	<u>48,160</u>	<u>53,282</u>	<u>101,442</u>	<u>273.64</u>
6	Combined Small General Service		13.53%	17,809,080	2,410,244	20,219,324	145.82
7	Large General Service - Prim. & Trans.	9P, 9T	-2.57%	43,557,610	(1,118,189)	42,439,422	70.53
8	Large General Service - Secondary	9S	0.33%	269,827,909	890,106	270,718,015	81.50
9	Dusk/Dawn Lighting	15	-44.41%	1,327,038	(589,394)	737,644	140.04
10	Large Power Service	19S, 19P, 19T	5.82%	153,898,825	8,949,254	162,848,079	68.23
11	Irrigation Service	24	19.59%	162,447,833	31,815,425	194,263,258	104.19
12	Unmetered Service	40	2.48%	1,309,792	32,435	1,342,227	96.39
13	Municipal Street Lighting	41	-24.67%	3,750,417	(925,400)	2,825,017	118.90
14	Traffic Control Lighting	42	<u>117.51%</u>	<u>199,244</u>	<u>234,134</u>	<u>433,379</u>	<u>152.17</u>
15	<i>Total Idaho Rates</i>		8.74%	1,233,296,655	107,786,657	1,341,083,312	96.43
<u>Special Contracts</u>							
16	Micron	26	7.14%	36,591,539	2,613,571	39,205,110	66.30
17	Simplot	29	-0.30%	9,818,665	(29,165)	9,789,500	55.94
18	DOE/INL	30	<u>7.02%</u>	<u>13,302,981</u>	<u>933,918</u>	<u>14,236,899</u>	<u>60.82</u>
19	<i>Total Specials</i>		5.89%	59,713,185	3,518,324	63,231,509	63.20
20	Total Idaho Retail Sales*		8.61%	1,293,009,840	111,304,981	1,404,314,821	94.20

*Sales exclude Black Mesa sales

Idaho Power Company
 Before the Idaho Public Utilities Commission
 Revenue Allocation Summary
 12 Months Ending December 31, 2023
 First Pass Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	First Pass Percent Change	First Pass Revenue Change	First Pass Revenue Allocation
<u>Uniform Tariff Schedules</u>					
1	Residential Service	1,3,5			
2	<u>Residential Service - On Site Gen</u>	6			
3	Combined Residential	1,3,5,6	11.41%	66,088,040	645,256,946
4	Small General Service	7			
5	<u>Small General Service - On Site Gen</u>	8			
6	Combined Small General Service	7,8	12.91%	2,299,564	20,108,644
7	Large General Service - Prim. & Trans.	9P, 9T	0.00%	0	43,557,610
8	Large General Service - Secondary	9S	0.33%	890,106	270,718,015
9	Dusk/Dawn Lighting	15	0.00%	0	1,327,038
10	Large Power Service	19S, 19P, 19T	5.82%	8,949,254	162,848,079
11	Irrigation Service	24	12.91%	20,975,772	183,423,605
12	Unmetered Service	40	2.48%	32,435	1,342,227
13	Municipal Street Lighting	41	0.00%	0	3,750,417
14	Traffic Control Lighting	42	12.91%	<u>25,727</u>	<u>224,972</u>
15	<i>Total Idaho Rates</i>		8.05%	99,260,898	1,332,557,553
<u>Special Contracts</u>					
16	Micron	26	7.14%	2,613,571	39,205,110
17	Simplot	29	0.00%	0	9,818,665
18	DOE/INL	30	<u>7.02%</u>	<u>933,918</u>	<u>14,236,899</u>
19	<i>Total Specials</i>		5.94%	3,547,489	63,260,674
20	Total Idaho Retail Sales*		7.95%	102,808,387	1,395,818,227
21	Revenue Requirement Shortfall				8,496,594

*Sales exclude Black Mesa sales

Idaho Power Company
 Before the Idaho Public Utilities Commission
 Revenue Allocation Summary
 12 Months Ending December 31, 2023
 Second Pass Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	Second Pass Revenue Change	Second Pass Percent Change	Second Pass Revenue Allocation
<u>Uniform Tariff Schedules</u>					
1	Residential Service	1,3,5			
2	<u>Residential Service - On Site Gen</u>	6			
3	Combined Residential	1,3,5,6	4,836,319	12.25%	650,093,265
4	Small General Service	7			
5	<u>Small General Service - On Site Gen</u>	8			
6	Combined Small General Service	7,8	0	12.91%	20,108,644
7	Large General Service - Prim. & Trans.	9P, 9T	0	0.00%	43,557,610
8	Large General Service - Secondary	9S	2,029,081	1.08%	272,747,096
9	Dusk/Dawn Lighting	15	0	0.00%	1,327,038
10	Large Power Service	19S, 19P, 19T	1,220,576	6.61%	164,068,656
11	Irrigation Service	24	0	12.91%	183,423,605
12	Unmetered Service	40	10,060	3.24%	1,352,288
13	Municipal Street Lighting	41	0	0.00%	3,750,417
14	Traffic Control Lighting	42	0	12.91%	<u>224,972</u>
15	<i>Total Idaho Rates</i>		8,096,037	8.70%	1,340,653,590
<u>Special Contracts</u>					
16	Micron	26	293,849	7.95%	39,498,960
17	Simplot	29	0	0.00%	9,818,665
18	DOE/INL	30	<u>106,708</u>	<u>7.82%</u>	<u>14,343,607</u>
19	<i>Total Specials</i>		400,558	6.61%	63,661,231
20	Total Idaho Retail Sales		8,496,594	8.61%	1,404,314,821
21	Revenue Requirement Shortfall				-

*Sales exclude Black Mesa sales

Idaho Power Company
 Before the Idaho Public Utilities Commission
 Revenue Allocation Summary
 12 Months Ending December 31, 2023
 Final Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	Final Percent Change	Final Revenue Change	Final Revenue Allocation	Average Mills per kWh	Cost of Service Index
<u>Uniform Tariff Schedules</u>							
1	Residential Service	1,3,5					
2	<u>Residential Service - On Site Gen</u>	<u>6</u>					
3	Combined Residential		12.25%	\$70,924,359	650,093,265	117.17	101%
4	Small General Service	7					
5	<u>Small General Service - On Site Gen</u>	<u>8</u>					
6	Combined Small General Service		12.91%	\$2,299,564	20,108,644	145.03	99%
7	Large General Service - Prim. & Trans.	9P, 9T	0.00%	\$0	43,557,610	72.39	103%
8	Large General Service - Secondary	9S	1.08%	\$2,919,187	272,747,096	82.11	101%
9	Dusk/Dawn Lighting	15	0.00%	\$0	1,327,038	251.93	180%
10	Large Power Service	19S, 19P, 19T	6.61%	\$10,169,831	164,068,656	68.74	101%
11	Irrigation Service	24	12.91%	\$20,975,772	183,423,605	98.38	94%
12	Unmetered Service	40	3.24%	\$42,495	1,352,288	97.11	101%
13	Municipal Street Lighting	41	0.00%	\$0	3,750,417	157.85	133%
14	Traffic Control Lighting	42	<u>12.91%</u>	<u>\$25,727</u>	<u>224,972</u>	<u>78.99</u>	<u>52%</u>
15	<i>Total Idaho Rates</i>		8.70%	\$107,356,935	1,340,653,590	96.40	
<u>Special Contracts</u>							
16	Micron	26	7.95%	\$2,907,421	39,498,960	66.80	101%
17	Simplot	29	0.00%	\$0	9,818,665	56.11	100%
18	DOE/INL	30	<u>7.82%</u>	<u>\$1,040,626</u>	<u>14,343,607</u>	<u>61.27</u>	<u>101%</u>
19	<i>Total Specials</i>		6.61%	\$3,948,046	63,661,231	63.63	
20	Total Idaho Retail Sales*		8.61%	\$111,304,981	1,404,314,821	94.20	

*Sales exclude Black Mesa sales

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 49

IDAHO POWER COMPANY
Development of Sales Based Adjustment Rate
2023 Test Year

Table I
Derivation of Energy-Related Generation Function Revenue Requirement

	A	B	C	D	E	F
	Rate Base	Expenses	Income Tax	A&G Expense Exclusion	Other Revenue	Subsidiary Income
Source	Ex. 38, L. 12	Ex. 38, L. 72 & 114	Table II, Col. E	See Note 1	See Note 2	Ex. 42, L. 35
Generation Function Energy-Related	53,590,613	494,937,324	495,994	1,855,842	29,557,875	1,759,534

	G	H	I	J	K
	Current Return	Desired Return	Revenue Short-Fall	Tax Gross-up	Total Revenue Requirement
Source	A x 7.172% (3)	A x 7.702% (4)	H-G	I x 1.34662 - I	B+C-D-E-F+H+J
Generation Function Energy-Related	3,843,519	4,127,549	284,030	98,451	\$466,486,067

Notes:

- (1) Exhibit 37, Lines 499-558. The portion of the overall A&G exclusion associated with the energy-related generation function (Table 5; FERC accounts 900-935; 416)
- (2) Exhibit 38, Line 132
- (3) Exhibit 42, Line 38
- (4) Exhibit 42, Line 43

IDAHO POWER COMPANY
Development of Sales Based Adjustment Rate
2023 Test Year

Table II
Derivation of Energy-Related Generation Function Revenue Requirement

	A	B	C	D	E
	Total Federal Income Tax	Total State Income Tax	Energy-Related Generation Function Rate Base	Total Rate Base	Allocated Income Taxes
Source	Ex. 42, L. 28	Ex 42, L. 29	Ex. 38, L. 12	Ex. 38, L. 60	(A + B) x (C / D)
Generation Function Energy-Related	39,040,245	(2,828,435)	53,590,613	3,912,569,823	495,994

IDAHO POWER COMPANY
Development of Sales Based Adjustment Rate
2023 Test Year
Table III
Derivation of Energy-Related Generation Function Revenue Requirement

	A	B	C
	Energy-Related Generation Function Revenue Requirement	2023 Test Year Idaho Retail Sales (MWh)	Sales Based Adjusted Rate (\$/MWh)
Source	Table I, Col K.	Ex. 39, Table 23, L. 55 / 1000	A / B
Generation Function Energy-Related	\$466,486,067	14,907,835	\$31.29

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 50

IDAHO POWER COMPANY
Development of Fixed Cost Adjustment Rate
2023 Test Year
Table I
Class Cost of Service Functionalized Costs
Based Upon GRC Filing - IPC-E-23-11 - Filed June 01, 2023

Line No.	Uniform Tariff Schedules	Rate Schedule No.	A	B	C	D	E	F
			COS Revenue Requirement	Generation Fixed Costs	Transmission Fixed Costs	Distribution and Customer Fixed Costs	Total Fixed Costs B+C+D	Fixed Cost % of Total Cost E + A
1	Residential Service	1, 3 & 5	625,504,833	191,167,686	46,602,187	213,277,804	451,047,677	72.1%
2	Residential Service - On Site Gen	6	19,752,112	5,331,189	1,435,880	8,056,109	14,823,178	75.0%
3	Small General Service	7	20,117,882	4,025,369	998,664	10,663,801	15,687,835	78.0%
4	Small General Service - On Site Gen	8	101,442	19,596	5,628	56,871	82,095	80.9%
5	Large General Service	9	313,157,436	107,548,029	25,485,729	56,313,163	189,346,922	60.5%
6	Dusk/Dawn Lighting	15	737,644	-	-	573,342	573,342	77.7%
7	Large Power Service	19	162,848,079	56,747,920	14,142,328	18,565,502	89,455,750	54.9%
8	Irrigation Service	24	194,263,258	59,292,537	15,038,335	64,768,424	139,099,295	71.6%
9	Unmetered Service	40	1,342,227	301,332	72,191	530,532	904,055	67.4%
10	Municipal Street Lighting	41	2,825,017	-	-	2,078,765	2,078,765	73.6%
11	Traffic Control Lighting	42	433,379	72,432	22,281	248,391	343,103	79.2%
12	Special Contracts	26, 29, & 30	63,231,509	24,687,354	6,257,439	1,587,849	32,532,642	51.5%
13	Total FCA Tariff Schedules		1,404,314,821				935,974,660	

IDAHO POWER COMPANY
Development of Fixed Cost Adjustment Rate
2023 Test Year
Table II
Identification of Interclass Revenue Subsidy
Based Upon GRC Filing - IPC-E-23-11 - Filed June 01, 2023

Line No.	Uniform Tariff Schedules	Schedule No.	A	B	C	D	E	F	G
			Proposed Base Rate Revenue	COS Revenue Requirement	Difference	Revenue Short-Fall Identifier	Revenue Short-Fall	Fixed Cost % of Total Cost	Fixed Cost Portion of Rev. Short-Fall
				Table I, Col. A	A - B			Table I, Col. F	E x F
1	Residential Service	1, 3 & 5	635,369,891	625,504,833	9,865,057				
2	Residential Service - On Site Gen	6	14,723,374	19,752,112	(5,028,738)	X	(5,028,738)	75.0%	(3,773,869)
3	Small General Service	7	20,053,424	20,117,882	(64,458)	X	(64,458)	78.0%	(50,264)
4	Small General Service - On Site Gen	8	55,219	101,442	(46,223)	X	(46,223)	80.9%	(37,407)
5	Large General Service	9	316,304,706	313,157,436	3,147,270				
6	Dusk/Dawn Lighting	15	1,327,038	737,644	589,394				
7	Large Power Service	19	164,068,656	162,848,079	1,220,576				
8	Irrigation Service	24	183,423,605	194,263,258	(10,839,653)	X	(10,839,653)	71.6%	(7,761,571)
9	Unmetered Service	40	1,352,288	1,342,227	10,060				
10	Municipal Street Lighting	41	3,750,417	2,825,017	925,400				
11	Traffic Control Lighting	42	224,972	433,379	(208,407)	X	(208,407)	79.2%	(164,995)
12	Special Contracts	26, 29, & 30	63,661,231	63,231,509	429,722				
13	Total Uniform Tariff Schedules		1,404,314,821	1,404,314,821	0		(16,187,479)		(11,788,106)

Weighted Average Fixed Cost % of Short-Fall ^a
72.8%

Notes:

(a) The "Weighted Average Fixed Cost % of Short-Fall" is calculated by dividing the total "Fixed Cost Portion of Rev. Short-Fall" (Col. G) by the total "Revenue Short-Fall" (Col. E)

IDAHO POWER COMPANY
Development of Fixed Cost Adjustment Rate
2023 Test Year

Table III
Derivation of Fixed Cost per Customer and Fixed Cost per Energy Rates
Based Upon GRC Filing - IPC-E-23-11 - Filed June 01, 2023

Line No.	Uniform Tariff Schedules	Schedule No.	A	B	C	D	E	F
			2023 Avg. Number of Customers	2023 Sales Normalized (kWh)	COS Fixed Cost	COS Variable Cost	Share of Revenue Short-Fall/Subsidy	Total Base Rate Revenue
					Table I, Col. E	Table I, Col. A - Col. C	Table II, Col. C	C+D+E
1	Residential Service	1, 3 & 5	492,481	5,425,559,433	451,047,677	174,457,157	9,865,057	635,369,891
2	Residential Service - On Site Gen	6	13,288	122,912,496	14,823,178	4,928,934	(5,028,738)	14,723,374
3	Small General Service	7	30,401	138,285,160	15,687,835	4,430,047	(64,458)	20,053,424
4	Small General Service - On Site Gen	8	88	370,708	82,095	19,347	(46,223)	55,219

Line No.	Uniform Tariff Schedules	Schedule No.	G	H	I	J	K	L
			COS Fixed Cost Revenue from Fixed Charges	COS Fixed Cost Revenue from Energy Charges	Fixed Cost Share of Revenue Short-Fall/Subsidy	Total Fixed Cost Revenue from Energy Charges	Calculation of FCC (\$/Cust./Yr.)	Calculation of FCE (\$/kWh)
			C-G	E x 72.8	H + I	J + A	J + B	
1 (Cont.)	Residential Service	1, 3 & 5*	91,198,683	359,848,994	7,183,968	367,032,962	\$ 745.27	\$ 0.067649
2 (Cont.)	Residential Service - On Site Gen	6	2,445,141	12,378,037	(3,662,046)	8,715,991	\$ 655.94	\$ 0.070912
3 (Cont.)	Small General Service	7	7,374,576	8,313,259	(46,940)	8,266,319	\$ 271.91	\$ 0.059777
4 (Cont.)	Small General Service - On Site Gen	8	21,216	60,879	(33,661)	27,218	\$ 311.07	\$ 0.073423

* FCE not applicable to Residential I05; see I05 FCE determination

IDAHO POWER COMPANY
Development of Fixed Cost Adjustment Rate
2023 Test Year
Derivation of Fixed Cost per Customer and Fixed Cost per Energy Rates
Based Upon GRC Filing - IPC-E-23-11 - Filed June 01, 2023

		A	B	C	D	E	F	
Uniform Tariff Schedules		Schedule No.	2023 Avg. Number of Customers	2023 Sales Normalized (kWh)	Generation Fixed Costs	Transmission Fixed Costs	Distribution and Customer Fixed Costs	Total Fixed Costs
		C + D + E						
1	Residential Service	1, 3 & 5	492,481	5,425,559,433	191,167,686	46,602,187	213,277,804	451,047,677
2	Residential Service Fixed Cost Proportions	1, 3 & 5			42.4%	10.3%	47.3%	100.0%
3	Residential On-Site Gen Service	6	13,288	122,912,496	5,331,189	1,435,880	8,056,109	14,823,178
4	Residential On-Site Gen Service Fixed Cost Proportions	6			36.0%	9.7%	54.3%	100.0%
5	Small General Service	7	30,401	138,285,160	4,025,369	998,664	10,663,801	15,687,835
6	Small General Service Fixed Cost Proportions	7			25.7%	6.4%	68.0%	100.0%
7	Small General Service On-Site Gen	8	88	370,708	19,596	5,628	56,871	82,095
8	Small General Service On-Site Gen Fixed Cost Proportions	8			23.9%	6.9%	69.3%	100.0%

		G	H	I	J	K	L	
Uniform Tariff Schedules		Schedule No.	Fixed Cost Share of Revenue Short-Fall/Subsidy	Distribution Share of Short-Fall/Subsidy (Proportion E) x G	COS Fixed Cost Revenue from Fixed Charges	Total Fixed Cost Revenue from Energy Charges	Calculation of FCC - Dist (\$/Cust./Yr.)	Calculation of FCE - Dist (\$/kWh)
		E + H - I				J + A	J + B	
1 (Cont.)	Residential Service	1, 3 & 5*	7,183,968	3,396,938	91,198,683	125,476,059	\$ 254.78	\$ 0.023127
3 (Cont.)	Residential On-Site Gen Service	6	(3,662,046)	(1,990,251)	2,445,141	3,620,717	\$ 272.49	\$ 0.029458
5 (Cont.)	Small General Service	7	(46,940)	(31,907)	7,374,576	3,257,318	\$ 107.15	\$ 0.023555
7 (Cont.)	Small General Service On-Site Gen	8	(33,661)	(23,318)	21,216	12,337	\$ 140.99	\$ 0.033278

* FCE not applicable to Residential I05; see I05 FCE determination

IDAHO POWER COMPANY
Development of Fixed Cost Adjustment Rate
2023 Test Year
Derivation of Fixed Cost per Energy Rates - Schedule 5
Based Upon GRC Filing - IPC-E-23-11 - Filed June 01, 2023

	Existing <u>January 1, 2024</u>	New Customer <u>January 1, 2024</u>
Avg Customers	986.31	986.31
FCC	\$ 745.27	\$ 254.78
Total Fixed Cost Recovery	\$ 735,070	\$ 251,291.64
FCE	\$ 0.067649	\$ 0.023127
Total kWh	16,947,350	16,947,350
Fixed Cost Recovery in Energy	\$ 1,146,469	\$ 391,941
Revenue Collection		
Service Charge	\$177,623	\$ 177,623
Summer Energy	\$ 587,925	\$ 587,925
Non-Summer Energy	\$ 1,138,777	\$ 1,138,777
Total Energy Collection	\$ 1,726,702	\$ 1,726,702
Total Revenue	\$ 1,904,324	\$ 1,904,324
Energy in Energy	\$ 580,233	\$ 1,334,761
Summer Share Energy in Energy	\$ 178,320.66	\$ 410,206.69
SONP Energy in Energy Rate	\$ 0.084817	\$ 0.195113
SOFP Energy in Energy Rate	\$ 0.021204	\$ 0.048778
	<i>Check</i> \$ 178,320.66	\$ 410,206.69
Non-Summer Energy in Energy	\$ 401,912.16	\$ 924,553.86
NSONP Energy in Energy Rate	\$ 0.047556	\$ 0.109397
NSOFP Energy in Energy Rate	\$ 0.031704	\$ 0.072931
	<i>Check</i> \$ 401,912.16	\$ 924,553.86
SONP Rate	\$ 0.279642	\$ 0.279642
SOFP Rate	\$ 0.069911	\$ 0.069911
NSONP Rate	\$ 0.134745	\$ 0.134745
NSOFP Rate	\$ 0.089830	\$ 0.089830
SONP FCE Rate	\$ 0.194825	\$ 0.084529
SOFP FCE Rate	\$ 0.048707	\$ 0.021133
NSONP FCE Rate	\$ 0.087189	\$ 0.025348
NSOFP FCE Rate	\$ 0.058126	\$ 0.016899

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 51

Idaho Power Company
State of Idaho
Calculation of Proposed Rates
Filed June 1, 2023
IPC-E-23-11

Micron
Schedule 26

Line No.	Description	Test Year Billing Units	Current Base Rate	Test Year Base Revenue	Proposed Effective Rate	Proposed Effective Revenue	Revenue Difference	Percent Change
1	Contract Demand (\$/kW)	918,000	\$ 1.67	\$ 1,533,060	\$ 3.11	\$ 2,854,980	\$ 1,321,920	86.23%
2	Billed kW (\$/kW)	1,017,744	\$ 10.98	11,174,829	\$ 18.12	18,441,469	7,266,639	65.03%
3	Excess Demand kW (\$/kW)	-	\$ 0.291	-	\$ 1.244	-	-	0.00%
4	Embedded Energy Fixed Cost Charge (\$/kWh)	101,867,460	\$ 0.002632	268,115	\$ -	-	(268,115)	-100.00%
5	Billed kWh (\$/kWh)	591,344,540	\$ 0.028150	16,646,349	\$ 0.030782	18,202,511	1,556,162	9.35%
6	<u>Transfer Adjustment</u>			<u>6,969,186</u>		<u>-</u>		
7	Subtotal			\$ 36,591,539		\$ 39,498,960	\$ 2,907,421	7.95%

Idaho Power Company
State of Idaho
Calculation of Proposed Rates
Filed June 1, 2023
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Simplot
Schedule 29

Line No.	Description	Test Year Billing Units	Current Base Rate	Test Year Base Revenue	Proposed Effective Rate	Proposed Effective Revenue	Revenue Difference	Percent Change
1	Contract Demand (\$/kW)	300,000	\$ 2.31	\$ 693,000	\$ 3.11	\$ 933,000	\$ 240,000	34.63%
1	Billed kW (\$/kW)	267,258	\$ 7.88	2,105,993	\$ 13.43	3,589,135	1,483,142	70.42%
2	Excess Demand kW (\$/kW)	-	\$ 0.292	-	\$ 1.244	-	-	
3	Billed kWh (\$/kWh)	175,000,001	\$ 0.028345	4,960,375	\$ 0.030266	5,296,530	336,155	6.78%
4	<u>Transfer Adjustment</u>			<u>2,059,297</u>		<u>-</u>	<u>(2,059,297)</u>	
5	Subtotal			\$ 9,818,665		\$ 9,818,665	\$ -	0.00%

Idaho Power Company
State of Idaho
Calculation of Proposed Rates
Filed June 1, 2023
IPC-E-23-11

Department of Energy
Schedule 30

Line No.	Description	Test Year Billing Units	Current Base Rate	Test Year Base Revenue	Proposed Effective Rate	Proposed Effective Revenue	Revenue Difference	Percent Change
1	Contract Demand (\$/kW)	-	\$ -	\$ -	\$ -	\$ -	\$ -	
2	Billed kW (\$/kW)	422,686	\$ 8.50	3,592,831	\$ 16.90	7,143,781	3,550,950	98.83%
3	Excess Demand kW (\$/kW)	-	\$ -	-	\$ -	-	-	
4	Billed kWh (\$/kWh)	234,100,000	\$ 0.029709	6,954,877	\$ 0.030755	7,199,826	244,949	3.52%
5	<u>Transfer Adjustment</u>			<u>2,755,273</u>		<u>-</u>	<u>(2,755,273)</u>	
6	Subtotal			\$ 13,302,981		\$ 14,343,607	\$ 1,040,626	7.82%

**Idaho Power Company
State of Idaho
Calculation of Proposed Rates
Filed June 1, 2023
IPC-E-23-11**

**Simplot Caldwell
Schedule 32**

Line No.	Description	Test Year Billing Units	Current Base Rate	Test Year Base Revenue	Proposed Effective Rate	Proposed Effective Revenue	Revenue Difference	Percent Change
1	Summer Contract Demand (\$/kW)	88,000	\$ 1.78	\$ 156,640	\$ 3.11	\$ 273,680	\$ 117,040	74.72%
2	Non-Summer Contract Demand (\$/kW)	156,000	\$ 1.78	\$ 277,680	\$ 3.11	\$ 485,160	\$ 207,480	74.72%
3	Summer Billed kW (\$/kW)	87,371	\$ 14.87	1,299,213	\$ 19.71	1,721,983	\$ 422,770	32.54%
4	Non-Summer Billed kW (\$/kW)	153,465	\$ 8.65	1,327,469	\$ 16.32	2,504,297	\$ 1,176,827	88.65%
5	Summer Excess Demand kW (\$/kW)	-	\$ 0.298	-	\$ 1.244	-	\$ -	
6	Non-Summer Excess Demand kW (\$/kW)	-	\$ 0.298	-	\$ 1.244	-	\$ -	
7	Summer Energy Charge (\$/kWh)	56,000,000	\$ 0.031252	1,750,112	\$ 0.029262	1,638,653	\$ (111,459)	-6.37%
8	Non-Summer Energy Charge (\$/kWh)	106,000,000	\$ 0.030664	3,250,384	\$ 0.031591	3,348,649	\$ 98,265	3.02%
9	<u>Transfer Adjustment</u>			1,904,406		-	\$ (1,904,406)	
10	Subtotal			\$ 9,965,904		\$ 9,972,422	\$ 6,518	0.07%

Idaho Power Company
State of Idaho
Calculation of Proposed Rates
Filed June 1, 2023
IPC-E-23-11

Lamb Weston - Block 2 Billing Demand
Schedule 34

<u>Line No.</u>		
1	Annual Cost (\$)	\$ 12,100,144
2	Proposed 19P Revenue	\$ (8,867,527)
3	Remaining Cost for Block 2 capacity	\$ 3,232,617
4	Contract Demand (\$/kW)	\$3.11
5	Contract Demand Billing Determinant (kW)	144,000
6	less Contract Demand recovery	\$ (447,840)
7	Block 2 Billed Demand Capacity Cost	\$ 2,784,777
8	Block 2 Demand Billing Determinant (kW)	117,000
9	Billed Demand Charge (\$/kW)	\$ 23.80

Idaho Power Company
State of Idaho
Calculation of Proposed Rates
Filed June 1, 2023
IPC-E-23-11

Brisbie - Block 2 Billing Demand
Schedule 33

<u>Line No.</u>			
1	Annual Cost (\$)	\$	9,603,080
2	Proposed 19T Revenue	\$	(6,580,994)
3	Remaining Cost for Block 2 capacity	\$	3,022,087
4	Contract Demand (\$/kW)		(\$3.11)
5	Contract Demand Billing Determinant (kW)		120,000
6	less Contract Demand recovery	\$	(373,200)
7	Block 2 Billed Demand Capacity Cost	\$	2,648,887
8	Block 2 Demand Billing Determinant (kW)		120,000
9	Billed Demand Charge (\$/kW)	\$	22.07

**Idaho Power Company
State of Idaho
Calculation of Proposed Rates
Filed June 1, 2023
IPC-E-23-11**

Derivation of Contract Demand Charge

OATT + Ancillary Services

SOURCE

OATT Transmission Demand Charge	2.6183 \$/kw month	August 26, 2022 OATT Final Informational Filing (FERC) for rates effective Oct 1, 2022 thru Sept 30, 2023
Ancillary Services		
Scheduling System Control & Dispatch	0	OATT Schedule 1 (Included in Transmission Demand Charge)
Reactive Supply & Voltage Control	0	OATT Schedule 2 (Included in Transmission Demand Charge)
Regulation and Frequency Response	0.0980 \$/kw month	OATT Schedule 3 (\$6.53 x 1.5%)
Operating Reserve - Spinning	0.1959 \$/kw month	OATT Schedule 5 (\$6.53 x (1.5% + 1.5%))
Operating Reserve - Supplemental	<u>0.1959</u> \$/kw month	OATT Schedule 6 (\$6.53 x (1.5% + 1.5%))

TOTAL	3.11 \$/kw month
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OATT Transmission Demand Charge - Firm Point-To-Point Transmission Services Provided Under Schedule 7:

https://www.oasis.oati.com/woa/docs/PCO/PCOdocs/Effective_Rate_2022-08-26.xlsx

Schedule 3, 5, 6:

https://www.oasis.oati.com/woa/docs/PCO/PCOdocs/IPC_OATT_Issued_2023-01-27.pdf

Idaho Power Company
State of Idaho
Calculation of Proposed Rates
Filed June 1, 2023
IPC-E-23-11

Derivation of Daily Excess Demand Charge

<u>CONTRACT DEMAND CHARGE</u>				\$3.11
Contract Demand --->	10,000	1,000	<--- Incremental MW above Contract Demand	
		1	<--- Number of months for recovery	
	Contract Demand Revenue			
	<u>(Contract MW)</u>	<u>(Incremental MW)</u>		
Contract Demand Revenue	\$373,200	\$410,520		
	Difference	\$37,320	\$1.244	
DAILY EXCESS DEMAND CHARGE				\$1.244

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

IDAHO POWER COMPANY

**GORALSKI, DI
TESTIMONY**

EXHIBIT NO. 52

Memorandum

Date: 2/16/2023

From: Yao Yin, Utilities Analyst, Idaho Public Utilities Commission

To: Connie Aschenbrenner, Idaho Power Company

Subject: Investigation in Methods to determine Marginal Cost of Energy for Schedule 20.

Background

Order No. 35428 directed Idaho Power to evaluate and compare other methods for determining a marginal cost of energy in addition to the use of Avoided Cost Averages in the Integrated Resource Plan for setting the Schedule 20 energy rate, before the next general rate case is developed and filed.

On January 31, 2013, Idaho Power met with Staff and discussed potential methods for determining marginal cost of energy for the Schedule 20 energy rate and possibly for other customers using marginal cost of energy for their energy rates. As a result of the meeting, Staff agreed to develop some criteria for the Company to consider for developing a method.

Criteria

Although this list may not be exhaustive, Staff identified the following criteria that could be used for determining the final method:

- The resources used in a model for determining marginal cost should be based on the resources that are highly likely to exist during the rate period.
- The amount of incremental load used to determine the marginal cost rate should reflect the amount of incremental load for the portion of load that will be priced at marginal cost.
- The marginal cost rates should have enough granularity to reflect time difference (e.g. seasonality, time of day) value of Marginal Cost within the Company's system to provide accurate price signals.
- If the marginal cost rates are based on a forecast, due to the lack of Marginal Costs being true-up in the PCA, they should be updated often enough that they reflect current conditions or find a way to true up the marginal cost to actual marginal cost.
- If market costs are used, cost of transmission transaction and wheeling costs should be included.