

IDAHO POWER COMPANY

**WORKING PAPERS
FOR 2020 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

MARCH 2021

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ELECTRIC PLANT-IN-SERVICE

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2020

Acct	Account Description	December 2019 Balance	January 2020 Balance	February 2020 Balance	March 2020 Balance	April 2020 Balance	May 2020 Balance	June 2020 Balance
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01
302	Franchises & Consents	34,282,159.60	34,283,624.97	34,594,926.90	35,108,528.47	35,111,840.01	35,130,753.03	35,131,817.87
303	Misc Intangible Plant	36,042,325.87	37,908,886.76	37,795,723.72	38,765,725.73	37,991,505.39	37,932,298.12	38,723,391.98
	TOTAL INTANGIBLE PLANT	70,330,188.48	72,198,214.74	72,396,353.63	73,873,957.21	73,109,048.41	73,068,754.16	73,860,912.86
310.1	Land Owned in Fee-Thermal	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17
310.2	Land & Water Rights-Thermal	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03
311	Structures & Improve-Thermal	132,724,377.28	132,704,457.60	132,634,132.32	132,582,474.88	132,743,457.13	132,820,944.01	132,779,550.29
312	Boiler Plant Equip - Scrubbers	683,221,973.29	683,271,976.49	682,989,887.60	682,987,692.75	683,693,731.59	683,651,039.65	683,510,215.77
314	Turbogenerator Units	151,988,940.49	152,082,697.04	152,113,227.96	152,033,420.89	152,061,457.18	152,073,527.77	152,077,350.24
315	Access Elec Equip-Thermal	57,779,611.59	57,888,857.40	58,051,203.63	58,027,282.94	57,995,114.58	57,990,532.62	57,972,198.35
316	Misc Power Plant Equip-Thermal	18,753,687.21	18,875,377.17	18,932,901.91	18,950,286.33	19,224,367.45	19,244,366.30	19,244,727.41
	TOTAL STEAM PRODUCTION PLANT	1,046,191,011.06	1,046,525,786.90	1,046,443,774.62	1,046,303,578.79	1,047,440,549.13	1,047,502,831.55	1,047,306,463.26
330	Land & Land Rights - Hydro	31,924,329.94	31,924,329.94	31,924,329.94	31,924,329.94	31,924,329.94	31,924,329.94	31,924,329.94
331	Structures & Improvement-Hydro	208,163,695.51	209,764,056.27	209,438,630.15	209,836,722.35	209,936,546.92	209,977,561.59	212,672,106.43
332	Reservoirs, Dams & Waterways	283,762,075.04	283,465,126.58	283,805,237.47	284,116,641.57	283,997,828.82	284,012,305.35	284,061,415.63
333	Water Wheels, Turbines & Gens	291,872,690.60	291,876,934.09	308,019,767.77	307,197,399.60	307,201,920.50	307,606,043.19	317,181,070.53
334	Access Electric Equip-Hydro	65,604,942.47	65,882,572.01	65,857,214.84	65,857,214.84	65,867,852.93	66,378,865.03	66,387,491.79
335	Misc Power Plant Equip-Hydro	27,618,290.50	27,646,831.91	27,662,750.25	27,810,802.41	27,789,174.63	27,793,404.42	27,780,331.76
336	Roads, Railroads & Bridges	12,001,304.77	13,032,102.83	13,035,995.26	13,035,995.26	13,035,995.26	13,035,995.26	13,035,995.26
	TOTAL HYDRO PRODUCTION PLANT	920,947,328.83	923,591,953.63	937,338,913.01	933,773,102.97	939,753,650.00	940,728,504.78	953,042,741.34
340	Land & Land Rights-Other	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95
341	Structures & Improvements-Other	153,426,332.59	153,633,035.93	153,651,084.28	153,695,897.97	153,905,528.74	153,906,122.12	153,926,152.47
342	Fuel Holders, Produces & Acces	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49
343	Prime Movers	222,138,963.48	221,528,453.12	221,538,034.49	221,562,562.98	221,579,908.09	221,627,544.64	221,139,112.62
344	Generators	66,714,048.72	66,714,048.72	66,714,048.72	66,714,048.72	66,714,048.72	66,714,048.72	66,714,048.72
345	Access Electric Equip-Other	91,996,423.58	91,996,423.58	91,996,423.58	91,996,423.58	91,996,423.58	91,996,423.58	91,997,431.10
346	Misc Power Plant Equip-Other	6,645,123.44	6,645,123.44	6,645,123.44	6,652,410.34	6,657,220.79	6,663,204.45	6,608,490.28
	TOTAL OTHER PRODUCTION PLANT	554,058,933.25	553,655,126.23	553,682,755.95	553,759,385.03	553,991,171.36	554,045,384.95	553,523,276.63
350.1	Land Owned in Fee - Transm Sta	3,869,325.94	3,869,325.94	3,869,325.94	3,842,837.56	3,842,837.56	3,842,837.56	3,842,837.56
350.2	Land Rights & Easements	35,140,775.02	35,140,933.52	35,143,072.58	35,143,943.52	35,153,761.32	35,192,830.15	35,192,447.27
352	Structures & Improve-Transm	81,631,853.97	81,650,633.80	81,811,984.26	81,769,310.00	82,011,039.89	81,843,011.03	81,922,288.11
353	Station Equip - Transmission	437,090,964.24	437,392,834.28	437,126,559.69	438,333,978.65	438,863,940.84	440,010,588.13	440,605,736.25
354	Towers & Fixtures-Transmission	215,107,090.77	214,973,029.54	214,973,280.71	215,424,500.27	215,850,412.83	216,108,636.76	217,307,269.67
355	Poles & Fixtures-Transmission	206,989,942.87	207,228,830.06	207,429,906.19	208,860,816.42	209,603,193.56	209,819,242.91	209,638,296.67
356	Overhd Conductors/Devic-Transm	240,482,589.04	240,661,999.90	241,080,589.35	241,837,478.87	242,551,414.11	242,451,609.00	242,484,515.12
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18
	TOTAL TRANSMISSION PLANT	1,220,702,808.03	1,221,327,913.22	1,221,824,984.90	1,223,602,131.47	1,228,266,866.29	1,229,727,021.72	1,231,383,626.83

Acct	Account Description	December 2019 Balance	January 2020 Balance	February 2020 Balance	March 2020 Balance	April 2020 Balance	May 2020 Balance	June 2020 Balance
360	Land & Land Rights-Distrib	7,384,697.82	7,384,697.82	7,384,697.82	7,384,697.82	7,384,697.82	7,384,697.82	7,384,697.82
361	Structures/Improvements-Distrib	47,760,415.89	47,775,011.83	47,886,845.88	48,071,967.25	48,504,931.36	48,440,086.28	52,047,713.02
362	Station Equipment-Distribution	289,467,877.55	289,502,517.50	272,659,032.22	278,129,101.92	281,300,955.35	281,428,828.43	281,728,356.05
	TOTAL SUBSTATION EQUIPMENT	324,612,951.26	324,662,227.15	327,930,546.92	333,585,766.99	337,190,584.53	337,253,412.53	341,160,766.89
364	Poles Towers & Fixtures-Distr	283,516,948.80	283,105,494.98	283,977,388.54	284,813,513.16	284,961,627.08	285,627,253.97	287,016,977.84
365	Ovrhd Conductors/Devices-Distr	144,332,885.40	144,139,006.51	144,182,986.21	144,631,174.71	144,556,061.78	144,833,594.14	145,423,057.44
366	Underground Conduit	54,244,352.67	52,958,548.74	53,289,243.95	53,550,942.81	52,892,769.01	53,161,247.25	53,633,713.49
367	Undergrnd Conductors & Devices	291,640,375.63	289,669,642.87	291,200,585.81	293,844,383.87	292,639,498.10	292,898,688.26	295,494,477.93
368	Line Transformers	614,852,925.44	615,819,339.19	618,376,829.41	622,229,771.80	623,474,790.88	626,059,273.03	629,816,513.61
369	Services	63,190,274.64	63,119,523.65	63,239,737.02	63,330,309.63	63,349,769.81	63,520,514.18	63,673,914.46
370.0	Meters	17,937,607.56	17,923,704.56	17,968,685.90	17,997,710.89	18,091,588.08	18,205,200.65	18,601,771.03
370.1	Meters - AMI	79,953,354.74	80,549,428.91	81,077,687.31	82,001,295.38	82,578,983.44	83,234,223.51	83,909,436.50
371	Installations On Cust Premise	3,195,799.35	3,199,265.64	3,205,205.69	3,207,515.72	3,212,424.50	3,223,903.11	3,355,957.39
373	Street Lighting & Signal Syst	4,658,210.70	4,662,715.24	4,651,914.98	4,667,384.17	4,671,504.58	4,679,446.22	4,756,670.58
	TOTAL DISTRIBUTION LINES	1,557,522,734.93	1,555,146,670.29	1,561,170,214.82	1,570,274,006.14	1,570,429,017.26	1,575,543,344.32	1,585,682,490.27
389	Land & Land Rights-General	17,806,227.86	17,806,227.86	17,806,227.86	17,980,429.18	17,980,429.18	17,986,540.37	17,986,540.37
390	Structures/Improve-Exclude CHQ	132,990,427.15	132,907,718.43	133,835,548.59	134,289,940.26	134,264,103.67	134,309,775.62	135,404,187.92
391	Office Furniture	45,060,124.34	44,467,096.23	45,166,397.72	45,077,104.69	45,597,773.74	45,280,954.56	45,382,686.08
392	Transp Equip - Small Trucks	97,035,238.01	97,138,314.66	97,361,103.29	95,989,645.38	96,370,220.45	96,580,596.19	97,105,026.80
393	Stores Equipment	3,535,338.72	3,535,338.72	3,535,338.72	4,036,931.70	4,400,290.15	4,400,290.15	4,360,743.49
394	Tools, Shop & Garage Equipment	11,670,249.51	11,643,567.59	11,592,204.13	11,666,479.47	11,708,109.73	11,744,892.54	11,823,039.44
395	Laboratory Equipment	14,896,284.44	14,632,203.30	14,734,511.37	14,465,083.67	14,530,516.52	14,607,057.37	14,803,670.99
396	Power Operated Equipment	21,937,257.67	21,964,413.77	21,970,217.79	22,053,607.66	21,293,702.70	21,293,824.58	21,293,915.34
397	Comm Equip - Fiber Optics	51,141,166.18	51,553,429.74	51,834,025.90	52,407,821.93	52,641,480.61	52,758,107.18	54,441,623.10
398	Miscellaneous Equip-Other	7,637,085.37	7,634,010.05	7,918,841.05	7,918,162.93	7,878,446.05	7,874,175.98	7,862,668.71
	TOTAL GENERAL EQUIPMENT PLANT	403,709,399.25	403,282,320.35	405,754,416.42	403,515,206.87	405,665,082.80	405,846,014.54	410,474,102.24
	TOTAL ELECTRIC PLANT W/O ARO	6,098,075,395.09	6,100,390,212.51	6,126,941,960.27	6,148,699,135.47	6,156,845,969.78	6,164,715,268.55	6,196,434,360.32
317	Asset Retire Cost Steam Prod	14,740,896.54	14,374,540.98	14,374,540.98	14,294,360.48	14,294,360.48	14,294,360.48	14,424,872.98
	TOTAL ASSET RETIREMENT	14,740,896.54	14,374,540.98	14,374,540.98	14,294,360.48	14,294,360.48	14,294,360.48	14,424,872.98
	TOTAL ELECTRIC PLANT IN SERVICE	6,112,816,291.63	6,114,764,753.49	6,141,316,501.25	6,162,993,495.95	6,171,140,330.26	6,179,009,629.03	6,210,859,253.30

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2020

Acct	Account Description	July 2020 Balance	August 2020 Balance	September 2020 Balance	October 2020 Balance	November 2020 Balance	December 2020 Balance	Total	13-Month Average
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	74,139.13	5,703.01
302	Franchises & Consents	35,141,884.90	35,272,844.67	35,273,607.65	35,274,106.31	35,275,030.06	35,139,516.58	455,020,621.02	35,001,586.23
303	Misc Intangible Plant	38,704,671.14	38,564,577.77	38,525,558.47	38,452,494.80	39,311,708.52	40,995,899.42	499,714,767.69	38,439,597.51
	TOTAL INTANGIBLE PLANT	73,852,239.05	73,843,125.45	73,804,869.13	73,732,304.12	74,592,441.59	76,141,119.01	954,809,527.84	73,446,886.76
310.1	Land Owned in Fee-Thermal	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	13,958,739.21	1,073,749.17
310.2	Land & Water Rights-Thermal	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	8,432,736.39	648,672.03
311	Structures & Improve-Thermal	132,785,800.04	132,832,465.84	132,863,587.07	132,877,190.71	132,917,038.44	120,328,638.72	1,713,594,114.13	131,814,931.86
312	Boiler Plant Equip - Scrubbers	683,494,280.95	683,676,439.78	684,240,022.49	684,627,037.41	684,794,248.20	640,794,248.20	8,844,641,286.38	680,357,022.03
314	Turbogenerator Units	152,110,801.75	152,089,685.23	152,059,084.28	152,105,307.23	152,100,246.27	138,591,672.19	1,963,447,418.52	151,034,416.81
315	Access Elec Equip-Thermal	57,971,334.43	57,971,353.54	57,980,228.14	58,009,105.31	57,990,138.84	53,352,825.63	748,979,787.00	57,613,829.77
316	Misc Power Plant Equip-Thermal	19,253,099.95	19,359,626.02	19,365,953.49	19,431,948.22	19,289,498.45	17,791,940.16	247,717,780.07	19,055,219.85
	TOTAL STEAM PRODUCTION PLANT	1,047,337,738.32	1,048,651,991.61	1,048,271,296.67	1,048,773,010.08	1,048,502,093.61	972,821,746.10	13,540,771,861.70	1,041,597,835.52
330	Land & Land Rights - Hydro	31,924,329.94	31,924,329.94	31,942,133.57	31,942,133.57	31,942,133.57	31,942,133.57	415,087,503.74	31,929,807.98
331	Structures & Improvement-Hydro	214,691,786.43	215,372,026.65	216,563,745.58	222,100,428.76	221,907,072.61	227,499,485.34	2,787,923,864.59	214,455,681.89
332	Reservoirs, Dams & Waterways	287,034,540.48	287,113,748.83	287,275,249.45	287,280,852.74	287,409,024.63	288,709,175.55	3,712,043,223.14	285,541,786.40
333	Water Wheels, Turbines & Gens	317,864,591.31	317,891,736.51	331,199,195.39	331,286,045.70	331,266,771.33	331,230,178.86	4,089,694,342.38	314,591,872.49
334	Access Electric Equip-Hydro	67,689,339.92	67,706,243.31	66,925,217.92	66,966,138.77	66,608,509.68	66,629,844.09	864,356,434.93	66,488,956.53
335	Misc Power Plant Equip-Hydro	27,708,629.63	27,703,665.15	27,965,070.66	27,986,640.91	27,962,687.81	28,553,626.08	361,991,906.12	27,845,531.24
336	Roads, Railroads & Bridges	13,035,995.26	13,035,995.26	13,035,995.26	13,041,934.76	13,043,050.74	13,962,995.47	169,369,350.65	13,028,411.59
	TOTAL HYDRO PRODUCTION PLANT	959,949,212.97	960,747,745.65	974,306,607.83	980,604,175.21	980,139,250.37	988,537,438.96	12,400,466,525.55	953,882,048.12
340	Land & Land Rights-Other	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	35,097,321.35	2,699,793.95
341	Structures & Improvements-Other	153,926,152.47	153,926,665.51	153,927,817.05	153,956,739.38	153,995,454.88	154,240,605.35	2,000,117,588.74	153,855,199.13
342	Fuel Holders, Products & Acces	221,329,532.66	221,330,564.82	220,494,346.52	220,494,345.02	220,475,073.85	220,475,073.85	2,875,713,516.14	221,208,732.01
344	Generators	66,694,048.72	66,694,048.72	66,694,048.72	66,694,048.72	66,678,480.23	66,678,480.23	867,131,496.38	66,702,422.80
345	Access Electric Equip-Other	92,002,588.53	92,002,588.53	92,002,588.53	92,002,588.53	92,002,588.53	92,002,588.53	1,195,991,503.76	91,999,346.44
346	Misc Power Plant Equip-Other	6,609,552.65	6,609,552.65	6,629,428.88	6,629,428.88	6,661,859.28	6,667,604.74	86,324,123.26	6,640,317.17
	TOTAL OTHER PRODUCTION PLANT	553,699,916.47	553,701,461.67	552,886,271.14	552,915,191.97	552,951,498.21	553,202,394.14	7,196,072,767.00	553,544,058.99
350.1	Land Owned in Fee - Transm Sta	3,849,189.14	3,849,189.14	3,849,189.14	3,849,189.14	3,872,739.08	3,849,189.14	50,098,012.84	3,853,693.30
350.2	Land Rights & Easements	35,199,738.13	35,268,095.19	35,256,616.98	35,256,894.61	35,470,702.24	35,303,251.81	457,863,112.34	35,220,239.41
352	Structures & Improve-Transm	82,025,931.20	82,063,718.85	82,227,976.94	82,230,331.77	84,473,564.10	85,528,074.35	1,071,188,690.27	82,399,130.02
353	Station Equip - Transmission	441,047,753.62	441,390,169.16	442,247,559.16	442,344,760.48	449,796,899.31	462,306,899.31	5,748,558,989.80	442,198,814.60
354	Towers & Fixtures-Transmission	217,315,207.94	217,614,050.72	219,723,468.96	219,748,548.19	219,721,916.78	222,850,575.31	2,826,717,986.45	217,439,845.11
355	Poles & Fixtures-Transmission	210,314,519.52	210,977,202.01	210,184,528.99	211,936,894.41	212,613,005.13	217,371,228.31	2,732,967,697.05	210,228,284.39
356	Overhd Conductors/Devc-Transm	242,670,051.10	242,936,986.56	241,912,855.39	242,671,010.08	242,901,784.00	244,750,635.21	3,149,481,517.73	242,268,578.29
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	5,073,460.34	390,266.18
	TOTAL TRANSMISSION PLANT	1,232,812,656.83	1,234,489,677.81	1,235,792,561.74	1,238,427,994.86	1,249,240,803.50	1,272,360,119.82	16,041,959,066.82	1,233,995,861.30

Acct	Account Description	July 2020 Balance	August 2020 Balance	September 2020 Balance	October 2020 Balance	November 2020 Balance	December 2020 Balance	Total	13-Month Average
360	Land & Land Rights-Distrib	7,384,697.82	7,384,697.82	7,383,994.27	7,590,514.57	7,399,442.08	7,429,778.11	96,266,009.41	7,405,077.65
361	Structures/Improvements-Distrib	51,861,085.90	51,928,087.45	53,031,394.38	53,052,574.10	53,146,063.23	50,879,274.29	654,385,450.86	50,337,342.37
362	Station Equipment-Distribution	280,947,467.29	281,169,114.65	280,315,726.40	280,411,591.26	287,522,288.78	287,263,363.53	3,631,845,991.93	279,372,768.61
	TOTAL SUBSTATION EQUIPMENT	340,193,251.01	340,481,899.92	340,731,115.05	341,054,679.93	348,067,794.09	345,572,415.93	4,382,497,452.20	337,115,188.83
364	Poles Towers & Fixtures-Distri	287,167,251.04	287,442,344.64	289,901,946.07	289,638,388.94	290,681,432.59	293,142,664.49	3,730,993,242.14	286,999,480.16
365	Overhd Conductors/Devices-Distr	145,779,482.10	146,319,160.76	146,554,722.26	147,031,177.49	146,962,351.18	147,320,762.31	1,892,066,402.29	145,543,569.41
366	Underground Conduit	53,266,903.17	52,909,293.51	54,118,052.38	53,030,510.92	53,342,491.71	53,566,218.10	693,964,287.71	53,381,868.29
367	Undergrnd Conductors & Devices	295,403,344.37	295,984,885.22	299,579,865.50	299,197,735.85	300,810,744.82	302,975,748.90	3,841,440,077.13	295,495,990.55
368	Line Transformers	632,273,879.41	634,980,749.14	639,150,118.61	640,837,735.01	642,643,927.17	647,632,804.29	8,188,148,656.96	629,857,589.00
369	Services	63,944,293.39	64,073,577.50	64,228,089.66	64,369,648.62	64,678,172.39	64,812,030.20	829,529,855.15	63,809,988.86
370.0	Meters	18,724,543.41	18,760,445.27	18,977,504.27	18,894,644.94	19,194,366.35	19,194,366.35	240,113,284.48	18,470,252.65
370.1	Meters - AMI	84,820,340.63	85,604,614.79	86,252,763.93	84,358,703.44	85,089,730.21	85,682,083.23	1,085,112,650.02	83,470,203.85
371	Installations On Cust Premise	3,428,121.89	4,015,638.71	4,037,332.51	4,063,547.57	4,073,914.82	4,004,512.43	46,223,339.33	3,555,641.49
373	Street Lighting & Signal Syst	4,784,817.51	5,018,080.46	5,055,865.78	4,991,541.65	4,986,270.78	4,848,520.88	62,432,943.53	4,802,534.12
	TOTAL DISTRIBUTION LINES	1,589,592,986.92	1,595,108,790.00	1,607,856,560.97	1,606,373,634.43	1,612,144,577.24	1,623,179,711.18	20,610,024,738.74	1,585,386,518.38
389	Land & Land Rights-General	17,996,540.37	17,996,540.37	17,996,540.37	18,877,213.59	18,862,346.21	18,862,346.21	235,964,149.80	18,151,088.45
390	Structures/Improve-Exclude CHQ	135,239,359.58	135,270,495.18	135,520,965.87	135,862,869.23	136,197,044.52	136,316,242.37	1,752,408,668.39	134,800,666.80
391	Office Furniture	45,446,799.74	43,114,966.70	43,718,078.94	42,926,847.85	43,393,471.61	43,713,688.23	578,345,890.43	44,488,145.42
392	Transp Equip - Small Trucks	97,342,587.73	98,857,404.61	100,783,824.30	101,566,472.98	104,413,976.97	113,294,310.77	1,293,438,722.14	99,495,286.32
393	Stores Equipment	4,360,743.49	4,360,743.49	4,360,743.49	4,360,743.49	4,389,862.95	4,383,295.68	54,020,404.24	4,155,415.71
394	Tools, Shop & Garage Equipment	11,825,845.37	11,922,268.78	11,986,654.24	12,158,586.83	11,957,884.01	12,275,962.35	153,975,543.99	11,844,272.61
395	Laboratory Equipment	14,713,611.14	14,760,560.88	14,700,996.16	14,767,928.40	14,900,041.09	14,859,117.09	191,391,582.42	14,722,429.42
396	Power Operated Equipment	21,276,610.91	21,300,884.66	21,508,712.80	21,975,547.00	22,323,714.95	23,706,549.22	283,898,959.05	21,838,381.47
397	Comm Equip - Fiber Optics	54,582,383.23	54,974,249.96	55,596,070.13	55,753,353.02	55,531,784.50	60,519,006.43	703,734,511.91	54,133,423.99
398	Miscellaneous Equip-Other	7,862,688.71	7,799,880.54	7,787,887.80	7,767,611.80	8,000,857.98	8,147,399.36	102,089,696.33	7,853,053.56
	TOTAL GENERAL EQUIPMENT PLANT	410,647,150.27	410,357,995.17	413,960,474.10	416,007,164.19	419,970,984.79	436,077,817.71	5,349,268,128.70	411,482,162.75
	TOTAL ELECTRIC PLANT W/O ARO	6,208,085,151.84	6,216,382,687.28	6,248,209,756.63	6,257,888,054.79	6,285,609,433.40	6,267,692,762.65	80,475,870,168.55	6,190,451,551.44
317	Asset Rellire Cost Steam Prod	14,424,872.98	14,424,872.98	14,424,872.98	14,424,872.98	13,513,013.32	15,446,594.38	187,457,032.54	14,419,771.73
	TOTAL ASSET RETIREMENT	14,424,872.98	14,424,872.98	14,424,872.98	14,424,872.98	13,513,013.32	15,446,594.38	187,457,032.54	14,419,771.73
	TOTAL ELECTRIC PLANT IN SERVICE	6,222,510,024.82	6,230,807,560.26	6,262,634,629.61	6,272,312,927.77	6,299,122,446.72	6,283,039,357.03	80,663,327,201.09	6,204,871,323.17



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2019	BALANCE AS OF YEAR END 2020	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
5	SUBFUNCTION				
6	350 / LAND & LAND RIGHTS				
7	TRANSMISSION SERVICE	39,010,101	39,152,441	39,081,271	39,073,933
8	DIRECT ASSIGNMENT	-	-	-	-
9	TOTAL ACCOUNT 350	39,010,101	39,152,441	39,081,271	39,073,933
10					
11	352 / STRUCTURES & IMPROVEMENTS				
12	TRANSMISSION SERVICE	81,631,196	85,527,416	83,579,306	82,398,472
13	DIRECT ASSIGNMENT	658	658	658	658
14	TOTAL ACCOUNT 352	81,631,854	85,528,074	83,579,964	82,399,130
15					
16	353 / STATION EQUIPMENT				
17	TRANSMISSION SERVICE	436,979,371	462,195,306	449,587,338	442,085,221
18	DIRECT ASSIGNMENT	111,594	111,594	111,594	111,594
19	TOTAL ACCOUNT 353	437,090,964	462,306,899	449,698,932	442,196,815
20					
21	354 / TOWERS & FIXTURES				
22	TRANSMISSION SERVICE	215,107,091	222,850,575	218,978,833	217,439,845
23	DIRECT ASSIGNMENT	-	-	-	-
24	TOTAL ACCOUNT 354	215,107,091	222,850,575	218,978,833	217,439,845
25					
26	355 / POLES & FIXTURES				
27	TRANSMISSION SERVICE	206,956,101	217,337,387	212,146,744	210,194,443
28	DIRECT ASSIGNMENT	33,842	33,842	33,842	33,842
29	TOTAL ACCOUNT 355	206,989,943	217,371,228	212,180,586	210,228,284
30					
31	356 / OVERHEAD CONDUCTORS & DEVICES				
32	TRANSMISSION SERVICE	240,456,094	244,734,140	242,595,117	242,242,083
33	DIRECT ASSIGNMENT	26,495	26,495	26,495	26,495
34	TOTAL ACCOUNT 356	240,482,589	244,760,635	242,621,612	242,268,578



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2019	BALANCE AS OF YEAR END 2020	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
35	359 / ROADS & TRAILS				
37	TRANSMISSION SERVICE	390,266	390,266	390,266	390,266
38	DIRECT ASSIGNMENT	-	-	-	-
39	TOTAL ACCOUNT 359	390,266	390,266	390,266	390,266
42	TOTAL TRANSMISSION PLANT	1,220,702,808	1,272,360,120	1,246,531,464	1,233,996,851
44	DIRECT ASSIGNMENTS				
45	350 350 IPUC RETAIL	-	-	-	-
46	350 OPUC RETAIL	-	-	-	-
47	350 OPUC Facilities	-	-	-	-
48	350 IPUC Facilities	-	-	-	-
49	TOTAL 350	-	-	-	-
51	352 352 IPUC RETAIL	658	658	658	658
52	352 OPUC RETAIL	-	-	-	-
53	352 OPUC Facilities	-	-	-	-
54	352 IPUC Facilities	-	-	-	-
55	TOTAL 352	658	658	658	658
57	353 353 HOKU	75,100	75,100	75,100	75,100
58	353 OPUC RETAIL	36,494	36,494	36,494	36,494
59	353 OPUC Facilities	-	-	-	-
60	353 IPUC Facilities	-	-	-	-
61	TOTAL 353	111,594	111,594	111,594	111,594
63	354 354 IPUC RETAIL	-	-	-	-
64	354 OPUC RETAIL	-	-	-	-
65	354 OPUC Facilities	-	-	-	-
66	354 IPUC Facilities	-	-	-	-
67	TOTAL 354	-	-	-	-



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2019	BALANCE AS OF YEAR END 2020	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
69	355 355 IPUC RETAIL	-	-	-	-
70	355 OPUC RETAIL	-	-	-	-
71	355 OPUC Facilities	33,842	33,842	33,842	33,842
72	355 IPUC Facilities	-	-	-	-
73	TOTAL 355	33,842	33,842	33,842	33,842
74					
75	356 356 IPUC RETAIL	-	-	-	-
76	356 OPUC RETAIL	-	-	-	-
77	356 OPUC Facilities	25,306	25,306	25,306	25,306
78	356 IPUC Facilities	1,189	1,189	1,189	1,189
79	TOTAL 356	26,495	26,495	26,495	26,495
80					
81	359 359 IPUC RETAIL	-	-	-	-
82	359 OPUC RETAIL	-	-	-	-
83	359 OPUC Facilities	-	-	-	-
84	359 IPUC Facilities	-	-	-	-
85	TOTAL 359	-	-	-	-
86					
87					
88	TOTAL	172,589	172,589	172,589	172,589



DISTRIBUTION SUBSTATION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2019	BALANCE AS OF YEAR END 2020	13-MONTH AVERAGE
5	SUBFUNCTION			
6	360 / LAND & LAND RIGHTS			
7	TOTAL ACCOUNT 360	7,384,698	7,429,778	7,405,078
8				
9	361 / STRUCTURES & IMPROVEMENTS			
10	TOTAL ACCOUNT 361	47,760,416	50,879,274	50,337,342
11				
12	362 / STATION EQUIPMENT			
13	TOTAL ACCOUNT 362	269,467,878	287,263,364	279,372,769
14				
15	TOTAL	324,612,991	345,572,416	337,115,189

PLANT BOOK
DISTRIBUTION INVESTMENT



DISTRIBUTION LINE INVESTMENT

Allocation of Distribution "Lines" and "Other" Investment; Not Including Substation or Substation Related.

	Year End		
DESCRIPTION	IDAHO	OREGON	TOTAL
Account 364	270,080,950	23,061,715	293,142,664
Account 365	137,873,958	9,446,804	147,320,762
Account 366	52,771,796	794,423	53,566,218
Account 367	298,363,317	4,612,432	302,975,749
Account 369	61,940,067	2,871,964	64,812,030
Account 370	101,393,771	3,482,678	104,876,450
Account 371	3,760,088	244,424	4,004,512
Account 373	4,634,074	214,447	4,848,521
TOTAL	930,818,021	44,728,886	975,546,907

13 Month Average

	13 Month Average		
DESCRIPTION	IDAHO	OREGON	TOTAL
Account 364	264,417,479	22,582,001	286,999,480
Account 365	136,087,926	9,455,643	145,543,569
Account 366	52,626,664	755,205	53,381,868
Account 367	291,175,144	4,320,247	295,495,391
Account 369	60,952,446	2,857,543	63,809,989
Account 370	95,859,593	3,290,442	99,150,036
Account 371	3,314,560	241,082	3,555,641
Account 373	4,588,301	214,233	4,802,534
TOTAL	909,022,113	43,716,396	952,738,509

**ALLOCATED OREGON
PLANT-IN-SERVICE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)

TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$1,996,502 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$1,996,502 (D)

(A) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
(B)	\$241,882,180	\$241,882,180	\$0

(C) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
(D)	\$241,882,180	\$243,878,682	\$1,996,502

**ACCUMULATED DEPRECIATION
& AMORTIZATION**

Idaho Power Company
13-Month Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/2020

FERC Account	12/31/2019	1/31/2020	2/29/2020	3/31/2020	4/30/2020	5/31/2020	6/30/2020
	Balance	Balance	Balance	Balance	Balance	Balance	Balance
302	-14,692,036.79	-14,789,672.52	-14,887,310.49	-14,985,423.79	-15,084,321.32	-15,183,225.92	-15,282,282.90
303	-13,147,680.85	-13,661,760.97	-14,094,249.77	-14,589,964.15	-14,386,365.44	-14,136,610.58	-14,550,622.21
Total 111000	-27,839,717.64	-28,451,433.49	-28,981,560.26	-29,575,387.94	-29,470,686.76	-29,319,836.50	-29,832,905.11
310	-407,615.60	-410,642.97	-413,670.34	-416,697.71	-419,725.08	-422,752.45	-425,779.82
311	-105,093,419.66	-105,389,943.76	-105,636,670.05	-105,857,418.87	-106,152,030.51	-106,423,856.29	-106,698,463.64
312	-346,059,291.63	-348,203,966.24	-350,399,086.86	-352,507,228.87	-354,645,265.92	-356,860,423.24	-358,941,159.48
314	-81,582,626.78	-82,190,763.61	-82,741,347.31	-83,262,890.68	-83,852,874.83	-84,459,946.79	-85,058,384.60
315	-42,558,934.32	-42,717,010.65	-42,853,263.56	-42,991,604.57	-43,128,272.96	-43,286,421.17	-43,430,892.12
316	-5,182,401.44	-5,267,076.57	-5,352,145.84	-5,437,401.19	-5,522,715.68	-5,608,975.33	-5,695,281.01
STEAM PRODUCTION	-580,884,289.43	-584,179,403.80	-587,396,183.96	-590,473,241.89	-593,720,884.98	-597,062,375.27	-600,249,980.67
331	-103,048,121.77	-103,319,579.56	-103,380,463.30	-103,695,336.95	-104,044,993.53	-104,449,931.26	-104,788,926.17
332	-187,763,795.49	-188,153,324.34	-188,583,609.97	-188,937,757.62	-189,245,349.15	-189,898,508.80	-190,070,433.42
333	-119,745,384.76	-120,681,579.28	-120,179,127.67	-120,586,619.69	-120,999,076.16	-121,556,836.16	-121,959,851.71
334	-22,666,887.53	-22,524,516.11	-23,143,649.20	-23,292,399.00	-23,442,379.17	-23,623,778.93	-23,851,967.62
335	-9,540,700.23	-9,559,612.22	-9,702,497.57	-9,758,040.97	-9,763,796.13	-9,819,320.02	-9,883,226.43
336	-4,029,069.91	-3,961,526.99	-4,220,194.42	-4,245,240.72	-4,270,127.46	-4,295,812.36	-4,374,662.42
HYDRO PRODUCTION	-446,783,959.69	-448,200,138.50	-449,209,542.13	-450,515,394.95	-451,725,721.60	-453,644,187.53	-454,929,067.77
341	-30,992,240.44	-31,403,450.47	-31,751,572.59	-32,036,182.33	-32,382,766.70	-32,731,502.16	-33,080,069.85
342	-2,946,307.22	-2,970,772.89	-2,995,238.56	-3,019,704.23	-3,044,169.90	-3,068,635.57	-3,093,101.24
343	-33,745,796.13	-33,560,532.36	-34,147,534.95	-34,798,120.39	-35,384,905.46	-35,969,236.78	-36,497,309.95
344	-26,824,951.96	-26,960,927.15	-27,096,902.34	-27,232,877.53	-27,368,852.72	-27,504,827.91	-27,640,803.10
345	-24,373,051.38	-24,596,241.58	-24,819,431.78	-25,042,621.98	-25,265,812.18	-25,489,002.38	-25,712,212.23
346	-2,066,238.18	-2,084,182.33	-2,102,126.48	-2,120,070.63	-2,138,034.47	-2,140,046.22	-2,100,605.73
OTHER PRODUCTION	-120,948,585.31	-121,576,106.78	-122,912,806.70	-124,249,577.09	-125,584,541.43	-126,903,251.02	-128,124,102.10
Total OTHER PRODUCTION	-1,148,616,834.43	-1,153,955,649.08	-1,159,518,532.79	-1,165,238,213.93	-1,171,031,148.01	-1,177,609,813.82	-1,183,303,130.54
352	-29,896,873.63	-30,017,555.29	-30,107,701.40	-30,169,381.41	-30,333,896.86	-30,360,822.75	-30,468,745.08
353	-111,214,504.06	-111,878,874.57	-112,458,313.97	-113,016,964.09	-114,148,902.55	-114,549,166.99	-114,912,885.30
TRANSMISSION STATIONS	-141,111,377.69	-141,896,429.86	-142,566,015.37	-143,186,345.50	-144,482,799.41	-144,909,989.74	-145,381,630.38
350	-8,951,299.56	-8,977,765.99	-9,004,232.58	-9,030,700.71	-9,057,169.49	-9,083,645.55	-9,110,150.59
354	-72,366,273.71	-72,557,827.63	-72,745,126.46	-72,943,597.50	-73,135,230.02	-73,324,404.24	-73,511,314.32
355	-68,280,814.64	-68,717,530.22	-69,132,251.54	-69,341,659.28	-69,758,407.55	-70,122,625.20	-70,483,010.64
356	-80,996,134.95	-81,349,818.27	-81,698,754.16	-81,945,608.51	-82,373,934.81	-82,591,544.94	-82,850,018.37
359	-286,258.68	-286,554.63	-286,850.58	-287,146.53	-287,442.48	-287,738.43	-288,034.38
TRANSMISSION LINES	-230,880,781.54	-231,889,496.74	-232,867,215.32	-233,548,712.53	-234,612,184.35	-235,409,958.36	-236,242,528.30
Total TRANSMISSION	-371,992,159.23	-373,785,926.60	-375,433,230.69	-376,735,058.03	-379,094,983.76	-380,319,948.10	-381,624,158.68

Idaho Power Company
13-Month Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/2020

FERC Account	12/31/2019	1/31/2020	2/29/2020	3/31/2020	4/30/2020	5/31/2020	6/30/2020
	Balance	Balance	Balance	Balance	Balance	Balance	Balance
361	-13,773,736.04	-13,861,969.97	-13,942,515.91	-13,996,643.99	-14,042,148.93	-14,117,159.59	-14,194,688.04
362	-63,596,751.70	-63,995,734.62	-64,184,789.61	-64,604,417.61	-64,990,418.08	-64,665,865.22	-65,076,238.15
DISTRIBUTION STATIONS	-77,370,487.74	-77,857,704.59	-78,127,305.52	-78,601,061.60	-78,532,567.01	-78,783,024.81	-79,270,906.19
360	-136,878.52	-139,302.69	-141,726.86	-144,151.03	-146,575.20	-148,999.37	-151,423.54
364	-146,660,029.53	-147,080,540.07	-147,276,769.03	-147,544,328.21	-147,863,146.73	-148,120,236.45	-148,237,609.40
365	-56,344,075.35	-56,513,666.62	-56,707,416.47	-56,851,377.34	-56,887,312.23	-56,583,502.38	-56,779,012.72
366	-17,253,017.52	-17,307,536.13	-17,361,480.43	-17,413,081.29	-17,449,351.52	-17,503,621.49	-17,538,748.82
367	-93,475,485.49	-93,840,838.13	-94,089,828.29	-94,253,046.16	-94,501,127.90	-94,791,900.07	-95,021,600.24
368	-183,247,572.12	-183,841,875.71	-184,625,542.44	-185,196,003.40	-185,983,181.15	-186,201,772.67	-186,510,945.72
369	-44,075,410.98	-44,128,316.64	-44,121,516.73	-44,138,324.95	-44,169,046.98	-44,171,563.96	-44,149,560.01
370	-10,761,520.25	-10,702,866.73	-10,721,197.69	-10,791,544.29	-10,814,268.66	-10,824,558.22	-10,840,427.25
370.1	-23,101,209.57	-23,442,757.64	-23,786,797.84	-24,004,140.11	-24,342,889.91	-24,607,188.92	-24,946,898.04
371	-1,812,364.72	-1,815,009.20	-1,817,881.54	-1,815,126.95	-1,812,307.40	-1,819,068.16	-1,820,306.37
373	-3,676,209.54	-3,624,554.10	-3,564,385.55	-3,514,686.21	-3,456,760.80	-3,427,653.31	-3,394,763.42
DISTRIBUTION LINES	-580,543,773.59	-582,437,263.66	-584,214,542.87	-585,665,809.94	-586,925,968.48	-588,200,065.00	-589,391,295.53
Total DISTRIBUTION	-657,914,261.33	-660,294,958.25	-662,341,848.39	-664,266,871.54	-665,458,535.49	-666,983,089.81	-668,662,201.72
390	-33,668,027.10	-33,700,789.15	-33,917,277.26	-34,099,623.72	-34,314,208.00	-34,477,839.80	-34,706,445.45
391	-16,552,608.68	-16,337,701.00	-16,682,981.06	-16,560,229.39	-17,146,287.21	-16,996,769.45	-17,416,716.54
392	-25,516,357.89	-25,958,283.23	-26,326,693.37	-24,168,581.78	-24,450,088.73	-24,862,482.50	-24,933,572.55
393	-1,044,550.57	-1,055,596.26	-1,066,641.95	-1,077,687.64	-1,090,405.30	-1,104,324.16	-1,085,061.80
394	-4,084,483.46	-4,113,592.28	-3,994,347.11	-4,016,417.92	-4,064,757.96	-4,109,021.48	-4,152,102.02
395	-6,744,153.93	-6,505,120.46	-6,449,797.19	-6,161,139.62	-6,221,192.60	-6,281,434.88	-6,339,143.40
396	-4,664,788.02	-4,719,082.73	-4,767,196.67	-4,148,456.85	-4,203,039.53	-4,255,741.44	-4,545,108.77
397	-23,377,857.01	-23,714,713.57	-24,050,317.91	-24,385,372.85	-24,541,803.40	-24,871,653.04	-25,208,069.55
398	-3,443,218.03	-3,464,721.22	-3,431,305.84	-3,469,239.58	-3,462,423.38	-3,501,510.31	-3,540,573.50
GENERAL	-119,096,044.69	-119,569,599.90	-120,686,558.36	-118,086,749.35	-119,494,205.11	-120,460,787.06	-121,926,793.58
Total 108000	-2,297,619,299.68	-2,307,606,143.83	-2,317,980,170.23	-2,324,326,592.85	-2,335,078,873.37	-2,345,373,638.79	-2,355,516,284.52
Reserve for Disallowed Costs	(4,334,440.88)	(4,309,749.27)	(4,285,057.66)	(4,260,366.05)	(4,235,674.44)	(4,210,982.83)	(4,186,291.22)
Regulatory Accumulated Reserve	-2,301,953,740.56	-2,311,915,893.10	-2,322,265,227.89	-2,328,587,258.90	-2,339,314,547.81	-2,349,584,621.62	-2,359,702,575.74
Reserve for ARO	-11,611,945.11	-11,626,759.87	-11,641,574.63	-11,658,921.07	-11,676,355.83	-11,694,850.59	-12,024,776.69
Total Reserve for ARO	-11,611,945.11	-11,626,759.87	-11,641,574.63	-11,658,921.07	-11,676,355.83	-11,694,850.59	-12,024,776.69
108 TOTAL	-2,313,565,685.67	-2,323,542,652.97	-2,333,906,802.52	-2,340,406,179.97	-2,351,148,283.64	-2,361,433,172.21	-2,371,727,352.43
TB 108	(2,313,565,685.67)	(2,323,542,652.97)	(2,333,906,802.52)	(2,340,406,179.97)	(2,351,148,283.64)	(2,361,433,172.21)	(2,371,727,352.43)
Diff							
TB 111	(27,839,717.64)	(28,451,433.49)	(28,981,560.26)	(29,575,387.94)	(29,470,686.76)	(29,319,836.50)	(29,832,905.11)
Diff							

**Idaho Power Company
13-Month Accumulated Reserve for Depreciation and Amortization**

FERC Account	Thirteen Months Ending 12/31/2020												
	7/31/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	Total						13-Month
	Balance	Balance	Balance	Balance	Balance	Balance	Total						Average
302	-15,381,341.53	-15,480,415.70	-15,579,692.48	-15,678,970.44	-15,778,249.17	-15,636,506.70	-198,439,449.75						-15,264,573.06
303	-15,072,825.16	-15,406,932.36	-15,592,550.84	-16,081,256.53	-16,309,830.15	-16,683,310.71	-193,713,959.72						-14,901,073.82
Total 111000	-30,454,166.69	-30,887,348.06	-31,172,243.32	-31,760,226.97	-32,088,079.32	-32,319,817.41	-392,153,409.47						-30,165,646.88
310	-428,807.19	-431,834.56	-434,861.93	-437,889.30	-440,916.67	-443,944.09	-5,535,137.71						-425,779.82
311	-106,992,979.47	-107,225,257.59	-107,525,365.53	-107,814,525.13	-108,118,631.91	-108,423,776.47	-1,374,752,338.88						-105,750,179.91
312	-361,273,019.24	-363,625,920.46	-365,645,408.10	-367,932,433.31	-370,196,067.33	-372,646,694.65	-4,624,935,965.33						-355,764,305.03
314	-85,619,491.95	-86,191,428.89	-86,800,581.49	-87,387,461.50	-88,004,884.01	-88,004,884.01	-1,092,186,783.23						-84,014,367.94
315	-43,574,558.03	-43,708,038.19	-43,866,383.44	-44,045,242.74	-44,205,036.23	-44,205,036.23	-560,070,686.57						-43,082,360.51
316	-5,781,587.85	-5,860,177.12	-5,946,858.31	-6,033,549.60	-6,120,230.89	-6,206,912.18	-70,704,344.75						-5,438,795.75
STEAM PRODUCTION	-603,670,443.73	-607,042,656.81	-610,219,458.80	-613,311,843.00	-616,595,756.72	-619,879,671.41	-7,728,185,256.47						-594,475,788.96
331	-105,100,907.43	-105,394,275.56	-105,689,625.59	-105,984,975.62	-106,280,325.65	-106,575,675.68	-1,359,747,716.61						-104,595,978.20
332	-190,377,860.21	-190,582,340.78	-191,002,852.88	-191,423,364.98	-191,843,877.08	-192,264,389.18	-2,468,727,850.02						-189,902,142.31
333	-122,360,399.41	-122,822,381.39	-123,278,321.73	-123,693,099.03	-124,107,877.37	-124,522,654.71	-1,585,716,404.71						-121,978,184.98
334	-23,998,270.72	-24,225,067.06	-24,385,194.77	-24,527,160.37	-24,630,220.86	-24,728,281.35	-308,438,318.35						-23,726,024.49
335	-9,842,941.43	-9,831,567.16	-9,886,211.02	-9,941,101.04	-9,995,828.02	-10,013,887.24	-127,501,729.48						-9,807,825.34
336	-4,399,767.95	-4,479,236.41	-4,504,123.15	-4,529,122.09	-4,573,231.77	-4,598,857.07	-56,480,972.72						-4,344,690.21
HYDRO PRODUCTION	-456,080,147.15	-457,334,868.36	-458,746,329.14	-459,837,771.67	-459,695,310.13	-459,910,553.27	-5,906,612,991.89						-454,354,845.53
341	-33,428,733.97	-33,777,638.41	-34,126,171.29	-34,472,219.68	-34,820,388.57	-35,169,859.38	-430,172,795.84						-33,090,215.06
342	-3,117,566.91	-3,142,032.58	-3,166,498.25	-3,190,963.92	-3,215,429.59	-3,239,895.31	-40,210,316.17						-3,093,101.24
343	-37,082,627.86	-37,670,742.84	-37,420,828.61	-38,004,285.90	-38,369,849.45	-39,142,425.84	-471,994,196.52						-36,307,245.89
344	-27,756,851.74	-27,890,286.20	-28,026,286.51	-28,162,286.82	-28,296,885.97	-28,432,834.38	-359,195,574.33						-27,630,428.79
345	-25,933,945.11	-26,157,014.39	-26,380,086.39	-26,603,158.39	-26,826,230.39	-27,049,302.32	-334,248,110.50						-25,711,393.12
346	-2,118,549.29	-2,136,389.04	-2,154,228.79	-2,172,117.73	-2,191,139.96	-2,209,121.50	-27,732,850.35						-2,133,296.18
OTHER PRODUCTION	-129,438,274.88	-130,774,103.46	-131,274,099.84	-132,605,032.44	-133,919,923.93	-135,243,438.73	-1,663,553,843.71						-127,965,680.29
352	-30,573,306.70	-30,696,321.59	-30,820,593.48	-30,941,134.84	-31,059,366.21	-31,140,064.81	-396,585,764.05						-30,506,597.23
353	-115,497,116.18	-116,120,379.87	-116,811,760.91	-117,357,453.80	-117,968,220.85	-118,469,013.32	-1,493,393,556.46						-114,876,427.42
TRANSMISSION STATIONS	-146,070,422.88	-146,816,701.46	-147,632,354.39	-148,298,588.64	-149,017,587.06	-148,609,078.13	-1,889,979,320.51						-145,383,024.65
350	-9,136,555.34	-9,163,165.50	-9,189,838.23	-9,216,502.45	-9,243,166.87	-9,269,989.87	-118,434,282.73						-9,110,329.44
354	-73,698,544.25	-73,901,093.96	-74,090,145.46	-74,279,560.33	-74,473,303.84	-74,660,264.46	-955,686,686.18						-73,514,360.48
355	-70,665,369.57	-70,954,555.74	-71,240,433.71	-71,619,087.98	-71,965,470.39	-72,171,000.15	-914,452,216.61						-70,342,478.20
356	-83,128,876.37	-83,182,877.76	-83,350,264.16	-83,633,521.43	-83,854,392.70	-84,097,074.16	-1,075,052,820.59						-82,696,370.81
359	-288,330.33	-288,626.28	-288,922.23	-289,218.18	-289,514.13	-289,810.10	-3,744,446.96						-288,034.38
TRANSMISSION LINES	-236,917,775.86	-237,490,319.24	-238,159,603.79	-239,037,890.37	-239,825,847.93	-240,488,138.74	-3,067,370,453.07						-235,951,573.31
Total TRANSMISSION	-382,985,198.74	-384,307,020.70	-385,791,958.18	-387,336,479.01	-388,843,434.99	-389,097,216.87	-4,957,349,773.58						-381,334,597.97

Idaho Power Company
13-Month Accumulated Reserve for Depreciation and Amortization

FERC Account	Thirteen Months Ending 12/31/2020												
	7/31/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	Total						13-Month Average
	Balance	Balance	Balance	Balance	Balance	Balance	Balance						Average
361	-14,247,225.45	-14,331,079.11	-14,424,542.74	-14,517,348.02	-14,611,755.37	-14,563,322.52	-184,624,115.68						-14,201,855.05
362	-64,768,957.09	-65,067,434.64	-65,484,568.17	-65,881,349.98	-66,208,048.83	-65,431,920.69	-843,456,494.39						-64,881,268.80
DISTRIBUTION STATIONS	-79,016,182.54	-79,398,513.75	-79,909,110.91	-80,398,698.00	-80,819,804.20	-79,995,243.21	-1,028,080,610.07						-79,083,123.85
360	-153,847.71	-156,271.88	-158,696.05	-161,120.22	-163,544.39	-165,968.61	-1,968,506.07						-151,423.54
364	-148,512,683.89	-148,786,980.37	-149,064,194.97	-148,968,664.39	-149,198,873.82	-149,229,339.51	-1,926,543,396.37						-148,195,645.87
365	-56,952,745.28	-57,092,514.63	-57,315,267.92	-57,422,371.09	-57,394,066.09	-57,419,772.73	-739,763,100.85						-56,904,853.91
366	-17,626,639.64	-17,673,806.03	-17,727,142.70	-17,783,729.65	-17,760,070.19	-17,782,402.88	-228,180,628.29						-17,552,356.02
367	-95,317,664.86	-95,622,375.07	-95,824,906.17	-96,511,600.41	-96,529,583.13	-96,714,648.56	-1,236,494,604.48						-95,114,969.58
368	-187,286,876.04	-187,862,673.47	-188,509,434.25	-188,676,182.03	-189,215,955.17	-189,443,677.44	-2,426,601,691.61						-186,661,668.59
369	-44,196,709.21	-44,225,464.88	-44,238,113.16	-44,384,566.38	-44,458,221.73	-44,402,404.20	-574,859,219.81						-44,219,939.99
370	-10,847,638.50	-10,864,328.37	-10,893,598.00	-10,893,720.29	-10,841,555.31	-7,215,930.15	-136,952,153.71						-10,534,781.05
370-1	-25,208,769.06	-25,521,343.54	-25,998,737.14	-23,713,331.10	-23,993,808.71	-1,771,108.27	-320,593,587.05						-24,661,045.16
371	-1,825,018.50	-1,811,926.42	-1,818,391.00	-1,824,486.01	-1,830,287.20	-1,771,108.27	-23,593,281.74						-1,814,867.83
373	-3,367,056.35	-3,297,391.96	-3,284,632.35	-3,190,700.51	-3,138,943.84	-2,898,724.32	-43,836,462.26						-3,372,035.56
DISTRIBUTION LINES	-591,295,649.04	-592,915,076.62	-594,733,113.71	-593,469,472.08	-594,524,909.58	-595,089,692.15	-7,659,386,632.24						-589,183,587.10
Total DISTRIBUTION	-670,311,831.58	-672,313,590.37	-674,642,242.62	-673,868,170.08	-675,344,713.78	-675,064,935.35	-8,687,467,242.31						-668,266,710.95
390	-34,767,655.42	-34,990,300.98	-35,215,812.74	-35,359,245.23	-35,582,508.43	-35,536,360.12	-450,336,093.40						-34,641,237.95
391	-17,846,933.02	-15,840,417.49	-15,793,000.51	-15,492,941.59	-16,053,202.38	-16,570,094.93	-215,289,883.25						-16,560,760.25
392	-25,301,706.33	-25,622,952.92	-25,911,723.92	-26,236,824.87	-26,621,183.97	-26,989,197.72	-332,899,649.78						-25,607,665.37
393	-1,098,858.84	-1,112,655.88	-1,126,452.92	-1,140,249.96	-1,154,046.99	-1,167,941.10	-14,324,483.37						-1,101,883.34
394	-4,194,997.12	-4,242,245.59	-4,278,528.95	-4,320,395.86	-4,275,901.48	-4,299,385.91	-54,146,177.14						-4,165,090.55
395	-6,258,661.72	-6,316,165.79	-6,372,448.35	-6,422,315.93	-6,480,690.17	-6,481,121.38	-83,033,385.42						-6,387,183.49
396	-4,580,506.78	-4,633,166.38	-4,685,886.06	-4,739,120.11	-4,793,509.58	-4,848,760.78	-59,584,363.70						-4,583,412.59
397	-25,424,638.74	-25,757,721.77	-25,629,376.68	-25,629,643.04	-25,695,178.65	-25,910,523.69	-324,535,869.90						-24,964,297.68
398	-3,579,572.73	-3,534,758.38	-3,506,473.07	-3,523,712.28	-3,525,739.21	-3,509,803.18	-45,493,050.71						-3,499,465.44
GENERAL	-123,053,530.70	-122,050,385.18	-122,519,703.20	-123,203,448.87	-124,181,950.86	-125,313,188.81	-1,579,642,956.67						-121,510,996.67
Total 108000	-2,365,542,426.78	-2,373,822,624.88	-2,383,193,773.78	-2,390,162,545.07	-2,398,581,100.41	-2,328,008,290.45	-30,522,812,064.63						-2,347,908,620.36
Reserve for Disallowed Costs	(4,161,599.61)	(4,136,908.00)	(4,112,216.39)	(4,087,524.78)	(4,062,833.17)	(4,038,141.56)	(54,421,785.86)						(4,186,291.22)
Regulatory Accumulated Reserve	-2,369,704,026.39	-2,377,959,532.88	-2,387,305,990.17	-2,394,250,069.85	-2,402,643,933.58	-2,332,046,432.01	-30,577,233,850.49						-2,352,094,911.58
Reserve for ARO	317	-12,039,591.45	-12,054,406.22	-12,189,870.53	-12,204,685.29	-11,569,175.23	-154,185,567.94						-11,860,428.30
374	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00
Total Reserve for ARO	-12,039,591.45	-12,054,406.22	-12,189,870.53	-12,204,685.29	-11,569,175.23	-11,721,575.43	-154,185,567.94						-11,860,428.30
108 TOTAL	-2,381,743,617.84	-2,390,013,939.10	-2,399,495,860.70	-2,406,454,755.14	-2,414,213,108.81	-2,343,768,007.44	-30,731,419,418.43						-2,363,955,339.88
TB 108	(2,381,743,617.84)	(2,390,013,939.10)	(2,399,495,860.70)	(2,406,454,755.14)	(2,414,213,108.81)	(2,343,768,007.44)	(2,363,955,339.88)						(2,363,955,339.88)
Diff													
TB 111	(30,454,166.69)	(30,887,348.06)	(31,172,243.32)	(31,760,226.97)	(32,088,079.32)	(32,319,817.41)	(323,198,817.41)						(323,198,817.41)
Diff													

**IDAHO POWER COMPANY
ACCUMULATED DEPRECIATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2020**

DESCRIPTION	13-Month Average	Annualizing Adjustment	Adjusted Total
PRODUCTION PLANT			
Steam Production	594,475,789	(98,686)	594,377,103
Hydraulic Production	454,354,846	337,988	454,692,833
Other Production	127,965,680	(11,345)	127,954,335
TOTAL PRODUCTION PLANT	1,176,796,315	227,957	1,177,024,271
TRANSMISSION PLANT			
Account 350	9,110,329	1,593	9,111,922
Account 352	30,506,597	21,951	30,528,548
Account 353	114,876,427	90,808	114,967,235
Account 354	73,514,360	14,621	73,528,982
Account 355	70,342,478	50,863	70,393,341
Account 356	82,696,371	7,856	82,704,227
Account 359	288,034	0	288,034
TOTAL TRANSMISSION PLANT	381,334,598	187,692	381,522,290
DISTRIBUTION PLANT			
Account 360	151,424	0	151,424
Account 361	14,201,855	30,965	14,232,820
Account 362	64,881,269	81,466	64,962,735
Account 364	148,195,646	66,661	148,262,307
Account 365	56,904,854	20,762	56,925,616
Account 366	17,552,356	(233)	17,552,124
Account 367	95,114,970	56,432	95,171,401
Account 368	186,661,669	154,747	186,816,415
Account 369	44,219,940	7,514	44,227,454
Account 370	35,195,826	53,418	35,249,244
Account 371	1,814,868	8,001	1,822,869
Account 373	3,372,036	1,621	3,373,657
TOTAL DISTRIBUTION PLANT	668,266,711	481,354	668,748,065
GENERAL PLANT			
Account 390	34,641,238	17,283	34,658,521
Account 391	16,560,760	(46,221)	16,514,540
Account 392	25,607,665	(0)	25,607,665
Account 393	1,101,883	5,069	1,106,952
Account 394	4,165,091	3,741	4,168,832
Account 395	6,387,183	4,819	6,392,003
Account 396	4,583,413	-	4,583,413
Account 397	24,964,298	126,394	25,090,692
Account 398	3,499,465	5,754	3,505,219
TOTAL GENERAL PLANT	121,510,997	116,839	121,627,836
RESERVE FOR DISALLOWED COSTS	4,186,291	-	4,186,291
TOTAL ACCUMULATED DEPRECIATION	2,352,094,912	1,013,842	2,353,108,753

**ALLOCATED OREGON
ACCUMULATED DEPRECIATION
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.01%	\$1,013,842	\$40,688
Allocator Impacts		\$0	\$764,259 (C)
TOTAL TYPE II ADJUSTMENTS		\$1,013,842	\$804,947 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$94,396,169	\$94,396,169	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$94,396,169	\$95,201,116	\$804,947

**IDAHO POWER COMPANY
ACCUMULATED AMORTIZATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2020**

DESCRIPTION	13-MONTH ANNUALIZING AVERAGE ADJUSTMENT		ADJUSTED TOTAL
PRODUCTION PLANT			
INTANGIBLE	15,264,573	2,935	15,267,508
HYDRO	14,901,074	105,482	15,006,556
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TOTAL	30,165,647	108,417	30,274,064

**ALLOCATED OREGON
ACCUMULATED AMORTIZATION
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	3.85%	\$108,417	\$4,169
Allocator Impacts		\$0	\$11,705 (C)
TOTAL TYPE II ADJUSTMENTS		\$108,417	\$15,874 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,159,973	\$1,159,973	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$1,159,973	\$1,175,848	\$15,874

OTHER RATE BASE ITEMS

**ALLOCATED OREGON
CUSTOMER ADVANCES FOR CONSTRUCTION
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) Effect of Other Allocators

(B)	OREGON CUST ADV BEFORE TYPE I ADJ	OREGON CUST ADV AFTER TYPE I ADJ	DIFFERENCE
	\$43,528	\$43,528	\$0

(C) Effect of Other Allocators

(D)	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$43,528	\$43,528	\$0

**ALLOCATED OREGON
ACCUMULATED DEFERRED INCOME TAXES
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	3.90%	\$0	\$0
Allocator Impacts		\$0	\$17,377 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$17,377 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	3.90%	(\$328,575)	(\$12,816)
Allocator Impacts		\$0	\$157,319 (C)
TOTAL TYPE II ADJUSTMENTS		(\$328,575)	\$144,502 (D)

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$18,818,027	\$18,835,404	\$17,377

(C) Effect of Other Allocators, Primarily
the Normalized Demand and the
Normalized Energy Allocators

(D)	OREGON ADIT BEFORE TYPE II ADJ	OREGON ADIT AFTER TYPE II ADJ	DIFFERENCE
	\$18,835,404	\$18,979,907	\$144,502

IDAHO POWER COMPANY
 Calculation of Required Fuel Inventory
 For the Month of December 2020

A	B	C	D	E	F	G	H	I	J	K
Generator Nameplate (kw)	IPC Capacity Factors %	Capacity at % Levels (kw)	Plant Heat Rate (btu/kwh)	Coal Rating (btu/lb)	Required Coal (days)	Required Coal (tons)	Average Cost Per Ton	Required Coal Inventory	Required Oil Inventory	Required Fuel Inventory
BRIDGER	55.63%	428,640	10,957	9,486	43	416,667	\$ 54.773	\$ 22,822,102	\$ 721,250	\$ 23,543,352
VALMY	5.68%	8,230	11,349	10,936	60	102,500	\$ 72.194	\$ 7,399,885	\$ -	\$ 7,399,885
BOARDMAN	26.97%	17,317	10,390	8,604	0	0	\$ 38.041	\$ -	\$ -	\$ -
SALMON									\$ 10,043	\$ 10,043
TOTAL						<u>519,167</u>		<u>\$ 30,221,987</u>	<u>\$ 731,293</u>	<u>\$ 30,953,280</u>

MONTH	BRIDGER		VALMY		BOARDMAN		SALMON	
	COAL TONS	COAL DOLLARS	COAL TONS	COAL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	OIL DOLLARS
Dec-19	808,799	\$ 43,278,479	156,191	\$ 10,995,848	45,767	\$ 2,094,158	57,934	\$ 12,797
Jan-20	894,686	\$ 48,507,206	142,016	\$ 10,017,381	27,044	\$ 1,242,148	55,810	\$ 12,797
Feb-20	871,375	\$ 47,274,394	140,922	\$ 9,942,518	42,012	\$ 1,445,402	51,941	\$ 12,797
Mar-20	835,149	\$ 45,587,312	151,850	\$ 10,712,302	50,032	\$ 2,138,684	43,845	\$ 9,510
Apr-20	746,179	\$ 40,939,206	160,866	\$ 11,493,639	67,808	\$ 2,400,794	43,845	\$ 9,510
May-20	685,801	\$ 37,645,381	160,866	\$ 11,493,714	66,912	\$ 2,423,448	43,837	\$ 9,510
Jun-20	647,846	\$ 35,702,001	156,830	\$ 11,391,973	66,912	\$ 2,439,068	43,828	\$ 9,510
Jul-20	615,665	\$ 34,453,569	143,399	\$ 10,475,353	57,389	\$ 2,043,078	33,596	\$ 9,510
Aug-20	565,761	\$ 31,444,751	119,889	\$ 8,838,807	36,847	\$ 1,319,258	28,769	\$ 9,510
Sep-20	571,001	\$ 31,611,069	107,247	\$ 7,906,893	16,311	\$ 588,968	26,390	\$ 9,510
Oct-20	551,969	\$ 30,556,720	105,552	\$ 7,808,341	0	\$ 14	23,535	\$ 9,510
Nov-20	518,105	\$ 28,294,546	105,552	\$ 7,819,216	0	\$ 11,804	23,535	\$ 9,510
Dec-20	419,412	\$ 22,969,955	103,857	\$ 7,806,605	0	\$ -	23,535	\$ 6,577
TOTAL	8,731,748	\$ 478,264,589	1,755,034	\$ 126,702,591	477,034	\$ 18,146,825	\$ 500,398	\$ 130,556

AVERAGE	671,673	\$ 36,789,584	135,003	\$ 9,746,353	36,695	\$ 1,395,910	\$ 38,492	\$ 10,043
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AVERAGE COST PER TON	\$ 54.773	\$ 72.194	\$ 38.041	\$ -
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**ALLOCATED OREGON
REQUIRED FUEL INVENTORY
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Fuel Inventory Adj	4.47%	(\$17,948,905)	(\$802,501)
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$17,948,905)	(\$802,501) (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$18,037 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$18,037 (D)

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$2,186,431	\$1,383,930	(\$802,501)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$1,383,930	\$1,401,967	\$18,037

**ALLOCATED OREGON
MATERIALS & SUPPLIES
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$17,095 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$17,095 (D)

(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$2,423,637	\$2,423,637	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$2,423,637	\$2,440,731	\$17,095

**ALLOCATED OREGON
PREPAID ITEMS
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) Effect of Other Allocators

(B)	OREGON PREPAID BEFORE TYPE I ADJ	OREGON PREPAID AFTER TYPE I ADJ	DIFFERENCE
	\$0	\$0	\$0

(C) Effect of Other Allocators

(D)	OREGON PREPAID BEFORE TYPE II ADJ	OREGON PREPAID AFTER TYPE II ADJ	DIFFERENCE
	\$0	\$0	\$0

**ALLOCATED OREGON
WORKING CASH ALLOWANCE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Change in O&M Expense	4.88%	(\$1,921,911)	(\$93,826)
Allocator Impacts		\$0	\$26,738 (A)
TOTAL TYPE I ADJUSTMENTS		(\$1,921,911)	(\$67,088) (B)
TYPE II ADJUSTMENTS			
Change in O&M Expense	4.97%	(\$582,406)	(\$28,930)
Allocator Impacts		\$0	(\$66,411) (C)
TOTAL TYPE II ADJUSTMENTS		(\$582,406)	(\$95,342) (D)

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,621,808	\$1,554,720	(\$67,088)

(C) Effect of Other Allocators, Primarily
the Labor Allocator

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$1,554,720	\$1,459,378	(\$95,342)

**ALLOCATED OREGON
INVESTMENT IN CONSERVATION AND OTHER
DEFERRED PROGRAMS
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$107 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$107 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
	\$3,277,130	\$3,277,130	\$0

(C) Effect of Other Allocators

(D)	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
	\$3,277,130	\$3,277,237	\$107

**ALLOCATED OREGON
IERCO RATE BASE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$28,457 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$28,457 (D)

(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$2,183,482	\$2,183,482	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$2,183,482	\$2,211,939	\$28,457

OPERATING REVENUES

IDAHO POWER COMPANY
ELECTRIC REVENUES
December-2020

	MONTH	4TH QUARTER	YTD	12 MONTHS
IDAHO				
Residential	\$ 62,013,433.83	\$ 144,700,884.02	\$ 532,085,462.73	\$ 532,085,462.73
Commercial	24,745,929.57	70,115,982.78	278,427,453.99	278,427,453.99
Industrial (including specials)	14,280,868.88	41,442,160.51	165,501,102.55	165,501,102.55
Irrigation	244,571.08	4,956,996.90	149,026,973.44	149,026,973.44
Street Lights	276,741.61	912,704.72	3,669,473.48	3,669,473.48
Def. Rev. HCC Relicensing AFUDC	(695,686.70)	(1,919,406.07)	(8,780,126.99)	(8,780,126.99)
Tax Reform Revenue Adjustment	-	-	1,019,646.75	1,019,646.75
Revenue Sharing	-	-	-	-
TOTAL GENERAL BUSINESS	100,865,858.27	260,209,322.86	1,120,949,985.95	1,120,949,985.95
Provision for rate refunds				
Sales for resale <i>(not available by state)</i>				
TOTAL IDAHO	\$ 100,865,858.27	\$ 260,209,322.86	\$ 1,120,949,985.95	\$ 1,120,949,985.95
Idaho Unbilled	7,128,085.00	7,645,598.00	8,298,103.00	8,298,103.00
Idaho OATT Revenue Deficiency Deferral	-	-	-	-
Idaho FCA Revenue Deferral and Amortization	1,838,048.82	1,851,775.60	748,177.87	748,177.87
<hr/>				
OREGON				
Residential	\$ 2,136,313.21	\$ 4,914,172.21	\$ 16,728,481.56	\$ 16,728,481.56
Commercial	1,169,990.02	3,251,547.05	11,684,589.66	11,684,589.66
Industrial	1,377,875.09	3,995,904.54	16,130,131.92	16,130,131.92
Irrigation	21,847.42	134,576.33	6,556,208.10	6,556,208.10
Street Lights	12,415.53	36,976.60	147,059.99	147,059.99
Tax Reform Revenue Adjustment	-	-	(13,749.30)	(13,749.30)
TOTAL GENERAL BUSINESS	4,718,441.27	12,333,176.73	51,232,721.93	51,232,721.93
Provision for rate refunds				
Sales for resale <i>(not available by state)</i>				
Bridger Revenue Deferral	-	-	-	-
TOTAL OREGON	\$ 4,718,441.27	\$ 12,333,176.73	\$ 51,232,721.93	\$ 51,232,721.93
Oregon Unbilled	360,371.00	607,233.00	318,154.00	318,154.00

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2020

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	53,291,635	47,851,971	41,765,601	34,883,566	31,488,814	32,867,016
3 - Residential Master Meter	50,113	44,461	42,393	30,644	26,379	23,498
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	170,227	152,123	132,850	111,644	103,113	106,244
6/84R - Residential On-Site Generation	495,393	422,485	252,395	160,320	100,698	115,105
7 - Small General Serv.	1,679,158	1,589,221	1,422,949	1,189,389	1,097,054	1,201,488
8/84C - Small General Serv. On-Site Generation	3,747	3,183	2,571	1,196	639	2,584
9 - Large General Serv.	22,178,283	21,705,870	20,529,912	18,369,647	17,719,793	19,746,889
84L - Large General Serv. On-Site Generation	107,040	109,633	89,466	78,372	65,619	69,535
15 - Dusk/Dawn Lighting	52,053	51,602	49,953	48,453	46,790	46,521
16 - Dusk/Dawn Lighting	60,891	59,373	58,269	56,463	55,411	54,302
19 - Uniform Rate Cont.	10,442,070	10,105,126	10,016,966	10,374,377	9,455,052	9,835,128
84I - Industrial On-Site Generation	77,101	75,842	75,101	66,282	46,488	51,316
24 - Irrigation & Pump.	269,720	259,657	317,838	2,435,600	10,465,947	25,217,403
84A - Irrigation & Pump On-Site Generation	1,864	151	149	156	8,758	62,765
40 - Unmetered Gen. Serv.	82,978	83,342	83,495	83,550	83,632	83,600
41 - Municipal St. Light	250,368	266,740	254,215	251,702	249,386	248,803
42 - Traffic Control Light.	12,908	14,706	12,998	13,135	12,685	12,834
Total All Rates	89,225,348	82,795,486	75,107,120	68,154,497	71,026,268	89,745,032
Special Contracts						
26 - Micron	1,985,999	1,975,582	2,076,481	2,072,129	2,103,218	2,076,519
29 - J R Simplot	665,117	641,542	677,722	649,730	639,279	591,037
30 - DOE	924,489	971,138	883,184	751,191	654,462	651,873
Total Specials	3,575,606	3,588,261	3,637,387	3,473,050	3,396,958	3,319,429
Total Firm Retail Sales	92,800,954	86,383,747	78,744,508	71,627,548	74,423,227	93,064,461

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2020

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	43,117,798	51,480,900	42,258,927	31,689,303	35,496,260	47,669,275	493,831,069
3 - Residential Master Meter	30,349	34,430	32,026	24,911	29,368	43,257	411,829
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	136,021	160,885	134,570	103,573	111,169	144,893	1,567,312
6/84R - Residential On-Site Generation	147,969	219,255	217,289	163,309	213,184	410,846	2,918,249
7 - Small General Serv.	1,428,175	1,640,819	1,527,366	1,261,945	1,323,263	1,586,652	16,947,508
8/84C - Small General Serv. On-Site Generation	882	1,238	1,388	1,171	1,505	2,188	22,293
9 - Large General Serv.	23,510,652	25,617,314	24,404,815	20,803,127	20,699,565	21,297,387	256,583,252
84L - Large General Serv. On-Site Generation	77,848	90,330	99,215	83,636	88,802	105,066	1,064,562
15 - Dusk/Dawn Lighting	46,283	45,650	44,999	44,556	43,644	42,692	563,196
16 - Dusk/Dawn Lighting	53,948	53,499	53,604	52,573	52,237	51,514	661,882
19 - Uniform Rate Cont.	12,280,154	12,583,798	12,972,172	10,480,660	10,672,608	10,299,703	129,517,813
84I - Industrial On-Site Generation	75,951	82,661	82,194	60,677	56,985	58,628	809,225
24 - Irrigation & Pump.	34,578,118	33,074,720	27,956,813	9,863,986	1,863,072	300,871	146,603,745
84A - Irrigation & Pump On-Site Generation	111,119	118,148	118,296	50,298	7,135	4,348	483,187
40 - Unmetered Gen. Serv.	83,774	84,157	85,144	86,918	88,318	89,408	1,018,316
41 - Municipal St. Light.	248,034	249,653	251,968	253,869	256,602	259,634	3,040,975
42 - Traffic Control Light.	13,085	13,382	13,443	13,491	13,818	14,329	160,814
Total All Rates	115,940,161	125,550,836	110,254,227	75,008,006	71,017,556	82,380,889	1,056,205,227
Special Contracts							
26 - Micron	2,168,674	2,121,563	2,005,565	1,964,589	1,895,947	2,035,316	24,481,580
29 - J R Simplot	639,271	647,037	487,731	618,727	517,967	591,542	7,366,701
30 - DOE	708,385	566,483	619,157	792,200	774,304	867,811	9,164,677
Total Specials	3,516,329	3,335,082	3,112,452	3,375,516	3,188,217	3,494,670	41,012,958
Total Firm Retail Sales	119,456,490	128,885,919	113,366,679	78,383,521	74,205,773	85,875,359	1,097,218,185

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

IDAHO JURISDICTION
BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2020

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	51,125,076	45,892,022	40,107,077	33,594,906	30,438,738	31,849,128
3 - Residential Master Meter	50,113	44,461	42,393	30,644	26,379	23,498
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	169,393	151,267	132,102	111,083	102,732	105,805
6 - Residential On-Site Generation	491,225	418,117	249,842	158,791	99,823	114,232
7 - Small General Serv.	1,485,091	1,406,044	1,261,416	1,056,992	977,278	1,076,342
8 - Small General Serv. On-Site Generation	3,435	2,886	2,201	941	485	2,448
9 - Large General Serv.	21,222,620	20,779,042	19,679,464	17,666,585	17,087,998	19,093,588
84L - Large General Serv. On-Site Generation	101,263	102,575	83,283	73,495	62,295	65,583
15 - Dusk/Dawn Lighting	47,965	47,517	45,840	44,352	42,683	42,379
16 - Dusk/Dawn Lighting	56,001	54,686	53,582	51,759	50,709	49,597
19 - Uniform Rate Cont.	9,246,152	9,306,601	8,910,423	9,064,887	8,122,003	8,457,250
84I - Industrial On-Site Generation	77,101	75,842	75,101	66,282	46,488	51,316
24 - Irrigation & Pump	253,918	245,757	302,790	2,376,244	10,104,998	24,198,684
84A - Irrigation & Pump On-Site Generation	1,834	121	119	126	5,941	55,502
40 - Unmetered Gen. Serv.	82,948	83,312	83,464	83,520	83,602	83,570
41 - Municipal St. Light.	238,172	254,652	242,226	239,774	237,473	236,928
42 - Traffic Control Light.	12,694	14,508	12,790	12,948	12,518	12,667
Total Idaho Rates	84,665,001	78,879,410	71,284,114	64,633,331	67,502,144	85,518,516
<u>Special Contracts</u>						
26 - Micron	1,985,999	1,975,582	2,076,481	2,072,129	2,103,218	2,076,519
29 - J R Simplot	665,117	641,542	677,722	649,730	639,279	591,037
30 - DOE	924,489	971,138	883,184	751,191	654,462	651,873
Total Specials	3,575,606	3,588,261	3,637,387	3,473,050	3,396,958	3,319,429
Total Idaho Firm Sales	88,240,607	82,467,671	74,921,501	68,106,381	70,899,102	88,837,945

IDAHO POWER COMPANY
SUMMARY OF PERFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2020

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	41,974,429	50,089,099	41,057,328	30,663,348	34,189,538	45,820,074	476,800,764
3 - Residential Master Meter	30,349	34,430	32,026	24,911	29,368	43,257	411,829
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	135,193	159,917	133,859	103,235	110,685	144,148	1,559,419
6 - Residential On-Site Generation	147,046	217,996	216,193	162,237	211,748	408,026	2,895,277
7 - Small General Serv.	1,279,071	1,452,295	1,359,991	1,121,448	1,171,206	1,401,917	15,049,091
8 - Small General Serv. On-Site Generation	731	1,088	1,249	1,033	1,362	2,011	19,870
9 - Large General Serv.	22,772,756	24,839,328	23,634,679	20,054,044	19,809,362	20,396,892	247,036,358
84L - Large General Serv. On-Site Generation	72,605	83,954	93,470	79,125	84,122	99,314	1,001,084
15 - Dusk/Dawn Lighting	42,129	41,520	40,890	40,449	39,544	38,553	513,821
16 - Dusk/Dawn Lighting	49,251	48,794	48,918	47,932	47,816	46,879	605,727
19 - Uniform Rate Cont.	10,714,277	11,054,939	11,376,878	9,143,844	9,356,934	8,995,553	113,749,741
84I - Industrial On-Site Generation	75,951	82,661	82,194	60,677	56,985	58,628	809,225
24 - Irrigation & Pump	32,991,197	31,318,658	26,614,039	9,526,141	1,813,901	282,785	140,029,313
84A - Irrigation & Pump On-Site Generation	101,181	107,949	110,092	47,671	6,713	4,318	441,568
40 - Unmetered Gen. Serv.	83,744	84,126	85,114	86,888	88,287	89,377	1,017,953
41 - Municipal St. Light.	236,222	237,781	240,110	241,905	244,609	247,609	2,897,461
42 - Traffic Control Light.	12,923	13,218	13,262	13,327	13,646	14,117	158,616
Total Idaho Rates	110,719,053	119,867,953	105,140,292	71,418,216	67,275,626	78,093,460	1,004,997,115
<u>Special Contracts</u>							
26 - Micron	2,168,674	2,121,563	2,005,565	1,964,589	1,895,947	2,035,316	24,481,580
29 - J R Simplot	639,271	647,037	487,731	618,727	517,967	591,542	7,366,701
30 - DOE	708,385	566,483	619,157	792,200	774,304	867,811	9,164,677
Total Specials	3,516,329	3,335,082	3,112,452	3,375,516	3,188,217	3,494,670	41,012,958
Total Idaho Firm Sales	114,235,382	123,203,035	108,252,744	74,793,732	70,463,844	81,588,130	1,046,010,073

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

STATE OF OREGON

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2020

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	2,166,559	1,959,949	1,658,525	1,288,660	1,050,077	1,017,888
84R - Residential Net Metering	4,167	4,368	2,553	1,529	875	874
05 - Residential TOD	834	856	748	561	380	440
07 - Small General Serv.	194,067	183,177	161,532	132,397	119,786	125,146
84C - Small General Serv. Net Metering	313	297	370	255	154	136
09 - Large General Serv.	955,663	926,828	850,448	703,062	631,794	653,300
84L - Large General Serv. Net Metering	5,777	7,058	6,183	4,877	3,324	3,952
15 - Dusk/Dawn Lighting	4,088	4,085	4,113	4,102	4,107	4,142
16 - Dusk/Dawn Lighting	4,690	4,686	4,686	4,703	4,702	4,705
19 - Uniform Rate Cont.	1,195,917	798,525	1,106,543	1,309,490	1,333,049	1,377,879
24 - Irrigation Service	15,802	13,900	15,049	59,355	360,949	1,018,719
84A - Irrigation & Pump Net Metering	30	30	30	30	2,817	7,264
40 - Unmetered Gen. Serv.	30	30	30	30	30	30
41 - Municipal St. Light.	12,196	12,088	11,989	11,928	11,914	11,875
42 - Traffic Control Light.	214	199	208	187	167	167
Total Oregon Firm Sales	4,560,347	3,916,076	3,823,007	3,521,167	3,524,124	4,226,516

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2020

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	1,143,369	1,391,801	1,201,599	995,956	1,306,723	1,849,201	17,030,305
84R - Residential Net Metering	924	1,259	1,095	1,072	1,436	2,820	22,972
05 - Residential TOD	828	968	711	338	484	745	7,893
07 - Small General Serv.	149,104	188,524	167,375	140,497	152,077	184,735	1,898,417
84C - Small General Serv. Net Metering	151	150	139	138	144	177	2,423
09 - Large General Serv.	737,897	777,986	770,136	749,083	890,203	900,495	9,546,894
84L - Large General Serv. Net Metering	5,243	6,376	5,745	4,511	4,679	5,752	63,478
15 - Dusk/Dawn Lighting	4,155	4,130	4,108	4,107	4,101	4,139	49,376
16 - Dusk/Dawn Lighting	4,697	4,704	4,686	4,640	4,620	4,635	56,155
19 - Uniform Rate Cont.	1,565,876	1,528,859	1,595,294	1,386,816	1,315,675	1,304,150	15,768,072
24 - Irrigation Service	1,586,921	1,755,862	1,342,773	337,846	49,171	18,085	6,574,432
84A - Irrigation & Pump Net Metering	9,938	10,199	8,204	2,627	422	30	41,619
40 - Unmetered Gen. Serv.	30	30	30	30	30	30	363
41 - Municipal St. Light.	11,813	11,872	11,858	11,964	11,993	12,025	143,514
42 - Traffic Control Light.	162	164	181	164	173	212	2,198
Total Oregon Firm Sales	5,221,108	5,682,863	5,113,935	3,589,789	3,741,930	4,287,229	51,208,112

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
TOTAL COMPANY

BY MONTH BY RATE
9 MONTHS ENDING SEPTEMBER 30, 2020

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	554,531,481	507,658,664	455,387,281	392,817,918	341,080,103	371,151,969
3 - Residential Master Meter	536,719	485,441	475,495	353,936	292,092	279,828
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,872,146	1,687,994	1,510,019	1,291,385	1,138,729	1,235,150
6/84R - Residential On-Site Generation	5,065,185	4,397,007	2,589,801	1,588,250	843,430	1,047,367
7 - Small General Serv.	14,748,930	13,944,727	12,600,265	10,420,390	9,452,895	10,509,105
8/84C - Small General Serv. On-Site Generation	33,310	28,155	22,878	9,357	3,598	20,406
9 - Large General Serv.	336,894,317	328,614,051	310,643,232	272,948,872	260,471,786	288,787,853
84L - Large General Serv. On-Site Generation	1,646,415	1,642,800	1,262,299	1,074,211	862,946	899,671
15 - Dusk/Dawn Lighting	218,862	217,553	212,722	208,201	203,197	202,366
16 - Dusk/Dawn Lighting	357,526	351,758	348,165	342,106	339,206	333,881
19 - Uniform Rate Cont.	209,734,464	202,751,128	197,854,785	212,165,588	178,881,657	188,385,102
84I - Industrial On-Site Generation	1,606,586	1,596,206	1,549,949	1,349,964	937,754	1,021,226
24 - Irrigation & Pump.	2,985,568	2,849,612	3,723,868	30,389,408	193,283,419	297,315,931
84A - Irrigation & Pump On-Site Generation	23,686	20	20	0	159,939	466,968
40 - Unmetered Gen. Serv.	1,023,865	1,028,348	1,030,198	1,030,881	1,031,932	1,031,483
41 - Municipal St. Light	2,240,094	2,637,183	2,315,188	2,241,822	2,170,714	2,147,213
42 - Traffic Control Light.	223,539	255,009	225,159	227,680	219,989	222,588
Total All Rates	1,133,752,693	1,070,145,456	991,751,324	928,459,979	991,373,386	1,165,058,107

Special Contracts	January	February	March	April	May	June
26 - Micron	43,772,920	42,516,125	45,894,426	44,736,679	45,394,591	44,242,591
29 - J R Simplot	15,353,440	14,592,405	15,871,565	14,999,259	14,682,112	13,054,866
30 - DOE	21,218,949	21,470,252	19,304,783	16,476,860	14,925,770	14,446,891
Total Specials	80,345,309	78,578,782	81,070,774	76,212,798	75,003,473	71,744,348
Unbilled kWh	(34,242,814)	(46,649,781)	(35,481,705)	27,227,210	129,884,846	128,789,039

Total Firm Retail Sales 1,179,855,188 1,102,074,457 1,037,340,393 1,031,899,987 1,196,261,705 1,365,591,494

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)

TOTAL COMPANY
BY MONTH BY RATE
9 MONTHS ENDING SEPTEMBER 30, 2020

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	425,550,707	535,529,766	475,665,212	348,940,660	404,145,518	548,329,362	5,360,788,641
3 - Residential Master Meter	333,894	405,737	395,481	280,872	342,558	512,633	4,694,686
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,396,161	1,752,609	1,564,908	1,165,859	1,302,385	1,755,046	17,672,391
6/84R - Residential On-Site Generation	1,223,618	2,060,098	2,222,397	1,565,186	2,202,643	4,547,807	29,352,789
7 - Small General Serv.	11,732,347	14,028,448	13,410,109	11,198,587	11,791,431	14,530,853	148,367,887
8/84C - Small General Serv. On-Site Generation	5,475	8,874	10,432	8,710	11,993	18,971	182,159
9 - Large General Serv.	314,080,148	359,156,287	353,465,174	316,803,835	315,078,179	332,175,931	3,789,119,665
84L - Large General Serv. On-Site Generation	912,859	1,136,243	1,350,662	1,172,980	1,253,411	1,608,672	14,822,969
15 - Dusk/Dawn Lighting	201,675	199,853	197,466	196,163	193,598	190,897	2,442,554
16 - Dusk/Dawn Lighting	332,577	330,288	328,504	325,986	323,962	320,089	4,034,027
19 - Uniform Rate Cont.	207,929,742	209,317,875	216,711,928	207,684,279	214,129,808	204,622,316	2,450,168,672
84I - Industrial On-Site Generation	1,272,377	1,402,373	1,396,433	1,211,694	1,147,581	1,191,582	15,683,725
24 - Irrigation & Pump.	412,615,478	461,221,150	376,972,176	165,520,087	31,580,721	3,448,890	1,981,916,308
84A - Irrigation & Pump On-Site Generation	1,115,916	1,441,532	1,267,171	844,243	121,096	61,363	5,501,954
40 - Unmetered Gen. Serv.	1,033,635	1,038,376	1,050,575	1,072,490	1,089,811	1,103,282	12,564,876
41 - Municipal St. Light.	2,114,729	2,132,035	2,168,082	2,184,827	2,226,849	2,174,493	26,753,230
42 - Traffic Control Light.	226,994	232,164	233,108	234,061	239,712	248,331	2,788,344
Total All Rates	1,382,078,332	1,591,393,689	1,448,409,818	1,060,410,520	987,181,256	1,116,840,317	13,866,854,877
Special Contracts	July	August	September	October	November	December	Total
26 - Micron	46,884,655	45,651,217	42,755,793	42,975,225	41,320,476	45,216,866	531,361,564
29 - J R Simplot	14,771,867	14,941,273	9,515,190	13,749,623	10,930,277	12,665,487	165,127,364
30 - DOE	14,314,381	12,714,685	14,327,321	17,249,231	17,311,127	20,228,682	203,989,932
Total Specials	75,970,903	73,307,175	66,598,304	73,974,079	69,561,880	78,111,035	900,478,860
Unbilled kWh	184,329,949	(64,827,820)	(281,920,751)	(76,096,787)	43,593,379	86,321,742	60,926,507
Total Firm Retail Sales	1,642,379,184	1,599,873,044	1,233,087,371	1,058,287,812	1,100,336,515	1,281,273,094	14,828,260,244

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
9 MONTHS ENDING SEPTEMBER 30, 2020

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	534,177,928	488,841,619	438,797,459	379,066,242	330,127,203	359,736,162
3 - Residential Master Meter	536,719	485,441	475,495	353,936	292,092	279,828
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,862,862	1,678,244	1,501,169	1,284,354	1,134,151	1,230,431
6 - Residential On-Site Generation	5,027,104	4,355,855	2,565,666	1,574,259	837,303	1,040,792
7 - Small General Serv.	12,903,140	12,193,528	11,069,916	9,149,456	8,324,645	9,316,841
8 - Small General Serv. On-Site Generation	30,185	25,165	19,067	6,641	2,057	19,098
9 - Large General Serv.	324,045,614	316,131,461	299,278,544	263,568,785	252,117,155	280,103,328
84L - Large General Serv. On-Site Generation	1,550,237	1,551,546	1,187,264	1,015,694	828,442	860,412
15 - Dusk/Dawn Lighting	203,686	202,382	197,450	192,969	187,944	186,995
16 - Dusk/Dawn Lighting	336,625	330,878	327,285	321,097	318,179	312,844
19 - Uniform Rate Cont.	187,615,371	189,194,891	178,957,859	189,009,077	155,360,641	163,944,990
84I - Industrial On-Site Generation	1,606,586	1,596,206	1,549,949	1,349,964	937,754	1,021,226
24 - Irrigation & Pump.	2,870,562	2,749,312	3,609,679	29,698,767	186,703,633	289,788,328
84A - Irrigation & Pump On-Site Generation	23,686	20	20	0	108,243	428,974
40 - Unmetered Gen. Serv.	1,023,416	1,027,899	1,029,749	1,030,432	1,031,483	1,031,034
41 - Municipal St. Light.	2,162,871	2,562,298	2,242,295	2,170,147	2,099,322	2,076,593
42 - Traffic Control Light.	221,345	252,965	223,018	225,764	218,269	220,874
Total Idaho Rates	1,076,197,937	1,023,179,710	943,031,883	880,016,583	940,628,516	1,111,598,750
Special Contracts						
26 - Micron	43,772,920	42,516,125	45,894,426	44,736,679	45,394,591	44,242,591
29 - J R Simplot	15,353,440	14,592,405	15,871,565	14,999,259	14,682,112	13,054,866
30 - DOE	21,218,949	21,470,252	19,304,783	16,476,860	14,926,770	14,446,891
Total Specials	80,345,309	78,578,782	81,070,774	76,212,798	75,003,473	71,744,348
Unbilled kWh	(24,825,017)	(49,755,193)	(37,164,337)	25,814,520	127,620,570	125,846,942
Total Idaho Firm Sales	1,131,718,229	1,052,003,299	986,936,320	982,043,901	1,143,252,559	1,309,190,040

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
9 MONTHS ENDING SEPTEMBER 30, 2020

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	413,092,953	519,298,386	461,773,416	338,458,223	389,947,229	527,951,246	5,181,267,076
3 - Residential Master Meter	333,884	405,797	395,481	280,872	342,558	512,633	4,694,686
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,389,603	1,744,359	1,558,100	1,161,773	1,296,237	1,745,260	17,586,543
6 - Residential On-Site Generation	1,216,715	2,048,394	2,212,782	1,556,739	2,189,884	4,518,700	29,144,193
7 - Small General Serv.	10,400,265	12,246,895	11,804,928	9,894,742	10,297,739	12,637,061	130,179,156
8 - Small General Serv. On-Site Generation	4,111	7,486	9,253	7,500	10,710	17,259	158,532
9 - Large General Serv.	305,204,620	349,352,363	343,550,249	306,594,360	302,587,881	319,332,432	3,661,866,792
84L - Large General Serv. On-Site Generation	866,762	1,071,788	1,292,959	1,121,813	1,195,934	1,530,631	14,073,482
15 - Dusk/Dawn Lighting	186,252	184,534	182,297	180,983	178,296	175,416	2,259,203
16 - Dusk/Dawn Lighting	311,579	309,252	307,539	305,240	303,272	299,354	3,783,144
19 - Uniform Rate Cont.	183,666,911	185,555,155	191,650,175	184,094,141	191,013,659	181,770,506	2,181,833,376
84I - Industrial On-Site Generation	1,272,377	1,402,373	1,396,433	1,211,694	1,147,581	1,191,582	15,683,725
24 - Irrigation & Pump.	399,151,375	441,294,029	362,924,715	160,998,756	30,937,878	3,296,005	1,914,023,039
84A - Irrigation & Pump On-Site Generation	1,047,052	1,346,389	1,193,971	808,816	115,206	61,363	5,133,740
40 - Unmetered Gen. Serv.	1,033,186	1,037,927	1,050,126	1,072,041	1,089,362	1,102,833	12,559,488
41 - Municipal St. Light.	2,045,208	2,061,325	2,097,075	2,111,990	2,153,090	2,099,773	25,881,988
42 - Traffic Control Light.	225,328	230,478	231,249	232,375	237,938	246,153	2,765,756
Total Idaho Rates	1,321,448,191	1,519,596,880	1,383,630,748	1,010,032,059	935,044,454	1,058,488,207	13,202,893,918
Special Contracts							
26 - Micron	46,884,655	45,651,217	42,755,793	42,975,225	41,320,476	45,216,866	531,361,564
29 - J R Simplot	14,771,867	14,941,273	9,515,190	13,749,623	10,930,277	12,665,487	165,127,364
30 - DOE	14,314,381	12,714,685	14,327,321	17,249,231	17,311,127	20,228,682	203,989,932
Total Specials	75,970,903	73,307,175	66,598,304	73,974,079	69,561,880	78,111,035	900,478,860
Unbilled kWh	176,098,466	(62,144,191)	(270,404,950)	(77,011,892)	40,740,894	81,986,448	56,802,260
Total Idaho Firm Sales	1,573,517,560	1,530,759,864	1,179,824,102	1,006,994,246	1,045,347,228	1,218,585,690	14,160,175,038

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
9 MONTHS ENDING SEPTEMBER 30, 2020

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	20,353,553	18,817,045	16,589,822	13,752,876	10,952,900	11,415,807
84R - Residential On-Site Generation	38,081	41,152	24,135	13,991	6,127	6,575
05 - Residential TOD	9,284	9,750	8,850	7,031	4,578	4,719
07 - Small General Serv.	1,845,790	1,751,199	1,530,349	1,270,934	1,128,250	1,192,264
84C - Small General Serv. On-Site Generation	3,125	2,990	3,811	2,716	1,541	1,308
09 - Large General Serv.	12,848,703	12,482,590	11,364,668	9,380,087	8,354,631	8,684,525
84L - Large General Serv. On-Site Generation	98,178	91,054	75,035	58,517	34,504	39,259
15 - Dusk/Dawn Lighting	15,176	15,171	15,273	15,232	15,253	15,371
16 - Dusk/Dawn Lighting	20,901	20,880	20,880	21,009	21,027	21,037
19 - Uniform Rate Cont.	22,119,093	13,556,237	18,896,926	23,156,511	23,521,016	24,440,112
24 - Irrigation Service	125,006	100,300	114,189	690,841	6,579,786	7,527,603
84A - Irrigation & Pump On-Site Generation	0	0	0	0	51,696	37,994
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	77,223	74,885	72,893	71,675	71,392	70,620
42 - Traffic Control Light.	2,194	2,044	2,141	1,926	1,720	1,714
Total Oregon Tariff	57,554,756	46,965,746	48,719,441	48,443,396	50,744,870	53,459,357
Unbilled kWh	(9,417,797)	3,105,412	1,682,632	1,412,690	2,264,276	2,942,097
Total Oregon Firm Sales	48,136,959	50,071,158	50,402,073	49,856,086	53,009,146	56,401,454

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
9 MONTHS ENDING SEPTEMBER 30, 2020

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	12,457,754	16,231,370	13,881,796	10,482,437	14,198,288	20,378,116	179,521,565
84R - Residential On-Site Generation	6,303	11,704	9,815	8,447	12,759	29,107	208,596
05 - Residential TOD	6,558	8,250	6,808	4,086	6,148	9,786	85,848
07 - Small General Serv.	1,332,082	1,781,553	1,605,181	1,363,845	1,493,692	1,893,592	18,188,731
84C - Small General Serv. On-Site Generation	1,364	1,388	1,179	1,210	1,283	1,712	23,627
09 - Large General Serv.	8,875,528	9,803,924	9,914,925	10,209,475	12,480,298	12,843,489	127,252,873
84L - Large General Serv. On-Site Generation	46,097	64,455	57,703	51,167	57,477	78,041	749,487
15 - Dusk/Dawn Lighting	15,423	15,319	15,169	15,181	15,302	15,481	183,352
16 - Dusk/Dawn Lighting	20,998	21,016	20,965	20,746	20,690	20,735	250,884
19 - Uniform Rate Cont.	24,262,831	23,762,720	25,061,753	23,580,138	23,116,149	22,851,810	268,335,296
24 - Irrigation Service	13,464,103	19,927,121	14,047,461	4,521,331	642,843	152,885	67,893,269
84A - Irrigation & Pump On-Site Generation	68,864	95,143	73,200	35,427	5,890	0	368,214
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	69,521	70,710	71,007	72,837	73,759	74,720	871,242
42 - Traffic Control Light.	1,666	1,686	1,859	1,686	1,774	2,178	22,588
Total Oregon Tariff	60,630,141	71,796,809	64,779,070	50,378,461	52,136,802	58,352,111	663,960,959
Unbilled kWh	8,231,483	(2,683,629)	(11,515,801)	915,105	2,852,485	4,335,294	4,124,247
Total Oregon Firm Sales	68,861,624	69,113,180	53,263,269	51,293,566	54,989,287	62,687,405	668,085,206

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2020

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	603,608,870	541,862,639	472,792,164	395,057,724	357,300,583	361,355,862
3 - Residential Master Meter	582,233	516,419	492,344	355,544	305,882	272,402
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,031,842	1,796,650	1,564,202	1,297,484	1,192,538	1,202,394
6/84R - Residential On-Site Generation	5,498,559	4,691,555	2,663,414	1,595,928	883,314	1,019,603
7 - Small General Serv.	15,419,282	14,512,124	12,830,131	10,463,266	9,520,662	10,321,120
8/84C - Small General Serv. On-Site Generation	34,769	29,278	23,353	9,409	3,623	20,047
9 - Large General Serv.	348,786,744	339,021,337	314,248,470	273,934,469	261,831,027	284,522,921
84L - Large General Serv. On-Site Generation	1,712,002	1,701,095	1,280,037	1,077,679	868,668	884,668
15 - Dusk/Dawn Lighting	218,862	217,553	212,722	208,201	203,197	202,366
16 - Dusk/Dawn Lighting	357,526	351,758	348,165	342,106	339,206	333,881
19 - Uniform Rate Cont.	209,734,464	202,751,128	197,854,785	206,439,106	184,608,139	194,322,541
84I - Industrial On-Site Generation	1,606,586	1,596,206	1,549,949	1,349,964	937,754	1,021,226
24 - Irrigation & Pump.	2,995,568	2,849,612	3,723,868	35,635,214	156,306,519	308,465,058
84A - Irrigation & Pump On-Site Generation	23,666	20	20	0	124,203	490,607
40 - Unmetered Gen. Serv.	1,023,865	1,028,348	1,030,198	1,030,881	1,031,932	1,031,483
41 - Municipal St. Light.	2,240,094	2,637,183	2,315,188	2,241,822	2,170,714	2,147,213
42 - Traffic Control Light.	223,539	255,009	225,159	227,690	219,989	222,588
Total All Rates	1,196,098,492	1,115,807,914	1,013,174,169	931,266,487	977,847,949	1,167,835,980
Special Contracts						
26 - Micron	43,772,920	42,516,125	45,894,426	44,736,679	45,394,591	44,242,591
29 - J R Simplot	15,353,440	14,592,405	15,871,565	14,999,259	14,662,112	13,054,866
30 - DOE	21,218,949	21,470,252	19,304,783	16,476,860	14,926,770	14,446,891
Total Specials	80,345,309	78,578,782	81,070,774	76,212,798	75,003,473	71,744,348
Total Firm Retail Sales	1,276,443,801	1,194,386,696	1,094,244,943	1,007,479,285	1,052,851,422	1,239,580,328

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)

TOTAL COMPANY
BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2020

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	448,308,905	526,856,417	447,213,764	359,005,106	402,330,037	537,891,842	5,453,583,914
3 - Residential Master Meter	352,157	399,655	371,688	288,845	340,738	502,462	4,780,369
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,472,256	1,726,010	1,470,840	1,199,014	1,295,609	1,720,437	17,969,275
6/84R - Residential On-Site Generation	1,290,260	2,028,753	2,088,805	1,609,743	2,191,244	4,456,221	30,029,399
7 - Small General Serv.	11,976,176	13,898,911	13,127,399	11,163,757	11,800,999	14,452,952	149,426,779
8/84C - Small General Serv. On-Site Generation	5,578	8,749	10,213	8,685	11,999	18,864	184,567
9 - Large General Serv.	319,954,937	355,626,796	346,984,804	315,961,221	314,988,103	330,744,135	3,806,604,964
84L - Large General Serv. On-Site Generation	932,216	1,122,525	1,324,190	1,168,618	1,253,145	1,599,794	14,924,637
15 - Dusk/Dawn Lighting	201,675	199,853	197,466	196,163	193,598	190,897	2,442,554
16 - Dusk/Dawn Lighting	332,577	330,268	328,504	325,986	323,962	320,089	4,034,027
19 - Uniform Rate Cont.	201,992,300	209,317,878	216,711,928	207,684,279	214,129,808	204,622,316	2,450,168,672
84I - Industrial On-Site Generation	1,272,377	1,402,373	1,396,433	1,211,694	1,147,581	1,191,582	15,683,725
24 - Irrigation & Pump.	470,444,290	450,922,119	361,247,025	147,183,496	26,981,323	3,448,890	1,970,202,982
84A - Irrigation & Pump On-Site Generation	1,276,293	1,409,004	1,214,660	751,537	103,498	61,363	5,454,891
40 - Unmetered Gen. Serv.	1,033,635	1,038,376	1,050,575	1,072,490	1,089,811	1,103,282	12,564,876
41 - Municipal St. Light.	2,114,729	2,132,035	2,168,082	2,184,827	2,226,949	2,174,493	26,753,230
42 - Traffic Control Light.	226,994	232,164	233,108	234,061	239,712	248,331	2,788,344
Total All Rates	1,463,187,355	1,568,591,887	1,397,139,483	1,051,249,523	980,648,016	1,104,749,949	13,967,597,204
Special Contracts							
26 - Micron	46,884,655	45,651,217	42,755,793	42,975,225	41,320,476	45,216,866	531,361,564
29 - J R Simplot	14,771,867	14,941,273	9,515,190	13,749,623	10,930,277	12,665,487	165,127,364
30 - DOE	14,314,381	12,714,685	14,327,321	17,249,231	17,311,127	20,228,682	203,989,932
Total Specials	75,970,903	73,307,175	66,598,304	73,974,079	69,561,880	78,111,035	900,478,860
Total Firm Retail Sales	1,539,158,258	1,641,899,062	1,463,737,787	1,125,223,602	1,050,209,896	1,182,860,984	14,868,076,064

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2020

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	579,476,871	520,036,917	454,345,887	380,787,162	345,712,452	350,189,513
3 - Residential Master Meter	582,233	516,419	492,344	355,544	305,882	272,402
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,020,835	1,785,341	1,554,362	1,290,188	1,187,694	1,197,778
6 - Residential On-Site Generation	5,453,409	4,633,823	2,656,578	1,581,410	876,832	1,013,172
7 - Small General Serv.	13,405,454	12,624,722	11,197,129	9,177,231	8,385,277	9,155,673
8 - Small General Serv. On-Site Generation	31,360	26,055	19,286	6,661	2,072	18,768
9 - Large General Serv.	334,918,155	325,694,040	302,221,391	264,460,316	253,431,638	276,008,167
84L - Large General Serv. On-Site Generation	1,607,068	1,602,959	1,199,969	1,018,467	833,946	846,292
15 - Dusk/Dawn Lighting	203,686	202,382	197,450	192,969	187,944	186,995
16 - Dusk/Dawn Lighting	336,625	330,878	327,285	321,097	318,179	312,844
19 - Uniform Rate Cont.	187,615,371	189,194,891	178,957,859	183,282,595	161,087,123	169,882,429
84I - Industrial On-Site Generation	1,606,586	1,596,206	1,549,949	1,349,964	937,754	1,021,226
24 - Irrigation & Pump.	2,870,562	2,749,312	3,609,679	34,944,573	151,691,496	298,937,167
84A - Irrigation & Pump On-Site Generation	23,686	20	20	0	87,944	442,517
40 - Unmetered Gen. Serv.	1,023,416	1,027,899	1,029,749	1,030,432	1,031,483	1,031,034
41 - Municipal St. Light.	2,162,871	2,562,298	2,242,295	2,170,147	2,099,322	2,076,593
42 - Traffic Control Light.	221,345	252,965	223,018	225,764	218,269	220,874
Total Idaho Rates	1,133,559,533	1,064,837,127	961,824,248	882,194,519	928,395,307	1,112,813,444
Special Contracts						
26 - Micron	43,772,920	42,516,125	45,894,426	44,736,679	45,394,591	44,242,591
29 - J R Simplot	15,353,440	14,592,405	15,871,565	14,999,259	14,682,112	13,054,866
30 - DOE	21,218,949	21,470,252	19,304,783	16,476,860	14,926,770	14,446,891
Total Specials	80,345,309	78,578,782	81,070,774	76,212,798	75,003,473	71,744,348
Total Idaho Firm Sales	1,213,904,842	1,143,415,909	1,042,895,022	958,407,317	1,003,398,780	1,184,557,792

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2020

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	435,688,436	511,514,425	433,991,672	348,065,350	387,875,296	517,476,447	5,265,160,425
3 - Residential Master Meter	352,157	399,655	371,688	288,845	340,738	502,462	4,780,369
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,465,612	1,718,212	1,464,360	1,194,760	1,289,350	1,710,633	17,879,114
6 - Residential On-Site Generation	1,283,267	2,017,690	2,079,654	1,600,927	2,178,256	4,429,064	29,804,082
7 - Small General Serv.	10,633,044	12,112,941	11,560,734	9,788,489	10,288,388	12,557,961	130,887,043
8 - Small General Serv. On-Site Generation	4,203	7,404	9,062	7,465	10,700	17,151	160,187
9 - Large General Serv.	311,015,868	346,087,126	337,275,617	305,675,891	302,355,237	317,890,757	3,677,034,203
84L - Large General Serv. On-Site Generation	885,737	1,060,081	1,267,872	1,117,022	1,194,939	1,521,686	14,156,038
15 - Dusk/Dawn Lighting	186,252	184,534	182,297	180,983	178,296	175,416	2,259,203
16 - Dusk/Dawn Lighting	311,579	309,252	307,539	305,240	303,272	299,354	3,783,144
19 - Uniform Rate Cont.	177,729,469	185,555,158	191,650,175	184,094,141	191,013,659	181,770,506	2,181,833,376
84I - Industrial On-Site Generation	1,272,377	1,402,373	1,396,433	1,211,694	1,147,581	1,191,582	15,683,725
24 - Irrigation & Pump.	453,496,141	431,636,229	347,604,522	142,870,905	26,425,193	3,296,005	1,900,131,784
84A - Irrigation & Pump On-Site Generation	1,189,609	1,316,923	1,143,570	717,746	98,402	61,363	5,081,800
40 - Unmetered Gen. Serv.	1,033,186	1,037,927	1,050,126	1,072,041	1,089,362	1,102,833	12,559,488
41 - Municipal St. Light.	2,045,208	2,061,325	2,097,075	2,111,990	2,153,090	2,099,773	25,881,988
42 - Traffic Control Light.	225,328	230,478	231,249	232,375	237,938	246,153	2,765,756
Total Idaho Rates	1,398,817,473	1,498,651,733	1,333,663,644	1,000,535,854	928,179,696	1,046,349,146	13,289,841,724
Special Contracts							
26 - Micron	46,884,655	45,651,217	42,755,793	42,975,225	41,320,476	45,216,866	531,361,564
28 - J R Simplot	14,771,867	14,941,273	9,515,190	13,749,623	10,930,277	12,665,487	165,127,364
30 - DOE	14,314,381	12,714,685	14,327,321	17,249,231	17,311,127	20,228,682	203,989,932
Total Specials	75,970,903	73,307,175	66,598,304	73,974,079	69,561,880	78,111,035	900,478,860
Total Idaho Firm Sales	1,474,788,376	1,571,958,908	1,400,261,948	1,074,509,933	997,741,576	1,124,460,181	14,190,320,584

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)

STATE OF OREGON

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2020

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	24,132,000	21,825,722	18,446,278	14,270,562	11,588,130	11,166,349
84R - Residential Net Metering	45,150	47,732	26,836	14,518	6,482	6,431
05 - Residential TOD	11,007	11,309	9,840	7,296	4,844	4,616
07 - Small General Serv.	2,013,828	1,887,402	1,633,002	1,266,035	1,135,385	1,165,447
84C - Small General Serv. Net Metering	3,409	3,223	4,067	2,748	1,551	1,279
09 - Large General Serv.	13,868,589	13,327,297	12,027,079	9,474,153	8,399,389	8,514,754
84L - Large General Serv. Net Metering	104,934	98,136	80,068	59,212	34,722	38,376
15 - Dusk/Dawn Lighting	15,176	15,171	15,273	15,232	15,253	15,371
16 - Dusk/Dawn Lighting	20,901	20,880	20,880	21,009	21,027	21,037
19 - Uniform Rate Cont.	22,119,093	13,556,237	18,896,926	23,156,511	23,521,016	24,440,112
24 - Irrigation Service	125,006	100,300	114,189	690,641	4,615,023	9,527,891
84A - Irrigation & Pump Net Metering	0	0	0	0	36,259	48,090
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	77,223	74,885	72,893	71,675	71,392	70,620
42 - Traffic Control Light.	2,194	2,044	2,141	1,926	1,720	1,714
Total Oregon Firm Sales	62,538,959	50,970,787	51,349,921	49,071,968	49,452,642	55,022,536

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON

BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2020

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	12,620,469	15,341,992	13,222,092	10,939,757	14,454,742	20,415,395	188,423,488
84R - Residential Net Metering	6,993	11,063	9,151	8,816	12,988	29,157	225,317
05 - Residential TOD	6,644	7,798	6,480	4,264	6,259	9,804	90,161
07 - Small General Serv.	1,343,132	1,725,970	1,566,665	1,375,268	1,512,611	1,894,991	18,539,736
84C - Small General Serv. Net Metering	1,375	1,345	1,151	1,220	1,299	1,713	24,380
09 - Large General Serv.	8,939,069	9,539,670	9,709,187	10,285,330	12,632,866	12,853,378	129,570,761
84L - Large General Serv. Net Metering	46,479	62,444	56,318	51,596	58,206	78,108	768,599
15 - Dusk/Dawn Lighting	15,423	15,319	15,169	15,181	15,302	15,481	183,352
16 - Dusk/Dawn Lighting	20,998	21,016	20,965	20,746	20,690	20,735	250,884
19 - Uniform Rate Cont.	24,262,831	23,762,720	25,061,753	23,590,138	23,116,149	22,851,810	268,335,296
24 - Irrigation Service	16,948,149	19,285,890	13,642,503	4,312,591	556,130	152,885	70,071,198
84A - Irrigation & Pump Net Metering	86,684	92,081	71,090	33,791	5,096	0	373,091
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light	69,521	70,710	71,007	72,837	73,759	74,720	871,242
42 - Traffic Control Light	1,666	1,686	1,859	1,686	1,774	2,178	22,588
Total Oregon Firm Sales	64,369,882	69,940,154	63,455,839	50,713,669	52,468,320	58,400,804	677,755,480

IPCO POWER SUPPLY EXPENSES FOR 2020 NORMALIZED LOADS OVER 93 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	820,202.9	817,024.5	840,758.2	891,705.2	979,391.9	961,859.9	714,096.5	601,090.3	542,659.4	524,610.9	454,038.7	667,812.4	8,815,250.7
Bridger Energy (MWh)	132,029.9	18,489.2	2,128.5	137.4	891.3	10,926.6	127,306.5	172,970.2	202,395.9	113,284.8	280,250.9	329,148.4	1,389,959.6
Expense (\$ x 1000)	\$ 4,762.1	\$ 888.5	\$ 317.9	\$ 246.4	\$ 274.9	\$ 621.7	\$ 4,609.3	\$ 6,180.1	\$ 7,120.5	\$ 4,155.1	\$ 9,734.1	\$ 11,334.5	\$ 50,267.1
Boardman Energy (MWh)	21,049.1	7,156.9	3,871.2	486.9	1,921.9	5,493.5	19,119.6	27,215.1	27,621.7	22,151.2	-	-	136,087.1
Expense (\$ x 1000)	\$ 631.1	\$ 232.0	\$ 135.6	\$ 33.0	\$ 77.1	\$ 181.1	\$ 586.8	\$ 808.5	\$ 818.9	\$ 666.1	\$ -	\$ -	\$ 4,170.1
Valmy Energy (MWh)	2,097.5	14.3	-	-	-	186.7	391.8	167.5	5,259.9	1,315.0	8,988.1	12,589.2	31,009.0
Expense (\$ x 1000)	\$ 408.9	\$ 325.9	\$ 325.3	\$ 325.3	\$ 325.3	\$ 332.8	\$ 340.9	\$ 331.9	\$ 534.3	\$ 377.7	\$ 682.9	\$ 825.1	\$ 5,136.3
Langley Gulch Energy (MWh)	11,399.3	147,257.2	179,324.3	157,429.3	167,642.5	172,549.8	198,367.7	198,597.2	182,886.7	97,448.0	91,174.8	91,506.8	1,695,583.7
Expense (\$ x 1000)	\$ 426.7	\$ 2,923.3	\$ 2,832.1	\$ 2,202.7	\$ 2,725.8	\$ 2,716.7	\$ 3,018.5	\$ 3,485.4	\$ 4,391.9	\$ 3,011.7	\$ 3,234.5	\$ 3,423.7	\$ 34,393.1
Danskin Energy (MWh)	35.7	5,974.5	17,353.9	14,649.1	11,792.8	30,320.3	98,580.0	88,536.1	15,320.1	238.3	131.6	204.9	283,137.1
Expense (\$ x 1000)	\$ 2.2	\$ 195.5	\$ 467.2	\$ 352.4	\$ 325.2	\$ 830.1	\$ 2,623.1	\$ 2,637.7	\$ 604.2	\$ 11.3	\$ 6.8	\$ 12.3	\$ 8,067.9
Bennett Mountain Energy (MWh)	1.8	2,412.3	9,740.4	7,727.9	6,495.3	17,754.0	60,412.6	55,049.9	9,759.7	20.7	17.8	42.6	169,435.0
Expense (\$ x 1000)	\$ 0.1	\$ 80.5	\$ 262.8	\$ 188.4	\$ 181.8	\$ 485.0	\$ 1,574.1	\$ 1,626.6	\$ 387.5	\$ 1.0	\$ 0.9	\$ 2.6	\$ 4,791.4
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 711.4	\$ 666.3	\$ 711.4	\$ 688.9	\$ 711.4	\$ 688.9	\$ 711.4	\$ 711.4	\$ 688.9	\$ 711.4	\$ 688.9	\$ 711.4	\$ 8,401.7
Purchased Power (Excluding PURPA)	140,004.5	32,567.8	24,636.8	9,873.6	13,384.0	94,922.0	256,517.0	280,687.7	81,424.0	137,764.8	115,910.8	105,245.3	1,292,938.3
Market Energy (MWh)	34,642.5	25,481.4	21,506.7	24,342.7	17,637.1	23,369.3	24,190.5	26,990.8	15,238.2	20,726.6	30,684.7	28,165.9	292,986.3
Elkhorn Wind Energy (MWh)	18,212.1	18,042.8	17,742.9	15,403.8	12,782.1	11,941.4	9,354.9	9,718.5	12,701.9	17,184.9	18,519.3	20,052.2	181,656.9
Neal Hot Springs Energy (MWh)	8,076.9	7,503.8	7,599.6	7,403.2	6,253.3	5,749.5	6,631.7	6,681.5	6,759.9	7,029.9	7,354.6	7,957.4	84,985.3
Raft River Geothermal Energy (MWh)	200,936.0	83,595.9	71,486.0	57,023.2	50,056.5	136,002.3	296,694.0	324,068.4	116,118.1	182,706.2	172,469.4	161,420.8	1,852,576.8
Total Energy Excl. PURPA (MWh)	4,713.3	956.0	650.8	238.3	353.8	2,736.2	8,388.9	9,406.8	2,860.8	4,385.6	4,208.7	4,044.9	42,944.2
Market Expense (\$ x 1000)	\$ 2,294.4	\$ 1,687.6	\$ 1,046.9	\$ 1,185.0	\$ 858.6	\$ 1,549.1	\$ 1,922.7	\$ 2,144.4	\$ 1,009.2	\$ 1,372.7	\$ 2,438.8	\$ 2,238.6	\$ 19,748.1
Elkhorn Wind Expense (\$ x 1000)	\$ 2,157.4	\$ 2,137.4	\$ 1,540.6	\$ 1,337.5	\$ 1,109.9	\$ 1,414.6	\$ 1,329.8	\$ 1,381.5	\$ 1,504.7	\$ 2,035.7	\$ 2,632.5	\$ 2,850.4	\$ 21,432.0
Neal Hot Springs Expense (\$ x 1000)	\$ 555.6	\$ 516.2	\$ 384.2	\$ 374.3	\$ 316.2	\$ 395.5	\$ 547.4	\$ 551.6	\$ 464.6	\$ 483.6	\$ 607.1	\$ 656.9	\$ 5,853.2
Raft River Geothermal Expense (\$ x 1000)	\$ 9,720.7	\$ 5,297.1	\$ 3,622.6	\$ 3,135.1	\$ 2,638.4	\$ 6,095.4	\$ 12,188.8	\$ 13,484.3	\$ 5,839.3	\$ 8,277.6	\$ 9,887.1	\$ 9,790.9	\$ 89,977.4
Total Expense Excl. PURPA (\$ x 1000)	\$ 43,173.9	\$ 159,131.6	\$ 241,036.8	\$ 332,911.0	\$ 288,348.8	\$ 124,940.8	\$ 13,560.7	\$ 4,100.0	\$ 26,343.0	\$ 20,844.5	\$ 11,721.8	\$ 21,502.5	\$ 1,287,615.4
Surplus Sales Energy (MWh)	1,035.3	3,338.2	4,533.2	5,493.0	5,457.9	2,236.1	265.8	94.9	862.8	503.9	396.9	828.5	25,046.6
Revenue Including Transmission Expenses (\$ x 1000)	\$ 43.2	\$ 159.1	\$ 241.0	\$ 332.9	\$ 288.3	\$ 124.9	\$ 13.6	\$ 4.1	\$ 26.3	\$ 20.8	\$ 11.7	\$ 21.5	\$ 1,287.6
Transmission Expenses (\$ x 1000)	\$ 982.2	\$ 3,179.1	\$ 4,292.2	\$ 5,160.1	\$ 5,169.6	\$ 2,111.1	\$ 252.3	\$ 90.8	\$ 836.5	\$ 483.1	\$ 385.1	\$ 807.0	\$ 23,758.9
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 15,691.0	\$ 7,430.0	\$ 4,382.8	\$ 2,014.2	\$ 2,090.4	\$ 9,840.5	\$ 25,400.7	\$ 29,175.2	\$ 19,549.0	\$ 16,728.9	\$ 23,850.0	\$ 25,293.5	\$ 181,446.2
Net Power Supply Expenses (\$ x 1000)	\$ 5,822.1	\$ 1,446.3	\$ 778.8	\$ 606.7	\$ 677.3	\$ 1,135.6	\$ 5,537.0	\$ 7,320.6	\$ 8,473.7	\$ 5,198.9	\$ 10,417.0	\$ 12,159.7	\$ 59,573.5
Account 501, Coal	\$ 1,140.4	\$ 3,865.7	\$ 4,273.6	\$ 3,432.4	\$ 3,944.3	\$ 4,720.6	\$ 7,927.2	\$ 8,461.1	\$ 6,072.5	\$ 3,735.4	\$ 3,931.0	\$ 4,149.9	\$ 55,654.1
Account 547, Gas	\$ 9,720.7	\$ 5,297.1	\$ 3,622.6	\$ 3,135.1	\$ 2,638.3	\$ 6,095.4	\$ 12,188.8	\$ 13,484.3	\$ 5,839.3	\$ 8,277.6	\$ 9,887.1	\$ 9,790.9	\$ 89,977.4
Account 555, Non-PURPA Purchased Power	\$ 992.2	\$ 3,179.1	\$ 4,292.2	\$ 5,160.1	\$ 5,169.6	\$ 2,111.1	\$ 252.3	\$ 90.8	\$ 836.5	\$ 483.1	\$ 385.1	\$ 807.0	\$ 23,758.9
Account 447, Surplus Sales	\$ 15,691.0	\$ 7,430.0	\$ 4,382.8	\$ 2,014.2	\$ 2,090.4	\$ 9,840.5	\$ 25,400.7	\$ 29,175.2	\$ 19,549.0	\$ 16,728.9	\$ 23,850.0	\$ 25,293.5	\$ 181,446.2

2020 Oregon Report NPSE Account Summary

Account 501, Coal	\$ 5,822.1	\$ 1,446.3	\$ 778.8	\$ 606.7	\$ 677.3	\$ 1,135.6	\$ 5,537.0	\$ 7,320.6	\$ 8,473.7	\$ 5,198.9	\$ 10,417.0	\$ 12,159.7	\$ 59,573.5
Account 547, Gas	\$ 9,720.7	\$ 5,297.1	\$ 3,622.6	\$ 3,135.1	\$ 2,638.3	\$ 6,095.4	\$ 12,188.8	\$ 13,484.3	\$ 5,839.3	\$ 8,277.6	\$ 9,887.1	\$ 9,790.9	\$ 89,977.4
Account 555, Non-PURPA Purchased Power	\$ 992.2	\$ 3,179.1	\$ 4,292.2	\$ 5,160.1	\$ 5,169.6	\$ 2,111.1	\$ 252.3	\$ 90.8	\$ 836.5	\$ 483.1	\$ 385.1	\$ 807.0	\$ 23,758.9
Account 447, Surplus Sales	\$ 15,691.0	\$ 7,430.0	\$ 4,382.8	\$ 2,014.2	\$ 2,090.4	\$ 9,840.5	\$ 25,400.7	\$ 29,175.2	\$ 19,549.0	\$ 16,728.9	\$ 23,850.0	\$ 25,293.5	\$ 181,446.2

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For the Year Ended December 31, 2020

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions	\$ 90
2	Hydro Services	31,708
3	Water Management Services	89,717
4	QRE Reporting	6,560
5	Operating Agreements	3,318,228
6	Joint Use (Pole) - Idaho	962,741
7	Joint Use (Pole) - Oregon	-
8	Total	<u>\$ 4,409,044</u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 22,818
10	Hydro Services	3,057
11	Water Management Services	55,228
12	QRE Reporting	3,065
13	Operating Agreements	3,318,227
14	Joint Use - Idaho	1,231,471
15	Joint Use - Oregon	-
16	Total	<u>\$ 4,633,866</u>

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2020**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
SALES OF ELECTRICITY					
FIRM ENERGY SALES					
Retail Sales					
IPUC	1,116,558,967	0	1,116,558,967	(70,548,894)	1,046,010,073
OPUC	51,171,193	0	51,171,193	36,919	51,208,112
SUBTOTAL	1,167,730,160	0	1,167,730,160	(70,511,975)	1,097,218,185
Sales for Resale					
Raft River	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
Total Firm Energy Sales	1,167,730,160	0	1,167,730,160	(70,511,975)	1,097,218,185
OPPORTUNITY SALES	66,090,671	0	66,090,671	(42,331,771)	23,758,900
TOTAL SALES OF ELECTRICITY	1,233,820,831	0	1,233,820,831	(112,843,746)	1,120,977,085

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2020**

DESCRIPTION	ACTUAL REVENUES	TYPE I		ADJUSTED		TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
		ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE I & II		
OTHER OPERATING REVENUES							
415 - Merchandising Revenues	0	4,409,044	4,409,044	0	4,409,044	0	4,409,044
449 - OATT Tariff Refund	0	0	0	0	0	0	0
451 - Misc Service Revenue	4,352,130	0	0	4,352,130	4,352,130	0	4,352,130
454 - Rents from Electric Property							
Substation Equipment	3,212,253	0	0	3,212,253	3,212,253	0	3,212,253
Transformer Rentals	17,330	0	0	17,330	17,330	0	17,330
Line Rentals	0	0	0	0	0	0	0
Cogeneration	1,745,871	0	0	1,745,871	1,745,871	0	1,745,871
Dark Fiber Project	400,000	0	0	400,000	400,000	0	400,000
Pole Attachments	1,667,628	0	0	1,667,628	1,667,628	0	1,667,628
Facilities Charges	9,714,244	0	0	9,714,244	9,714,244	0	9,714,244
Other Rentals	709,024	0	0	709,024	709,024	0	709,024
Miscellaneous	24,962	0	0	24,962	24,962	0	24,962
Total Account 454	17,491,312	0	0	17,491,312	17,491,312	0	17,491,312
456 - Other Electric Revenues							
Transmission for Others - Network	9,266,331	0	0	9,266,331	9,266,331	0	9,266,331
Transmission - Network Dist Facilities	816,367	0	0	816,367	816,367	0	816,367
Transmission - Point-to-Point & Other	33,825,036	0	0	33,825,036	33,825,036	0	33,825,036
Photovoltaic Station Service	0	0	0	0	0	0	0
DSM Rider Funds	42,478,200	(42,478,200)	0	0	0	0	0
Standby Service Charge	736,193	0	0	736,193	736,193	0	736,193
Sierra Pacific Usage Charge	143,564	0	0	143,564	143,564	0	143,564
Antelope	0	0	0	0	0	0	0
Miscellaneous	1,194	0	0	1,194	1,194	0	1,194
Total Account 456	87,266,885	(42,478,200)	0	44,788,685	44,788,685	0	44,788,685
TOTAL OTHER OPERATING REVENUE	109,110,327	(38,069,156)	0	71,041,171	71,041,171	0	71,041,171
TOTAL OPERATING REVENUES	1,342,931,158	(38,069,156)	0	1,304,862,002	1,304,862,002	(112,843,746)	1,192,018,256

**ALLOCATED OREGON
OPERATING REVENUES
TYPE I ADJUSTMENTS WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON TYPE I ALLOCATION
TYPE I ADJUSTMENTS			
DSM Rider Funds	Direct Allocation	(\$42,478,200)	(\$2,068,289)
Other Revenue - Acct #415	Allocate over E10	\$4,409,044	\$197,130
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$38,069,156)	(\$1,871,159) (B)

(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$58,692,683	\$56,821,524	(\$1,871,159)

**ALLOCATED OREGON
OPERATING REVENUES
TYPE II ADJUSTMENTS WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalizing/Annualizing Firm Sales Revenues	Direct Allocation	(\$70,511,975)	\$36,919
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	(\$42,331,771)	(\$1,878,821)
Allocator Impacts		\$0	\$23,375
TOTAL TYPE II ADJUSTMENTS		(\$112,843,746)	(\$1,818,528) (B)

(A) Effect of Other Allocators, Primarily
the Normalized Energy Allocator

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$56,821,524	\$55,002,996	(\$1,818,528)

OPERATING EXPENSES

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

DESCRIPTION	12/31/2020 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
STEAM POWER GENERATION					
OPERATION					
500 / SUPERVISION & ENGINEERING	1,423,007	(45,313)	1,377,694	(1,724)	1,375,970
501 / FUEL	119,677,855	0	119,677,855	(60,104,355)	59,573,500
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	9,790,106	0	9,790,106	0	9,790,106
TOTAL ACCOUNT 502	9,790,106	0	9,790,106	0	9,790,106
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,754,144	0	1,754,144	0	1,754,144
TOTAL ACCOUNT 505	1,754,144	0	1,754,144	0	1,754,144
506 / MISCELLANEOUS EXPENSES	9,778,684	(18)	9,778,666	(1)	9,778,665
507 / RENTS	220,267	0	220,267	0	220,267
TOTAL STEAM OPERATION EXPENSES	142,644,063	(45,331)	142,598,732	(60,106,080)	82,492,652
MAINTENANCE					
510 / SUPERVISION & ENGINEERING	9,350	0	9,350	0	9,350
511 / STRUCTURES	383,245	0	383,245	0	383,245
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	8,491,253	0	8,491,253	0	8,491,253
TOTAL ACCOUNT 512	8,491,253	0	8,491,253	0	8,491,253
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	3,148,003	0	3,148,003	0	3,148,003
TOTAL ACCOUNT 513	3,148,003	0	3,148,003	0	3,148,003
514 / MISCELLANEOUS STEAM PLANT	3,597,407	0	3,597,407	0	3,597,407
TOTAL STEAM MAINTENANCE EXPENSES	15,629,258	0	15,629,258	0	15,629,258
TOTAL STEAM GENERATION EXPENSES	158,273,321	(45,331)	158,227,990	(60,106,080)	98,121,910

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	12/31/2020 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
HYDRAULIC POWER GENERATION OPERATION					
535 / SUPERVISION & ENGINEERING	5,840,433	(650,579)	5,189,854	(24,746)	5,165,108
536 / WATER FOR POWER					
WATER LEASE	480,000	0	480,000	0	480,000
OTHER	6,436,183	(102,166)	6,334,017	(3,886)	6,330,131
TOTAL ACCOUNT 536	6,916,183	(102,166)	6,814,017	(3,886)	6,810,131
537 / HYDRAULIC EXPENSES	14,955,630	(798,537)	14,157,093	(30,374)	14,126,719
538 / ELECTRIC EXPENSES					
LABOR	1,679,613	(233,971)	1,445,642	(8,900)	1,436,742
OTHER	424,684	0	424,684	0	424,684
TOTAL ACCOUNT 538	2,104,297	(233,971)	1,870,326	(8,900)	1,861,426
539 / MISCELLANEOUS EXPENSES	4,930,647	(475,525)	4,455,122	(18,088)	4,437,034
540 / RENTS	257,897	0	257,897	0	257,897
TOTAL HYDRAULIC OPERATION EXPENSES	35,005,087	(2,260,778)	32,744,309	(85,994)	32,658,315
MAINTENANCE					
541 / SUPERVISION & ENGINEERING	211,923	(25,656)	186,267	(976)	185,291
542 / STRUCTURES	701,385	(68,538)	632,847	(2,607)	630,241
543 / RESERVOIRS, DAMS & WATERWAYS	427,177	(34,104)	393,073	(1,297)	391,776
544 / ELECTRIC PLANT					
LABOR	1,724,420	(240,212)	1,484,208	(9,137)	1,475,071
OTHER	783,425	0	783,425	0	783,425
TOTAL ACCOUNT 544	2,507,845	(240,212)	2,267,633	(9,137)	2,258,496
545 / MISCELLANEOUS HYDRAULIC PLANT	3,016,807	(279,938)	2,736,869	(10,648)	2,726,221
TOTAL HYDRAULIC MAINTENANCE EXPENSES	6,865,137	(648,448)	6,216,689	(24,665)	6,192,024
TOTAL HYDRAULIC GENERATION EXPENSES	41,870,224	(2,909,226)	38,960,998	(110,659)	38,850,339

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	12/31/2020 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER POWER GENERATION					
OPERATION					
546 / SUPERVISION & ENGINEERING	673,850	(81,785)	592,065	(3,111)	588,954
547 / FUEL					
SALMON DIESEL	6,219	0	6,219	0	6,219
OTHER	53,056,238	0	53,056,238	2,597,862	55,654,100
TOTAL ACCOUNT 547	53,062,457	0	53,062,457	2,597,862	55,660,319
548 / GENERATING EXPENSES					
LABOR	0	(404,319)	(404,319)	(15,379)	(419,698)
OTHER	4,617,761	0	4,617,761	0	4,617,761
TOTAL ACCOUNT 548	4,617,761	(404,319)	4,213,442	(15,379)	4,198,063
549 / MISCELLANEOUS EXPENSES	839,793	(62,085)	777,708	(2,362)	775,346
550 / RENTS	0	0	0	0	0
TOTAL OTHER POWER OPER EXPENSES	59,193,861	(548,189)	58,645,672	2,577,010	61,222,682
MAINTENANCE					
551 / SUPERVISION & ENGINEERING	0	0	0	0	0
552 / STRUCTURES	174,834	(6,043)	168,791	(230)	168,561
553 / GENERATING & ELECTRIC PLANT					
LABOR	80,315	(11,188)	69,127	(426)	68,701
OTHER	55,278	0	55,278	0	55,278
TOTAL ACCOUNT 553	135,593	(11,188)	124,405	(426)	123,979
554 / MISCELLANEOUS EXPENSES	1,865,786	(51,903)	1,813,883	(1,974)	1,811,909
TOTAL OTHER POWER MAINT EXPENSES	2,176,213	(69,134)	2,107,079	(2,630)	2,104,449
TOTAL OTHER POWER GENERATION EXP	61,370,074	(617,323)	60,752,751	2,574,380	63,327,131
OTHER POWER SUPPLY EXPENSE					
555.0 / PURCHASED POWER					
PURCHASED POWER - TRANS LOSSES	413,537	0	413,537	0	413,537
OTHER PURCHASED POWER	97,906,887	0	97,906,887	(7,929,487)	89,977,400
TOTAL ACCOUNT 555.0	98,320,424	0	98,320,424	(7,929,487)	90,390,937
555.1 / COGENERATION & SMALL POWER PROD CAPACITY RELATED	0	0	0	0	0

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	12/31/2020 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ENERGY RELATED	194,589,434	25,784,396	220,373,830	1,145,363	221,519,193
TOTAL COGEN & SMALL POWER PROD	194,589,434	25,784,396	220,373,830	1,145,363	221,519,193
TOTAL ACCOUNT 555	292,909,858	25,784,396	318,694,254	(6,784,124)	311,910,130
556 / LOAD CONTROL & DISPATCHING EXPENSES	6,313	0	6,313	0	6,313
557 / OTHER EXPENSES	(33,524,401)	(16,762,677)	(50,287,078)	50,287,078	0
IDAHO POWER COST-RELATED EXPENSES	(183,629)	0	(183,629)	183,629	0
OREGON POWER COST-RELATED EXPENSES	5,318,694	(560,740)	4,757,954	(21,329)	4,736,625
OTHER	(28,389,336)	(17,323,417)	(45,712,753)	50,449,378	4,736,625
TOTAL ACCOUNT 557	264,526,835	8,460,979	272,987,814	43,665,254	316,653,068
TOTAL OTHER POWER SUPPLY EXPENSES			530,929,553	(13,977,105)	516,952,448
TOTAL PRODUCTION EXPENSES					

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	12/31/2020 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TRANSMISSION EXPENSES					
OPERATION					
560 / SUPERVISION & ENGINEERING	2,861,348	(251,870)	2,609,477	(9,580)	2,599,897
561 / LOAD DISPATCHING	4,857,309	(435,796)	4,421,513	(16,576)	4,404,936
562 / STATION EXPENSES	2,782,705	(302,343)	2,480,362	(11,500)	2,468,862
563 / OVERHEAD LINE EXPENSES	884,293	(57,959)	826,334	(2,205)	824,129
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	4,027,586	0	4,027,586	0	4,027,586
566 / MISCELLANEOUS EXPENSES	1,000,000	0	1,000,000	0	1,000,000
567 / RENTS	4,011,443	0	4,011,443	(0)	4,011,443
TOTAL TRANSMISSION OPERATION	20,424,684	(1,047,968)	19,376,716	(39,862)	19,336,854
MAINTENANCE					
568 / SUPERVISION & ENGINEERING	153,823	(10,301)	143,522	(392)	143,130
569 / STRUCTURES	1,359,773	(152,984)	1,206,790	(5,819)	1,200,971
570 / STATION EQUIPMENT	1,862,960	(247,420)	1,615,540	(9,411)	1,606,129
571 / OVERHEAD LINES	1,437,562	(85,697)	1,351,865	(3,260)	1,348,605
573 / MISCELLANEOUS PLANT	486	(62)	424	(2)	421
575 / OPER TRANS MKT ADMIN - EIM	515,586	0	515,586	0	515,586
TOTAL TRANSMISSION MAINTENANCE	5,330,191	(496,464)	4,833,728	(18,884)	4,814,844
TOTAL TRANSMISSION EXPENSES	25,754,875	(1,544,432)	24,210,443	(58,745)	24,151,698
DISTRIBUTION EXPENSES					
OPERATION					
580 / SUPERVISION & ENGINEERING	4,070,045	(417,401)	3,652,645	(15,877)	3,636,768
581 / LOAD DISPATCHING	4,963,439	(565,833)	4,397,607	(21,523)	4,376,084
582 / STATION EXPENSES	1,671,271	(136,978)	1,534,293	(5,210)	1,529,082
583 / OVERHEAD LINE EXPENSES	4,236,429	(409,746)	3,826,683	(15,585)	3,811,097
584 / UNDERGROUND LINE EXPENSES	4,293,014	(167,510)	4,125,504	(6,372)	4,119,133
585 / STREET LIGHTING & SIGNAL SYSTEMS	8,448	(612)	7,837	(23)	7,813
586 / METER EXPENSES	4,608,642	(458,277)	4,150,365	(17,431)	4,132,934
587 / CUSTOMER INSTALLATIONS EXPENSE	1,022,228	(107,710)	914,518	(4,097)	910,421
588 / MISCELLANEOUS EXPENSES	4,135,289	(388,650)	3,746,640	(14,783)	3,731,857
589 / RENTS	329,158	(18)	329,140	(1)	329,139
TOTAL DISTRIBUTION OPERATION	29,337,963	(2,652,734)	26,685,230	(100,902)	26,584,328

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

DESCRIPTION	12/31/2020 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
MAINTENANCE					
590 / SUPERVISION & ENGINEERING	14,730	(1,349)	13,381	(51)	13,330
591 / STRUCTURES	0	0	0	0	0
592 / STATION EQUIPMENT	3,827,943	(350,222)	3,477,721	(13,321)	3,464,399
593 / OVERHEAD LINES	15,988,062	(571,222)	15,416,840	(21,728)	15,395,113
594 / UNDERGROUND LINES	533,170	(38,552)	494,618	(1,466)	493,151
595 / LINE TRANSFORMERS	48,699	(3,696)	45,003	(141)	44,863
596 / STREET LIGHTING & SIGNAL SYSTEMS	270,062	(19,041)	251,021	(724)	250,297
597 / METERS	839,202	(92,217)	746,985	(3,508)	743,478
598 / MISCELLANEOUS PLANT	139,835	(15,726)	124,108	(598)	123,510
TOTAL DISTRIBUTION MAINTENANCE	21,661,703	(1,092,026)	20,569,678	(41,537)	20,528,140
TOTAL DISTRIBUTION EXPENSES	50,999,667	(3,744,759)	47,254,907	(142,439)	47,112,468
CUSTOMER ACCOUNTING EXPENSES					
901 / SUPERVISION	719,969	(88,352)	631,617	(3,361)	628,256
902 / METER READING	1,962,900	(172,652)	1,790,248	(6,567)	1,783,681
903 / CUSTOMER RECORDS & COLLECTIONS	14,723,735	(1,250,314)	13,473,221	(47,566)	13,425,655
904 / UNCOLLECTIBLE ACCOUNTS	5,224,630	0	5,224,630	148	5,224,778
905 / MISC EXPENSES	130	0	130	0	130
TOTAL CUSTOMER ACCOUNTING EXPENSES	22,631,364	(1,511,519)	21,119,845	(57,346)	21,062,499
CUSTOMER SERVICES & INFORMATION EXPENSES					
907 / SUPERVISION	727,173	(88,300)	638,873	(3,359)	635,514
908 / CUSTOMER ASSISTANCE					
SYSTEM CONSERVATION	323,161	0	323,161	0	323,161
OTHER	49,090,746	(43,085,230)	6,005,516	(23,090)	5,982,426
TOTAL ACCOUNT 908	49,413,907	(43,085,230)	6,328,677	(23,090)	6,305,587
909 / INFORMATION & INSTRUCTIONAL	296,792	0	296,792	0	296,792
910 / MISCELLANEOUS EXPENSES	737,634	(53,530)	684,104	(2,036)	682,068
TOTAL CUST SERV & INFORMATN EXPENSES	51,175,506	(43,227,060)	7,948,446	(28,485)	7,919,961

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	12/31/2020 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ADMINISTRATIVE & GENERAL EXPENSES					
920 / ADMINISTRATIVE & GENERAL SALARIES	86,989,181	(6,855,515)	80,133,666	(260,763)	79,872,904
921 / OFFICE SUPPLIES	13,634,146	(25,146)	13,609,000	(956)	13,608,043
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-C	(29,768,610)	0	(29,768,610)	0	(29,768,610)
923 / OUTSIDE SERVICES	6,803,893	0	6,803,893	0	6,803,893
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	387,571	0	387,571	0	387,571
ALL RISK & MISCELLANEOUS	3,718,244	(44,551)	3,673,693	(1,695)	3,671,998
TOTAL ACCOUNT 924	4,105,815	(44,551)	4,061,264	(1,695)	4,059,569
925 / INJURIES & DAMAGES	6,029,651	(16,620)	6,013,031	(632)	6,012,399
926 / EMPLOYEE PENSIONS & BENEFITS	48,877,499	0	48,877,499	(25,770)	48,851,729
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	1,900,946	0	1,900,946	0	1,900,946
ENERGY RELATED	1,042,530	0	1,042,530	0	1,042,530
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	863,584	0	863,584	0	863,584
FERC OTHER	161,057	0	161,057	0	161,057
FERC - OREGON HYDRO FEE	158,501	0	158,501	0	158,501
SEC EXPENSES	0	0	0	0	0
IDAHO PUC - RATE CASE	0	0	0	0	0
-OTHER	43,855	0	43,855	0	43,855
OREGON PUC -RATE CASE	0	0	0	0	0
-OTHER	1,759,804	0	1,759,804	0	1,759,804
TOTAL ACCOUNT 928	5,930,277	0	5,930,277	0	5,930,277
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	168,222	(168,222)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	3,692,278	(292,767)	3,399,511	(875)	3,398,636
931 / RENTS	0	0	0	0	0
TOTAL ADM & GEN OPERATION	146,462,352	(7,402,821)	139,059,531	(290,691)	138,768,840
935 / GENERAL PLANT MAINTENANCE	7,451,927	(140,146)	7,311,781	(5,331)	7,306,450
TOTAL ADMIN & GENERAL EXPENSES	153,914,279	(7,542,967)	146,371,312	(296,022)	146,075,290
416 / MERCHANDISING EXPENSE	0	4,633,866	4,633,866	0	4,633,866
TOTAL OPER & MAINT EXPENSES	830,516,144	(48,047,772)	782,468,372	(14,560,143)	767,908,229

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For the Year Ended December 31, 2020

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions	\$ 90
2	Hydro Services	31,708
3	Water Management Services	89,717
4	QRE Reporting	6,560
5	Operating Agreements	3,318,228
6	Joint Use (Pole) - Idaho	962,741
7	Joint Use (Pole) - Oregon	-
8	Total	<u>\$ 4,409,044</u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 22,818
10	Hydro Services	3,057
11	Water Management Services	55,228
12	QRE Reporting	3,065
13	Operating Agreements	3,318,227
14	Joint Use - Idaho	1,231,471
15	Joint Use - Oregon	-
16	Total	<u>\$ 4,633,866</u>

IPCO POWER SUPPLY EXPENSES FOR 2020 NORMALIZED LOADS OVER 93 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	820,202.9	617,024.5	840,759.2	891,705.2	979,391.9	961,859.9	714,096.5	601,090.3	542,659.4	524,610.9	454,038.7	667,812.4	8,815,250.7
Bridger Energy (MWh)	132,029.9	18,489.2	2,128.9	137.4	891.3	10,926.6	127,306.5	172,970.2	202,395.9	113,284.8	280,250.9	329,148.4	1,889,959.6
Expense (\$ x 1000)	\$ 4,782.1	\$ 888.5	\$ 317.9	\$ 248.4	\$ 274.9	\$ 621.7	\$ 4,609.3	\$ 6,180.1	\$ 7,120.5	\$ 4,156.1	\$ 9,734.1	\$ 11,334.5	\$ 50,287.1
Boardman Energy (MWh)	21,049.1	7,156.9	3,871.2	466.9	1,921.9	5,493.5	19,119.6	27,215.1	27,821.7	22,151.2	-	-	136,087.1
Expense (\$ x 1000)	\$ 631.1	\$ 232.0	\$ 135.6	\$ 33.0	\$ 77.1	\$ 181.1	\$ 586.8	\$ 808.5	\$ 818.9	\$ 666.1	\$ -	\$ -	\$ 4,170.1
Valmy Energy (MWh)	2,097.5	14.3	-	-	-	186.7	391.8	167.5	5,258.9	1,315.0	8,988.1	12,589.2	31,068.0
Expense (\$ x 1000)	\$ 408.9	\$ 325.9	\$ 325.3	\$ 325.3	\$ 325.3	\$ 332.8	\$ 340.9	\$ 331.9	\$ 534.3	\$ 377.7	\$ 682.9	\$ 825.1	\$ 5,156.3
Langley Gulch Energy (MWh)	11,399.3	147,257.2	179,324.3	157,429.3	167,642.5	172,549.8	198,387.7	198,597.2	182,886.7	97,448.0	91,174.8	91,506.8	1,695,583.7
Expense (\$ x 1000)	\$ 426.7	\$ 2,923.3	\$ 2,832.1	\$ 2,202.7	\$ 2,725.8	\$ 2,716.7	\$ 3,018.5	\$ 3,485.4	\$ 4,391.9	\$ 3,011.7	\$ 3,234.5	\$ 3,423.7	\$ 34,393.1
Dan skin Energy (MWh)	35.7	5,974.5	17,353.9	14,649.1	11,792.8	30,320.3	98,580.0	88,536.1	15,320.1	238.3	131.6	204.9	283,137.1
Expense (\$ x 1000)	\$ 2.2	\$ 195.5	\$ 467.2	\$ 352.4	\$ 325.2	\$ 830.1	\$ 2,623.1	\$ 2,637.7	\$ 604.2	\$ 11.3	\$ 6.8	\$ 12.3	\$ 8,067.9
Bennett Mountain Energy (MWh)	1.8	2,412.3	9,740.4	7,727.9	6,495.3	17,754.0	60,412.6	55,046.9	9,759.7	20.7	17.8	42.6	169,435.0
Expense (\$ x 1000)	\$ 0.1	\$ 80.5	\$ 262.8	\$ 188.4	\$ 181.8	\$ 485.0	\$ 1,574.1	\$ 1,626.6	\$ 387.5	\$ 1.0	\$ 0.9	\$ 2.6	\$ 4,791.4
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 711.4	\$ 666.3	\$ 711.4	\$ 688.9	\$ 711.4	\$ 688.9	\$ 711.4	\$ 711.4	\$ 688.9	\$ 711.4	\$ 688.9	\$ 711.4	\$ 8,401.7
Purchased Power (Excluding PURPA)	140,004.5	32,567.8	24,638.8	9,873.6	13,394.0	94,922.0	256,517.0	280,687.7	81,424.0	137,764.8	115,910.8	105,245.3	1,292,938.3
Market Energy (MWh)	34,642.5	25,481.4	21,508.7	24,342.7	17,637.1	23,366.3	24,190.5	26,960.8	15,236.2	20,726.6	30,684.7	28,105.9	292,996.3
Elkhorn Wind Energy (MWh)	18,212.1	18,042.8	17,742.9	15,403.8	12,782.1	11,941.4	9,354.9	9,718.5	12,701.9	17,184.9	18,513.9	20,052.2	181,656.9
Neal Hot Springs Energy (MWh)	8,076.9	7,503.8	7,593.6	7,403.2	6,253.3	5,749.5	6,631.7	6,681.5	6,753.9	7,023.9	7,354.6	7,957.4	84,995.3
Raft River Geothermal Energy (MWh)	200,936.0	83,595.9	71,486.0	57,023.2	50,056.5	136,002.3	286,694.0	324,068.4	116,118.1	182,706.2	172,469.4	161,420.8	1,652,576.8
Total Energy Excl. PURPA (MWh)	\$ 4,713.3	\$ 956.0	\$ 650.8	\$ 238.3	\$ 353.8	\$ 2,736.2	\$ 8,388.9	\$ 9,406.8	\$ 2,860.8	\$ 4,385.6	\$ 4,208.7	\$ 4,044.9	\$ 42,944.2
Market Expense (\$ x 1000)	\$ 2,294.4	\$ 1,687.6	\$ 1,045.9	\$ 1,185.0	\$ 858.6	\$ 1,549.1	\$ 1,922.7	\$ 2,144.4	\$ 1,009.2	\$ 1,372.7	\$ 2,438.8	\$ 2,238.6	\$ 19,748.1
Elkhorn Wind Expense (\$ x 1000)	\$ 2,157.4	\$ 2,137.4	\$ 1,540.6	\$ 1,337.5	\$ 1,109.9	\$ 1,414.6	\$ 1,329.8	\$ 1,381.5	\$ 1,504.7	\$ 2,035.7	\$ 2,632.5	\$ 2,880.4	\$ 21,432.0
Neal Hot Springs Expense (\$ x 1000)	\$ 555.6	\$ 516.2	\$ 384.2	\$ 374.3	\$ 316.2	\$ 385.5	\$ 547.4	\$ 551.6	\$ 464.6	\$ 463.6	\$ 607.1	\$ 656.9	\$ 5,853.2
Raft River Geothermal Expense (\$ x 1000)	\$ 9,720.7	\$ 5,297.1	\$ 3,622.6	\$ 3,135.1	\$ 2,638.4	\$ 6,095.4	\$ 12,188.0	\$ 13,484.3	\$ 5,839.3	\$ 8,277.6	\$ 9,887.1	\$ 9,790.9	\$ 89,977.4
Total Expense Excl. PURPA (\$ x 1000)	\$ 15,691.0	\$ 7,430.0	\$ 4,382.8	\$ 2,014.2	\$ 2,090.4	\$ 9,840.5	\$ 25,400.7	\$ 29,175.2	\$ 19,549.0	\$ 16,729.9	\$ 23,850.0	\$ 25,293.5	\$ 181,446.2
Surplus Sales Energy (MWh)	43,173.9	159,131.6	241,036.8	332,911.0	288,348.8	124,940.8	13,560.7	4,100.0	26,343.0	20,844.5	11,721.8	21,502.5	1,287,615.4
Revenue Including Transmission Expenses (\$ x 1000)	\$ 1,035.3	\$ 3,338.2	\$ 4,532.2	\$ 5,493.0	\$ 5,457.9	\$ 2,236.1	\$ 265.8	\$ 94.9	\$ 862.8	\$ 503.9	\$ 396.9	\$ 828.5	\$ 25,046.6
Transmission Expenses (\$ x 1000)	\$ 43.2	\$ 159.1	\$ 241.0	\$ 332.9	\$ 288.3	\$ 124.9	\$ 13.6	\$ 4.1	\$ 26.3	\$ 20.8	\$ 11.7	\$ 21.5	\$ 1,287.6
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 992.2	\$ 3,179.1	\$ 4,292.2	\$ 5,160.1	\$ 5,169.6	\$ 2,111.1	\$ 252.3	\$ 90.8	\$ 836.5	\$ 483.1	\$ 385.1	\$ 807.0	\$ 23,758.9
Net Power Supply Expenses (\$ x 1000)	\$ 15,691.0	\$ 7,430.0	\$ 4,382.8	\$ 2,014.2	\$ 2,090.4	\$ 9,840.5	\$ 25,400.7	\$ 29,175.2	\$ 19,549.0	\$ 16,729.9	\$ 23,850.0	\$ 25,293.5	\$ 181,446.2

2020 Oregon Report NPSE Account Summary

Account 501, Coal	\$ 5,822.1	\$ 1,446.3	\$ 778.8	\$ 606.7	\$ 677.3	\$ 1,135.6	\$ 5,537.0	\$ 7,320.6	\$ 8,473.7	\$ 5,198.9	\$ 10,417.0	\$ 12,159.7	\$ 59,573.5
Account 547, Gas	\$ 1,140.4	\$ 3,885.7	\$ 4,275.6	\$ 3,432.4	\$ 3,944.3	\$ 7,927.2	\$ 7,927.2	\$ 8,461.1	\$ 6,072.5	\$ 3,735.4	\$ 3,931.0	\$ 4,148.9	\$ 55,654.1
Account 555, Non-PURPA Purchased Power	\$ 9,720.7	\$ 5,297.1	\$ 3,622.6	\$ 3,135.1	\$ 2,638.4	\$ 6,095.4	\$ 12,188.8	\$ 13,484.3	\$ 5,839.3	\$ 8,977.6	\$ 9,887.1	\$ 9,790.9	\$ 89,977.4
Account 447, Surplus Sales	\$ 992.2	\$ 3,179.1	\$ 4,292.2	\$ 5,160.1	\$ 5,169.6	\$ 2,111.1	\$ 252.3	\$ 90.8	\$ 836.5	\$ 483.1	\$ 385.1	\$ 807.0	\$ 23,758.9
Total NPSE	\$ 15,691.0	\$ 7,430.0	\$ 4,382.8	\$ 2,014.2	\$ 2,090.4	\$ 9,840.5	\$ 25,400.7	\$ 29,175.2	\$ 19,549.0	\$ 16,729.9	\$ 23,850.0	\$ 25,293.5	\$ 181,446.2

2020 Normalized Generation - Summary of Results

Normalized Generation (MWh)	3,038,723
Fixed Energy Payments	\$192,448,493
Variable Energy Payments	\$4,557,163
Total Energy Payments	\$197,005,656
Capacity Payments	\$0
Total Payments	\$197,005,656
<u>Oregon</u>	Payment Energy
Normalized Generation (MWh)	3,038,723
Total Payments	\$221,519,193

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Year Ended December 31, 2020

Line No	Acct No.	Description	Total
		Other operations and maintenance:	
1	557000	Other power supply	\$ 5,318,694
2		Total other operations and maintenance	<u>5,318,694</u>
		PCA/EPC adjustments:	
3	557001	PCA deferral - Idaho	16,762,677
4	557002	PCA amortization - Idaho	(50,287,078)
5	557003	Excess Power Cost deferral - Oregon	-
6	557004	Excess Power Cost amortization - Oregon	<u>(183,629)</u>
7		Total PCA/EPC expense	<u>(33,708,029)</u>
8		Total other expenses	<u>\$(28,389,335)</u>

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	51,208,112	51,208,112	51,208,112
Actual	51,171,193	51,171,193	51,171,193
Normalization Adj	36,918	36,918	36,918
Recommended Ratio	0.400%	1.400%	0.125%
Revenue Sensitive Adjustment	148	517	46

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
For the Year Ended December 31, 2020

TOTAL DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSE:

<u>Line No</u>		<u>(1) Amount</u>
1	General advertising expense	\$ 168,222
2	Memberships and contributions	<u>269,771</u>
3	Total deductions	<u>\$ 437,993</u>

GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
4	January, 2020	\$ 138
5	February	(138)
6	March	-
7	April	440
8	May	-
9	June	68,558
10	July	328
11	August	3,720
12	September	2,540
13	October	2,131
14	November	82,656
15	December	<u>7,848</u>
16	Total	<u>\$ 168,222</u>

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Year Ended December 31, 2020

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Actual			Total
			Contributions 100.00%	Memberships 33.33%	Memberships 100.00%	
1	537	Donation.....	\$ 1,082			\$ 1,082
2	537	Edison Electric Institute.....		\$ 833		833
3	588	Rotary Club McCall.....		52		52
4	903	Donation.....	480			480
5	907	Rotary Club Gate City.....		23		23
6	908	Chamber of Commerce Fruitland.....		3		3
7	908	Chamber of Commerce Garden City.....		83		83
8	908	Kiwanis Club Capital City.....		240		240
9	908	Kiwanis Club New Plymouth.....		36		36
10	908	Rotary Club Boise Centennial.....		222		222
11	908	Rotary Club Boise Metro.....		250		250
12	908	Rotary Club Caldwell.....		88		88
13	909	Donation.....	295			295
14	921	Association of Idaho Cities.....		833		833
15	921	Chamber of Commerce Eagle.....		158		158
16	921	Chamber of Commerce Garden City.....		83		83
17	921	Chamber of Commerce Kuna.....		222		222
18	921	Chamber of Commerce Ontario.....		33		33
19	921	Chamber of Commerce Star.....		33		33
20	921	Chamber of Commerce Twin Falls.....		60		60
21	921	Donation.....	1,080			1,080
22	921	Idaho Associated General Contractors.....		376		376
23	921	Idaho Economic Development Association.....		333		333
24	921	Lions Club Twin Falls.....		126		126
25	921	National Association of Regulatory Utility Commisioners.....		366		366
26	921	Rotary Club Blue Lakes.....		346		346
27	921	Rotary Club Gooding.....		325		325
28	921	Rotary Club Jerome.....		225		225
29	921	Rotary Club McCall.....		200		200
30	921	Rotary Club Twin Falls.....		569		569
31	926	Arid Club.....			\$ 280	280
32	930	Associated Taxpayers of Idaho.....			24,000	24,000
33	930	Castleford Men's Club.....			50	50
34	930	Chamber of Commerce Aberdeen.....		17		17
35	930	Chamber of Commerce Boise.....		1,333		1,333
36	930	Chamber of Commerce Boise Metro.....		4,410		4,410
37	930	Chamber of Commerce Buhl.....		128		128
38	930	Chamber of Commerce Caldwell.....		322		322
39	930	Chamber of Commerce Cascade.....		100		100
40	930	Chamber of Commerce Council.....		50		50
41	930	Chamber of Commerce Donnelly.....		17		17
42	930	Chamber of Commerce Fruitland.....		167		167
43	930	Chamber of Commerce Garden Valley.....		33		33
44	930	Chamber of Commerce Gem County.....		167		167
45	930	Chamber of Commerce Hagerman.....		25		25
46	930	Chamber of Commerce Hailey.....		133		133
47	930	Chamber of Commerce Halfway.....		20		20
48	930	Chamber of Commerce Horseshoe Bend.....		67		67
49	930	Chamber of Commerce Jerome.....		200		200
50	930	Chamber of Commerce Kuna.....		333		333
51	930	Chamber of Commerce Marsing.....		12		12
52	930	Chamber of Commerce McCall.....		398		398
53	930	Chamber of Commerce Mountain Home.....		220		220
54	930	Chamber of Commerce Nampa.....		1,325		1,325

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Year Ended December 31, 2020

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Actual			Total
			Contributions 100.00%	Memberships 33.33%	Memberships 100.00%	
55	930	Chamber of Commerce Nyssa.....		50		50
56	930	Chamber of Commerce Pocatello.....		750		750
57	930	Chamber of Commerce Twin Falls.....		780		780
58	930	Chamber of Commerce Weiser.....		100		100
59	930	Chamber of Commerce Wendell.....		25		25
60	930	Economic Development Eastern Idaho.....		15		15
61	930	Economic Development Lemhi County.....		333		333
62	930	Economic Development Snake River.....				-
63	930	Economic Development Southern Idaho.....		1,667		1,667
64	930	Economic Development Sun Valley.....		833		833
65	930	Economic Development Western Alliance.....		500		500
66	930	Edison Electric Institute.....		186,887		186,887
67	930	Idaho Association of Counties.....		833		833
68	930	National Association of Corporate Directors.....			9,310	9,310
69	930	Rotary Club Nampa.....		67		67
70	930	Sponsorship.....	22,800	359		23,159
71	930	Wyoming Taxpayers Association.....			1,600	1,600
72		Total.....	<u>\$ 25,737</u>	<u>\$208,794</u>	<u>\$ 35,240</u>	<u>\$269,771</u>

Idaho Power Company
Summary of December 2020 Annualizing Adjustments
to Operating Expenses
Prepared for the 2020 Oregon Report

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Operation & Maintenance Expenses:			
1	A	Operating Payroll	\$ (714,606)
2	A	Payroll Related Items	(25,770)
3	A	Incentive Adjustment	(18,787,164)
4		Total Operation & Maintenance Expenses	<u>(19,527,540)</u>
Other Operating Expenses:			
5	B	Depreciation	2,877,531
6		Total Other Operating Expenses	<u>2,877,531</u>
7		Total Annualizing Adjustments to Operating Expenses	<u>\$ (16,650,009)</u>

Idaho Power Company
Detail of December 2020 Annualizing Adjustments
to Operating Expenses
Prepared for the 2020 Oregon Report

Line No.	Source Page		Amount
Operation & Maintenance Expenses:			
1) Operating Payroll			
December 2020 Annualized:			
1	1	Last Pay Period December 2020 (Straight Time)	\$ 7,436,541
2		Times 26 pay periods	193,350,066
3	1	Less 2020 Actual	<u>194,541,076</u>
4		Gross Adjustment	<u>(1,191,010)</u>
5	1	Operating Percent	60%
6		Adjustment to Operating Expense	<u>\$ (714,606)</u>
2) Annualizing Effect on Payroll Related Items:			
7	A	Annualized Gross Payroll Increase/-Decrease	\$ (1,191,010)
8	A	2020 Actual Gross Payroll	194,541,076
9		Annualized Increase/-Decrease - Percent of 2020 Actual	-0.61%
10	2	Employee Savings Plan - Employer Contribution	<u>7,041,006</u>
11		Annualized Increase % Times 2020 Employer Contribution	<u>(42,950)</u>
12	1	Operating Percent	60%
13		Net Adjustment to Operating Expense (926)	<u>(25,770)</u>
3) Incentive Accrual Adjustment			
14	3	2020 Non-Officer Incentive - Operating Portion	15,807,798
15		Non-Officer Incentive > 6% - Operating Portion	<u>(3,757,924)</u>
16		6% Target Non-Officer Incentive - Operating Portion	<u>12,049,874</u>
17		50% Allowed Non-Officer Incentive - Operating Portion	<u>6,024,937</u>
18		Not allowed Non-Officer Target Incentive - Operating Portion	<u>(6,024,937)</u>
19		Not allowed & > 6% Non-Officer Incentive - Operating Portion	(9,782,861)
20	3	Officer Incentive Accrual - Operating Portion	<u>(7,843,587)</u>
21		Net Incentive Reduction Before Taxes	<u>(17,626,448)</u>
22		Add: Payroll Taxes	(1,160,716)
23		Net Reduction to Operating Expense	<u>\$ (18,787,164)</u>

Idaho Power Company
Detail of December 2020 Annualizing Adjustments
to Operating Expenses
Prepared for the 2020 Oregon Report

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Other Operating Expenses:			
		1) Depreciation (Acct. 403)	
		December 2020 Annualized	
1	4	December 2020 Actual	\$ 13,766,356
2		Times 12 Months	165,196,272
3	4	Less: Actual 12 Months Ended December, 2020	<u>162,318,741</u>
4		Annualizing Adjustment	<u><u>\$ 2,877,531</u></u>

**Idaho Power Company
2020 Actual Payroll**

Non Officer - Regular Straight Time Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,20	7,403,177	7,385,129	0	0	0	14,788,306
Feb,20	7,356,777	7,363,139	0	2,040	359	14,722,315
Mar,20	7,364,172	7,365,565	0	3,536	0	14,733,273
Apr,20	7,361,568	7,321,325	0	-3,940	0	14,678,953
May,20	7,324,206	7,315,315	7,354,913	-1,943	0	21,992,491
Jun,20	7,287,981	7,330,685	0	1,065	0	14,619,731
Jul,20	7,344,398	7,303,789	0	-2,192	0	14,645,995
Aug,20	7,309,865	7,298,577	0	596	0	14,609,038
Sep,20	7,277,438	7,277,924	0	5,370	0	14,560,732
Oct,20	7,257,086	7,241,261	7,254,730	0	0	21,753,077
Nov,20	7,247,282	7,267,506	0	520	96	14,515,404
Dec,20	7,247,348	7,269,041	0	340	0	14,516,729
						190,136,044

From ProClarity Payroll Virtual Cube Source LE all accounts, DCE 111

Total ST Payroll Excl 242

	Actual 2020 LE	Percent of Total
1 - O&M	100,863,023	59.57%
2 - Construction	56,378,541	33.30%
3 - Other	12,071,942	7.13%
Total	169,313,506	100.00%

From ProClarity Payroll Cube Source LE accounts excl 242 DCE 111

Overtime

	Actual 2020 LE
1 - O&M	5,454,712
2 - Construction	4,894,727
3 - Other	345,747
Grand Total	10,695,186

ProClarity - Source LE - DCE 112

Officer - Straight Time Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,20	170,538	170,539				341,077
Feb,20	170,538	180,500				351,038
Mar,20	168,385	176,846				345,231
Apr,20	176,846	176,846				353,692
May,20	176,846	176,846	167,038			520,730
Jun,20	167,038	167,038				334,076
Jul,20	167,038	167,038				334,076
Aug,20	150,115	167,500				317,615
Sep,20	167,500	167,500				335,000
Oct,20	167,500	167,500	167,500			502,500
Nov,20	167,500	167,500				335,000
Dec,20	167,500	167,500				335,000
						4,405,035

Total Straight Time Regular Employee Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,20	7,573,715	7,555,668		0		15,129,384
Feb,20	7,527,315	7,543,639		2,040	359	15,073,353
Mar,20	7,532,557	7,542,411		3,536		15,078,504
Apr,20	7,538,414	7,498,171		-3,940		15,032,644
May,20	7,501,052	7,492,161	7,521,951	-1,943		22,513,220
Jun,20	7,455,019	7,497,723		1,065		14,953,806
Jul,20	7,511,436	7,470,827		-2,192		14,980,070
Aug,20	7,459,980	7,466,077		596		14,926,653
Sep,20	7,444,938	7,445,424		5,370		14,895,732
Oct,20	7,424,586	7,408,761	7,422,230	0		22,255,577
Nov,20	7,414,782	7,435,006		520	96	14,850,404
Dec,20	7,414,848	7,436,541		340		14,851,729
						194,541,076

**Idaho Power Company
Employee Savings Plan
12 Months Ended December Employer Contribution**

2

FERC Account 926.141

Voucher 003, 106 & 108 - Employee Savings Plan

Jan-20	573,438
Feb-20	566,821
Mar-20	523,726
Apr-20	550,633
May-20	825,541
Jun-20	551,868
Jul-20	551,440
Aug-20	549,249
Sep-20	543,387
Oct-20	798,439
Nov-20	513,000
Dec-20	<u>493,464</u>
Total	7,041,006

**Idaho Power Company
2020 Incentive Expense**

3

	1 - Operating	2 - Non-Operating	Grand Total
Non Executive Incentive			
Voucher 046 - Incentive Accrual	15,807,798.00	5,936.00	15,813,734
Total Before Payroll Tax	15,807,798	5,936	15,813,734
Percent	100.0%	0.0%	100.0%
Payroll Tax	1,045,149	203	1,045,352
Total Including Payroll Tax	16,852,947	6,139	16,859,086
Percent	100.0%	0.0%	100.0%
Executive Incentive			
Voucher 146 - Exec Incentive	7,843,587.00	192,693.83	8,036,281
Total Before Payroll Tax	7,843,587	192,694	8,036,281
Percent	97.6%	2.4%	100.0%
Payroll Tax	518,587	6,604	525,191
Total Including Payroll Tax	8,362,174	199,298	8,561,472
Percent	97.7%	2.3%	100.0%
Total Taxes	1,563,736	6,807	1,570,543
Grand Total	25,215,121	205,437	25,420,558
Percent	99.2%	0.8%	100.0%

Idaho Power Company
Depreciation Expense - Account 403

4

	<u>Total 2020</u>	<u>December 2020</u>
403001 Depr Exp Stm Gnr PI-Bridger	\$ 25,264,675	\$ 2,107,894
403002 Depr Exp Stm Gnr PI-Boardman	2,977,515	247,538
403003 Depr Exp Stm Gnr PI-Valmy	14,402,955	1,181,866
403200 Depr Exp	116,271,928	9,874,765
403210 DEPR EXP-Valmy ID Adj	4,129,844	344,154
403393 Depr Exp-ID Aro Depreciation	(414,064)	33,362
403394 Depr Exp-OR Aro Depreciation	(17,813)	1,469
403400 Depr Exp-Disallowed Plant Amort	(296,299)	(24,692)
	\$ 162,318,741	\$ 13,766,356

**ALLOCATED OREGON
O&M TYPE I ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON ALLOCATION
REMOVAL OF #557 OUT OF PERIOD DEFERRAL			
#557	Direct Assign	(16,762,677)	0
REMOVAL OF DSM RIDER FUNDS			
Idaho DSM Rider Funds	Direct Assign	(40,409,911)	\$0
Oregon DSM Rider Funds	Direct Assign	(2,068,289)	(\$2,068,289)
CSPP AT OREGON RATES			
#555-CSPP	4.47%	\$25,784,396	\$1,152,828
REMOVAL OF ADVERTISING EXPENSES			
#930.1	4.34%	(168,222)	(\$7,304)
#930.2	4.34%	(269,771)	(\$11,713)
		(\$437,993)	(\$19,017)
EMPLOYEE INCENTIVE			
Labor Allocator	4.34%	(\$18,787,164)	(\$815,716)
OTHER OPERATING O&M EXP			
#416	4.47%	\$4,633,866	\$207,181
SUBTOTAL		(\$48,047,772)	(\$1,543,013)
ALLOCATOR IMPACTS		\$0	(\$134,192) (A)
TOTAL O&M TYPE I ADJUSTMENTS		(\$48,047,772)	(\$1,677,205) (B)

(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$40,545,205	\$38,867,999	(\$1,677,205)

**ALLOCATED OREGON
O&M TYPE II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
ANNUALIZED OPERATING PAYROLL ADJ			
Labor Allocator	4.34%	(\$714,606)	(\$31,027)
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.34%	(\$25,770)	(\$1,119)
#926 EGLI	4.34%	\$0	\$0
POWER COST NORMALIZATION			
#501-Fuel	4.47%	(\$60,104,355)	(\$2,687,283)
#547-Fuel	4.47%	\$2,597,862	\$116,151
#555-PP	4.47%	(\$7,929,487)	(\$354,530)
#555-CSPP	4.47%	\$1,145,363	\$51,209
REMOVAL OF #557 AMORTIZATION EXPENSE			
#557 Idaho	Direct Assignment	\$50,287,078	\$0
#557 Oregon - EPC	Direct Assignment	\$183,629	\$183,629
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	\$148	\$148
SUBTOTAL		(\$14,560,138)	(\$2,722,821)
ALLOCATOR IMPACTS		\$0	\$339,281 (A)
TOTAL O&M TYPE II ADJUSTMENTS		(\$14,560,138)	(\$2,383,541) (B)

(A) Effect of Other Allocators, Primarily
the Labor Allocator, the Normalized Demand Allocator
and the Normalized Energy Allocator

(B)	OREGON O&M BEFORE TYPE II ADJ	OREGON O&M AFTER TYPE II ADJ	DIFFERENCE
	\$38,867,999	\$36,484,459	(\$2,383,541)

**IDAHO POWER COMPANY
DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

DESCRIPTION	DEPR EXP DEC 2020	ANNUALIZED DEPR EXPENSE	ACTUAL TOTAL DEPRECIATION 2020	DEPR EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM DEPR ANNUALIZING ADJUSTMENTS
PRODUCTION PLANT					
Steam Production - Accounts 310-316	3,825,034	45,900,406	46,097,778.25	(197,373)	(98,686)
Hydro Production - Accounts 330-336	1,551,686	18,620,228	17,944,252.79	675,975	337,988
Other Production - Accounts 340-346	<u>1,334,350</u>	<u>16,012,199</u>	16,034,888.95	<u>(22,690)</u>	<u>(11,345)</u>
*TOTAL PRODUCTION PLANT	6,711,069	80,532,833	80,076,920	455,913	227,957
TRANSMISSION PLANT					
Account 350	26,823	321,876	318,690.31	3,186	1,593
Account 352	132,988	1,595,853	1,551,950.25	43,902	21,951
Account 353	761,964	9,143,568	8,961,951.81	181,616	90,808
Account 354	195,919	2,351,025	2,321,781.81	29,243	14,621
Account 355	486,302	5,835,628	5,733,902.58	101,725	50,863
Account 356	378,521	4,542,250	4,526,537.80	15,712	7,856
Account 359	296	<u>3,552</u>	3,551.42	<u>0</u>	<u>0</u>
*TOTAL TRANSMISSION PLANT	1,982,812	23,793,750	23,418,366	375,384	187,692
DISTRIBUTION PLANT					
Account 360	2,424.22	29,091	29,090.09	1	0
Account 361	96,105.91	1,153,271	1,091,340.60	61,930	30,965
Account 362	443,263.63	5,319,164	5,156,231.86	162,932	81,466
Account 364	582,540.73	6,990,489	6,857,166.36	133,322	66,661
Account 365	324,541.64	3,894,500	3,852,975.82	41,524	20,762
Account 366	84,013.44	1,008,161	1,008,626.30	(465)	(233)
Account 367	476,286.35	5,715,436	5,602,573.06	112,863	56,432
Account 368	1,162,102.93	13,945,235	13,635,741.45	309,494	154,747
Account 369	85,158.83	1,021,906	1,006,878.77	15,027	7,514
Account 370	414,447	4,973,360	4,866,524	106,835	53,418
Account 371	9777.24	117,327	101,324.92	16,002	8,001
Account 373	7,188.36	<u>86,260</u>	83,017.49	<u>3,243</u>	<u>1,621</u>
*TOTAL DISTRIBUTION PLANT	3,687,850	44,254,199	43,291,491	962,708	481,354
GENERAL PLANT					
Account 390	237,727.75	2,852,733	2,818,166.52	34,566	17,283
Account 391	594,907.64	7,138,892	7,231,333.00	(92,441)	(46,221)
Account 392	15,704.68	188,456	188,456.27	(0)	(0)
Account 393	13,894.11	166,729	156,591.75	10,138	5,069
Account 394	49,554.48	594,654	587,171.63	7,482	3,741
Account 395	61,782.01	741,384	731,745.94	9,638	4,819
Account 396	0.00	0	0.00	0	0
Account 397	361,145.68	4,333,748	4,080,959.71	252,788	126,394
Account 398	39,768.51	<u>477,222</u>	465,714.59	<u>11,508</u>	<u>5,754</u>
*TOTAL GENERAL PLANT	1,374,485	16,493,818	16,260,139	233,679	116,839
DEPR BEFORE DISALLOWED COSTS	13,756,217	165,074,600	163,046,917	2,027,684	1,013,842
Depr On Disallowed Accounts	(24,692)	(296,299)	(296,299)	0	0
Depr On Idaho ARO	34,831	417,967	(431,877)	849,844	424,922
***TOTAL DEPRECIATION	13,766,355.64	165,196,268	162,318,740.05	2,877,528	1,438,764

**ALLOCATED OREGON
DEPRECIATION EXPENSE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	3.93%	\$2,877,528	\$113,051
Allocator Impacts		\$0	\$56,652 (C)
TOTAL TYPE II ADJUSTMENTS		\$2,877,528	\$169,702 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$6,377,090	\$6,377,090	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$6,377,090	\$6,546,792	\$169,702

**IDAHO POWER COMPANY
AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

DESCRIPTION	AMORT EXP DEC 2020	ANNUALIZED AMORT EXPENSE	ACTUAL AMORTIZATION 2020	AMORT EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM AMORT ANNUALIZING ADJUSTMENTS
Account 404					
#302	99,280	1,191,362	1,185,493	5,870	2,935
#303	583,943	7,007,320	6,796,355	210,965	105,482
	-----	-----	-----	-----	-----
SUBTOTAL	683,224	8,198,682	7,981,848	216,835	108,417
Account 406			15,018		
Account 411.6			0		
Account 411.7			0		
Account 411.8			-269,353	269,353	
			-----	-----	-----
SUBTOTAL			-254,335	269,353	
GRAND TOTAL	683,224	8,198,682	7,727,513	486,188	

**ALLOCATED OREGON
AMORTIZATION EXPENSE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Acct #411.8 - Clean Air Credits	3.87%	(\$269,353)	(\$10,417)
Allocator Impacts		\$0	\$120 (A)
TOTAL TYPE I ADJUSTMENTS		(\$269,353)	(\$10,297) (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	3.87%	\$216,835	\$8,386
Allocator Impacts		\$0	\$2,772 (C)
TOTAL TYPE II ADJUSTMENTS		\$216,835	\$11,158 (D)

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$298,961	\$288,664	(\$10,297)

(C) Effect of Other Allocators, Primarily
the Labor Allocator and the Normalized
Energy Allocator

(D)	OREGON AMORT EXP BEFORE TYPE II ADJ	OREGON AMORT EXP AFTER TYPE II ADJ	DIFFERENCE
	\$288,664	\$299,822	\$11,158

**ALLOCATED OREGON
ACCRETION EXPENSE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
ARO Accretion Adjustment	4.29%	\$0	\$0
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$7,569	\$7,569	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$7,569	\$7,569	\$0

**IDAHO POWER COMPANY
NORMALIZED KWH TAX
2020**

	Pg No		
Normalized annual Idaho hydro KWH	1	5,480,394,472	KWH
% Of Total KWH Bartered, Sold or Exchanged	2 (a)	93.6600%	TAXES
Adjusted Idaho Hydro KWH		5,132,937,462	2,566,469
Normalized KWH sold to Idaho Customers	3	14,190,320,584	
% of Total Adjusted Idaho Hydro to ID Customers		36.1721%	
LESS EXEMPTIONS:			
Normalized Irrigation Exemption	3	1,905,213,584	344,578
Normalized Industrial Use Exemption		2,598,005,401	469,877
TOTAL EXEMPTIONS minus % of total adj. ID hydro ID customers		1,628,909,037	
Net taxable Normalized KWH		3,504,028,426	
NORMALIZED TAX DUE, 1/2 MIL PER TAXABLE KWH		1,752,014	1,752,014
Portion refunded to irrigation customers		344,578	344,578
TOTAL TAX AND REFUND		2,096,592	2,096,592

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	51,208,112	51,208,112	51,208,112
Actual	51,171,193	51,171,193	51,171,193
Normalization Adj	36,918	36,918	36,918
Recommended Ratio	0.400%	1.400%	0.125%
Revenue Sensitive Adjustment	148	517	46

**ALLOCATED OREGON
TAXES OTHER THAN INCOME TAXES
TYPE I ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJUSTMENTS	OREGON TYPE I ALLOCATION
TYPE I ADJUSTMENTS			
None			
TOTAL TYPE I ADJUSTMENTS		(\$0)	(\$0) (A)

	OREGON OTHER TAXES BEFORE TYPE I ADJ	OREGON OTHER TAXES AFTER TYPE I ADJ	DIFFERENCE
(A)	\$2,168,573	\$2,168,573	(\$0)

**ALLOCATED OREGON
TAXES OTHER THAN INCOME TAXES
TYPE II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJUSTMENTS	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalization of Hyrdo kWh Tax	4.47%	\$377,948	\$16,898
Normalization of Irrigation PIC	Direct Allocation	\$95,340	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	\$517	\$517
Franchise Taxes	Direct Allocation	\$46	\$46
Allocator Impacts		\$0	\$9,562 (A)
TOTAL TYPE II ADJUSTMENTS		\$473,850	\$27,023 (B)

(A) Effect of Other Allocators, Primarily
the Normalized Demand and the
Normalized Energy Allocators

(B)	OREGON OTHER TAXES BEFORE TYPE II ADJ	OREGON OTHER TAXES AFTER TYPE II ADJ	DIFFERENCE
	\$2,168,573	\$2,195,596	\$27,023

IDAHO POWER COMPANY
REGULATORY DEBITS AND CREDITS
For the Year Ended December 31, 2020

No	Program	(1) Total
Regulatory Debits and Credits:		
	Idaho	
1	Siemens LTP Amort - Idaho	\$ 1,075,354
	Oregon	
2	Deferred Pension - Oregon	173,812
3	Siemens LTP Amort - Oregon	83,362
4	Langley Gulch Amort/Accrual - Oregon	(788,738)
5	Subtotal Oregon	<u>(531,563)</u>
6	Total	<u>\$ 543,791</u>

**ALLOCATED OREGON
REGULATORY DEBITS/CREDITS EXPENSE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	DIFFERENCE
	(\$531,563)	(\$531,563)	\$0

(C) No Type II Adjustments

(D)	OREGON REG DEB/ CRED EXP BEFORE TYPE II ADJ	OREGON REG DEB/ CRED EXP AFTER TYPE II ADJ	DIFFERENCE
	(\$531,563)	(\$531,563)	\$0

**ALLOCATED OREGON
PROVISION FOR DEFERRED INCOME TAXES
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.17%	\$2,050,934	\$85,508
Allocator Impacts		\$0	(\$36,441) (A)
TOTAL TYPE I ADJUSTMENTS		\$2,050,934	\$49,067 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	5.04%	(\$657,150)	(\$33,124)
Allocator Impacts		\$0	\$89,106 (C)
TOTAL TYPE II ADJUSTMENTS		(\$657,150)	\$55,981 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	(\$259,873)	(\$210,806)	\$49,067

(C) Difference Between Total & Other Adjustments
To Derive Effect of Other Allocators, Primarily
the Labor Allocator and the Normalized
Demand Allocator

(D)	ORE DEFERRED I/T BEFORE TYPE II ADJ	ORE DEFERRED I/T AFTER TYPE II ADJ	DIFFERENCE
	(\$210,806)	(\$154,825)	\$55,981

**ALLOCATED OREGON
INVESTMENT TAX CREDIT ADJUSTMENTS
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	3.91%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	3.91%	\$0	\$0
Allocator Impacts		\$0	\$908 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$908 (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$110,236	\$110,236	\$0

(C) Difference Between Total & Other Adjustments
To Derive Effect of Other Allocators, Primarily
the Labor Allocator and the Normalized
Demand Allocator

(D)	OREGON ITC ADJ BEFORE TYPE II ADJ	OREGON ITC ADJ AFTER TYPE II ADJ	DIFFERENCE
	\$110,236	\$111,144	\$908

**ALLOCATED OREGON
AFUDC & FEDERAL SCHEDULE M TAX ADJUSTMENTS
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Adjustment	2.83%	(\$17,125,485)	(\$483,937)
Allocator Impacts		\$0	(\$328,827) (A)
TOTAL TYPE I ADJUSTMENTS		(\$17,125,485)	(\$812,764) (B)
TYPE II ADJUSTMENTS			
Cumulative Adjustment	3.54%	\$3,094,362	\$109,671
Other Allocator Impacts		\$0	(\$294,845) (C)
TOTAL TYPE II ADJUSTMENTS		\$3,094,362	(\$185,174) (D)

(A) Effect of Other Allocators, Primarily
the Labor Allocator

(B)	OREGON SCH M ADJ BEFORE TYPE I ADJ	OREGON SCH M ADJ AFTER TYPE I ADJ	DIFFERENCE
	(\$809,503)	(\$1,622,267)	(\$812,764)

(C) Effect of Other Allocators, Primarily
the Normalized Demand and the
Normalized Energy Allocators

(D)	OREGON SCH M ADJ BEFORE TYPE II ADJ	OREGON SCH M ADJ AFTER TYPE II ADJ	DIFFERENCE
	(\$1,622,267)	(\$1,807,441)	(\$185,174)

IDAHO POWER COMPANY
Interest Synchronization
For the Historical Year Ended December 31, 2020

LINE NO.	<u>DESCRIPTION</u>	<u>ADJUSTED -</u> <u>TYPE I</u>	<u>ADJUSTED -</u> <u>TYPE I & II</u>
1	Total Company Rate Base	3,535,879,499	3,514,304,019
	Adjustments to Rate Base:		
2	Construction Work-in-Progress	576,621,371	576,621,371
3	Adjusted Rate Base	4,112,500,871	4,090,925,390
4	Company Weighted Cost of Debt	2.139%	2.139%
5	Synchronized Interest Expense	87,966,394	87,504,894

**ALLOCATED OREGON
INTEREST EXPENSE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Long-Term Interest Synchronization	3.93%	\$3,715,585	\$146,107
Allocator Impacts		\$0	(\$3,081) (A)
TOTAL TYPE I ADJUSTMENTS		\$3,715,585	\$143,025 (B)
TYPE II ADJUSTMENTS			
Long-Term Interest Synchronization	3.93%	(\$461,500)	(\$18,134)
Allocator Impacts		\$0	\$30,617 (C)
TOTAL TYPE II ADJUSTMENTS		(\$461,500)	\$12,484 (D)

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$3,891,627	\$4,034,652	\$143,025

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$4,034,652	\$4,047,136	\$12,484

**ALLOCATED OREGON
IERCO OPERATING INCOME
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$4,896 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$4,896 (D)

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$375,665	\$375,665	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$375,665	\$380,561	\$4,896

**IDAHO POWER COMPANY
FEDERAL & STATE INCOME TAXES
TYPE I ADJUSTMENTS
WORKPAPER**

Line No.		TOTAL TYPE I ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$1,871,159)	(\$282,650)	(\$117,883)
	OPERATING EXPENSES			
2	O&M	(\$1,677,205)	(\$253,352)	(\$105,664)
3	Depreciation	\$0	\$0	\$0
4	Amortization	(\$10,297)	(\$1,555)	(\$649)
6	Taxes Other Than I/T	(\$0)	(\$0)	(\$0)
7	Interest Expense	\$143,025	\$21,605	\$9,011
8	AFUDC & Federal Sch M Adj (Neg)	\$812,764	\$122,773	\$51,204
9	Total Operating Exp	(\$731,713)	(\$110,530)	(\$46,098)
10	NET OPERATING INCOME	(\$1,139,447)	(\$172,120)	(\$71,785)
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$54,417)		(\$3,428)
12	Add: IERCO Inc * 6.300%	(\$0)		(\$0)
13	Taxable Income *6.300%	(\$1,085,029) (L.9 - L.10 + L.11)		(\$68,357)
14	Less: State Investment Tax Credits			\$251,468
15	Subtotal			(\$319,825)
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$89,549 \$0
17	Total State Tax			(\$230,276)
	FEDERAL:			
18	Less: State Tax (L.15)	(\$319,825)		
19	Taxable Income * 21%	(\$819,621) (L.9 - L.18)	(\$172,120)	
20	PLUS: FIN 48 Tax Adjustment		\$164,753	
21	Prior Year's Tax Adj		(\$9,473)	
22	Federal Income Taxes		(\$16,841)	

**IDAHO POWER COMPANY
FEDERAL & STATE INCOME TAXES
TYPE II ADJUSTMENTS
WORKPAPER**

Line No.		TOTAL TYPE II ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$1,818,528)	(\$363,992)	(\$114,567)
	OPERATING EXPENSES			
2	O&M	(\$2,383,541)	(\$477,084)	(\$150,163)
3	Depreciation	\$169,702	\$33,967	\$10,691
4	Amortization	\$11,158	\$2,233	\$703
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	\$27,023	\$5,409	\$1,702
7	Interest Expense	\$12,484	\$2,499	\$786
8	AFUDC & Federal Sch M Adj (Neg)	\$185,174	\$37,064	\$11,666
9	Total Operating Exp	(\$1,978,000)	(\$395,912)	(\$124,614)
10	NET OPERATING INCOME	\$159,472	\$31,920	\$10,047
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$7,331		\$462
12	Add: IERCO Inc * 6.300%	(\$611)		(\$38)
13	Taxable Income *6.300%	\$151,530 (L.9 - L.10 + L.11)		\$9,546
14	Less: State Investment Tax Credits			\$2,072
15	Subtotal			\$7,474
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			(\$55,470) \$0
17	Total State Tax			(\$47,996)
	FEDERAL:			
18	Less: State Tax (L.15)	\$7,474		
19	Taxable Income * 21%	\$151,998 (L.9 - L.18)	\$31,920	
20	PLUS: FIN 48 Tax Adjustment		(\$111,316)	
21	Prior Year's Tax Adj		(\$0)	
22	Federal Income Taxes		(\$79,397)	

ALLOCATION FACTORS

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For the Year Ended December 31, 2020

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Power production expenses:			
Steam power generation -			
Operation -			
1	500	Oper and supv engineerir	\$ 325,289
2	501	Fuel	-
3	502	Steam expenses	-
4	505	Electric expenses	-
5	506	Misc steam power expen:	129
6	507	Rents	-
7		Total operation	<u>325,417</u>
Maintenance -			
8	510	Main supv and engineerir	-
9	511	Main of structures	-
10	512	Main of boiler plant	-
11	513	Main of electric plant	-
12	514	Main of misc steam plant	-
13		Total maintenance	<u>-</u>
14		Total steam power generation	<u>325,417</u>
Hydraulic power generation -			
Operation -			
15	535	Oper supv and engineerir	4,670,331
16	536	Water for power	733,422
17	537	Hydraulic expenses	5,732,484
18	538	Electric expenses	1,679,613
19	539	Misc hydro pwr gen exp	3,413,665
20	540	Rents	-
21		Total operation	<u>16,229,516</u>
Maintenance -			
22	541	Main supv and engineerir	184,178
23	542	Main of structures	492,012
24	543	Main of res,dams,waterw:	244,825
25	544	Main of electric plant	1,724,420
26	545	Main of misc hydro plant	<u>2,009,599</u>
27		Total maintenance	<u>4,655,034</u>
28		Total hydraulic power generation	<u>20,884,550</u>
Other power generation -			
Operation -			
29	546	Oper supv and engineerir	587,111
30	547	Fuel	-
31	548	Generation expenses	2,902,499
32	549	Misc other pwr gen exp	<u>445,691</u>
33		Total operation	<u>3,935,301</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For the Year Ended December 31, 2020

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Other power generation - (continued)			
Maintenance -			
1	551	Main supv and engineerir	-
2	552	Main of structures	43,379
3	553	Main of gen and elec pit	80,315
4	554	Main misc oth pwr gen pl	<u>372,600</u>
5		Total maintenance	<u>496,294</u>
6		Total other power generation	<u>4,431,595</u>
Other power supply expenses -			
7	555	Purchased power	-
8	556	System cont and load dis	61
9	557	Other expenses	<u>4,025,341</u>
10		Total other power supply expenses	<u>4,025,402</u>
11		Total power production expenses	<u>29,866,965</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For the Year Ended December 31, 2020

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Transmission expenses:			
Operation -			
1	560	Oper supv and engineerir	1,808,110
2	561	Load dispatching	3,128,461
3	562	Station expenses	2,170,439
4	563	Overhead line expenses	416,072
5	564	Underground line expens	-
6	565	Trans of elec by others	-
7	566	Misc trans expenses	-
8	567	Rents	-
9	Total operation		<u>7,523,082</u>
Maintenance -			
10	568	Main supv and engineerir	73,949
11	569	Main of structures	1,098,228
12	570	Main of station equip	1,776,162
13	571	Main of overhead lines	615,194
14	573	Main of misc trans plant	445
15	Total maintenance		<u>3,563,978</u>
16	Total transmission expenses		<u>11,087,060</u>
Distribution expenses:			
Operation -			
17	580	Oper supv and engineerir	2,996,406
18	581	Load dispatching	4,061,960
19	582	Station expenses	983,329
20	583	Overhead line expenses	2,941,457
21	584	Underground line expens	1,202,508
22	585	St light and sgnl sys exp	4,390
23	586	Meter expenses	3,289,846
24	587	Customer install expense	773,219
25	588	Misc distribution exp	2,790,012
26	589	Rents	132
27	Total operation		<u>19,043,260</u>
Maintenance -			
28	590	Main supv and engineerir	9,683
29	591	Main of structures	-
30	592	Main of station equip	2,514,151
31	593	Main of overhead lines	4,100,649
32	594	Main of underground line:	276,758
33	595	Main of line transformers	26,531
34	596	Main of st lght-sgnl sys	136,691
35	597	Main of meters	661,998
36	598	Main of misc dist plant	112,896
37	Total maintenance		<u>7,839,357</u>
38	Total distribution expenses		<u>26,882,616</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For the Year Ended December 31, 2020

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Customer accounts expenses:			
Operation -			
1	901	Supervision	634,259
2	902	Meter reading expenses	1,239,426
3	903	Cust recrds - collect exp	8,977,104
4	904	Uncollectible accounts	-
5	905	Misc customer accts exp	-
6	Total customer accounts expenses		<u>10,850,789</u>
Customer service and informational expenses:			
Operation -			
7	907	Supervision	633,883
8	908	Customer assistance exp	4,357,701
9	909	Info and instruct adv exp	-
10	910	Misc cust svc and inf exp	384,275
11	912	Demo and selling exp	-
12	Total customer service and informational expenses		<u>5,375,859</u>
Administrative and general expenses:			
Operation -			
13	920	Admin and gen salaries	49,213,890
14	921	Office supplies and exp	180,518
15	922	Admin exp transf - cr	-
16	923	Outside services employe	-
17	924	Property insurance	319,822
18	925	Injuries and damages	119,307
19	926	Emp pensions and benefi	-
20	927	Franchise requirements	-
21	928	Reg commission expense	-
22	929	Duplicate charges - cr	-
23	930.1	General advertising exp	-
24	930.2	Misc general expenses	165,085
25	931	Rents	-
26	Total operation		<u>49,998,621</u>
Maintenance -			
27	935	Main of general plant	<u>1,006,069</u>
28	Total maintenance		<u>1,006,069</u>
29	Total administrative and general expenses		<u>51,004,691</u>
30	Total electric operation and maintenance expenses		<u>\$ 134,867,979</u>

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2020
ACTUAL

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Mwh E99	LOSS FACTORS	GENERATION LEVEL-Mwh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E999 - Mwh
I. RETAIL JURISDICTIONS						
State of Idaho						
Transmission Level	138 kV	238,213	3.4%	246,312	246,312	
Distribution Station	13.2 kV	696,489	4.0%	724,348	724,348	
Distribution Primary	12.4-34.5	2,719,083	6.1%	2,883,886	2,883,886	
All Other Service		10,476,586	9.6%	11,482,338	11,482,338	
Total Idaho Retail		14,129,371		15,336,885	15,336,885	14,129,371
State of Oregon						
Transmission Level	138 kV	107,048	3.4%	110,688	110,688	
Distribution Primary	12.4-34.5	179,183	6.1%	190,113	190,113	
All Other Service		380,483	9.6%	417,010	417,010	
Total Oregon Retail		666,714		717,810	717,810	666,714
Total Retail Jurisdictions		14,796,085		16,054,695	16,054,695	14,796,085

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2020
NORMALIZED

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Mwh E99	LOSS FACTORS	GENERATION LEVEL-Mwh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E99 - Mwh
I. RETAIL JURISDICTIONS						
State of Idaho						
Transmission Level	138 kV	238,213	3.4%	246,312	246,312	
Distribution Station	13.2 kV	696,489	4.0%	724,348	724,348	
Distribution Primary	12.4-34.5	2,718,083	6.1%	2,883,886	2,883,886	
All Other Service		10,558,532	9.6%	11,572,152	11,572,152	
Total Idaho Retail		14,211,317		15,426,698	15,426,698	14,211,317
State of Oregon						
Transmission Level	138 kV	107,048	3.4%	110,688	110,688	
Distribution Primary	12.4-34.5	179,183	6.1%	190,113	190,113	
All Other Service		393,311	9.6%	431,069	431,069	
Total Oregon Retail		679,542		731,870	731,870	679,542
Total Retail Jurisdictions		14,890,859		16,158,568	16,158,568	14,890,859

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2020
ACTUAL

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-KW	SCDKwGen LOSS FACTORS	SCDKwGen GENERATION LEVEL-KW	PRODUCTION D10	TRANSMISSION D11	RETAIL TRANS D12	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):								
State of Idaho								
Transmission Level	138 kV	29,559	3.6%	30,624				
Distribution Station	13.2kV	81,905	4.2%	85,345				
Distribution Primary	12.4-34.5kV	348,081	7.0%	372,446				
All Other Service		1,798,980	9.7%	1,973,481				
Total Idaho Retail		<u>2,258,526</u>		<u>2,461,897</u>	2,461,897	2,461,897	2,461,897	2,345,928
State of Oregon								
Transmission Level	138 kV	11,853	3.6%	12,280				
Distribution Primary	12.4-34.5kV	22,029	7.0%	23,571				
All Other Service		56,522	9.7%	62,004				
Total Oregon Retail		<u>90,404</u>		<u>97,855</u>	97,855	97,855	97,855	85,575
Total Retail Jurisdictions		2,348,929		2,559,752	2,559,752	2,559,752	2,559,752	2,431,503

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2020
NORMALIZED

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Kw	SCDKwGen LOSS FACTORS	SCDKwGen GENERATION LEVEL-Kw	PRODUCTION D10	TRANSMISSION D11	RETAIL_TRANS D12	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):								
State of Idaho								
Transmission Level	138 kV	29,559	3.6%	30,624				
Distribution Station	13.2kV	81,905	4.2%	85,345				
Distribution Primary	12.4-34.5kV	348,081	7.0%	372,446				
All Other Service		1,810,003	9.7%	1,985,574				
Total Idaho Retail		2,269,549		2,473,989	2,473,989	2,473,989	2,473,989	2,358,020
State of Oregon								
Transmission Level	138 kV	11,853	3.6%	12,280				
Distribution Primary	12.4-34.5kV	22,029	7.0%	23,571				
All Other Service		57,962	9.7%	63,584				
Total Oregon Retail		91,844		99,435	99,435	99,435	99,435	87,155
Total Retail Jurisdictions		2,361,393		2,573,424	2,573,424	2,573,424	2,573,424	2,445,175

Idaho Power Company
Deferred Assets and Liabilities

		<u>Jurisdiction¹</u>	<u>December, 2020</u>	<u>Notes</u>
182.3-Regulatory Assets				
182302	RA-CY FCA ORD 30267	ID	38,158,387	
182303	RA-COVID Dfrl ID Order 34718	ID	1,610,800	
182304	RA-COVID Dfrl OR UM 2067	OR	276,473	
182306	RA-UNFD SFAS106 LIA 30256	TC	6,561,561	2
182308	RA-FCA Calendar Mo Adj 33295	ID	1,170,999	
182309	RA-PRIOR YEAR FCA	ID	16,162,399	
182316	RA-PCA UNBILLED AMORT	ID	2,451,389	
182320	RA-UNFD PENS LIAB 30256	TC	437,908,445	2
182321	RA-Pen Def Ord 30333-ID	ID	26,168,809	
182322	RA FAS109 UNFD -NCUR	TC	446,588,083	2
182323	RA-PCA DFERRAL-IDAHO	ID	(2,513,687)	
182324	RA-PRIOR YR PCA-IDA	ID	(5,555,704)	
182325	RA-PCA Unbid Frctst 32821	ID	(6,463,054)	
182326	RA-PCA SBA Calendar Mo Adj	ID	(2,615,742)	
182327	RA-ID PNSN CSH ORD 31091	ID	174,517,493	
182330	RA-ST SFAS 133 MK TO MKT	TC	609,571	2
182333	OTHR RA-LT FAS133 MRK TO MKT	TC	15,461	2
182339	RA-PEN DEF ORD 10-064	OR	6,014,090	4
182340	OTHR RA-OR ANNL REG EXP-UM2050	OR	24,439	
182341	RA-ARO ASSET	TC	19,034,854	2
182355	RA-OR CAT TAX UM 2045	OR	292,171	
182356	RA-PCAM UNBILLED AMORT	OR	15,423	2
182360	RA-Hells Canyon-Baker Co 33948	ID	313,506	
182361	RA-LIDAR SURVEYS 32426	ID	43,604	4
182375	RA-EIM Deferral 17-215	OR	9,934	
182378	RA-COMM SOLAR DFRL 16-410	OR	118,611	
182385	RA-OR CUB FUND INTEREST	OR	16,487	3, 4
182386	RA-OR CUB FUND AMORT	OR	16,006	3
182387	RA-INTERVENOR FNDNG-ID	ID	281,286	
182389	RA-CONTRA-DEF INC TAX	TC	241,040,365	2
182393	RA-ID BOARDMAN ARO	ID	-	
182394	RA-OR BOARDMAN ARO	OR	-	
182398	RA-LNGLY REV ACCRL 12-226	OR	1,422,366	
182399	RA-OR LANGLEY REV INT RES	OR	(223,306)	
182410	RA-SIEMENS LTP DEF RB 33420	ID	9,475,469	4
182411	RA-SIEMENS LTP RB 33420	ID	14,139,304	4
182412	RA-SIEMENS LTP DEF RB 15-387	OR	389,789	4
182413	RA-SIEMENS LTP RB 15-387	OR	589,736	4
182414	RA-OR Siemens LTP Int Res-DRB	OR	(163,146)	2
182430	RA-Valmy Collections ID 33771	ID	(6,301)	
182432	RA-Valmy O&M ID 33771	ID	1,107,639	
182435	RA-Valmy Acctg Adj ID 33771	ID	101,421,114	
182436	RA-Valmy Decomm OR 17-325	OR	562,796	
182493	RA-ID BDMN DECOM 32457	ID	(7,143,345)	
182494	RA-OR BDMN DECOM 12 235	OR	(241,125)	
182495	RA-ID BDMN DECOMM ARO 32457	ID	5,813,465	
182496	RA-OR BDMN DECOMM ARO 12 235	OR	261,552	
Total 182.3 Regulatory Assets			1,529,678,468	
254 - Other Regulatory Liabilities				
254001	RL-MTM SHORT TERM	TC	1,995,125	2
254005	RL-OR SOLARpl10-11	OR	145,297	
254201	RL-ID DSM RDR 29026	ID	(12,230,374)	
254202	RL-OR DSMR ADV05-03	OR	(995,040)	
254401	RL-BPA CR-RES-ID - Adv 15-13	ID	3,444,950	
254402	RL-BPA CR-RES-OR - Adv 15-11	OR	161,628	
254403	RL-BPA CR-FARM-ID Adv 15-13	ID	740,354	
254404	RL-BPA CR-FARM-OR - Adv 15-11	OR	107,944	
254415	RL-OR GRN TGS11-086	OR	327,696	
254420	RL-RECONNECT FEES ADV 16-09	OR	11,039	4
254451	RL-ID TAX STIP 34071	ID	16,892,587	
254452	RL-OR TAX STIP 18-199	OR	578,058	
254800	RL- BRDG DEP 12-296	OR	3,731,897	4
254901	RL-WAQC CRYOVR29505	ID	771,883	
254966	RL-UNFND DEF INC TX	TC	33,839,389	2
254967	RL-DEF INC TAX-ARAM	TC	178,996,575	2
254968	RL-DEF INC TAX-ARAM GROSS-UP	TC	62,043,790	2
Total 254 Other Deferred Credits			290,562,798	

1. Jurisdiction: ID = Idaho, OR = Oregon, TC = Total Company
2. This Regulatory Asset or Regulatory Liability is required for GAAP purposes.
3. This Regulatory Asset includes CUB interest or amortization associated with intervenor funding amounts approved with multiple orders throughout the year.
4. This Regulatory Asset or Regulatory Liability is included in rate base as can be seen in the 2019 Results of Operations, Page 24, Other Deferred Programs.



e-FILING REPORT COVER SHEET

COMPANY NAME: IDAHO POWER COMPANY

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications) RO (Other, for example, industry safety information)

Did you previously file a similar report? No Yes, report docket number: RE 48

Report is required by: OAR

Statute

Order Order No. 10-414

Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)

Other

(For example, federal regulations, or requested by Staff)

UM1355/RE48

Is this report associated with a specific docket/case? No Yes, docket number:

List Key Words for this report. We use these to improve search results.

2020 Results of Operations Report

Send the completed Cover Sheet and the Report in an email addressed to PUC.FilingCenter@state.or.us

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.



LISA D. NORDSTROM
Lead Counsel
lnordstrom@idahopower.com

April 15, 2021

VIA ELECTRONIC FILING

puc.FilingCenter@puc.oregon.gov

RE: Docket No. RE 48 (9)
Year-End Results of Operations
For the Twelve Months Ending December 31, 2020

Dear Sir or Madam:

Pursuant to OAR 860-027-0070, Idaho Power Company herewith submits an electronic filing of its Results of Operations Report ("ROO") to the Oregon Public Utility Commission ("Commission") for the 12 months ending December 31, 2020. The first volume of the two-volume report contains the following:

<u>Section No.</u>	<u>Description</u>
A	<u>Actual Results of Operations</u> for the 12 months ending December 31, 2020.
B	<u>Statement of Operations – Adjusted</u> : This section summarizes all adjustments made to the income statement as a result of normal weather, average water conditions, and other ratemaking adjustments.
C	<u>Development of Rate Base Components – Adjusted</u> : This section summarizes all adjustments made to rate base components.
D	<u>Jurisdictional Separation Studies</u> : This section indicates the results of operations for the Company's Oregon jurisdiction derived from the enclosed separation studies. The three studies included reflect actual results of operations, Type I adjusted results of operations, and Type I and II adjusted results of operations. As indicated on the summary page of the respective separation studies, the rate of return earned in the Company's Oregon jurisdiction was 6.779 percent on an actual basis, 6.833 percent on a Type I adjusted basis, and 7.095 percent on a Type I and II adjusted basis.

The second volume contains all workpapers which detail the development of the adjustments made to the reporting period.

The methodology used to prepare the 2020 ROO complies with Commission Staff's letter dated March 2, 2011. Following a discussion between the Company and Staff on January 4, 2011, both parties agreed to a number of changes to the reporting methodology effective with the 2010 reporting year. In general, it was agreed that the normalization of power costs and revenues would be moved from the Type I adjusted report to the Type I and II adjusted report. The Company has prepared the 2020 ROO in accordance with this methodology.

Additionally, in response to the Commission Utility Program Director's letter dated February 12, 2019, the following bullets summarize the page of the ROO or the ROO workpapers that the specific items identified can be found:

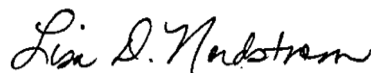
- Total Pro Forma Results with adjustments separately stated and the calculation of the Earnings Test: 2020 ROO page 27, Statement of Operations – OPUC Jurisdiction
- All regulatory assets and regulatory liabilities included in rate base: 2020 ROO page 24, Other Deferred Programs. None of the Oregon jurisdictional regulatory assets and regulatory liabilities are balancing accounts.

Because the regulatory assets and regulatory liabilities excluded from rate base are not used in preparation of the ROO, the Company has included a schedule that identifies all regulatory assets and regulatory liabilities, including those excluded from rate base, as a separate Excel file.

Pursuant to the settlement stipulation approved in Order No. 10-414 in Docket No. UM 1355, in addition to the standard two volume report requirement, the Company must file supplemental information regarding wind generation for the applicable reporting year. This information is being filed as a supplemental report, is confidential, and will be provided under separate cover in Docket No. RE 55.

If you have any questions regarding this material, please do not hesitate to contact Regulatory Consultant Courtney Waites at 208-388-5612 or cwaites@idahopower.com.

Very truly yours,



Lisa D. Nordstrom

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

APRIL 2021

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

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**Section
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| A | January - December 2020 Actual Results of Operations |
| B | Statement of Operations - As Adjusted |
| C | Development of Rate Base Components - As Adjusted |
| D | Jurisdictional Separation Studies |

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

SECTION A

**JANUARY - DECEMBER 2020
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY
STATEMENT OF INCOME
For the Year Ended December 31, 2020

Line No	Description	(1) Total
	Operating revenues:	
1	Sales to ultimate consumers	\$ 1,167,730,160
2	Sales to other utilities	66,090,671
3	Other	<u>109,110,327</u>
4	Total operating revenues	1,342,931,158
	Operating expenses:	
5	Purchased power	292,909,857
6	Fuel cost	172,740,313
7	PCA adjustment	(33,708,029)
8	Other operation	339,459,576
9	Maintenance	<u>59,114,428</u>
10	Total operation and maintenance	830,516,145
11	Depreciation	162,318,740
12	Elect Plnt/Reg Assets-amort,adj,gains & losses	7,727,513
13	Regulatory debits/credits - Oregon	(531,563)
14	Regulatory debits/credits - Idaho	1,075,354
15	ARO accretion expense	176,633
16	Taxes other than income taxes	33,047,693
	Income taxes - current	
17	Federal	26,204,174
18	Other	6,286,258
19	Provision for deferred income taxes - net	(6,233,127)
20	Investment tax credit	<u>2,820,899</u>
21	Total operating expenses	<u>1,063,408,718</u>
22	Operating income	<u><u>\$ 279,522,441</u></u>

IDAHO POWER COMPANY
STATEMENT OF INCOME (Cont'd)
For the Year Ended December 31, 2020

Line No	Description	(1) Amount
1	Operating income	\$ 279,522,441
	Other income and deductions:	
	Other income -	
2	Equity in earnings of subsidiary companies	8,402,214
3	Non operating rental income	(449)
4	Gain on disposition of property	8,399
5	Rev from jobbing and contract work	4,409,044
6	Interest and dividend income	9,877,262
7	Allowance for other funds used during construction	29,550,610
8	Miscellaneous non-operating income	993,561
9	Total other income	53,240,642
	Other income deductions -	
10	Cost and expense - jobbing and contract work	4,633,866
11	Loss on disposition of property	26,488
12	Non utility operations - Rev	40,471
13	Miscellaneous income deductions	7,505,907
14	Taxes other than income taxes	19,147
	Income taxes -	
15	Federal	406,255
16	Other	122,919
17	Provision for deferred income taxes - net	(615,248)
18	Total other income deductions	12,139,806
19	Net other income and deductions	41,100,836
20	Income before interest charges	320,623,277
	Interest charges:	
21	First mortgage bonds	81,507,250
22	Other long-term debt	2,743,559
23	Short-term debt	815,813
24	Amort debt prem disc	3,344,910
25	Other interest charges	10,555,031
26	Total interest charges	98,966,562
27	Less: Allowance for borrowed funds used during construction	11,577,828
28	Net interest charges	87,388,734
29	Net income	\$ 233,234,543

IDAHO POWER COMPANY
TOTAL OPERATING REVENUES
For the Year Ended December 31, 2020

Line No	Description	(1) Total
	Ultimate consumers - retail:	
1	Residential	\$ 546,984,728
2	Commercial	289,003,177
3	Industrial	137,337,955
	Special contract customers:	
4	INEL	9,692,601
5	Micron	26,201,297
6	Simplot	7,877,806
7	Irrigation	154,663,434
8	Street lighting	3,804,920
9	Deferred revenue Hells Canyon relicensing AFUDC	(8,780,127)
10	Tax reform revenue adjustment	1,005,897
11	Langley Gulch Amortization	(61,529)
12	Revenue Sharing	-
13	Total general business revenues	1,167,730,160
14	Sales for resale	66,090,671
15	Total sales of electric energy	1,233,820,831
	Other operating revenues:	
16	Miscellaneous service revenues	4,352,130
17	Rent from electric property	17,491,313
18	Other electric revenues	87,266,884
19	Provision for rate refund - (449.1)	-
20	Total other operating revenues	109,110,327
21	Total system operating revenues	\$1,342,931,158

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Year Ended December 31, 2020

Line No	Acct No.	Description	(1) Operation	(2) Maintenance	(3) Total
		Power production expenses:			
1	500-514	Steam power generation	\$ 142,644,063	\$ 15,629,258	\$ 158,273,321
2	535-545	Hydraulic power generation	35,005,087	6,865,137	41,870,224
3	546-554	Other power generation	59,193,861	2,176,213	61,370,074
4	555-557	Other power supply expenses	<u>264,526,835</u>	<u>-</u>	<u>264,526,835</u>
5		Total power production exp	501,369,846	24,670,607	526,040,453
6	560-575	Transmission expenses	20,424,684	5,330,191	25,754,875
7	580-598	Distribution expenses	29,337,963	21,661,703	50,999,667
8	901-905	Customer acctg and collect exp	22,631,364	-	22,631,364
9	907-912	Customer service and info exp	51,175,506	-	51,175,506
10	920-935	Administrative and general exp	<u>146,462,353</u>	<u>7,451,927</u>	<u>153,914,280</u>
11		Total operation and maintenance expenses	<u>\$ 771,401,717</u>	<u>\$ 59,114,428</u>	<u>\$ 830,516,145</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Year Ended December 31, 2020

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Power production expenses:							
Steam power generation -							
Operation -							
1	500	Oper and supv engineering	\$ 173,482	\$ 400,238	\$ 849,287	\$ -	\$ 1,423,007
2	501	Fuel	108,116,322	3,665,972	7,895,561	-	119,677,855
3	502	Steam expenses	5,425,827	955,028	3,409,252	-	9,790,106
4	505	Electric expenses	-	-	1,754,144	-	1,754,144
5	506	Misc steam power expenses	7,414,256	680,364	1,684,064	-	9,778,684
6	507	Rents	220,267	-	-	-	220,267
7		Total operation	121,350,154	5,701,601	15,592,308	-	142,644,063
Maintenance -							
8	510	Main supv and engineering	58,520	(49,170)	-	-	9,350
9	511	Main of structures	-	31,047	352,198	-	383,245
10	512	Main of boiler plant	6,437,395	60,926	1,992,933	-	8,491,253
11	513	Main of electric plant	2,022,279	611,847	513,877	-	3,148,003
12	514	Main of misc steam plant	3,524,956	28,094	44,357	-	3,597,407
13		Total maintenance	12,043,149	682,744	2,903,365	-	15,629,258
14		Total steam power generation	133,393,303	6,384,345	18,495,673	-	158,273,321
Hydraulic power generation -							
Operation -							
15	535	Oper supv and engineering	-	-	-	5,840,433	5,840,433
16	536	Water for power/Cloud seeding	-	-	-	6,436,183	6,436,183
17	536	Water lease	-	-	-	480,000	480,000
18	537	Hydraulic expenses	-	-	-	14,955,630	14,955,630
19	538	Electric expenses	-	-	-	2,104,297	2,104,297
20	539	Misc hydro pwr gen exp	-	-	-	4,930,647	4,930,647
21	540	Rents	-	-	-	257,897	257,897
22		Total operation	-	-	-	35,005,087	35,005,087
Maintenance -							
23	541	Main supv and engineering	-	-	-	211,923	211,923
24	542	Main of structures	-	-	-	701,385	701,385
25	543	Main of res,dams,waterwys	-	-	-	427,177	427,177
26	544	Main of electric plant	-	-	-	2,507,845	2,507,845
27	545	Main of misc hydro plant	-	-	-	3,016,807	3,016,807
28		Total maintenance	-	-	-	6,865,137	6,865,137
29		Total hydraulic power generation	-	-	-	41,870,224	41,870,224
Other power generation -							
Operation -							
30	546	Oper supv and engineering	-	-	-	673,850	673,850
31	547	Fuel - Salmon diesel	-	-	-	6,219	6,219
32	547	Fuel	-	-	-	53,056,238	53,056,238
33	548	Generation expenses	-	-	-	4,617,761	4,617,761
34	549	Misc other pwr gen exp	-	-	-	839,793	839,793
35	550	Rents	-	-	-	-	-
36		Total operation	-	-	-	59,193,861	59,193,861

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Year Ended December 31, 2020

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Other power generation - (continued)							
Maintenance -							
1	551	Main supv and engineering	\$ -	\$ -	\$ -	\$ -	\$ -
2	552	Main of structures	-	-	-	174,834	174,834
3	553	Main of gen and elec plt	-	-	-	135,593	135,593
4	554	Main misc oth pwr gen plt	-	-	-	1,865,786	1,865,786
5		Total maintenance	-	-	-	2,176,213	2,176,213
6		Total other power generation	-	-	-	61,370,074	61,370,074
Other power supply expenses -							
7	555	Purchased power - transmission losse	-	-	-	413,537	413,537
8	555	Purchased power	-	-	-	292,496,321	292,496,321
9	556	System cont and load disp	-	-	-	6,313	6,313
10	557	Other expenses - other power product	-	-	-	5,318,694	5,318,694
11	557	Other expenses - PCA, EPC and PCA	-	-	-	(33,708,029)	(33,708,029)
12		Total other power supply expenses	-	-	-	264,526,835	264,526,835
13		Total power production expenses	133,393,303	6,384,345	18,495,673	367,767,133	526,040,453

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Year Ended December 31, 2020

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Transmission expenses:							
Operation -							
1	560	Oper supv and engineering	\$ -	\$ -	\$ -	\$ 2,861,348	\$ 2,861,348
2	561	Load dispatching	-	-	-	4,857,309	4,857,309
3	562	Station expenses	-	871	-	2,781,835	2,782,705
4	563	Overhead line expenses	-	-	-	884,293	884,293
5	564	Underground line expenses	-	-	-	-	-
6	565	Trans of elec by others	-	-	-	4,027,586	4,027,586
7	566	Misc trans expenses	-	-	-	1,000,000	1,000,000
8	567	Rents	-	-	-	4,011,443	4,011,443
9	Total operation		-	871	-	20,423,813	20,424,684
Maintenance -							
10	568	Main supv and engineering	-	-	-	153,823	153,823
11	569	Main of structures	-	-	-	1,359,773	1,359,773
12	570	Main of station equip	-	1,569	1,983	1,859,408	1,862,960
13	571	Main of overhead lines	-	-	-	1,437,562	1,437,562
14	573	Main of misc trans plant	-	-	-	486	486
15	575	Admin-EIM	-	-	-	515,586	515,586
16	Total maintenance		-	1,569	1,983	5,326,639	5,330,191
17	Total transmission expenses		-	2,440	1,983	25,750,452	25,754,875
Distribution expenses:							
Operation -							
18	580	Oper supv and engineering	-	-	-	4,070,045	4,070,045
19	581	Load dispatching	-	-	-	4,963,439	4,963,439
20	582	Station expenses	-	-	-	1,671,271	1,671,271
21	583	Overhead line expenses	-	-	-	4,236,429	4,236,429
22	584	Underground line expenses	-	-	-	4,293,014	4,293,014
23	585	St light and sgnl sys exp	-	-	-	8,448	8,448
24	586	Meter expenses	-	-	-	4,608,642	4,608,642
25	587	Customer install expenses	-	-	-	1,022,228	1,022,228
26	588	Misc distribution exp	-	-	-	4,135,289	4,135,289
27	589	Rents	-	-	-	329,158	329,158
28	Total operation		-	-	-	29,337,963	29,337,963
Maintenance -							
29	590	Main supv and engineering	-	-	-	14,730	14,730
30	591	Main of structures	-	-	-	0	0
31	592	Main of station equip	-	-	-	3,827,943	3,827,943
32	593	Main of overhead lines	-	-	-	15,988,062	15,988,062
33	594	Main of underground lines	-	-	-	533,170	533,170
34	595	Main of line transformers	-	-	-	48,699	48,699
35	596	Main of st lght-sgnl sys	-	-	-	270,062	270,062
36	597	Main of meters	-	-	-	839,202	839,202
37	598	Main of misc dist plant	-	-	-	139,835	139,835
38	Total maintenance		-	-	-	21,661,703	21,661,703
39	Total distribution expenses		-	-	-	50,999,667	50,999,667

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Year Ended December 31, 2020

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Customer accounts expenses:							
Operation -							
1	901	Supervision	\$ -	\$ -	\$ -	\$ 719,969	\$ 719,969
2	902	Meter reading expenses	-	-	-	1,962,900	1,962,900
3	903	Cust records - collect exp	-	-	-	14,723,735	14,723,735
4	904	Uncollectible accounts	-	-	-	5,224,630	5,224,630
5	905	Misc customer accts exp	-	-	-	130	130
6	Total customer accounts expenses		-	-	-	22,631,364	22,631,364
Customer service and informational expenses:							
Operation -							
7	907	Supervision	-	-	-	727,173	727,173
8	908	Customer assistance exp	-	-	-	6,935,708	6,935,708
9	908	Energy efficiency rider - Idaho	-	-	-	40,409,911	40,409,911
10	908	Energy efficiency rider - Oregon	-	-	-	2,068,289	2,068,289
11	909	Info and instruct adv exp	-	-	-	296,792	296,792
12	910	Misc cust svc and inf exp	-	-	-	737,634	737,634
13	912	Demo and selling exp	-	-	-	-	-
14	Total customer service and informational expenses		-	-	-	51,175,506	51,175,506
Administrative and general expenses:							
Operation -							
15	920	Admin and gen salaries	-	-	-	86,989,181	86,989,181
16	921	Office supplies and exp	-	-	-	13,634,146	13,634,146
17	922	Admin exp transf - cr	-	-	-	(29,768,610)	(29,768,610)
18	923	Outside services employed	-	-	-	6,803,893	6,803,893
19	924	Property insurance	260,043	64,049	63,479	3,718,245	4,105,815
20	925	Injuries and damages	-	-	-	6,029,651	6,029,651
21	926	Emp pensions and benefits	-	-	-	30,420,305	30,420,305
22	926.OR	Emp pensions and benefits - Oregon	-	-	-	1,303,481	1,303,481
23	926.204	Emp pensions and benefits - Idaho	-	-	-	17,153,713	17,153,713
24	926.205	Emp pensions and benefits - FERC	-	-	-	-	-
25	927	Franchise requirements	-	-	-	-	-
26	928	Reg commission expenses	-	-	-	5,930,278	5,930,278
27	929	Duplicate charges - cr	-	-	-	-	-
28	930.1	General advertising exp	-	-	-	168,222	168,222
29	930.2	Misc general expenses	-	-	-	3,692,278	3,692,278
30	931	Rents	-	-	-	-	-
31	Total operation		260,043	64,049	63,479	146,074,782	146,462,353
Maintenance -							
32	935	Main of general plant	-	-	-	7,451,927	7,451,927
33	Total maintenance		-	-	-	7,451,927	7,451,927
34	Total administrative and general expenses		260,043	64,049	63,479	153,526,709	153,914,280
35	Total electric operation and maintenance expenses		\$ 133,653,346	\$ 6,450,834	\$ 18,561,135	\$ 671,850,831	\$ 830,516,145

Idaho Power Company
12-Month Expense
Twelve Months Ending 12/31/2020

FERC Account	1/31/2020 Activity	2/29/2020 Activity	3/31/2020 Activity	4/30/2020 Activity	5/31/2020 Activity	6/30/2020 Activity
302	97,635.73	97,637.97	98,113.30	98,897.53	98,904.60	99,056.98
303	530,976.88	561,075.17	559,250.42	574,891.70	562,655.04	561,700.31
Total 404000	628,612.61	658,713.14	657,363.72	673,789.23	661,559.64	660,757.29
310	2,376.69	2,376.69	2,376.69	2,376.69	2,376.69	2,376.69
311	361,007.53	360,979.34	360,874.75	360,831.27	356,341.46	356,894.08
312	2,544,145.96	2,544,668.76	2,543,809.71	2,543,821.63	2,548,724.26	2,552,363.40
314	650,749.90	651,020.91	651,207.46	650,912.84	651,129.42	651,186.73
315	181,096.83	181,230.78	181,444.54	181,413.04	181,409.45	181,403.42
316	98,480.71	98,874.85	99,060.93	99,120.07	100,065.23	100,111.26
STEAM PRODUCTION	3,837,857.62	3,839,151.33	3,838,774.08	3,838,475.54	3,840,046.51	3,844,335.58
331	354,354.67	355,510.93	355,324.37	356,232.90	356,407.96	356,468.33
332	430,330.75	428,796.32	429,182.99	430,775.30	430,692.16	430,750.07
333	434,456.47	434,460.24	444,866.06	445,732.73	445,736.13	446,638.00
334	156,263.36	156,671.85	156,628.14	156,635.41	156,668.26	157,931.26
335	55,207.88	55,328.57	55,479.55	55,877.16	55,728.31	55,671.43
336	24,196.89	24,884.14	24,886.74	24,886.74	24,886.74	24,886.74
HYDRO PRODUCTION	1,454,810.02	1,455,652.05	1,466,367.85	1,470,140.24	1,470,119.56	1,472,345.83
341	347,657.04	348,122.12	348,162.73	348,263.56	348,755.01	348,756.35
342	24,465.67	24,465.67	24,465.67	24,465.67	24,465.67	24,465.67
343	588,659.84	587,002.59	587,032.45	587,105.88	587,152.95	587,302.66
344	135,975.19	135,975.19	135,975.19	135,975.19	135,975.19	135,975.19
345	223,190.20	223,190.20	223,190.20	223,190.20	223,190.20	223,209.85
346	17,944.15	17,944.15	17,944.15	17,963.84	17,975.99	17,988.98
OTHER PRODUCTION	1,337,892.09	1,336,699.92	1,336,770.39	1,336,964.34	1,337,515.01	1,337,698.70
Total PRODUCTION	6,630,559.73	6,631,503.30	6,641,912.32	6,645,580.12	6,647,681.08	6,654,380.11
352	128,533.19	128,565.27	128,818.05	128,749.63	129,129.91	128,866.66
353	741,398.08	741,893.66	741,436.92	743,419.11	744,015.30	745,897.71
TRANSMISSION STATIONS	869,931.27	870,458.93	870,254.97	872,168.74	873,145.21	874,764.37
350	26,466.43	26,466.59	26,468.13	26,468.78	26,476.06	26,505.04
354	191,803.82	191,684.28	191,684.51	192,086.85	192,466.62	192,696.87
355	471,400.46	471,926.01	472,368.38	475,516.39	477,149.53	477,624.84
356	374,752.04	375,062.79	375,683.93	376,863.42	377,975.96	377,926.40
359	295.95	295.95	295.95	295.95	295.95	295.95
TRANSMISSION LINES	1,064,718.70	1,065,435.62	1,066,500.90	1,071,231.39	1,074,364.12	1,075,049.10
Total TRANSMISSION	1,934,649.97	1,935,894.55	1,936,755.87	1,943,400.13	1,947,509.33	1,949,813.47
361	86,366.75	86,393.15	86,595.38	86,930.14	87,713.09	87,595.83
362	415,429.65	415,483.05	420,349.30	428,782.37	433,672.30	433,869.13
DISTRIBUTION STATIONS	501,796.40	501,876.20	506,944.68	515,712.51	521,385.39	521,464.96
360	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17
364	564,992.29	564,248.22	566,050.20	567,562.22	567,830.01	569,201.08
365	318,735.12	318,306.98	318,404.06	319,393.88	319,228.04	319,840.95
366	85,434.85	83,409.71	83,930.56	84,342.74	83,306.12	83,729.01
367	461,763.93	458,643.61	461,067.60	465,253.63	463,345.90	463,914.62
368	1,111,859.03	1,113,606.65	1,118,231.41	1,125,198.80	1,132,450.01	1,132,123.42
369	83,200.52	83,107.36	83,265.67	83,384.97	83,410.70	83,635.53
370	30,643.41	30,619.66	30,696.45	30,746.09	30,906.47	31,100.54
370.1	359,123.82	361,801.19	364,173.95	368,322.51	370,917.27	373,860.39
371	7,669.92	7,678.24	7,692.50	7,698.04	7,709.82	7,737.37
373	6,715.59	6,722.08	6,706.51	6,728.82	6,734.77	6,746.23
DISTRIBUTION LINES	3,032,562.65	3,030,567.87	3,042,643.08	3,061,055.87	3,063,263.28	3,074,313.31
Total DISTRIBUTION	3,534,359.05	3,532,444.07	3,549,587.76	3,576,768.38	3,584,648.67	3,595,778.27
390	231,507.50	231,392.00	233,097.07	233,966.55	233,922.83	233,988.63
391	599,576.29	592,268.16	604,458.77	603,274.98	612,070.70	609,738.49
392	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69
393	11,045.69	11,045.69	11,045.69	12,717.66	13,928.86	13,928.86
394	48,355.76	48,244.58	48,030.56	48,340.04	48,513.50	48,665.92
395	61,766.32	60,665.98	61,092.27	60,052.98	60,242.28	60,373.69
397	307,702.07	308,781.79	309,179.95	309,976.92	345,195.86	345,819.72
398	37,745.34	37,728.25	39,311.44	39,307.68	39,086.93	39,063.19
GENERAL	1,313,403.66	1,305,831.14	1,321,920.44	1,323,341.50	1,368,665.65	1,367,283.19
Total 403200	13,412,972.41	13,405,673.06	13,450,176.39	13,489,090.13	13,548,504.73	13,567,255.04
Depreciation on ARO	16,692.46	16,692.46	16,692.46	16,692.46	16,692.46	16,692.46
Depreciation on Disallowed Costs	-24,691.61	-24,691.61	-24,691.61	-24,691.61	-24,691.61	-24,691.61
Total Account 403	13,404,973.26	13,397,673.91	13,442,177.24	13,481,090.98	13,540,505.58	13,559,255.89

Idaho Power Company
12-Month Expense
Twelve Months Ending 12/31/2020

FERC Account	7/31/2020 Activity	8/31/2020 Activity	9/30/2020 Activity	10/31/2020 Activity	11/30/2020 Activity	12/31/2020 Activity	Total
302	99,058.63	99,074.17	99,276.78	99,277.96	99,278.73	99,280.19	1,185,492.57
303	574,456.70	574,154.85	571,895.81	571,266.68	570,088.49	583,943.35	6,796,355.40
Total 404000	673,515.33	673,229.02	671,172.59	670,544.64	669,367.22	683,223.54	7,981,847.97
310	2,376.69	2,376.69	2,376.69	2,376.69	2,376.69	2,376.74	28,520.33
311	356,835.78	356,844.58	356,910.29	357,059.02	357,078.18	357,037.99	4,298,694.27
312	2,552,107.11	2,552,050.43	2,552,768.80	2,554,762.27	2,558,955.52	2,530,864.22	30,579,042.07
314	651,200.85	651,324.33	651,246.38	651,168.00	651,486.83	651,373.98	7,814,007.63
315	181,379.28	181,378.15	181,279.20	181,252.15	181,389.19	181,363.14	2,176,039.17
316	100,112.41	100,139.35	100,486.77	100,535.23	102,470.23	102,017.74	1,201,474.78
STEAM PRODUCTION	3,844,012.12	3,844,113.53	3,845,068.13	3,847,153.36	3,853,756.64	3,825,033.81	46,097,778.25
331	364,302.80	367,424.63	368,271.24	370,627.30	380,057.73	379,347.10	4,364,329.96
332	430,998.82	433,675.11	433,803.29	434,078.99	434,091.49	434,067.35	5,181,242.64
333	460,981.40	462,546.92	462,585.95	500,501.90	500,741.51	500,679.97	5,539,927.28
334	157,952.32	161,411.44	161,456.86	159,110.62	159,227.48	157,776.21	1,897,733.21
335	55,515.66	54,661.17	54,643.86	54,890.02	54,910.34	54,810.81	662,724.76
336	24,886.74	24,886.74	24,886.74	24,998.94	25,003.55	25,004.24	298,294.94
HYDRO PRODUCTION	1,494,637.74	1,504,606.01	1,505,647.94	1,544,207.77	1,554,032.10	1,551,685.68	17,944,252.79
341	348,801.42	348,801.42	348,802.58	348,805.17	349,967.95	348,964.30	4,183,859.65
342	24,465.67	24,465.67	24,465.67	24,465.67	24,465.67	24,465.72	293,588.09
343	585,646.42	586,157.38	586,159.98	583,969.67	583,969.63	583,918.03	7,034,077.48
344	136,048.64	136,000.31	136,000.31	136,000.31	134,440.41	135,948.41	1,630,289.53
345	223,057.66	223,069.28	223,072.00	223,072.00	223,072.00	223,071.93	2,677,575.72
346	17,836.59	17,839.75	17,839.75	17,888.94	18,350.65	17,981.54	215,498.48
OTHER PRODUCTION	1,335,856.40	1,336,333.81	1,336,340.29	1,334,201.76	1,334,266.31	1,334,349.93	16,034,888.95
Total PRODUCTION	6,674,506.26	6,685,053.35	6,687,056.36	6,725,562.89	6,742,055.05	6,711,069.42	80,076,919.99
352	128,990.82	129,153.26	129,212.46	129,469.80	129,473.48	132,987.72	1,551,950.25
353	746,874.76	747,600.38	748,162.51	749,564.90	749,724.52	761,963.96	8,961,951.81
TRANSMISSION STATIONS	875,865.58	876,753.64	877,374.97	879,034.70	879,198.00	894,951.68	10,513,902.06
350	26,504.75	26,510.16	26,672.73	26,664.22	26,664.42	26,823.00	318,690.31
354	193,765.65	193,772.73	194,039.20	195,920.10	195,942.47	195,918.71	2,321,781.81
355	477,226.76	478,714.39	480,172.24	480,685.82	484,815.46	486,302.30	5,733,902.58
356	377,871.75	378,160.86	378,576.90	378,980.74	378,162.20	378,520.81	4,526,537.80
359	295.95	295.95	295.95	295.95	295.95	295.97	3,551.42
TRANSMISSION LINES	1,075,664.86	1,077,454.09	1,079,757.02	1,080,546.83	1,085,880.50	1,087,860.79	12,904,463.92
Total TRANSMISSION	1,951,530.44	1,954,207.73	1,957,131.99	1,959,581.53	1,965,078.50	1,982,812.47	23,418,365.98
361	94,119.63	93,782.14	93,903.30	95,898.46	95,936.82	96,105.91	1,091,340.60
362	434,331.22	433,127.37	433,469.11	432,153.47	432,301.26	443,263.63	5,156,231.86
DISTRIBUTION STATIONS	528,450.85	526,909.51	527,372.41	528,051.93	528,238.08	539,369.54	6,247,572.46
360	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17	2,424.22	29,090.09
364	571,992.87	572,266.61	572,773.79	578,390.29	579,318.05	582,540.73	6,857,166.36
365	321,137.23	321,929.84	323,121.72	323,642.04	324,694.32	324,541.64	3,852,975.82
366	84,473.12	83,895.55	83,332.34	85,236.07	83,522.79	84,013.44	1,008,626.30
367	467,866.35	467,722.05	468,642.86	474,335.16	473,731.00	476,286.35	5,602,573.06
368	1,138,917.47	1,143,360.84	1,148,255.09	1,155,793.73	1,158,842.07	1,162,102.93	13,635,741.45
369	83,837.59	84,193.64	84,363.80	84,567.35	84,752.81	85,158.83	1,006,878.77
370	31,778.02	31,987.77	32,049.07	32,419.89	32,209.44	32,245.28	377,402.09
370.1	376,893.22	380,984.70	384,507.40	387,418.67	378,917.87	382,201.38	4,489,122.37
371	8,054.28	8,227.48	9,637.44	9,690.04	9,752.55	9,777.24	101,324.92
373	6,857.56	6,898.16	7,234.48	7,288.86	7,196.07	7,188.36	83,017.49
DISTRIBUTION LINES	3,094,231.88	3,103,890.81	3,116,342.16	3,141,206.27	3,135,361.14	3,148,480.40	37,043,918.72
Total DISTRIBUTION	3,622,682.73	3,630,800.32	3,643,714.57	3,669,268.20	3,663,599.22	3,687,849.94	43,291,491.18
390	236,379.37	236,116.40	236,170.19	236,695.55	237,202.68	237,727.75	2,818,166.52
391	612,478.93	614,168.59	593,582.34	603,918.49	590,889.62	594,907.64	7,231,333.00
392	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69	15,704.68	188,456.27
393	13,797.04	13,797.04	13,797.04	13,797.04	13,797.03	13,894.11	156,591.75
394	48,992.36	49,004.07	49,405.82	49,674.07	50,390.47	49,554.48	587,171.63
395	61,380.42	61,005.18	61,200.79	60,952.58	61,231.44	61,782.01	731,745.94
397	355,177.28	355,948.04	358,096.96	361,552.68	362,382.76	361,145.68	4,080,959.71
398	38,999.23	38,999.23	38,650.26	38,583.59	38,470.94	39,768.51	465,714.59
GENERAL	1,382,909.32	1,384,743.24	1,366,608.09	1,380,878.69	1,370,069.63	1,374,484.86	16,260,139.41
Total 403200	13,631,628.75	13,654,804.64	13,654,511.01	13,735,281.31	13,740,802.40	13,756,216.69	163,046,916.56
Depreciation on ARO	16,692.46	16,692.47	16,692.46	16,692.46	-633,632.36	34,830.56	-431,877.19
Depreciation on Disallowed Costs	-24,691.61	-24,691.61	-24,691.61	-24,691.61	-24,691.61	-24,691.61	-296,299.32
Total Account 403	13,623,629.60	13,646,805.50	13,646,511.86	13,727,282.16	13,082,478.43	13,766,355.64	162,318,740.05

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT.,ADJUST.,GAINS & LOSSES
For the Year Ended December 31, 2020

Line No	Acct No	Program	(1) Amount
1	404	Amortization of limited term electric plant	\$ 7,981,848
2	406	Amortization of electric plant acquisition adjustment	15,018
3	411.6	Gain on sale of utility plant	-
4	411.7	Loss on disposition of utility plant	-
5	411.8	Gains from disposition of allowance - Bridger	(8)
6	411.8	Gains from disposition of allowance - Boardman	-
7	411.8	Gains from disposition of allowance - Valmy	-
8	411.8	Gains from disposition of allowance - Other	<u>(269,345)</u>
9		Total	<u><u>\$ 7,727,513</u></u>

IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
For the Year Ended December 31, 2020

Line No	Description	(1) Total
	Federal taxes:	
1	Unemployment	\$ 44,858
2	Social Security	16,486,185
3	Total federal taxes	<u>16,531,042</u>
	State, county and local taxes:	
	Real and personal property:	
4	Idaho	18,846,092
5	Idaho PIC	2,131,850
6	Oregon	3,712,640
7	Montana	467,106
8	Washington	7,225
9	Wyoming	1,430,690
10	Nevada	618,865
11	Shoshone-Bannock	83,878
12	Total real and personal property	<u>27,298,347</u>
13	Kilowatt-hour tax - Idaho	1,623,304
	Licenses:	
14	Wyoming	4,196
15	Shoshone-Bannock	150
16	Total licenses	<u>4,346</u>
	Regulatory commission:	
17	Idaho	3,083,918
18	Oregon	257,789
19	Total regulatory commission	<u>3,341,707</u>
	Foreign taxes:	
20	Canada GST taxes	-
	Franchise:	
21	Oregon total franchise	779,989
22	Unemployment - total state	<u>221,880</u>
23	Total state, county and local taxes	<u>33,269,573</u>
24	Total other taxes	49,800,616
25	Less: State & Fed P/R Loading Reversal	(16,752,922)
26	Net other taxes	<u>\$ 33,047,693</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For the Year Ended December 31, 2020

No	Description	(1) Total
	Income:	
1	Bridger Coal Company - joint venture	\$ 10,102,092
2	Bridger Coal Company - overriding royalties	-
3	Interest and dividend income	-
4	Miscellaneous income	-
5	Total income	<u>10,102,092</u>
	Expenses:	
6	Operation expense	466
7	Income taxes	1,555,595
8	Interest expense	<u>143,816</u>
9	Total expenses	<u>1,699,877</u>
10	Net income from operations	8,402,214
11	Add/Less: Interest exp/inc from notes pay/rec to parent (net of tax)	<u>113,615</u>
12	Net income (earnings to Idaho Power Company)	<u>\$ 8,515,829</u>

IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE (Excluding ARO Entries)
For the Year Ended December 31, 2020

Line No	Month	(1) Amount
1	December 2019	\$ 6,098,075,395
2	January 2020	6,100,390,213
3	February	6,126,941,960
4	March	6,148,699,135
5	April	6,156,845,970
6	May	6,164,715,269
7	June	6,196,434,380
8	July	6,208,085,152
9	August	6,216,382,687
10	September	6,248,209,757
11	October	6,257,888,055
12	November	6,285,609,433
13	December	6,267,592,763
14	Average	<u>\$ 6,190,451,551</u>

Excludes the following Asset Retirement monthly amounts that were required by the Statement of Financial Accounting Standards 143. Had these amounts below been included in the amounts above it would have resulted in an increase in the monthly amounts as indicated.

Dec-19	\$ 14,740,897
Jan-20	14,374,541
Feb-20	14,374,541
Mar-20	14,294,360
Apr-20	14,294,360
May-20	14,294,360
Jun-20	14,424,873
Jul-20	14,424,873
Aug-20	14,424,873
Sep-20	14,424,873
Oct-20	14,424,873
Nov-20	13,513,013
Dec-20	15,446,594

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR DEPRECIATION (Excludes ARO Entries)
For the Year Ended December 31, 2020

Line No	Month	(1) Amount
1	December 2019	\$2,301,953,741
2	January 2020	2,311,915,893
3	February	2,322,265,228
4	March	2,328,587,259
5	April	2,339,314,548
6	May	2,349,584,622
7	June	2,359,702,576
8	July	2,369,704,026
9	August	2,377,959,533
10	September	2,387,305,990
11	October	2,394,250,070
12	November	2,402,643,934
13	December	2,332,046,432
14	Average	<u>\$2,352,094,912</u>

Excludes the following Asset Retirement monthly amounts that were required by the Statement of Financial Accounting Standards 143. Had these amounts below been included in the amounts above it would have resulted in a reduction of the monthly amounts as indicated.

Dec-19	11,611,945
Jan-20	11,626,760
Feb-20	11,641,575
Mar-20	11,818,921
Apr-20	11,833,736
May-20	11,848,551
Jun-20	12,024,777
Jul-20	12,039,591
Aug-20	12,054,406
Sep-20	12,189,871
Oct-20	12,204,685
Nov-20	11,569,175
Dec-20	11,721,575
AVERAGE	<u>\$ 11,860,428</u>

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR AMORTIZATION
OF ELECTRIC UTILITY PLANT
For the Year Ended December 31, 2020

Line No	Month	Amount
1	December 2019	\$ 27,839,718
2	January 2020	28,451,433
3	February	28,981,560
4	March	29,575,388
5	April	29,470,687
6	May	29,319,837
7	June	29,832,905
8	July	30,454,167
9	August	30,887,348
10	September	31,172,243
11	October	31,760,227
12	November	32,088,079
13	December	32,319,817
14	Average	<u>\$ 30,165,647</u>

IDAHO POWER COMPANY
CUSTOMER ADVANCES FOR CONSTRUCTION
For the Year Ended December 31, 2020

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2019	\$ 6,011,590
2	January 2020	6,064,614
3	February	6,049,776
4	March	6,254,291
5	April	6,279,685
6	May	6,449,629
7	June	6,464,062
8	July	5,751,872
9	August	5,888,721
10	September	5,626,107
11	October	5,637,096
12	November	5,529,168
13	December	5,709,312
14	Average	<u>\$ 5,978,148</u>

IDAHO POWER COMPANY
SYSTEM TOTAL Deferred Income Tax Balances
At 12/31/2020 and 12/31/2019

Description	December 31 2020	December 31 2019	Average Bal. (Rounded)
Deferred income taxes applicable to rate base components:			
Account 190:			
Construction Advances	1,325,912.28	1,262,433.90	1,294,173.00
Postemployment Benefits	419,011.69	419,011.69	419,012.00
USBR - American Falls O&M Costs Settlement	46,482.07	55,478.46	50,980.00
Non-VEBA Pension & Benefits	(629,526.78)	(557,866.88)	(593,697.00)
Executive Deferred Comp	23,045.30	4,341.06	13,693.00
Stock Based Compensation	2,921,157.71	3,036,305.52	2,978,732.00
Pension Expense-Oregon	3,758,893.28	3,378,637.55	3,568,765.00
Bridger Revenue Deferral	806,745.94	652,901.55	729,824.00
OR Reconnect Fees Adv	2,422.39	1,717.63	2,070.00
Rate Case Disallowances	1,115,685.12	1,191,952.48	1,153,819.00
VEBA - Post Retirement Benefits	9,757,341.61	8,714,849.73	9,236,096.00
Total Account 190	19,547,170.61	18,159,762.69	18,853,467.00
Account 281 - Accelerated amortization property:			
Total Account 281 - Accelerated amortization property	0.00	0.00	0.00
Account 282 - Other property			
Depreciation-Timing Diff-Operating	(271,043,939.84)	(275,481,789.69)	(273,262,865.00)
Excess Deferred Taxes on Depreciation (ARAM)	(178,996,575.28)	(183,881,576.37)	(181,439,076.00)
Total Account 282 - Other property	(450,040,515.12)	(459,363,366.06)	(454,701,941.00)
Account 283 - Other			
Royalty Income	(224,438.40)	(235,386.64)	(229,913.00)
Pension Expense	(49,903,278.79)	(43,205,227.06)	(46,554,253.00)
Intervenor Funding Orders	(57,308.81)	(61,364.16)	(59,336.00)
2011 LIDAR Surveys Deferral	(22,447.58)	(33,671.52)	(28,060.00)
Siemens LTP Contract	(93,275.60)	(76,061.97)	(84,669.00)
Prepaid Credit Facility	(122,596.03)	(70,032.63)	(96,314.00)
Siemens OR Interest Reserve	34,066.14	25,884.67	29,975.00
Boardman Removal Costs	(26,651.72)	(10,307.33)	(18,480.00)
Total - Account 283 - Other	(50,415,930.79)	(43,666,166.64)	(47,041,050.00)
Total Accounts (190, 281, 282, 283)	(480,909,275.30)	(484,869,770.01)	(482,889,524.00)

IDAHO POWER COMPANY
OREGON Deferred Income Tax Balances
At 12/31/2020 and 12/31/2019

Description	December 31 2020	December 31 2019	Average Bal. (Rounded)	Type I Adjustments	Type II Adjustments	Average Adjustment	Adjusted Average Balance (Rounded)
Deferred income taxes applicable to rate base components:							
Account 190:							
Construction Advances	1,325,912.28	1,262,433.90	1,294,173.00	0.00	0.00	0.00	1,294,173.00
Postemployment Benefits-SFAS112	419,011.69	419,011.69	419,012.00	0.00	0.00	0.00	419,012.00
USBR - American Falls O&M Costs Settlement	46,482.07	55,478.46	50,980.00	0.00	0.00	0.00	50,980.00
Non-VEBA Pension & Benefits	(629,526.78)	(557,866.88)	(593,697.00)	0.00	0.00	0.00	(593,697.00)
Executive Deferred Comp	23,045.30	4,341.06	13,693.00	0.00	0.00	0.00	13,693.00
Stock Based Compensation - FAS 123R	2,921,157.71	3,036,305.52	2,978,732.00	0.00	0.00	0.00	2,978,732.00
Pension Expense-Oregon	3,758,893.28	3,378,637.55	3,568,765.00	0.00	0.00	0.00	3,568,765.00
Bridger Revenue Deferral	806,745.94	652,901.55	729,824.00	0.00	0.00	0.00	729,824.00
OR Reconnect Fees Adv	2,422.39	1,717.63	2,070.00	0.00	0.00	0.00	2,070.00
Rate Case Disallowances	1,115,685.12	1,191,952.48	1,153,819.00	0.00	0.00	0.00	1,153,819.00
VEBA - Post Retirement Benefits	9,757,341.61	8,714,849.73	9,236,096.00	0.00	0.00	0.00	9,236,096.00
Total Account 190	19,547,170.61	18,159,762.69	18,853,467.00	0.00	0.00	0.00	18,853,467.00
Account 281 - Accelerated amortization property:							
Total Account 281 - Accelerated amortization property	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account 282 - Other property							
Depr Timing Diff - Operating	(271,043,939.84)	(275,481,789.69)	(273,262,865.00)	0.00	657,150.00	328,575.00	(272,934,290.00)
Regulatory Liability - Deferred Income Tax - ARAM	(178,996,575.28)	(183,881,576.37)	(181,439,076.00)	0.00	0.00	0.00	(181,439,076.00)
Total Account 282 - Other property	(450,040,515.12)	(459,363,366.06)	(454,701,941.00)	0.00	657,150.00	328,575.00	(454,373,366.00)
Account 283 - Other							
Royalty Income	(224,438.40)	(235,386.64)	(229,913.00)	0.00	0.00	0.00	(229,913.00)
Pension Expense	(49,903,278.79)	(43,205,227.06)	(46,554,253.00)	0.00	0.00	0.00	(46,554,253.00)
Intervenor Funding Orders	(57,308.81)	(61,364.16)	(59,336.00)	0.00	0.00	0.00	(59,336.00)
2011 LIDAR Surveys Deferral	(22,447.58)	(33,671.52)	(28,060.00)	0.00	0.00	0.00	(28,060.00)
Siemens LTP Contract	(93,275.60)	(76,061.97)	(84,669.00)	0.00	0.00	0.00	(84,669.00)
Prepaid Credit Facility	(122,596.03)	(70,032.63)	(96,314.00)	0.00	0.00	0.00	(96,314.00)
Siemens OR Interest Reserve	34,066.14	25,884.67	29,975.00	0.00	0.00	0.00	29,975.00
Boardman Removal Costs	(26,651.72)	(10,307.33)	(18,480.00)	0.00	0.00	0.00	(18,480.00)
Total - Account 283 - Other	(50,415,930.79)	(43,666,166.64)	(47,041,050.00)	0.00	0.00	0.00	(47,041,050.00)
Total Deferred Income Taxes Applicable to Rate Base Components	(480,909,275.30)	(484,869,770.01)	(482,889,524.00)	0.00	657,150.00	328,575.00	(482,560,949.00)

IDAHO POWER COMPANY
FUEL STOCK INVENTORY
For the Year Ended December 31, 2020

Line No	Month	(1) Bridger Steam Plant Coal	(2) Bridger Steam Plant Oil	(3) Boardman Steam Plant Coal	(4) Boardman Steam Plant Oil	(5) Valmy Steam Plant Coal	(6) Valmy Steam Plant Oil	(7) Salmon Diesel	(8) Danskin/ Langely Gulch Bennett Min Natural Gas	(9) Total
1	December 2019	\$ 43,278,479	\$ 601,675	\$ 2,094,158	\$ 57,934	\$ 10,995,848	\$ 0	\$ 12,797	\$ 406,663	\$ 57,447,554
2	January 2020	48,507,206	589,156	1,242,148	55,810	10,017,381	0	12,797	279,838	\$ 60,704,337
3	February.....	47,314,394	519,936	1,445,402	51,941	9,942,518	0	12,797	136,677	\$ 59,423,666
4	March.....	45,627,312	584,341	2,138,684	43,845	10,712,302	0	9,510	71,963	\$ 59,187,956
5	April.....	40,979,206	555,709	2,400,794	43,845	11,493,639	0	9,510	65,310	\$ 55,548,012
6	May.....	37,645,381	904,124	2,423,448	43,837	11,493,714	0	9,510	217,547	\$ 52,737,561
7	June.....	35,702,001	989,919	2,439,068	43,828	11,391,973	0	9,510	140,726	\$ 50,717,025
8	July.....	34,453,569	832,658	2,043,078	33,596	10,475,318	0	9,510	163,578	\$ 48,011,306
9	August.....	31,444,751	808,742	1,319,258	28,769	8,838,807	0	9,510	181,661	\$ 42,631,499
10	September.....	31,611,069	787,715	588,968	26,390	7,906,893	0	9,510	214,848	\$ 41,145,393
11	October.....	30,556,720	764,314	14	23,535	7,808,341	0	9,510	269,176	\$ 39,431,610
12	November.....	28,294,546	731,815	11,804	23,535	7,819,216	0	9,510	206,124	\$ 37,096,549
13	December.....	22,969,955	706,144	(0)	23,535	7,806,605	0	6,577	133,128	\$ 31,645,944
14	Average	<u>\$ 36,798,815</u>	<u>\$ 721,250</u>	<u>\$ 1,395,910</u>	<u>\$ 38,492</u>	<u>\$ 9,746,350</u>	<u>\$ 0</u>	<u>\$ 10,043</u>	<u>\$ 191,326</u>	<u>\$ 48,902,185</u>

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For the Year Ended December 31, 2020

Line No	Month	(1) Account 154	(2) Account 163	(3) Total
1	December 2019	\$ 54,238,962	\$ 2,420,600	\$ 56,659,562
2	January 2020	54,984,767	2,884,493	57,869,260
3	February	56,113,091	3,001,577	59,114,668
4	March	57,098,024	2,921,929	60,019,953
5	April	56,779,076	2,949,523	59,728,599
6	May	57,254,585	3,116,486	60,371,071
7	June	59,899,695	3,087,336	62,987,031
8	July	60,874,880	3,124,564	63,999,445
9	August	60,296,226	2,715,814	63,012,039
10	September	59,420,184	3,073,257	62,493,441
11	October	59,779,816	3,088,688	62,868,505
12	November	60,424,407	3,481,515	63,905,922
13	December	62,178,340	2,762,521	64,940,861

IDAHO POWER COMPANY
PREPAYMENTS
For the Year Ended December 31, 2020

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2019	\$ 17,520,138
2	January 2020	21,557,247
3	February	17,043,584
4	March	21,946,233
5	April	24,036,162
6	May	19,893,352
7	June	18,602,656
8	July	15,828,297
9	August	18,716,210
10	September	17,230,970
11	October	15,537,656
12	November	17,604,861
13	December	20,057,115
14	Average	\$ 18,890,345

IDAHO POWER COMPANY
OTHER DEFERRED PROGRAMS
For the Year Ended December 31, 2020

Line No	Program	(1) Amount
Idaho Public Utilities Commission:		
Account 186		
1	American Falls Bond Refinancing - (IPUC Order 28880)	\$ 260,631
Account 182		
2	LiDAR Survey - (IPUC Order 32426)	43,604
3	Siemens LTP Deferred Rate Base - (IPUC Order 33420)	9,475,469
4	Siemens LTP Rate Base - (IPUC Order 33420)	14,139,304
Oregon Public Utilities Commission:		
Account 182		
5	CUB Fund Grant - (OPUC Order 15-399)	16,487
6	Siemens LTP Deferred Rate Base - (OPUC Order 15-387)	389,789
7	Siemens LTP Rate Base - (OPUC Order 15-387)	589,736
8	SFAS 87 Capitalized Pension - (OPUC Order 10-064)	6,014,090
Account 254		
9	Reconnect Fees - (OPUC ADV 16-09)	(11,039)
10	Jim Bridger Plant End-of-Life Depreciation - (OPUC Order 12-296)	<u>(3,731,897)</u>
11	Total	<u>\$ 27,186,176</u>

IDAHO POWER COMPANY
 IERCo - SUBSIDIARY RATE BASE COMPONENTS
 For the Year Ended December 31, 2020

Line No	Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Receivable from Subsidiary	(4) Notes Payable to Subsidiary	(5) Total
1	December 2019	\$ 25,515,916	\$ 871,944	\$ 20,021,988	\$ -	\$ 46,409,848
2	January 2020	26,294,737	865,422	19,750,590	-	46,910,749
3	February	26,840,374	861,996	16,674,701	-	44,377,071
4	March	27,401,447	859,311	18,176,104	-	46,436,862
5	April	27,877,637	856,184	21,258,565	-	49,992,386
6	May	28,287,720	854,192	23,380,649	-	52,522,562
7	June	28,928,827	852,138	25,066,397	-	54,847,362
8	July	29,714,679	849,220	24,979,825	-	55,543,724
9	August	30,545,503	844,138	20,583,448	-	51,973,089
10	September	31,761,910	837,228	16,993,700	-	49,592,838
11	October	32,491,737	830,342	13,260,870	-	46,582,949
12	November	33,165,714	825,838	10,863,159	-	44,854,711
13	December	33,918,130	820,176	10,088,722	-	44,827,028
14	Average	<u>\$ 29,441,872</u>	<u>\$ 848,318</u>	<u>\$ 18,546,055</u>	<u>\$ -</u>	<u>\$ 48,836,244</u>

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2020**

TOTAL SYSTEM

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OPERATING REVENUES					
Retail Sales Revenues	1,167,730,160	0	1,167,730,160	(70,511,975)	1,097,218,185
Sales for Resale	0	0	0	0	0
Opportunity Sales	66,090,671	0	66,090,671	(42,331,771)	23,758,900
Other Operating Revenues	109,110,327	(38,069,156)	71,041,171	0	71,041,171
Total Operating Revenue	1,342,931,158	(38,069,156)	1,304,862,002	(112,843,746)	1,192,018,256
OPERATING EXPENSES					
Operation & Maintenance Expense	830,516,144	(48,047,772)	782,468,372	(14,560,143)	767,908,229
Depreciation Expense	162,318,740	0	162,318,740	2,877,528	165,196,268
Amortization Expense	7,727,513	(269,353)	7,458,160	216,835	7,674,994
Accretion Expense	176,633	0	176,633	0	176,633
Taxes Other Than Income Taxes	33,047,694	0	33,047,694	473,850	33,521,544
Regulatory Debits/Credits	543,791	0	543,791	0	543,791
Provision for Deferred Income Taxes	(6,233,127)	2,050,934	(4,182,193)	(657,150)	(4,839,343)
Investment Tax Credit Adjustment	2,820,899	0	2,820,899	0	2,820,899
Federal Income Tax	26,204,172	4,444,234	30,648,406	(19,403,621)	11,244,785
State Income Taxes	6,286,257	(4,639,670)	1,646,587	(5,897,757)	(4,251,170)
Total Operating Expenses	1,063,408,716	(46,461,627)	1,016,947,089	(36,950,459)	979,996,630
OPERATING NET INCOME	279,522,442	8,392,471	287,914,913	(75,893,287)	212,021,626
Add: IERCO Operating Income	8,402,214	0	8,402,214	0	8,402,214
CONSOLIDATED OPERATING INCOME	287,924,656	8,392,471	296,317,127	(75,893,287)	220,423,840
RATE OF RETURN EARNED	8.136%		8.421%		6.266%

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OPERATING REVENUES					
Retail Sales Revenues	51,171,193	0	51,171,193	36,919	51,208,112
Sales for Resale	0	0	0	0	0
Opportunity Sales	2,954,933	0	2,954,933	(1,878,821)	1,076,112
Other Operating Revenues	4,566,557	(1,871,159)	2,695,398	23,375	2,718,772
Total Operating Revenue	58,692,683	(1,871,159)	56,821,524	(1,818,528)	55,002,996
OPERATING EXPENSES					
Operation & Maintenance Expense	40,545,205	(1,677,205)	38,867,999	(2,383,541)	36,484,459
Depreciation Expense	6,377,090	0	6,377,090	169,702	6,546,792
Amortization Expense	298,961	(10,297)	288,664	11,158	299,822
Accretion Expense	7,569	0	7,569	0	7,569
Taxes Other Than Income Taxes	2,168,573	(0)	2,168,573	27,023	2,195,596
Regulatory Debits/Credits	(531,563)	0	(531,563)	0	(531,563)
Provision for Deferred Income Taxes	(259,873)	49,067	(210,806)	55,981	(154,825)
Investment Tax Credit Adjustment	110,236	0	110,236	908	111,144
Federal Income Tax	743,000	(16,805)	726,194	(79,397)	646,797
State Income Taxes	175,321	(230,276)	(54,954)	(47,996)	(102,951)
Total Operating Expenses	49,634,518	(1,885,517)	47,749,001	(2,246,161)	45,502,840
OPERATING NET INCOME	9,058,165	14,357	9,072,523	427,633	9,500,156
Add: IERCO Operating Income	375,665	0	375,665	4,896	380,561
CONSOLIDATED OPERATING INCOME	9,433,831	14,357	9,448,188	432,529	9,880,717
RATE OF RETURN EARNED	6.779%		6.833%		7.095%
IMPLIED RETURN ON EQUITY	8.508%		8.607%		9.087%

COST OF CAPITAL - DEC 31, 2020

	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	45.462%	4.705%	2.139%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.538%	9.900%	5.399%
Total	100.000%		7.538%

**ALLOCATED OREGON
TYPE I ADJUSTMENTS
NET OF TAXES**

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Other Revenues - Acct. #415	\$197,130	\$29,778	\$12,419	\$154,933
DSM Rider Removal	(\$2,068,289)	(\$312,428)	(\$130,302)	(\$1,625,559)
Allocator Impacts	\$0	\$0	\$0	\$0
Total	(\$1,871,159)	(\$282,650)	(\$117,883)	(\$1,470,626)
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$2,068,289)	(\$312,428)	(\$130,302)	(\$1,625,559)
Employee Incentive	(\$815,716)	(\$123,219)	(\$51,390)	(\$641,107)
Other O&M - Account #416	\$207,181	\$31,296	\$13,052	\$162,833
CSPP Adjustment	\$1,152,828	\$174,142	\$72,628	\$906,058
Advertising	(\$19,017)	(\$2,873)	(\$1,198)	(\$14,946)
Allocator Impacts	(\$134,192)	(\$20,271)	(\$8,454)	(\$105,467)
Total	(\$1,677,205)	(\$253,352)	(\$105,664)	(\$1,318,189)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	(\$10,417)	(\$1,574)	(\$656)	(\$8,187)
Allocator Impacts	\$120	\$18	\$8	\$94
Total	(\$10,297)	(\$1,555)	(\$649)	(\$8,093)
Taxes Other Than Income Taxes				
Allocator Impacts	(\$0)	(\$0)	(\$0)	(\$0)
Total	(\$0)	(\$0)	(\$0)	(\$0)
Interest Expense				
Long-Term Synchronization	\$146,107	\$22,070	\$9,205	\$114,832
Allocator Impacts	(\$3,081)	(\$465)	(\$194)	(\$2,422)
Total	\$143,025	\$21,605	\$9,011	\$112,410
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	(\$483,937)	(\$73,102)	(\$30,488)	(\$380,347)
Allocator Impacts	(\$328,827)	(\$49,671)	(\$20,716)	(\$258,439)
Total	(\$812,764)	(\$122,773)	(\$51,204)	(\$638,787)
NET TOTAL	(\$1,139,447)	(\$172,120)	(\$71,785)	(\$895,541)

**ALLOCATED OREGON
TYPE II ADJUSTMENTS
NET OF TAXES**

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	\$36,919	\$7,390	\$2,326	\$27,203
Normalized Opportunity	(\$1,878,821)	(\$376,060)	(\$118,366)	(\$1,384,395)
Allocator Impacts	\$23,375	\$4,679	\$1,473	\$17,224
Total	(\$1,818,528)	(\$363,992)	(\$114,567)	(\$1,339,969)
LESS:				
O&M Expenses				
Annualized Operating Payroll	(\$31,027)	(\$6,210)	(\$1,955)	(\$22,862)
Annualized P/R Related Adj	(\$1,119)	(\$224)	(\$70)	(\$824)
Removal of #557 Amortization	\$183,629	\$36,755	\$11,569	\$135,306
Normalized Power Supply	(\$2,874,452)	(\$575,343)	(\$181,090)	(\$2,118,018)
Revenue Sensitive Adj	\$148	\$30	\$9	\$109
Allocator Impacts	\$339,281	\$67,910	\$21,375	\$249,996
Total	(\$2,383,541)	(\$477,084)	(\$150,163)	(\$1,756,294)
Depreciation Expense				
Annualizing Adj	\$113,051	\$22,628	\$7,122	\$83,301
Allocator Impacts	\$56,652	\$11,339	\$3,569	\$41,743
Total	\$169,702	\$33,967	\$10,691	\$125,044
Amortization Expense				
Annualizing Adjustment	\$8,386	\$1,678	\$528	\$6,179
Allocator Impacts	\$2,772	\$555	\$175	\$2,043
Total	\$11,158	\$2,233	\$703	\$8,221
Taxes Other Than Income Taxes				
Hydro KWH Tax	\$16,898	\$3,382	\$1,065	\$12,451
Revenue Sensitive Adj	\$563	\$113	\$35	\$415
Allocator Impacts	\$9,562	\$1,914	\$602	\$7,046
Total	\$27,023	\$5,409	\$1,702	\$19,912
Interest Expense				
Long-Term Synchronization	(\$18,134)	(\$3,630)	(\$1,142)	(\$13,362)
Allocator Impacts	\$30,617	\$6,128	\$1,929	\$22,560
Total	\$12,484	\$2,499	\$786	\$9,199
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$109,671	\$21,952	\$6,909	\$80,811
Allocator Impacts	(\$294,845)	(\$59,015)	(\$18,575)	(\$217,254)
Total	(\$185,174)	(\$37,064)	(\$11,666)	(\$136,444)
NET TOTAL	\$159,472	\$31,920	\$10,047	\$117,506

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds	(\$42,478,200)	(\$2,068,289)
DSM Revenues - IPUC Order		
Other Operating Revenues - Account #415	\$4,409,044	\$197,130
Power Solutions, Water Mgmt, Etc.		
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$38,069,156)	(\$1,871,159)

TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales	(\$70,511,975)	\$36,919
Ordered Weather Normalization and Rate Annualization		
Normalization/Annualization of Firm Wholesale Sales	\$0	\$0
Ordered Weather Normalization and Rate Annualization		
Normalization of Opportunity Sales	(\$42,331,771)	(\$1,878,821)
Ordered Sales Normalization		
Allocator Impacts	\$0	\$23,375
TOTAL TYPE II ADJUSTMENTS	(\$112,843,746)	(\$1,818,528)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral	(\$16,762,677)	\$0
Removal of deferred power supply expenses as directed by OPUC Staff		
Advertising	(\$437,993)	(\$19,017)
Standard Removal of Non-Allowable Advertising Expenses		
DSM Rider Funds	(\$42,478,200)	(\$2,068,289)
DSM Rider Expenses - IPUC Order		
Cogeneration & Small Power Production	\$25,784,396	\$1,152,828
Difference Between Actual CSPP Costs And Costs Using Oregon Methodology		
Annualized Incentive Pay Adjustment	(\$18,787,164)	(\$815,716)
Removal of Incentive Pay: 100% Officers; 50% Other Employees		
Allocator Impacts	\$0	(\$134,192)
Effect of Other Allocators		
Other Operating O&M - Account #416	\$4,633,866	\$207,181
Power Solutions, Water Mgmt, Etc.		
TOTAL TYPE I ADJUSTMENTS	(\$48,047,772)	(\$1,677,205)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply	(\$64,290,617)	(\$2,874,452)
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
Removal of #557 Amortization Expense	\$50,470,707	\$183,629
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	\$148	\$148
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	(\$714,606)	(\$31,027)
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	(\$25,770)	(\$1,119)
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	\$339,281
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$14,560,138)	(\$2,383,541)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$2,877,528	\$113,051
Annualized December Costs Compared to Actual Costs		
Allocator Impacts	\$0	\$56,652
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$2,877,528	\$169,702

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$120
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	(\$269,353)	(\$10,417)
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	(\$269,353)	(\$10,297)

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$216,835	\$8,386
Annualized December Costs		
Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	\$2,772
TOTAL TYPE II ADJUSTMENTS	\$216,835	\$11,158

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
ARO Accretion Adjustment	\$0	\$0
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$0	\$0

IDAHO POWER COMPANY
Taxes Other Than Income Taxes
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
None		
TOTAL TYPE I ADJUSTMENTS	(\$0)	(\$0)

TYPE II ADJUSTMENTS		
Revenue Sensitive Adjustments	\$563	\$563
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
Hydro KWH Tax	\$377,948	\$16,898
Normalizing Adjustment for Hydro Generation		
Irrigation PIC	\$95,340	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	\$9,562
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	\$473,851	\$27,023

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
None		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
None		
TOTAL TYPE II ADJUSTMENTS	\$0	\$0

IDAHO POWER COMPANY
Provision for Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$2,050,934	\$85,508
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	(\$36,441)
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	\$2,050,934	\$49,067

TYPE II ADJUSTMENTS		
Cumulative Impacts	(\$657,150)	(\$33,124)
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$89,106
Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$657,150)	\$55,981

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having ITC Implications		
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Investment Tax Credit Implications		
Allocator Impacts	\$0	\$908
Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$908

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	\$3,715,585	\$146,107
Allocator Impacts Effect of Other Allocators, Primarily Working Cash Allowance	\$0	(\$3,081)
TOTAL TYPE I ADJUSTMENTS	\$3,715,585	\$143,025

TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	(\$461,500)	(\$18,134)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance	\$0	\$30,617
TOTAL TYPE II ADJUSTMENTS	(\$461,500)	\$12,484

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	(\$17,125,485)	(\$483,937)
Allocator Impacts	\$0	(\$328,827)
TOTAL TYPE I ADJUSTMENTS	(\$17,125,485)	(\$812,764)

TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	\$3,094,362	\$109,671
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	(\$294,845)
TOTAL TYPE II ADJUSTMENTS	\$3,094,362	(\$185,174)

IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Allocator Impacts		
Effect of Allocators	\$0	\$4,896
TOTAL TYPE II ADJUSTMENTS	\$0	\$4,896

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

SECTION C

**DEVELOPMENT OF RATE BASE COMPONENTS
- AS ADJUSTED**

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

TOTAL SYSTEM

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	6,190,451,551	0	6,190,451,551	0	6,190,451,551
Less: Accumulated Depreciation	2,352,094,911	0	2,352,094,911	1,013,842	2,353,108,753
Amortization of Other Utility Plant	30,165,647	0	30,165,647	108,417	30,274,064
Net Electric Plant in Service	3,808,190,994	0	3,808,190,994	(1,122,259)	3,807,068,735
Less: Customer Advances	5,978,148	0	5,978,148	0	5,978,148
Accumulated Deferred Income Taxes	482,889,524	0	482,889,524	(328,575)	482,560,949
Net Electric Plant Investment	3,319,323,322	0	3,319,323,322	(793,684)	3,318,529,638
Add: Fuel Inventory	48,902,185	(17,948,905)	30,953,280	0	30,953,280
Materials and Supplies	61,382,335	0	61,382,335	0	61,382,335
Prepaid Items	0	0	0	0	0
Working Cash Allowance	33,220,646	(1,921,911)	31,298,735	(582,406)	30,716,329
Conservation & Other Deferred Programs	27,186,175	0	27,186,175	0	27,186,175
Net Electric Rate Base	3,490,014,662	(19,870,816)	3,470,143,846	(1,376,090)	3,468,767,757
IERCO Rate Base	48,836,245	0	48,836,245	0	48,836,245
Total Combined Rate Base	3,538,850,907	(19,870,816)	3,518,980,091	(1,376,090)	3,517,604,002

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	241,882,180	0	241,882,180	1,996,502	243,878,682
Less: Accumulated Depreciation	94,396,169	0	94,396,169	804,947	95,201,116
Amortization of Other Utility Plant	1,159,973	0	1,159,973	15,874	1,175,848
Net Electric Plant in Service	146,326,037	0	146,326,037	1,175,681	147,501,718
Less: Customer Advances	43,528	0	43,528	0	43,528
Accumulated Deferred Income Taxes	18,818,027	17,377	18,835,404	144,502	18,979,907
Net Electric Plant Investment	127,464,482	(17,377)	127,447,105	1,031,179	128,478,284
Add: Fuel Inventory	2,186,431	(802,501)	1,383,930	18,037	1,401,967
Materials and Supplies	2,423,637	0	2,423,637	17,095	2,440,731
Prepaid Items	0	0	0	0	0
Working Cash Allowance	1,621,808	(67,088)	1,554,720	(95,342)	1,459,378
Conservation & Other Deferred Programs	3,277,130	0	3,277,130	107	3,277,237
Net Electric Rate Base	136,973,487	(886,966)	136,086,521	971,075	137,057,597
IERCO Rate Base	2,183,482	0	2,183,482	28,457	2,211,939
Total Combined Rate Base	139,156,970	(886,966)	138,270,004	999,532	139,269,536

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$1,996,502
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$1,996,502

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$1,013,842	\$40,688
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$764,259
TOTAL TYPE II ADJUSTMENTS	\$1,013,842	\$804,947

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$108,417	\$4,169
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$11,705
TOTAL TYPE II ADJUSTMENTS	\$108,417	\$15,874

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$0
TOTAL TYPE II ADJUSTMENTS	\$0	\$0

IDAHO POWER COMPANY
Accumulated Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$17,377
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$17,377

TYPE II ADJUSTMENTS		
Cumulative Impacts	(\$328,575)	(\$12,816)
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$157,319
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$328,575)	\$144,502

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment	(\$17,948,905)	(\$802,501)
Commission-Ordered Adjustment To Allowed Inventory		
Allocator Impacts	\$0	\$0
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$17,948,905)	(\$802,501)

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$18,037
TOTAL TYPE II ADJUSTMENTS	\$0	\$18,037

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$17,095
TOTAL TYPE II ADJUSTMENTS	\$0	\$17,095

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$0

IDAHO POWER COMPANY
Working Cash Allowance
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses	(\$1,921,911)	(\$93,826)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	\$26,738
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$1,921,911)	(\$67,088)

TYPE II ADJUSTMENTS		
Change in O&M Expenses	(\$582,406)	(\$28,930)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	(\$66,411)
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$582,406)	(\$95,342)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$107
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$107

**IDAHO POWER COMPANY
 IERCO Rate Base
 Summary
 For the Twelve Months Ended December 31, 2020**

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$28,457
TOTAL TYPE II ADJUSTMENTS	\$0	\$28,457

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,480	223
302 - FRANCHISES & CONSENTS	D10	35,001,586	33,663,534	1,338,053
303 - MISCELLANEOUS	P101P	38,439,598	36,937,446	1,502,152
TOTAL INTANGIBLE PLANT		73,446,887	70,606,460	2,840,427
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,041,597,836	1,001,779,276	39,818,560
330-336 / HYDRAULIC PRODUCTION	D10	953,882,048	917,416,718	36,465,330
340-346 / OTHER PRODUCTION	D10	553,544,059	532,382,987	21,161,072
TOTAL PRODUCTION PLANT		2,549,023,943	2,451,578,980	97,444,963
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	39,073,933	37,580,201	1,493,732
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		39,073,933	37,580,201	1,493,732
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	82,398,472	79,248,515	3,149,957
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		82,399,130	79,248,515	3,150,615
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	442,085,221	425,185,035	16,900,186
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		442,196,815	425,260,135	16,936,680

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
354 / TOWERS & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	217,439,845	209,127,480	8,312,365
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		217,439,845	209,127,480	8,312,365
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	210,194,443	202,159,058	8,035,385
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		210,228,284	202,159,058	8,069,227
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	242,242,083	232,981,569	9,260,514
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		242,268,578	232,982,758	9,285,820
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	390,266	375,347	14,919
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		390,266	375,347	14,919
TOTAL TRANSMISSION PLANT		1,233,996,851	1,186,733,494	47,263,357

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
DISTRIBUTION PLANT				
360 / LAND & LAND RIGHTS	ACCT360	7,405,078	7,214,926	190,151
361 / STRUCTURES & IMPROVEMENTS	ACCT361	50,337,342	48,560,678	1,776,664
362 / STATION EQUIPMENT	ACCT362	279,372,769	269,062,590	10,310,179
364 / POLES, TOWERS & FIXTURES	DA364	286,999,480	264,417,479	22,582,001
365 / OVERHEAD CONDUCTORS & DEVICES	DA365	145,543,569	136,087,926	9,455,643
366 / UNDERGROUND CONDUIT	DA366	53,381,868	52,626,663	755,205
367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	295,495,391	291,175,144	4,320,247
368 / LINE TRANSFORMERS	D60	629,857,589	607,690,148	22,167,441
369 / SERVICES	DA369	63,809,989	60,952,446	2,857,543
370 / METERS	ACCT370	101,940,457	98,557,410	3,383,047
371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,555,641	3,314,560	241,082
373 / STREET LIGHTING SYSTEMS	DA373	4,802,534	4,588,301	214,233
TOTAL DISTRIBUTION PLANT		1,922,501,707	1,844,248,271	78,253,436
GENERAL PLANT				
389 / LAND & LAND RIGHTS	PTD	18,151,088	17,441,776	709,313
390 / STRUCTURES & IMPROVEMENTS	PTD	134,800,667	129,532,895	5,267,772
391 / OFFICE FURNITURE & EQUIPMENT	PTD	44,488,145	42,749,627	1,738,518
392 / TRANSPORTATION EQUIPMENT	PTD	99,495,286	95,607,186	3,888,100
393 / STORES EQUIPMENT	PTD	4,155,416	3,993,029	162,386
394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	11,844,273	11,381,419	462,853
395 / LABORATORY EQUIPMENT	PTD	14,722,429	14,147,103	575,327
396 / POWER OPERATED EQUIPMENT	PTD	21,838,381	20,984,976	853,405
397 / COMMUNICATIONS EQUIPMENT	PTD	54,133,424	52,017,985	2,115,439
398 / MISCELLANEOUS EQUIPMENT	PTD	7,853,054	7,546,170	306,883
TOTAL GENERAL PLANT		411,482,164	395,402,167	16,079,997
TOTAL ELECTRIC PLANT IN SERVICE		6,190,451,551	5,948,569,371	241,882,180

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	594,475,789	571,749,964	22,725,825
180 330-336 / HYDRAULIC PRODUCTION	L 98	454,354,846	436,985,612	17,369,233
181 340-346 / OTHER PRODUCTION	L 99	127,965,680	123,073,764	4,891,916
182 TOTAL PRODUCTION PLANT		1,176,796,314	1,131,809,341	44,986,974
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	9,110,329	8,762,056	348,273
186 352 / STRUCTURES & IMPROVEMENTS	L 112	30,506,597	29,340,146	1,166,451
187 353 / STATION EQUIPMENT	L 117	114,876,427	110,476,520	4,399,908
188 354 / TOWERS & FIXTURES	L 123	73,514,360	70,704,028	2,810,332
189 355 / POLES & FIXTURES	L 128	70,342,478	67,642,511	2,699,967
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	82,696,371	79,526,733	3,169,638
191 359 / ROADS & TRAILS	L 138	288,034	277,023	11,011
192 TOTAL TRANSMISSION PLANT		381,334,598	366,729,018	14,605,580
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	151,424	147,535	3,888
196 361 / STRUCTURES & IMPROVEMENTS	L 146	14,201,855	13,700,598	501,257
197 362 / STATION EQUIPMENT	L 147	64,881,269	62,486,843	2,394,426
198 364 / POLES, TOWERS & FIXTURES	L 148	148,195,646	136,535,157	11,660,489
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	56,904,854	53,207,872	3,696,982
200 366 / UNDERGROUND CONDUIT	L 150	17,552,356	17,304,039	248,317
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	95,114,970	93,724,355	1,390,614
202 368 / LINE TRANSFORMERS	L 152	186,661,669	180,092,229	6,569,440
203 369 / SERVICES	L 153	44,219,940	42,239,680	1,980,260
204 370 / METERS	L 154	35,195,826	34,027,800	1,168,026
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,814,868	1,691,815	123,053
206 373 / STREET LIGHTING SYSTEMS	L 156	3,372,036	3,221,615	150,421
207 TOTAL DISTRIBUTION PLANT		668,266,711	638,379,538	29,887,173
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
209 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	34,641,238	33,287,519	1,353,718
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	16,560,760	15,913,595	647,165
215 392 / TRANSPORTATION EQUIPMENT	L 164	25,607,665	24,606,963	1,000,702
216 393 / STORES EQUIPMENT	L 165	1,101,883	1,058,824	43,060
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	4,165,091	4,002,326	162,764
218 395 / LABORATORY EQUIPMENT	L 167	6,387,183	6,137,584	249,600
219 396 / POWER OPERATED EQUIPMENT	L 168	4,583,413	4,404,301	179,112
220 397 / COMMUNICATIONS EQUIPMENT	L 169	24,964,298	23,988,737	975,561
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,499,465	3,362,713	136,753
222 TOTAL GENERAL PLANT		121,510,997	116,762,561	4,748,435
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,347,908,620	2,253,680,458	94,228,162
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	4,186,291	4,018,284	168,008
228 TOTAL ACCUM PROVISION DEPRECIATION		2,352,094,911	2,257,698,741	94,396,169
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	15,264,573	14,674,243	590,330
232 HYDRAULIC PRODUCTION	L 98	14,901,074	14,331,430	569,643
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		30,165,647	29,005,673	1,159,973
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,382,260,558	2,286,704,415	95,556,143
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,808,190,994	3,661,864,957	146,326,037
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,978,148	5,934,620	43,528
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,978,148	5,934,620	43,528
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,294,173)	(1,284,750)	(9,423)
251 OTHER	LABOR	(17,559,294)	(16,779,513)	(779,781)
252 TOTAL ACCOUNT 190		(18,853,467)	(18,064,263)	(789,204)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	454,701,941	436,932,991	17,768,950
255 283 / OTHER	P101P	47,041,050	45,202,769	1,838,281
256 TOTAL ACCUM DEFERRED INCOME TAXES		482,889,524	464,071,497	18,818,027
257				
258 NET ELECTRIC PLANT IN SERVICE		3,319,323,322	3,191,858,839	127,464,482
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	48,902,185	46,715,754	2,186,431
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,691,165	17,014,861	676,304
264 TRANSMISSION - GENERAL	L 139	10,192,961	9,802,560	390,401
265 DISTRIBUTION - GENERAL	L 158	29,463,821	28,264,527	1,199,294
266 OTHER - UNCLASSIFIED	L 174	4,034,388	3,876,751	157,637
267 TOTAL ACCOUNT 154		61,382,335	58,958,698	2,423,637
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 696	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 990	0	0	0
273 SOFTWARE CONTRACTS	L 92	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 614	33,220,646	31,598,838	1,621,808
277				
278 TOTAL WORKING CAPITAL		143,505,166	137,273,290	6,231,875
279				
280 NET ELECTRIC PLANT IN SERVICE		3,462,828,487	3,329,132,130	133,696,358

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,462,828,487	3,329,132,130	133,696,358
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D10	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	16,487	0	16,487
305 AM. FALLS BOND REFINANCE	D10	260,631	250,668	9,963
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	6,014,090	0	6,014,090
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	43,604	43,604	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,475,469	9,475,469	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	14,139,304	14,139,304	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	389,789	0	389,789
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	589,736	0	589,736
313 TOTAL OTHER REGULATORY ASSETS		30,929,111	23,909,045	7,020,066
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(3,731,897)	0	(3,731,897)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(11,039)	0	(11,039)
317 TOTAL DEFERRED PROGRAMS		27,186,175	23,909,045	3,277,130
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	29,441,872	28,125,517	1,316,355
321 PREPAID COAL ROYALTIES	E10	848,318	810,389	37,929
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	18,546,055	17,716,856	829,199
323 TOTAL SUBSIDIARY RATE BASE		48,836,245	46,652,763	2,183,482
324				
325 TOTAL COMBINED RATE BASE		3,538,850,907	3,399,693,937	139,156,970

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
326 *** TABLE 4 - OPERATING REVENUES ***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES				
329 440-448 / RETAIL	RETREV	1,167,730,160	1,116,558,967	51,171,193
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	66,090,671	63,135,738	2,954,933
332 TOTAL SALES OF ELECTRICITY		1,233,820,831	1,179,694,705	54,126,126
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	0	0	0
336				
337 449 / OATT TARIFF REFUND				
338 NETWORK	D11	0	0	0
339 POINT-TO-POINT	D11	0	0	0
340 TOTAL ACCOUNT 449		0	0	0
341				
342 451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,352,130	4,308,346	43,784
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,212,253	3,089,220	123,033
346 TRANSFORMER RENTALS	L 152	17,330	16,720	610
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,745,871	1,667,813	78,058
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,667,628	1,536,414	131,214
351 FACILITIES CHARGES	DA454	9,714,244	9,303,405	410,839
352 OTHER RENTALS	L 101	709,024	681,919	27,105
353 WATER LEASE	E10	24,962	23,846	1,116
354 TOTAL ACCOUNT 454		17,491,312	16,719,337	771,976
355				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	9,266,331	8,912,095	354,236
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	816,367	787,635	28,732
359 TRANSMISSION - POINT-TO-POINT	D11	33,825,036	32,531,961	1,293,075
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	42,478,200	40,409,911	2,068,289
363 STANDBY SERVICE CHARGE	CIDA	736,193	736,193	0
364 SIERRA PACIFIC USAGE CHARGE	E10	143,564	137,145	6,419
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	1,194	1,147	47
368 TOTAL ACCOUNT 456		87,266,885	83,516,087	3,750,798
369				
370 TOTAL OTHER OPERATING REVENUES		109,110,327	104,543,770	4,566,557
371				
372 TOTAL OPERATING REVENUES		1,342,931,158	1,284,238,475	58,692,683

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	1,423,007	1,368,608	54,399
378 501 / FUEL	E10	119,677,855	114,327,024	5,350,831
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,790,106	9,352,388	437,718
383 TOTAL ACCOUNT 502		9,790,106	9,352,388	437,718
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,754,144	1,675,716	78,428
387 TOTAL ACCOUNT 505		1,754,144	1,675,716	78,428
388 506 / MISCELLANEOUS EXPENSES	D10	9,778,684	9,404,861	373,823
389 507 / RENTS	L 97	220,267	211,847	8,420
390 TOTAL STEAM OPERATION EXPENSES		142,644,063	136,340,443	6,303,620
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	9,350	8,993	357
394 511 / STRUCTURES	D10	383,245	368,594	14,651
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	8,491,253	8,111,607	379,646
398 TOTAL ACCOUNT 512		8,491,253	8,111,607	379,646
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	3,148,003	3,007,255	140,748
402 TOTAL ACCOUNT 513		3,148,003	3,007,255	140,748
403 514 / MISCELLANEOUS STEAM PLANT	D10	3,597,407	3,459,884	137,523
404 TOTAL STEAM MAINTENANCE EXPENSES		15,629,258	14,956,332	672,926
405				
406 TOTAL STEAM GENERATION EXPENSES		158,273,321	151,296,775	6,976,546
407				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,840,433	5,614,761	225,672
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	480,000	461,650	18,350
414 OTHER	D10	6,436,183	6,190,138	246,045
415 TOTAL ACCOUNT 536		6,916,183	6,651,789	264,394
416				
417 537 / HYDRAULIC EXPENSES	D10	14,955,630	14,383,901	571,729
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,679,613	1,615,404	64,209
420 OTHER	E10	424,684	405,696	18,988
421 TOTAL ACCOUNT 538		2,104,297	2,021,100	83,197
422				
423 539 / MISCELLANEOUS EXPENSES	D10	4,930,647	4,742,157	188,490
424 540 / RENTS	D10	257,897	248,038	9,859
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		35,005,087	33,661,746	1,343,341
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	211,923	203,822	8,101
430 542 / STRUCTURES	D10	701,385	674,572	26,813
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	427,177	410,847	16,330
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,724,420	1,658,498	65,922
434 OTHER	E10	783,425	748,398	35,027
435 TOTAL ACCOUNT 544		2,507,845	2,406,896	100,949
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	3,016,807	2,901,479	115,328
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,865,137	6,597,616	267,521
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		41,870,224	40,259,362	1,610,862

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	673,850	648,090	25,760
446 547 / FUEL				
447 SALMON DIESEL	E10	6,219	5,941	278
448 OTHER	E10	53,056,238	50,684,078	2,372,160
449 TOTAL ACCOUNT 547		53,062,457	50,690,019	2,372,438
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	0	0	0
453 OTHER	E10	4,617,761	4,411,300	206,461
454 TOTAL ACCOUNT 548		4,617,761	4,411,300	206,461
455				
456 549 / MISCELLANEOUS EXPENSES				
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		59,193,861	56,557,098	2,636,763
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
463 552 / STRUCTURES	D10	174,834	168,150	6,684
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	80,315	77,245	3,070
466 OTHER	E10	55,278	52,806	2,471
467 TOTAL ACCOUNT 553		135,593	130,051	5,542
468				
469 554 / MISCELLANEOUS EXPENSES				
470 TOTAL OTHER POWER MAINT EXPENSES	L 99	1,865,786	1,794,460	71,326
471		2,176,213	2,092,662	83,551
472 TOTAL OTHER POWER GENERATION EXP		61,370,074	58,649,760	2,720,314
473				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
OTHER POWER SUPPLY EXPENSE				
555.0 / PURCHASED POWER				
PURCHASED POWER - TRANS LOSSES	E10	413,537	395,048	18,489
OTHER PURCHASED POWER	E10	97,906,887	93,529,442	4,377,445
TOTAL ACCOUNT 555.0		98,320,424	93,924,490	4,395,934
555.1 / COGENERATION & SMALL POWER PROD				
CAPACITY RELATED				
ENERGY RELATED	D10	0	0	0
TOTAL COGEN & SMALL POWER PROD	E10	194,589,434	185,889,285	8,700,149
TOTAL ACCOUNT 555		292,909,858	279,813,775	13,096,083
556 / LOAD CONTROL & DISPATCHING EXPENSES				
557 / OTHER EXPENSES				
IDAHO POWER COST-RELATED EXPENSES	CIDA	(33,524,401)	(33,524,401)	0
OREGON POWER COST-RELATED EXPENSES	CODA	(183,629)	0	(183,629)
OTHER	D10	5,318,694	5,115,369	203,325
TOTAL ACCOUNT 557		(28,389,336)	(28,409,032)	19,696
TOTAL OTHER POWER SUPPLY EXPENSES		264,526,835	251,410,814	13,116,021
TOTAL PRODUCTION EXPENSES		526,040,454	501,616,711	24,423,743

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,861,348	2,751,755	109,593
502 561 / LOAD DISPATCHING	D12	4,857,309	4,671,622	185,687
503 562 / STATION EXPENSES	L 117	2,782,705	2,676,124	106,581
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	884,293	850,413	33,880
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	4,027,586	3,847,512	180,075
506 566 / MISCELLANEOUS EXPENSES	L 140	1,000,000	961,699	38,301
507 567 / RENTS	L 140	4,011,443	3,857,801	153,642
508				
509 TOTAL TRANSMISSION OPERATION		20,424,684	19,616,925	807,759
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	153,823	147,932	5,892
513 569 / STRUCTURES	L 112	1,359,773	1,307,781	51,992
514 570 / STATION EQUIPMENT	L 117	1,862,960	1,791,607	71,354
515 571 / OVERHEAD LINES	L 123+128+133	1,437,562	1,382,484	55,078
515 573 / MISCELLANEOUS PLANT	L 140	486	467	19
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	515,586	495,839	19,747
517				
518 TOTAL TRANSMISSION MAINTENANCE		5,330,191	5,126,110	204,081
519				
520 TOTAL TRANSMISSION EXPENSES		25,754,875	24,743,035	1,011,840

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
DISTRIBUTION EXPENSES				
OPERATION				
580 / SUPERVISION & ENGINEERING	L 158	4,070,045	3,904,378	165,667
581 / LOAD DISPATCHING	060	4,963,439	4,788,754	174,685
582 / STATION EXPENSES	L 147	1,671,271	1,609,593	61,678
583 / OVERHEAD LINE EXPENSES	L 148+149	4,236,429	3,922,645	313,784
584 / UNDERGROUND LINE EXPENSES	L 150+151	4,293,014	4,230,560	62,455
585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	8,448	8,071	377
586 / METER EXPENSES	L 154	4,608,642	4,455,697	152,945
587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,022,228	952,918	69,310
588 / MISCELLANEOUS EXPENSES	L 158	4,135,289	3,966,967	168,323
589 / RENTS	L 158	329,158	315,760	13,398
TOTAL DISTRIBUTION OPERATION		29,337,963	28,155,343	1,182,621
MAINTENANCE				
590 / SUPERVISION & ENGINEERING	L 158	14,730	14,131	600
591 / STRUCTURES	L 146	0	0	0
592 / STATION EQUIPMENT	L 147	3,827,943	3,686,674	141,269
593 / OVERHEAD LINES	L 148+149	15,988,062	14,803,857	1,184,205
594 / UNDERGROUND LINES	L 150+151	533,170	525,413	7,757
595 / LINE TRANSFORMERS	L 152	48,699	46,985	1,714
596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	270,062	258,015	12,047
597 / METERS	L 154	839,202	811,352	27,850
598 / MISCELLANEOUS PLANT	L 158	139,835	134,143	5,692
TOTAL DISTRIBUTION MAINTENANCE		21,661,703	20,280,569	1,381,134
TOTAL DISTRIBUTION EXPENSES		50,999,667	48,435,912	2,563,754

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2020

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	719,969	677,412	42,557
554 902 / METER READING	CW902	1,962,900	1,479,985	482,915
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	14,723,735	14,233,374	490,361
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,224,630	4,971,142	253,488
557 905 / MISC EXPENSES	L 554+555+556	130	123	7
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		22,631,364	21,362,036	1,269,328
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	727,173	693,640	33,533
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	323,161	308,713	14,449
563 OTHER	DA908	49,090,746	46,826,537	2,264,209
564 TOTAL ACCOUNT 908		49,413,907	47,135,250	2,278,658
565 909 / INFORMATION & INSTRUCTIONAL	DA909	296,792	286,906	9,886
566 910 / MISCELLANEOUS EXPENSES	L 564+565	737,634	703,675	33,959
567 TOTAL CUST SERV & INFORMATN EXPENSES		51,175,506	48,819,471	2,356,034

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924		0	0	0
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	86,989,181	83,126,127	3,863,054
575 921 / OFFICE SUPPLIES	LABOR	13,634,146	13,028,675	605,471
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(29,768,610)	(28,446,632)	(1,321,977)
577 923 / OUTSIDE SERVICES	LABOR	6,803,893	6,501,742	302,150
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	387,571	372,755	14,816
580 ALL RISK & MISCELLANEOUS	P110P	3,718,244	3,576,282	141,962
581 TOTAL ACCOUNT 924		4,105,815	3,949,037	156,778
582				
583 925 / INJURIES & DAMAGES				
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	6,029,651	5,761,884	267,767
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	LABOR	30,420,305	29,069,387	1,350,918
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CODA	1,303,481	0	1,303,481
587 EMPLOYEE PENSIONS & BENEFITS - FERC	CIDA	17,153,713	17,153,713	0
588 927 / FRANCHISE REQUIREMENTS	D11	0	0	0
589 928 / REGULATORY COMMISSION EXPENSES	CIDA	0	0	0
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	1,900,946	1,828,276	72,670
592 ENERGY RELATED	E10	1,042,530	995,918	46,612
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	863,584	824,671	38,913
595 FERC OTHER	D11	161,057	154,900	6,157
596 FERC - OREGON HYDRO FEE	D10	158,501	152,442	6,059
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	43,855	43,855	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	1,759,804	0	1,759,804
602 TOTAL ACCOUNT 928		5,930,277	4,000,062	1,930,215
603				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	168,222	160,751	7,470
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,692,278	3,528,310	163,968
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		146,462,352	137,833,056	8,629,296
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	7,451,927	7,160,719	291,208
611 TOTAL ADMIN & GENERAL EXPENSES		153,914,279	144,993,775	8,920,505
612				
613 416 / MERCHANDISING EXPENSE	E10	0	0	0
614 TOTAL OPER & MAINT EXPENSES		830,516,144	789,970,940	40,545,205
615				

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	46,097,778	44,335,537	1,762,242
620 330-336 / HYDRAULIC PRODUCTION	L 98	17,944,253	17,258,274	685,979
621 340-346 / OTHER PRODUCTION	L 99	16,034,889	15,421,902	612,987
622 TOTAL PRODUCTION PLANT		80,076,920	77,015,712	3,061,208
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	318,690	306,507	12,183
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,551,950	1,492,610	59,340
627 353 / STATION EQUIPMENT	L 117	8,961,952	8,618,698	343,254
628 354 / TOWERS & FIXTURES	L 123	2,321,782	2,233,024	88,758
629 355 / POLES & FIXTURES	L 128	5,733,903	5,513,817	220,085
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,526,538	4,353,042	173,496
631 359 / ROADS & TRAILS	L 138	3,551	3,416	136
632 TOTAL TRANSMISSION PLANT		23,418,366	22,521,114	897,252
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,090	28,343	747
636 361 / STRUCTURES & IMPROVEMENTS	L 146	1,091,341	1,052,822	38,519
637 362 / STATION EQUIPMENT	L 147	5,156,232	4,965,942	190,289
638 364 / POLES, TOWERS & FIXTURES	L 148	6,857,166	6,317,623	539,543
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,852,976	3,602,657	250,319
640 366 / UNDERGROUND CONDUIT	L 150	1,008,626	994,357	14,269
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,602,573	5,520,661	81,912
642 368 / LINE TRANSFORMERS	L 152	13,635,741	13,155,840	479,901
643 369 / SERVICES	L 153	1,006,879	961,789	45,090
644 370 / METERS	L 154	4,866,524	4,705,022	161,503
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	101,325	94,455	6,870
646 373 / STREET LIGHTING SYSTEMS	L 156	83,017	79,314	3,703
647 TOTAL DISTRIBUTION PLANT		43,291,491	41,478,825	1,812,666

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
648 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
649				
650 GENERAL PLANT				
651 389 / LAND & LAND RIGHTS	L 161	0	0	0
652 390 / STRUCTURES & IMPROVEMENTS	L 162	2,818,167	2,708,038	110,129
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,231,333	6,948,745	282,588
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	181,092	7,365
655 393 / STORES EQUIPMENT	L 165	156,592	150,472	6,119
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	587,172	564,226	22,946
657 395 / LABORATORY EQUIPMENT	L 167	731,746	703,151	28,595
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	4,080,960	3,921,483	159,477
660 398 / MISCELLANEOUS EQUIPMENT	L 170	465,715	447,515	18,199
661 TOTAL GENERAL PLANT		16,260,139	15,624,722	635,418
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	(431,877)	(414,064)	(17,813)
664 DEPR EXP BEFORE DISALLOWED COSTS		162,615,039	156,226,309	6,388,731
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(284,658)	(11,641)
667 TOTAL DEPRECIATION EXPENSE		162,318,740	155,941,650	6,377,090
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	7,981,848	7,673,164	308,684
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	(254,335)	(244,612)	(9,723)
673 TOTAL AMORTIZATION EXPENSE		7,727,513	7,428,552	298,961
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		170,046,253	163,370,202	6,676,051
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	176,633	169,064	7,569
678				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	16,486,185	15,754,059	732,126
684 FUTA	LABOR	44,858	42,866	1,992
685 LESS PAYROLL DEDUCTION	LABOR	(16,752,922)	(16,008,951)	(743,971)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,335,122	1,284,083	51,040
690 VALMY	L 97	605,003	581,875	23,128
691 BOARDMAN	L 97	94,344	90,737	3,607
692 OTHER-PRODUCTION PLANT	L 101	7,500,669	7,213,931	286,738
693 OTHER-TRANSMISSION PLANT	L 139	6,388,087	6,143,417	244,670
694 OTHER-DISTRIBUTION PLANT	L 158	9,528,636	9,140,783	387,853
695 OTHER-GENERAL PLANT	L 172	1,846,486	1,774,328	72,157
696 SUB-TOTAL		27,298,347	26,229,153	1,069,194
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,346	4,180	166
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	3,083,918	3,083,918	0
702 STATE OF OREGON	CODA	257,789	0	257,789
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	779,989	0	779,989
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	221,880	212,027	9,853
709 HYDRO GENERATION KWH TAX	E10	1,374,066	1,312,631	61,435
710 IRRIGATION-PIC	CIDA	249,238	249,238	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		33,047,694	30,879,121	2,168,573
715				
716				

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	1,075,354	1,075,354	0
720 STATE OF OREGON	CODA	(531,563)	0	(531,563)
721				
722 TOTAL REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(8,485,126)	(8,153,542)	(331,584)
729 ACCOUNTS #190 & #283 - RELATED	L 758	2,251,999	2,180,288	71,711
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(6,233,127)	(5,973,254)	(259,873)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	2,820,899	2,710,663	110,236
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	26,204,172	25,461,173	743,000
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	5,760,356	5,601,210	159,147
740 STATE OF OREGON	L 815	508,753	493,561	15,192
741 OTHER STATES	L 856	17,148	16,165	982
742 TOTAL STATE INCOME TAXES		6,286,257	6,110,936	175,321

**IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,342,931,158	1,284,238,475	58,692,683
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		830,516,144	789,970,940	40,545,205
749 DEPRECIATION EXPENSE		162,318,740	155,941,650	6,377,090
750 AMORTIZATION OF LIMITED TERM PLANT		7,727,513	7,428,552	298,961
751 ACCRETION EXPENSE		176,633	169,064	7,569
752 TAXES OTHER THAN INCOME		33,047,694	30,879,121	2,168,573
753 REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
754 TOTAL OPERATING EXPENSES		1,034,330,515	985,464,681	48,865,834
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		308,600,643	298,773,794	9,826,849
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	84,250,809	80,937,845	3,312,964
762 OTHER INTEREST EXPENSE	L 24	14,715,753	14,137,091	578,662
763 TOTAL INTEREST CHARGES		98,966,562	95,074,935	3,891,627
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		209,634,081	203,698,859	5,935,222
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		9,699,551	9,429,740	269,811
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		199,928,485	194,263,245	5,665,240
770				
771 FEDERAL TAX AT 21 PERCENT		41,984,982	40,795,281	1,189,700
772 OTHER CURRENT TAX ADJUSTMENTS	L 771	(10,099,352)	(9,813,173)	(286,179)
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	334,318	324,845	9,473
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		32,219,948	31,306,953	912,995
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	41,128,438	39,521,211	1,607,227
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(26,934,005)	(25,881,472)	(1,052,533)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(42,840,986)	(41,476,790)	(1,364,196)
781 SUM OF OTHER ADJUSTMENTS		(28,646,553)	(27,837,050)	(809,503)
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(6,015,776)	(5,845,780)	(169,996)
783				
784 TOTAL FEDERAL INCOME TAX		26,204,172	25,461,173	743,000

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	209,634,081	203,698,859	5,935,222
788				
789 ALLOWANCE FOR AFUDC	P101P	41,128,438	39,521,211	1,607,227
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(26,934,005)	(25,881,472)	(1,052,533)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(42,840,986)	(41,476,790)	(1,364,196)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(69,774,991)	(67,358,261)	(2,416,730)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(28,646,553)	(27,837,050)	(809,503)
797				
798 INCOME SUBJECT TO OREGON TAX		180,981,483	175,855,935	5,125,548
799				
800 IERCO TAXABLE INCOME	E10	22,439,409	21,436,137	1,003,272
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(5,905,664)	(5,674,881)	(230,783)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		197,515,228	191,617,191	5,898,038
804 APPORTIONMENT FACTOR (0.045454550)		8,977,966	8,709,873	268,093
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		8,977,966	8,709,873	268,093
807				
808 OREGON TAX AT 6.6 PERCENT		592,546	574,852	17,694
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		592,546	574,852	17,694
812 ADD: FIN 48 ADJUSTMENT	L 808	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	(83,793)	(81,291)	(2,502)
814				
815 STATE INCOME TAX PAID - OREGON		508,753	493,561	15,192
816				

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	209,634,081	203,698,859	5,935,222
820				
821 ALLOWANCE FOR AFUDC	P101P	41,128,438	39,521,211	1,607,227
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(26,934,005)	(25,881,472)	(1,052,533)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(42,840,986)	(41,476,790)	(1,364,196)
825 STATE INCOME TAX ADJUSTMENTS		(69,774,991)	(67,358,261)	(2,416,730)
826				
827 INCOME SUBJECT TO IDAHO TAX		180,981,483	175,855,935	5,125,548
828				
829 IERCO TAXABLE INCOME	E10	22,439,409	21,436,137	1,003,272
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(44,428,314)	(42,692,133)	(1,736,180)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		158,992,578	154,599,938	4,392,640
833				
834 IDAHO TAX AT 5.6 PERCENT		8,903,584	8,657,597	245,988
835 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
836				
837 STATE INCOME TAX ALLOWED - IDAHO		8,903,584	8,657,597	245,988
838 ADD: FIN 48 ADJUSTMENT	L 834	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(3,143,228)	(3,056,387)	(86,841)
840 STATE INCOME TAX PAID - IDAHO		5,760,356	5,601,210	159,147
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		180,981,483	175,855,935	5,125,548
845				
846 IERCO TAXABLE INCOME	E10	22,439,409	21,436,137	1,003,272
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		203,420,892	197,292,072	6,128,820
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		203,420,892	197,292,072	6,128,820
852				
853 OTHER TAX AT 0.1 PERCENT		203,421	197,292	6,129
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(186,273)	(181,127)	(5,146)
856 OTHER STATES' INCOME TAX PAID		17,148	16,165	982

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	325,417	312,977	12,440
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,670,331	4,489,871	180,460
862 536 / WATER FOR POWER	E10	733,422	700,631	32,792
863 537 / HYDRAULIC EXPENSES	D10	5,732,484	5,513,341	219,143
864 538 / ELECTRIC EXPENSES	D10	1,679,613	1,615,404	64,209
865 539 / MISCELLANEOUS EXPENSES	D10	3,413,665	3,283,166	130,499
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,229,516	15,602,413	627,102
868 541 / SUPERVISION & ENGINEERING	L 873	184,178	177,138	7,041
869 542 / STRUCTURES	D10	492,012	473,204	18,809
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	244,825	235,466	9,359
871 544 / ELECTRIC PLANT	D10	1,724,420	1,658,498	65,922
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,009,599	1,932,775	76,824
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,655,034	4,477,080	177,954
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,884,550	20,079,493	805,057
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	587,111	564,667	22,444
877 548 / GENERATING EXPENSES	D10	0	0	0
878 549 / MISCELLANEOUS EXPENSES	D10	2,902,499	2,791,541	110,958
879 550 / RENTS	D10	445,691	428,653	17,038
880 TOTAL OTHER POWER OPER EXPENSES		3,935,301	3,784,861	150,440
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	43,379	41,720	1,658
884 553 / GENERATING & ELECTRIC PLANT	D10	80,315	77,245	3,070
885 554 / MISCELLANEOUS EXPENSES	D10	372,600	358,356	14,244
886 TOTAL OTHER POWER MAINT EXPENSES		496,294	477,322	18,973
887 TOTAL OTHER POWER GENERATION EXP		4,431,595	4,262,183	169,413
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	61	59	2
890	D10	4,025,341	3,871,459	153,882
891 TOTAL OTHER POWER SUPPLY EXPENSES		4,025,402	3,871,518	153,884
892				
893 TOTAL PRODUCTION EXPENSES		29,666,965	28,526,171	1,140,794
894				

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895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	1,808,110	1,738,858	69,252
899 561 / LOAD DISPATCHING	D12	3,128,461	3,008,865	119,596
900 562 / STATION EXPENSES	L 117	2,170,439	2,087,308	83,130
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	416,072	400,131	15,941
902 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903 566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904 567 / RENTS	L 140	0	0	0
905 TOTAL TRANSMISSION OPERATION		7,523,082	7,235,162	287,920
906 568 / SUPERVISION & ENGINEERING	L 140	73,949	71,117	2,832
907 569 / STRUCTURES	L 112	1,098,228	1,056,236	41,992
908 570 / STATION EQUIPMENT	L 117	1,776,162	1,708,132	68,029
909 571 / OVERHEAD LINES	L 123+128+133	615,194	591,624	23,570
910 575 / OPER TRANS MKT ADMIN - EIM	L 140	445	428	17
911 TOTAL TRANSMISSION MAINTENANCE		3,563,978	3,427,537	136,440
912 TOTAL TRANSMISSION EXPENSES		11,087,060	10,662,699	424,360
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	2,996,406	2,874,441	121,966
916 581 / LOAD DISPATCHING	D60	4,061,960	3,919,001	142,958
917 582 / STATION EXPENSES	L 147	983,329	947,040	36,289
918 583 / OVERHEAD LINE EXPENSES	L 148+149	2,941,457	2,723,589	217,868
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,202,508	1,185,014	17,494
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	4,390	4,194	196
921 586 / METER EXPENSES	L 154	3,289,846	3,180,668	109,178
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	773,219	720,793	52,426
923 588 / MISCELLANEOUS EXPENSES	L 500	2,790,012	2,649,758	140,254
924 589 / RENTS	L 158	132	126	5
925 TOTAL DISTRIBUTION OPERATION		19,043,260	18,204,624	838,635

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	9,683	9,289	394
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,514,151	2,421,367	92,784
932 593 / OVERHEAD LINES	L 148+149	4,100,649	3,796,921	303,727
933 594 / UNDERGROUND LINES	L 150+151	276,758	272,731	4,026
934 595 / LINE TRANSFORMERS	L 152	26,531	25,597	934
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	136,691	130,594	6,098
936 597 / METERS	L 154	661,998	640,029	21,969
937 598 / MISCELLANEOUS PLANT	L 158	112,896	108,301	4,595
938 TOTAL DISTRIBUTION MAINTENANCE		7,839,357	7,404,829	434,528
939 TOTAL DISTRIBUTION EXPENSES		26,882,616	25,609,453	1,273,163
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	634,259	596,768	37,491
943 902 / METER READING	CW902	1,239,426	934,501	304,925
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,977,104	8,678,130	298,975
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,850,789	10,209,398	641,391
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	633,883	604,652	29,231
951 908 / CUSTOMER ASSISTANCE	L 564	4,357,701	4,156,752	200,950
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	384,275	366,554	17,720
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,375,859	5,127,958	247,901
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
959 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	49,213,890	47,026,400	2,187,490
963 921 / OFFICE SUPPLIES	PTDCAS	180,518	172,494	8,024
964 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
965 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
966 924 / PROPERTY INSURANCE				
967 PRODUCTION - STEAM	L 97	0	0	0
968 ALL RISK & MISCELLANEOUS	P101P	319,822	307,324	12,498
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	119,307	114,009	5,298
972 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
973 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
974 928 / REGULATORY COMMISSION EXPENSES				
975 FERC ADMIN ASSESSMENTS	L 174	0	0	0
976 FERC RATE CASE EXPENSE	RESREV	0	0	0
977 SEC EXPENSES	L 174	0	0	0
978 IDAHO PUC - RATE CASE	CIDA	0	0	0
979 - OTHER	CIDA	0	0	0
980 OREGON PUC - RATE CASE	CODA	0	0	0
981 -OTHER	CODA	0	0	0
982 TOTAL ACCOUNT 928				
983				
984 929 / DUPLICATE CHARGES	SUBEX	0	0	0
985 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
986 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	165,085	157,747	7,338
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,006,069	966,754	39,315
989 TOTAL ADMIN & GENERAL EXPENSES		51,004,691	48,744,727	2,259,963
990 TOTAL OPER & MAINT EXPENSES		134,867,979	128,880,407	5,987,572
991				
992 TOTAL LABOR - RATIO (%)		1	0.9556	0.0444

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,559,751.7	2,461,896.6	97,855.1
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,559,751.7	2,461,896.6	97,855.1
998 RETAIL TRANSMISSION	D12	2,559,751.7	2,461,896.6	97,855.1
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D80	2,431,502.8	2,345,927.6	85,575.2
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	16,054,695.0	15,336,885.0	717,810.0
1003 RETAIL MWH AT GENERATION LVL	E100	16,054,695.0	15,336,885.0	717,810.0
1004 CUSTOMER LEVEL	E99	14,796,085.0	14,129,371.0	666,714.0
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	63,809,989	60,952,446	2,857,543
1008 370-METER INVESTMENT	ACCT370	99,150,036	95,859,593	3,290,442
1009 902-CUSTOMER WEIGHTED	CW902	1,962,900	1,479,985	482,915
1010 903-CUSTOMER WEIGHTED	CW903	14,723,735	14,233,374	490,361
1011 904-CUSTOMER WEIGHTED	CW904	1,877,187	1,786,110	91,077
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	578,745	559,468	19,277

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,115,964	5,078,714	37,250
1017 350-LAND & LAND RIGHTS	DA350	0	0	0
1018 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020 354-TOWERS & FIXTURES	DA354	0	0	0
1021 355-POLES & FIXTURES	DA355	33,842	0	33,842
1022 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023 359-ROADS & TRAILS	DA359	0	0	0
1024 360-LAND & LAND RIGHTS	ACCT360	7,429,778	7,238,993	190,785
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	50,879,274	49,083,482	1,795,792
1026 362-STATION EQUIPMENT	ACCT362	287,263,363	276,661,984	10,601,379
1027 364-POLES, TOWERS & FIXTURES	DA364	286,999,480	264,417,479	22,582,001
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	145,543,569	136,087,926	9,455,643
1029 366-UNDERGROUND CONDUIT	DA366	53,381,868	52,626,664	755,205
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	295,495,391	291,175,144	4,320,247
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,555,641	3,314,560	241,082
1032 373-STREET LIGHTING SYSTEMS	DA373	4,802,534	4,588,301	214,233
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,352,130	4,308,346	43,784
1034 454-REVENUE - FACILITIES CHARGE	DA454	9,714,244	9,303,405	410,839
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	49,090,746	46,826,537	2,264,209
1036 440-RETAIL SALES REVENUE	RETREV	1,167,730,160	1,116,558,967	51,171,193
1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038 RIDER FUND DIRECT ASSIGNMENT	DARIDER	42,478,200	40,409,911	2,068,289
1039 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	176,633	169,064	7,569
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	(431,877)	(414,064)	(17,813)
1041 IDAHO	CIDA	1	1	0
1042 OREGON	CODA	1	0	1
1043 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1044 *** TABLE 14 - ALLOCATION FACTORS ***				
1045				
1046 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1047 PLANT - PROD,TRANS&DIST	PTD	5,705,522,501	5,482,560,745	222,961,756
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,863,288	80,135,680	3,727,608
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,773,214,326	2,667,333,789	105,880,538
1050 PLANT - GEN PLT (390,391,397&398)	P390B	241,275,290	231,846,677	9,428,613
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	6,117,004,665	5,877,962,912	239,041,753
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	676,601,865	644,977,165	31,624,700
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,863,288	80,135,680	3,727,608
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	134,428,850	128,459,075	5,969,775
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,243,535,075	1,188,998,110	54,536,965
1056 O&M - ALL EXCEPT FUEL	O&M M	650,859,649	618,302,108	32,557,542
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	984,694,676	947,041,563	37,653,113
1058 O&M - TOTAL (NOT USED)	OM401	830,516,144	789,970,940	40,545,205

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>	
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***					
1060					
1061 CAPACITY RELATED KW					
1062	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	96.18%	3.82%
1063	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	96.18%	3.82%
1064	RETAIL TRANSMISSION	D12	100.00%	96.18%	3.82%
1065	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.48%	3.52%
1066					
1067 ENERGY RELATED MWH					
1068	GENERATION LEVEL (PSP)	E10	100.00%	95.53%	4.47%
1069	RETAIL MWH AT GENERATION LVL	E100	100.00%	95.53%	4.47%
1070	CUSTOMER LEVEL	E99	100.00%	95.49%	4.51%
1071					
1072 CUSTOMER RELATED FACTORS					
1073	369-DIRECT ASSIGNMENT	DA369	100.00%	95.52%	4.48%
1074	370-METER INVESTMENT	ACCT370	100.00%	96.68%	3.32%
1075	902-CUSTOMER WEIGHTED	CW902	100.00%	75.40%	24.60%
1076	903-CUSTOMER WEIGHTED	CW903	100.00%	96.67%	3.33%
1077	904-CUSTOMER WEIGHTED	CW904	100.00%	95.15%	4.85%
1078	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.67%	3.33%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.27%	0.73%
1083 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1084 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1085 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1086 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1087 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1088 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1089 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1090 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.43%	2.57%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	96.47%	3.53%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	96.31%	3.69%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.13%	7.87%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.50%	6.50%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.59%	1.41%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.54%	1.46%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.22%	6.78%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.54%	4.46%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.99%	1.01%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.77%	4.23%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	95.39%	4.61%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.62%	4.38%
1103 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1104 IDAHO	CIDA	100.00%	100.00%	0.00%
1105 OREGON	CODA	100.00%	0.00%	100.00%
1106 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1107 **** TABLE 15 - ALLOCATION FACTORS - RATIOS ****				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	96.09%	3.91%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.56%	4.44%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	96.18%	3.82%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	96.09%	3.91%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	96.09%	3.91%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.33%	4.67%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.56%	4.44%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.56%	4.44%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.61%	4.39%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.00%	5.00%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	96.18%	3.82%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.12%	4.88%

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

**JURISDICTIONAL SEPARATION STUDY
TYPE I ADJUSTED**

**IDAHO POWER COMPANY
YEAR-END REPORT TO THE OREGON PUBLIC UTILITY COMMISSION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

**SUMMARY OF RESULTS - OPUC JURISDICTION
TYPE I ADJUSTED
(X1000)**

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	241,882.2
Less: Accum Prov for Depreciation	94,396.2
Amort of Other Utility Plant	1,160.0
Net Electric Plant-in-Service	146,326.0
Less: Cust Advances for Construction	43.5
Accumulated Deferred Income Taxes	18,835.4
Add: Fuel Inventory	1,383.9
Materials & Supplies	2,423.6
Prepayments	0.0
Working Cash Allowance	1,554.7
Net Electric Rate Base	132,809.4
Add: Conservation & Deferred Programs	3,277.1
IERCO Rate Base	2,183.5
Total Combined Rate Base	138,270.0

Development of Net Income

Operation Revenues	56,821.5
Operating Expenses	
Operation & Maintenance Expenses	38,868.0
Depreciation Expense	6,377.1
Amortization Expense	288.7
Accretion Expense	7.6
Taxes Other Than Income Taxes	2,168.6
Regulatory Debits/Credits	(531.6)
Deferred Income Taxes	(210.8)
Investment Tax Credits Adj - Net	110.2
Federal Income Taxes	726.2
State Income Taxes	(55.0)
Total Operating Expenses	47,749.0
Operating Income	9,072.5
Add: IERCO Operating Income	375.7
Total Operating Income	9,448.2
Rate of Return Earned - Percent	6.833%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,480	223
302 - FRANCHISES & CONSENTS	D10	35,001,586	33,663,534	1,338,053
303 - MISCELLANEOUS	P101P	38,439,598	36,937,446	1,502,152
TOTAL INTANGIBLE PLANT		73,446,887	70,606,460	2,840,427
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,041,597,836	1,001,779,276	39,818,560
330-336 / HYDRAULIC PRODUCTION	D10	953,882,048	917,416,718	36,465,330
340-346 / OTHER PRODUCTION	D10	553,544,059	532,382,987	21,161,072
TOTAL PRODUCTION PLANT		2,549,023,943	2,451,578,980	97,444,963
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	39,073,933	37,580,201	1,493,732
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		39,073,933	37,580,201	1,493,732
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	82,398,472	79,248,515	3,149,957
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		82,399,130	79,248,515	3,150,615
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	442,085,221	425,185,035	16,900,186
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		442,196,815	425,260,135	16,936,680

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IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>	
118 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***					
119					
120 354 / TOWERS & FIXTURES					
121	SYSTEM TRANSMISSION SERVICE	D11	217,439,845	209,127,480	8,312,365
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		217,439,845	209,127,480	8,312,365
124					
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	210,194,443	202,159,058	8,035,385
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		210,228,284	202,159,058	8,069,227
129					
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	242,242,083	232,981,569	9,260,514
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		242,268,578	232,982,758	9,285,820
134					
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	375,347	14,919
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	375,347	14,919
139					
140	TOTAL TRANSMISSION PLANT		1,233,996,851	1,186,733,494	47,263,357

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020**

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
DISTRIBUTION PLANT				
360 / LAND & LAND RIGHTS	ACCT360	7,405,078	7,214,926	190,151
361 / STRUCTURES & IMPROVEMENTS	ACCT361	50,337,342	48,560,678	1,776,664
362 / STATION EQUIPMENT	ACCT362	279,372,769	269,062,590	10,310,179
364 / POLES, TOWERS & FIXTURES	DA364	286,999,480	264,417,479	22,582,001
365 / OVERHEAD CONDUCTORS & DEVICES	DA365	145,543,569	136,087,926	9,455,643
366 / UNDERGROUND CONDUIT	DA366	53,381,868	52,626,663	755,205
367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	295,495,391	291,175,144	4,320,247
368 / LINE TRANSFORMERS	D60	629,857,589	607,690,148	22,167,441
369 / SERVICES	DA369	63,809,989	60,952,446	2,857,543
370 / METERS	ACCT370	101,940,457	98,557,410	3,383,047
371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,555,641	3,314,560	241,082
373 / STREET LIGHTING SYSTEMS	DA373	4,802,534	4,588,301	214,233
TOTAL DISTRIBUTION PLANT		1,922,501,707	1,844,248,271	78,253,436
GENERAL PLANT				
389 / LAND & LAND RIGHTS	PTD	18,151,088	17,441,776	709,313
390 / STRUCTURES & IMPROVEMENTS	PTD	134,800,667	129,532,895	5,267,772
391 / OFFICE FURNITURE & EQUIPMENT	PTD	44,488,145	42,749,627	1,738,518
392 / TRANSPORTATION EQUIPMENT	PTD	99,495,286	95,607,186	3,888,100
393 / STORES EQUIPMENT	PTD	4,155,416	3,993,029	162,386
394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	11,844,273	11,381,419	462,853
395 / LABORATORY EQUIPMENT	PTD	14,722,429	14,147,103	575,327
396 / POWER OPERATED EQUIPMENT	PTD	21,838,381	20,984,976	853,405
397 / COMMUNICATIONS EQUIPMENT	PTD	54,133,424	52,017,985	2,115,439
398 / MISCELLANEOUS EQUIPMENT	PTD	7,853,054	7,546,170	306,883
TOTAL GENERAL PLANT		411,482,164	395,402,167	16,079,997
TOTAL ELECTRIC PLANT IN SERVICE		6,190,451,551	5,948,569,371	241,882,180

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	594,475,789	571,749,964	22,725,825
180 330-336 / HYDRAULIC PRODUCTION	L 98	454,354,846	436,985,612	17,369,233
181 340-346 / OTHER PRODUCTION	L 99	127,965,680	123,073,764	4,891,916
182 TOTAL PRODUCTION PLANT		1,176,796,314	1,131,809,341	44,986,974
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	9,110,329	8,762,056	348,273
186 352 / STRUCTURES & IMPROVEMENTS	L 112	30,506,597	29,340,146	1,166,451
187 353 / STATION EQUIPMENT	L 117	114,876,427	110,476,520	4,399,908
188 354 / TOWERS & FIXTURES	L 123	73,514,360	70,704,028	2,810,332
189 355 / POLES & FIXTURES	L 128	70,342,478	67,642,511	2,699,967
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	82,696,371	79,526,733	3,169,638
191 359 / ROADS & TRAILS	L 138	288,034	277,023	11,011
192 TOTAL TRANSMISSION PLANT		381,334,598	366,729,018	14,605,580
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	151,424	147,535	3,888
196 361 / STRUCTURES & IMPROVEMENTS	L 146	14,201,855	13,700,598	501,257
197 362 / STATION EQUIPMENT	L 147	64,881,269	62,486,843	2,394,426
198 364 / POLES, TOWERS & FIXTURES	L 148	148,195,646	136,535,157	11,660,489
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	56,904,854	53,207,872	3,696,982
200 366 / UNDERGROUND CONDUIT	L 150	17,552,356	17,304,039	248,317
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	95,114,970	93,724,355	1,390,614
202 368 / LINE TRANSFORMERS	L 152	186,661,669	180,092,229	6,569,440
203 369 / SERVICES	L 153	44,219,940	42,239,680	1,980,260
204 370 / METERS	L 154	35,195,826	34,027,800	1,168,026
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,814,868	1,691,815	123,053
206 373 / STREET LIGHTING SYSTEMS	L 156	3,372,036	3,221,615	150,421
207 TOTAL DISTRIBUTION PLANT		668,266,711	638,379,538	29,887,173
208				

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
209 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	34,641,238	33,287,519	1,353,718
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	16,560,760	15,913,595	647,165
215 392 / TRANSPORTATION EQUIPMENT	L 164	25,607,665	24,606,963	1,000,702
216 393 / STORES EQUIPMENT	L 165	1,101,883	1,058,824	43,060
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	4,165,091	4,002,326	162,764
218 395 / LABORATORY EQUIPMENT	L 167	6,387,183	6,137,584	249,600
219 396 / POWER OPERATED EQUIPMENT	L 168	4,583,413	4,404,301	179,112
220 397 / COMMUNICATIONS EQUIPMENT	L 169	24,964,298	23,988,737	975,561
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,499,465	3,362,713	136,753
222 TOTAL GENERAL PLANT		121,510,997	116,762,561	4,748,435
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,347,908,620	2,253,680,458	94,228,162
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	4,186,291	4,018,284	168,008
228 TOTAL ACCUM PROVISION DEPRECIATION		2,352,094,911	2,257,698,741	94,396,169
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	15,264,573	14,674,243	590,330
232 HYDRAULIC PRODUCTION	L 98	14,901,074	14,331,430	569,643
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		30,165,647	29,005,673	1,159,973
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,382,260,558	2,286,704,415	95,556,143
238				

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		3,808,190,994	3,661,864,957	146,326,037
LESS:				
252 CUSTOMER ADVANCES FOR CONSTRUCTION				
POWER SUPPLY	D10	0	0	0
OTHER	DA252	5,978,148	5,934,620	43,528
TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,978,148	5,934,620	43,528
ACCUMULATED DEFERRED INCOME TAXES				
190 / ACCUMULATED DEFERRED INCOME TAXES				
CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,294,173)	(1,284,750)	(9,423)
OTHER	LABOR	(17,559,294)	(16,796,890)	(762,404)
TOTAL ACCOUNT 190		(18,853,467)	(18,081,640)	(771,827)
281 / ACCELERATED AMORTIZATION	P101P	0	0	0
282 / OTHER PROPERTY	P101P	454,701,941	436,932,991	17,768,950
283 / OTHER	P101P	47,041,050	45,202,769	1,838,281
TOTAL ACCUM DEFERRED INCOME TAXES		482,889,524	464,054,120	18,835,404
NET ELECTRIC PLANT IN SERVICE		3,319,323,322	3,191,876,217	127,447,105
ADD:				
WORKING CAPITAL				
151 / FUEL INVENTORY	E10	30,953,280	29,569,350	1,383,930
154 / PLANT MATERIALS & SUPPLIES				
PRODUCTION - GENERAL	L 101	17,691,165	17,014,861	676,304
TRANSMISSION - GENERAL	L 139	10,192,961	9,802,560	390,401
DISTRIBUTION - GENERAL	L 158	29,463,821	28,264,527	1,199,294
OTHER - UNCLASSIFIED	L 174	4,034,388	3,876,751	157,637
TOTAL ACCOUNT 154		61,382,335	58,958,698	2,423,637
165 / PREPAID ITEMS				
AD VALOREM TAXES	L 696	0	0	0
OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
INSURANCE	L 101	0	0	0
PENSION-RELATED PREPAYMENTS	L 990	0	0	0
SOFTWARE CONTRACTS	L 92	0	0	0
MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
TOTAL ACCOUNT 165		0	0	0
WORKING CASH ALLOWANCE	L 614	31,298,735	29,744,015	1,554,720
TOTAL WORKING CAPITAL		123,634,350	118,272,063	5,362,286
NET ELECTRIC PLANT IN SERVICE		3,442,957,672	3,310,148,280	132,809,392

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		3,442,957,672	3,310,148,280	132,809,392
ADD:				
105 / PLANT HELD FOR FUTURE USE				
HYDRAULIC PRODUCTION	L 98	0	0	0
TRANS LAND & LAND RIGHTS	L 107	0	0	0
TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
TRANS STATION EQUIPMENT	L 117	0	0	0
DIST LAND & LAND RIGHTS	L 145	0	0	0
DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
GEN LAND & LAND RIGHTS	L 161	0	0	0
GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
TOTAL PLANT HELD FOR FUTURE USE		0	0	0
ELECTRIC PLANT ACQUISITION ADJ.-114/5	D10	0	0	0
DEFERRED PROGRAMS:				
182 / CONSERVATION PROGRAMS				
IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
TOTAL CONSERVATION PROGRAMS		0	0	0
182 / MISC. OTHER REGULATORY ASSETS				
CUB FUND INTEREST - OPUC ORDER 15-399	CODA	16,487	0	16,487
AM. FALLS BOND REFINANCE	D10	260,631	250,668	9,963
SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	6,014,090	0	6,014,090
PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0	0
LIDAR SURVEY - IPUC ORDER 32426	CIDA	43,604	43,604	0
SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,475,469	9,475,469	0
SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	14,139,304	14,139,304	0
SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	389,789	0	389,789
SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	589,736	0	589,736
TOTAL OTHER REGULATORY ASSETS		30,929,111	23,909,045	7,020,066
186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(3,731,897)	0	(3,731,897)
RECONNECT FEES - OPUC ADV 16-09	CODA	(11,039)	0	(11,039)
TOTAL DEFERRED PROGRAMS		27,186,175	23,909,045	3,277,130
DEVELOPMENT OF IERCO RATE BASE				
INVESTMENT IN IERCO	E10	29,441,872	28,125,517	1,316,355
PREPAID COAL ROYALTIES	E10	848,318	810,389	37,929
NOTES RECEIVABLE FROM SUBSIDIARY	E10	18,546,055	17,716,856	829,199
TOTAL SUBSIDIARY RATE BASE		48,836,245	46,652,763	2,183,482
TOTAL COMBINED RATE BASE		3,518,980,091	3,380,710,087	138,270,004

1 IDAHO POWER COMPANY
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 4 TWELVE MONTHS ENDED DECEMBER 31, 2020
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
326 *** TABLE 4 - OPERATING REVENUES ***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES				
329 440-448 / RETAIL	RETREV	1,167,730,160	1,116,558,967	51,171,193
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	66,090,671	63,135,738	2,954,933
332 TOTAL SALES OF ELECTRICITY		1,233,820,831	1,179,694,705	54,126,126
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	4,409,044	4,211,915	197,130
336				
337 449 / OATT TARIFF REFUND				
338 NETWORK	D11	0	0	0
339 POINT-TO-POINT	D11	0	0	0
340 TOTAL ACCOUNT 449		0	0	0
341				
342 451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,352,130	4,308,346	43,784
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,212,253	3,089,220	123,033
346 TRANSFORMER RENTALS	L 152	17,330	16,720	610
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,745,871	1,667,813	78,058
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,667,628	1,536,414	131,214
351 FACILITIES CHARGES	DA454	9,714,244	9,303,405	410,839
352 OTHER RENTALS	L 101	709,024	681,919	27,105
353 WATER LEASE	E10	24,962	23,846	1,116
354 TOTAL ACCOUNT 454		17,491,312	16,719,337	771,976
355				

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
456 / OTHER ELECTRIC REVENUES				
TRANSMISSION - NETWORK SERVICES	D11	9,266,331	8,912,095	354,236
TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	816,367	787,635	28,732
TRANSMISSION - POINT-TO-POINT	D11	33,825,036	32,531,961	1,293,075
ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
DSM RIDER FUNDS	DARIDER	0	0	0
STANDBY SERVICE CHARGE	CIDA	736,193	736,193	0
SIERRA PACIFIC USAGE CHARGE	E10	143,564	137,145	6,419
BPA - OTHER REVENUE	D10	0	0	0
ANTELOPE	L 507	0	0	0
MISCELLANEOUS	PTD	1,194	1,147	47
TOTAL ACCOUNT 456		44,788,685	43,106,176	1,682,509
TOTAL OTHER OPERATING REVENUES		71,041,171	68,345,774	2,695,398
TOTAL OPERATING REVENUES		1,304,862,002	1,248,040,479	56,821,524

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	1,377,694	1,325,027	52,667
378 501 / FUEL	E10	119,677,855	114,327,024	5,350,831
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,790,106	9,352,388	437,718
383 TOTAL ACCOUNT 502		9,790,106	9,352,388	437,718
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,754,144	1,675,716	78,428
387 TOTAL ACCOUNT 505		1,754,144	1,675,716	78,428
388 506 / MISCELLANEOUS EXPENSES	D10	9,778,666	9,404,844	373,822
389 507 / RENTS	L 97	220,267	211,847	8,420
390 TOTAL STEAM OPERATION EXPENSES		142,598,732	136,296,845	6,301,887
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	9,350	8,993	357
394 511 / STRUCTURES	D10	383,245	368,594	14,651
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	8,491,253	8,111,607	379,646
398 TOTAL ACCOUNT 512		8,491,253	8,111,607	379,646
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	3,148,003	3,007,255	140,748
402 TOTAL ACCOUNT 513		3,148,003	3,007,255	140,748
403 514 / MISCELLANEOUS STEAM PLANT	D10	3,597,407	3,459,884	137,523
404 TOTAL STEAM MAINTENANCE EXPENSES		15,629,258	14,956,332	672,926
405				
406 TOTAL STEAM GENERATION EXPENSES		158,227,990	151,253,177	6,974,813
407				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,189,854	4,989,320	200,534
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	480,000	461,650	18,350
414 OTHER	D10	6,334,017	6,091,878	242,139
415 TOTAL ACCOUNT 536		6,814,017	6,553,528	260,489
416				
417 537 / HYDRAULIC EXPENSES	D10	14,157,093	13,615,890	541,202
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,445,642	1,390,378	55,264
420 OTHER	E10	424,684	405,696	18,988
421 TOTAL ACCOUNT 538		1,870,326	1,796,074	74,252
422				
423 539 / MISCELLANEOUS EXPENSES				
424 540 / RENTS	D10	257,897	248,038	9,859
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		32,744,309	31,487,661	1,256,648
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	186,267	179,146	7,121
430 542 / STRUCTURES	D10	632,847	608,655	24,193
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	393,073	378,046	15,027
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,484,208	1,427,469	56,739
434 OTHER	E10	783,425	748,398	35,027
435 TOTAL ACCOUNT 544		2,267,633	2,175,867	91,766
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,736,869	2,632,243	104,626
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,216,689	5,973,957	242,732
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		38,960,998	37,461,618	1,499,380

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	592,065	569,431	22,634
446 547 / FUEL				
447 SALMON DIESEL	E10	6,219	5,941	278
448 OTHER	E10	53,056,238	50,684,078	2,372,160
449 TOTAL ACCOUNT 547		53,062,457	50,690,019	2,372,438
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	(404,319)	(388,863)	(15,456)
453 OTHER	E10	4,617,761	4,411,300	206,461
454 TOTAL ACCOUNT 548		4,213,442	4,022,437	191,005
455				
456 549 / MISCELLANEOUS EXPENSES	D10	777,708	747,978	29,730
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		58,645,672	56,029,865	2,615,807
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
463 552 / STRUCTURES	D10	168,791	162,338	6,453
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	69,127	66,485	2,643
466 OTHER	E10	55,278	52,806	2,471
467 TOTAL ACCOUNT 553		124,405	119,291	5,114
468				
469 554 / MISCELLANEOUS EXPENSES	L 99	1,813,883	1,744,541	69,342
470 TOTAL OTHER POWER MAINT EXPENSES		2,107,079	2,026,171	80,908
471				
472 TOTAL OTHER POWER GENERATION EXP		60,752,751	58,056,036	2,696,715
473				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	413,537	395,048	18,489
477 OTHER PURCHASED POWER	E10	97,906,887	93,529,442	4,377,445
478 TOTAL ACCOUNT 555.0		98,320,424	93,924,490	4,395,934
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	220,373,830	210,520,853	9,852,977
482 TOTAL COGEN & SMALL POWER PROD		220,373,830	210,520,853	9,852,977
483				
484 TOTAL ACCOUNT 555		318,694,254	304,445,343	14,248,911
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	6,313	6,072	241
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	(50,287,078)	(50,287,078)	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	(183,629)	0	(183,629)
490 OTHER	D10	4,757,954	4,576,065	181,889
491 TOTAL ACCOUNT 557		(45,712,753)	(45,711,013)	(1,740)
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		272,987,814	258,740,402	14,247,412
494				
495 TOTAL PRODUCTION EXPENSES		530,929,553	505,511,233	25,418,320

1 IDAHO POWER COMPANY
 2 BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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 4 TWELVE MONTHS ENDED DECEMBER 31, 2020
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,609,477	2,509,532	99,946
502 561 / LOAD DISPATCHING	D12	4,421,513	4,252,486	169,027
503 562 / STATION EXPENSES	L 117	2,480,362	2,385,361	95,001
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	826,334	794,674	31,659
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	4,027,586	3,847,512	180,075
506 566 / MISCELLANEOUS EXPENSES	L 140	1,000,000	961,699	38,301
507 567 / RENTS	L 140	4,011,443	3,857,801	153,642
508				
509 TOTAL TRANSMISSION OPERATION		19,376,716	18,609,064	767,651
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	143,522	138,025	5,497
513 569 / STRUCTURES	L 112	1,206,790	1,160,647	46,143
514 570 / STATION EQUIPMENT	L 117	1,615,540	1,553,663	61,877
515 571 / OVERHEAD LINES	L 123+128+133	1,351,865	1,300,071	51,794
515 573 / MISCELLANEOUS PLANT	L 139	424	407	16
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	515,586	495,839	19,747
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,833,728	4,648,652	185,075
519				
520 TOTAL TRANSMISSION EXPENSES		24,210,443	23,257,717	952,726

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	3,652,645	3,503,968	148,677
527 581 / LOAD DISPATCHING	D60	4,397,607	4,242,836	154,771
528 582 / STATION EXPENSES	L 147	1,534,293	1,477,670	56,623
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,826,683	3,543,248	283,435
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	4,125,504	4,065,487	60,018
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	7,837	7,487	350
532 586 / METER EXPENSES	L 154	4,150,365	4,012,629	137,736
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	914,518	852,511	62,007
534 588 / MISCELLANEOUS EXPENSES	L 158	3,746,640	3,594,136	152,503
535 589 / RENTS	L 158	329,140	315,742	13,397
536 TOTAL DISTRIBUTION OPERATION		26,685,230	25,615,713	1,069,516
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	13,381	12,837	545
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,477,721	3,349,376	128,344
542 593 / OVERHEAD LINES	L 148+149	15,416,840	14,274,944	1,141,896
543 594 / UNDERGROUND LINES	L 150+151	494,618	487,422	7,196
544 595 / LINE TRANSFORMERS	L 152	45,003	43,419	1,584
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	251,021	239,823	11,198
546 597 / METERS	L 154	746,985	722,196	24,790
547 598 / MISCELLANEOUS PLANT	L 158	124,108	119,057	5,052
548 TOTAL DISTRIBUTION MAINTENANCE		20,569,678	19,249,074	1,320,604
549				
550 TOTAL DISTRIBUTION EXPENSES		47,254,907	44,864,787	2,390,120
551				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	631,617	594,282	37,335
554 902 / METER READING	CW902	1,790,248	1,349,809	440,439
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,473,221	13,024,507	448,714
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,224,630	4,971,142	253,488
557 905 / MISC EXPENSES	L 554+555+556	130	123	7
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		21,119,845	19,939,862	1,179,982
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	638,873	619,452	19,421
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	323,161	308,713	14,449
563 OTHER	DA908	6,005,516	5,827,581	177,935
564 TOTAL ACCOUNT 908		6,328,677	6,136,294	192,383
565 909 / INFORMATION & INSTRUCTIONAL	DA909	296,792	286,906	9,886
566 910 / MISCELLANEOUS EXPENSES	L 564+565	684,104	663,219	20,885
567 TOTAL CUST SERV & INFORMATN EXPENSES		7,948,446	7,705,871	242,575

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924		0	0	0
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	80,133,666	76,654,358	3,479,309
575 921 / OFFICE SUPPLIES	LABOR	13,609,000	13,018,113	590,887
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(29,768,610)	(28,476,092)	(1,292,518)
577 923 / OUTSIDE SERVICES	LABOR	6,803,893	6,508,476	295,417
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	387,571	372,755	14,816
580 ALL RISK & MISCELLANEOUS	P110P	3,673,693	3,533,432	140,261
581 TOTAL ACCOUNT 924		4,061,264	3,906,187	155,077
582				
583 925 / INJURIES & DAMAGES				
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	6,013,031	5,751,952	261,079
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	LABOR	30,420,305	29,099,491	1,320,814
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CODA	1,303,481	0	1,303,481
587 EMPLOYEE PENSIONS & BENEFITS - FERC	CIDA	17,153,713	17,153,713	0
588 927 / FRANCHISE REQUIREMENTS	D11	0	0	0
589 928 / REGULATORY COMMISSION EXPENSES	CIDA	0	0	0
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	1,900,946	1,828,276	72,670
592 ENERGY RELATED	E10	1,042,530	995,918	46,612
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	863,584	824,671	38,913
595 FERC OTHER	D11	161,057	154,900	6,157
596 FERC - OREGON HYDRO FEE	D10	158,501	152,442	6,059
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	43,855	43,855	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	1,759,804	0	1,759,804
602 TOTAL ACCOUNT 928		5,930,277	4,000,062	1,930,215
603				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,399,511	3,251,909	147,603
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		139,059,531	130,868,168	8,191,363
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	7,311,781	7,026,049	285,732
611 TOTAL ADMIN & GENERAL EXPENSES		146,371,312	137,894,218	8,477,094
612				
613 416 / MERCHANDISING EXPENSE	E10	4,633,866	4,426,685	207,181
614 TOTAL OPER & MAINT EXPENSES		782,468,372	743,600,373	38,867,999
615				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	46,097,778	44,335,537	1,762,242
620 330-336 / HYDRAULIC PRODUCTION	L 98	17,944,253	17,258,274	685,979
621 340-346 / OTHER PRODUCTION	L 99	16,034,889	15,421,902	612,987
622 TOTAL PRODUCTION PLANT		80,076,920	77,015,712	3,061,208
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	318,690	306,507	12,183
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,551,950	1,492,610	59,340
627 353 / STATION EQUIPMENT	L 117	8,961,952	8,618,698	343,254
628 354 / TOWERS & FIXTURES	L 123	2,321,782	2,233,024	88,758
629 355 / POLES & FIXTURES	L 128	5,733,903	5,513,817	220,085
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,526,538	4,353,042	173,496
631 359 / ROADS & TRAILS	L 138	3,551	3,416	136
632 TOTAL TRANSMISSION PLANT		23,418,366	22,521,114	897,252
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,090	28,343	747
636 361 / STRUCTURES & IMPROVEMENTS	L 146	1,091,341	1,052,822	38,519
637 362 / STATION EQUIPMENT	L 147	5,156,232	4,965,942	190,289
638 364 / POLES, TOWERS & FIXTURES	L 148	6,857,166	6,317,623	539,543
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,852,976	3,602,657	250,319
640 366 / UNDERGROUND CONDUIT	L 150	1,008,626	994,357	14,269
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,602,573	5,520,661	81,912
642 368 / LINE TRANSFORMERS	L 152	13,635,741	13,155,840	479,901
643 369 / SERVICES	L 153	1,006,879	961,789	45,090
644 370 / METERS	L 154	4,866,524	4,705,022	161,503
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	101,325	94,455	6,870
646 373 / STREET LIGHTING SYSTEMS	L 156	83,017	79,314	3,703
647 TOTAL DISTRIBUTION PLANT		43,291,491	41,478,825	1,812,666

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
648 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
649				
650 GENERAL PLANT				
651 389 / LAND & LAND RIGHTS	L 161	0	0	0
652 390 / STRUCTURES & IMPROVEMENTS	L 162	2,818,167	2,708,038	110,129
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,231,333	6,948,745	282,588
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	181,092	7,365
655 393 / STORES EQUIPMENT	L 165	156,592	150,472	6,119
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	587,172	564,226	22,946
657 395 / LABORATORY EQUIPMENT	L 167	731,746	703,151	28,595
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	4,080,960	3,921,483	159,477
660 398 / MISCELLANEOUS EQUIPMENT	L 170	465,715	447,515	18,199
661 TOTAL GENERAL PLANT		16,260,139	15,624,722	635,418
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	(431,877)	(414,064)	(17,813)
664 DEPR EXP BEFORE DISALLOWED COSTS		162,615,039	156,226,309	6,388,731
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(284,658)	(11,641)
667 TOTAL DEPRECIATION EXPENSE		162,318,740	155,941,650	6,377,090
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	7,981,848	7,673,164	308,684
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	(523,688)	(503,668)	(20,020)
673 TOTAL AMORTIZATION EXPENSE		7,458,160	7,169,496	288,664
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		169,776,900	163,111,146	6,665,754
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	176,633	169,064	7,569
678				

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	16,486,185	15,770,374	715,811
684 FUTA	LABOR	44,858	42,910	1,948
685 LESS PAYROLL DEDUCTION	LABOR	(16,752,922)	(16,025,530)	(727,392)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,335,122	1,284,083	51,040
690 VALMY	L 97	605,003	581,875	23,128
691 BOARDMAN	L 97	94,344	90,737	3,607
692 OTHER-PRODUCTION PLANT	L 101	7,500,669	7,213,931	286,738
693 OTHER-TRANSMISSION PLANT	L 139	6,388,087	6,143,417	244,670
694 OTHER-DISTRIBUTION PLANT	L 158	9,528,636	9,140,783	387,853
695 OTHER-GENERAL PLANT	L 172	1,846,486	1,774,328	72,157
696 SUB-TOTAL		27,298,347	26,229,153	1,069,194
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,346	4,180	166
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	3,083,918	3,083,918	0
702 STATE OF OREGON	CODA	257,789	0	257,789
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	779,989	0	779,989
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	221,880	212,246	9,634
709 HYDRO GENERATION KWH TAX	E10	1,374,066	1,312,631	61,435
710 IRRIGATION-PIC	CIDA	249,238	249,238	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		33,047,694	30,879,121	2,168,573
715				
716				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	1,075,354	1,075,354	0
720 STATE OF OREGON	CODA	(531,563)	0	(531,563)
721				
722 TOTAL REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(9,544,549)	(9,171,565)	(372,984)
729 ACCOUNTS #190 & #283 - RELATED	L 758	5,362,356	5,200,178	162,178
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(4,182,193)	(3,971,387)	(210,806)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	2,820,899	2,710,663	110,236
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	30,648,406	29,922,212	726,194
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	1,048,225	1,135,645	(87,420)
740 STATE OF OREGON	L 815	563,099	548,764	14,335
741 OTHER STATES	L 856	35,263	17,133	18,131
742 TOTAL STATE INCOME TAXES		1,646,587	1,701,541	(54,954)

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,304,862,002	1,248,040,479	56,821,524
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		782,468,372	743,600,373	38,867,999
749 DEPRECIATION EXPENSE		162,318,740	155,941,650	6,377,090
750 AMORTIZATION OF LIMITED TERM PLANT		7,458,160	7,169,496	288,664
751 ACCRETION EXPENSE		176,633	169,064	7,569
752 TAXES OTHER THAN INCOME		33,047,694	30,879,121	2,168,573
753 REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
754 TOTAL OPERATING EXPENSES		986,013,390	938,835,058	47,178,332
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		318,848,613	309,205,421	9,643,192
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	87,966,394	84,509,963	3,456,431
762 OTHER INTEREST EXPENSE	L 24	14,715,753	14,137,532	578,221
763 TOTAL INTEREST CHARGES		102,682,147	98,647,495	4,034,652
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		216,166,466	210,557,926	5,608,540
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		2,629,328	2,679,342	(50,014)
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		213,537,138	207,878,584	5,658,554
770				
771 FEDERAL TAX AT 21 PERCENT		44,842,799	43,654,503	1,188,296
772 OTHER CURRENT TAX ADJUSTMENTS	L 771	(4,582,263)	(4,460,837)	(121,426)
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(2)	(2)	(0)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		40,260,534	39,193,664	1,066,870
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(26,934,005)	(25,881,472)	(1,052,533)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(18,838,033)	(18,268,299)	(569,734)
781 SUM OF OTHER ADJUSTMENTS		(45,772,038)	(44,149,771)	(1,622,267)
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(9,612,128)	(9,271,452)	(340,676)
783				
784 TOTAL FEDERAL INCOME TAX		30,648,406	29,922,212	726,194

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TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	216,166,466	210,557,926	5,608,540
788				
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(26,934,005)	(25,881,472)	(1,052,533)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(18,838,033)	(18,268,299)	(569,734)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(45,772,038)	(44,149,771)	(1,622,267)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(45,772,038)	(44,149,771)	(1,622,267)
797				
798 INCOME SUBJECT TO OREGON TAX		170,394,428	166,408,155	3,986,273
799				
800 IERCO TAXABLE INCOME	E10	22,439,409	21,436,137	1,003,272
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(5,905,664)	(5,674,881)	(230,783)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		186,928,173	182,169,411	4,758,762
804 APPORTIONMENT FACTOR (0.045454550)		8,496,736	8,280,429	216,307
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		8,496,736	8,280,429	216,307
807				
808 OREGON TAX AT 6.6 PERCENT		560,785	546,508	14,276
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		560,785	546,508	14,276
812 ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	2,314	2,255	59
814				
815 STATE INCOME TAX PAID - OREGON		563,099	548,764	14,335
816				

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8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	216,166,466	210,557,926	5,608,540
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(26,934,005)	(25,881,472)	(1,052,533)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(18,838,033)	(18,268,299)	(569,734)
825 STATE INCOME TAX ADJUSTMENTS		(45,772,038)	(44,149,771)	(1,622,267)
826				
827 INCOME SUBJECT TO IDAHO TAX		170,394,428	166,408,155	3,986,273
828				
829 IERCO TAXABLE INCOME	E10	22,439,409	21,436,137	1,003,272
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(44,428,314)	(42,692,134)	(1,736,180)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		148,405,523	145,152,158	3,253,365
833				
834 IDAHO TAX AT 5.6 PERCENT		8,310,709	8,128,521	182,188
835 LESS: INVESTMENT TAX CREDIT	P101P	6,435,000	6,183,532	251,468
836				
837 STATE INCOME TAX ALLOWED - IDAHO		1,875,709	1,944,989	(69,280)
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(827,484)	(809,344)	(18,140)
840 STATE INCOME TAX PAID - IDAHO		1,048,225	1,135,645	(87,420)
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		170,394,428	166,408,155	3,986,273
845				
846 IERCO TAXABLE INCOME	E10	22,439,409	21,436,137	1,003,272
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		192,833,837	187,844,292	4,989,545
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		192,833,837	187,844,292	4,989,545
852				
853 OTHER TAX AT 0.1 PERCENT		192,834	187,844	4,990
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(157,571)	(170,712)	13,141
856 OTHER STATES' INCOME TAX PAID		35,263	17,133	18,131

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	325,417	312,977	12,440
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,670,331	4,489,871	180,460
862 536 / WATER FOR POWER	E10	733,422	700,631	32,792
863 537 / HYDRAULIC EXPENSES	D10	5,732,484	5,513,341	219,143
864 538 / ELECTRIC EXPENSES	D10	1,679,613	1,615,404	64,209
865 539 / MISCELLANEOUS EXPENSES	D10	3,413,665	3,283,166	130,499
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,229,516	15,602,413	627,102
868 541 / SUPERVISION & ENGINEERING	L 873	184,178	177,138	7,041
869 542 / STRUCTURES	D10	492,012	473,204	18,809
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	244,825	235,466	9,359
871 544 / ELECTRIC PLANT	D10	1,724,420	1,658,498	65,922
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,009,599	1,932,775	76,824
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,655,034	4,477,080	177,954
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,884,550	20,079,493	805,057
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	587,111	564,667	22,444
877 548 / GENERATING EXPENSES	D10	0	0	0
878 549 / MISCELLANEOUS EXPENSES	D10	2,902,499	2,791,541	110,958
879 550 / RENTS	D10	445,691	428,653	17,038
880 TOTAL OTHER POWER OPER EXPENSES		3,935,301	3,784,861	150,440
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	43,379	41,720	1,658
884 553 / GENERATING & ELECTRIC PLANT	D10	80,315	77,245	3,070
885 554 / MISCELLANEOUS EXPENSES	D10	372,600	358,356	14,244
886 TOTAL OTHER POWER MAINT EXPENSES		496,294	477,322	18,973
887 TOTAL OTHER POWER GENERATION EXP		4,431,595	4,262,183	169,413
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	61	59	2
890				
891 TOTAL OTHER POWER SUPPLY EXPENSES		4,025,341	3,871,459	153,882
892				
893 TOTAL PRODUCTION EXPENSES		29,666,965	28,526,171	1,140,794
894				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	9,683	9,289	394
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,514,151	2,421,367	92,784
932 593 / OVERHEAD LINES	L 148+149	4,100,649	3,796,921	303,727
933 594 / UNDERGROUND LINES	L 150+151	276,758	272,731	4,026
934 595 / LINE TRANSFORMERS	L 152	26,531	25,597	934
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	136,691	130,594	6,098
936 597 / METERS	L 154	661,998	640,029	21,969
937 598 / MISCELLANEOUS PLANT	L 158	112,896	108,301	4,595
938 TOTAL DISTRIBUTION MAINTENANCE		7,839,357	7,404,829	434,528
939 TOTAL DISTRIBUTION EXPENSES		26,882,616	25,608,590	1,274,026
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	634,259	596,768	37,491
943 902 / METER READING	CW902	1,239,426	934,501	304,925
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,977,104	8,678,130	298,975
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,850,789	10,209,398	641,391
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	633,883	614,614	19,269
951 908 / CUSTOMER ASSISTANCE	L 564	4,357,701	4,225,233	132,468
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	384,275	372,593	11,681
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,375,859	5,212,440	163,419
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
ADMINISTRATIVE & GENERAL EXPENSES				
920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	49,213,890	47,075,470	2,138,419
921 / OFFICE SUPPLIES	PTDCAS	180,518	172,674	7,844
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
923 / OUTSIDE SERVICES	PTDCAS	0	0	0
PROPERTY INSURANCE				
924 / PRODUCTION - STEAM	L 97	0	0	0
ALL RISK & MISCELLANEOUS	P101P	319,822	307,324	12,498
TOTAL ACCOUNT 924				
INJURIES & DAMAGES				
925 / INJURIES & DAMAGES	LABOR	119,307	114,127	5,180
926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
REGULATORY COMMISSION EXPENSES				
928 / FERC ADMIN ASSESSMENTS	L 174	0	0	0
928 / FERC RATE CASE EXPENSE	RESREV	0	0	0
928 / SEC EXPENSES	L 174	0	0	0
928 / IDAHO PUC - RATE CASE	CIDA	0	0	0
928 / - OTHER	CIDA	0	0	0
928 / OREGON PUC - RATE CASE	CODA	0	0	0
928 / -OTHER	CODA	0	0	0
TOTAL ACCOUNT 928				
DUPLICATE CHARGES				
929 / DUPLICATE CHARGES	SUBEX	0	0	0
GENERAL ADVERTISING				
930.1 / GENERAL ADVERTISING	RELAB	0	0	0
MISCELLANEOUS EXPENSES				
930.2 / MISCELLANEOUS EXPENSES	PTDCAS	165,085	157,912	7,173
RENTS				
931 / RENTS	L 172	0	0	0
GENERAL PLANT MAINTENANCE				
935 / GENERAL PLANT MAINTENANCE	P3908	1,006,069	966,754	39,315
TOTAL ADMIN & GENERAL EXPENSES				
		51,004,691	48,794,261	2,210,430
TOTAL OPER & MAINT EXPENSES				
		134,867,979	129,013,559	5,854,419
TOTAL LABOR - RATIO (%)				
		1	0.9566	0.0434

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,559,751.7	2,461,896.6	97,855.1
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,559,751.7	2,461,896.6	97,855.1
998 RETAIL TRANSMISSION	D12	2,559,751.7	2,461,896.6	97,855.1
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,431,502.8	2,345,927.6	85,575.2
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	16,054,695.0	15,336,885.0	717,810.0
1003 RETAIL MWH AT GENERATION LVL	E100	16,054,695.0	15,336,885.0	717,810.0
1004 CUSTOMER LEVEL	E99	14,796,085.0	14,129,371.0	666,714.0
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	63,809,989	60,952,446	2,857,543
1008 370-METER INVESTMENT	ACCT370	99,150,036	95,859,593	3,290,442
1009 902-CUSTOMER WEIGHTED	CW902	1,962,900	1,479,985	482,915
1010 903-CUSTOMER WEIGHTED	CW903	14,723,735	14,233,374	490,361
1011 904-CUSTOMER WEIGHTED	CW904	1,877,187	1,786,110	91,077
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	578,745	559,468	19,277

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1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,115,964	5,078,714	37,250
1017 350-LAND & LAND RIGHTS	DA350	0	0	0
1018 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020 354-TOWERS & FIXTURES	DA354	0	0	0
1021 355-POLES & FIXTURES	DA355	33,842	0	33,842
1022 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023 359-ROADS & TRAILS	DA359	0	0	0
1024 360-LAND & LAND RIGHTS	ACCT360	7,429,778	7,238,993	190,785
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	50,879,274	49,083,482	1,795,792
1026 362-STATION EQUIPMENT	ACCT362	287,263,363	276,661,984	10,601,379
1027 364-POLES, TOWERS & FIXTURES	DA364	286,999,480	264,417,479	22,582,001
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	145,543,569	136,087,926	9,455,643
1029 366-UNDERGROUND CONDUIT	DA366	53,381,868	52,626,664	755,205
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	295,495,391	291,175,144	4,320,247
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,555,641	3,314,560	241,082
1032 373-STREET LIGHTING SYSTEMS	DA373	4,802,534	4,588,301	214,233
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,352,130	4,308,346	43,784
1034 454-REVENUE - FACILITIES CHARGE	DA454	9,714,244	9,303,405	410,839
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	6,612,546	6,416,626	195,920
1036 440-RETAIL SALES REVENUE	RETREV	1,167,730,160	1,116,558,967	51,171,193
1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038 RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1039 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	176,633	169,064	7,569
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	(431,877)	(414,064)	(17,813)
1041 IDAHO	CIDA	1	1	0
1042 OREGON	CODA	1	0	1
1043 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

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1044 *** TABLE 14 - ALLOCATION FACTORS ***				
1045				
1046 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1047 PLANT - PROD,TRANS&DIST	PTD	5,705,522,501	5,482,560,745	222,961,756
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,863,288	80,219,299	3,643,989
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,773,214,326	2,667,333,789	105,880,538
1050 PLANT - GEN PLT (390,391,397&398)	P390B	241,275,290	231,846,677	9,428,613
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	6,117,004,665	5,877,962,912	239,041,753
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	631,463,194	601,279,470	30,183,723
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,863,288	80,219,299	3,643,989
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	134,428,850	128,592,109	5,836,741
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,243,535,075	1,188,998,110	54,536,965
1056 O&M - ALL EXCEPT FUEL	O&M M	602,914,043	572,029,801	30,884,242
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	984,694,676	947,041,563	37,653,113
1058 O&M - TOTAL (NOT USED)	OM401	782,468,372	743,600,373	38,867,999

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1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***					
1060					
1061 CAPACITY RELATED KW					
1062	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	96.18%	3.82%
1063	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	96.18%	3.82%
1064	RETAIL TRANSMISSION	D12	100.00%	96.18%	3.82%
1065	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.48%	3.52%
1066					
1067 ENERGY RELATED MWH					
1068	GENERATION LEVEL (PSP)	E10	100.00%	95.53%	4.47%
1069	RETAIL MWH AT GENERATION LVL	E100	100.00%	95.53%	4.47%
1070	CUSTOMER LEVEL	E99	100.00%	95.49%	4.51%
1071					
1072 CUSTOMER RELATED FACTORS					
1073	369-DIRECT ASSIGNMENT	DA369	100.00%	95.52%	4.48%
1074	370-METER INVESTMENT	ACCT370	100.00%	96.68%	3.32%
1075	902-CUSTOMER WEIGHTED	CW902	100.00%	75.40%	24.60%
1076	903-CUSTOMER WEIGHTED	CW903	100.00%	96.67%	3.33%
1077	904-CUSTOMER WEIGHTED	CW904	100.00%	95.15%	4.85%
1078	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.67%	3.33%

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1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.27%	0.73%
1083 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1084 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1085 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1086 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1087 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1088 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1089 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1090 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.43%	2.57%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	96.47%	3.53%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	96.31%	3.69%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.13%	7.87%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.50%	6.50%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.59%	1.41%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.54%	1.46%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.22%	6.78%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.54%	4.46%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.99%	1.01%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.77%	4.23%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	97.04%	2.96%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.62%	4.38%
1103 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1104 IDAHO	CIDA	100.00%	100.00%	0.00%
1105 OREGON	CODA	100.00%	0.00%	100.00%
1106 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	96.09%	3.91%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.65%	4.35%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	96.18%	3.82%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	96.09%	3.91%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	96.09%	3.91%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.22%	4.78%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.65%	4.35%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.66%	4.34%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.61%	4.39%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	94.88%	5.12%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	96.18%	3.82%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.03%	4.97%

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

**JURISDICTIONAL SEPARATION STUDY
TYPE I & II ADJUSTED**

IDAHO POWER COMPANY
YEAR-END REPORT TO THE OREGON PUBLIC UTILITY COMMISSION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

SUMMARY OF RESULTS - OPUC JURISDICTION
TYPE I & II ADJUSTED
(X1000)

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	243,878.7
Less: Accum Prov for Depreciation	95,201.1
Amort of Other Utility Plant	1,175.8
Net Electric Plant-in-Service	147,501.7
Less: Cust Advances for Construction	43.5
Accumulated Deferred Income Taxes	18,979.9
Add: Fuel Inventory	1,402.0
Materials & Supplies	2,440.7
Prepayments	0.0
Working Cash Allowance	1,459.4
Net Electric Rate Base	133,780.4
Add: Conservation & Deferred Programs	3,277.2
IERCO Rate Base	2,211.9
Total Combined Rate Base	139,269.5
Development of Net Income	
Operation Revenues	55,003.0
Operating Expenses	
Operation & Maintenance Expenses	36,484.5
Depreciation Expense	6,546.8
Amortization Expense	299.8
Accretion Expense	7.6
Taxes Other Than Income Taxes	2,195.6
Regulatory Debits/Credits	(531.6)
Deferred Income Taxes	(154.8)
Investment Tax Credits Adj - Net	111.1
Federal Income Taxes	646.8
State Income Taxes	(103.0)
Total Operating Expenses	45,502.8
Operating Income	9,500.2
Add: IERCO Operating Income	380.6
Total Operating Income	9,880.7
Rate of Return Earned - Percent	7.095%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
87 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
88				
89 INTANGIBLE PLANT				
90 301 - ORGANIZATION	P101P	5,703	5,478	225
91 302 - FRANCHISES & CONSENTS	D10	35,001,586	33,649,153	1,352,433
92 303 - MISCELLANEOUS	P101P	38,439,598	36,925,068	1,514,530
93				
94 TOTAL INTANGIBLE PLANT		73,446,887	70,579,699	2,867,188
95				
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	1,041,597,836	1,001,351,330	40,246,505
98 330-336 / HYDRAULIC PRODUCTION	D10	953,882,048	917,024,810	36,857,238
99 340-346 / OTHER PRODUCTION	D10	553,544,059	532,155,560	21,388,499
100				
101 TOTAL PRODUCTION PLANT		2,549,023,943	2,450,531,701	98,492,242
102				
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	39,073,933	37,564,147	1,509,785
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		39,073,933	37,564,147	1,509,785
108				
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	82,398,472	79,214,661	3,183,811
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		82,399,130	79,214,661	3,184,469
113				
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	442,085,221	425,003,402	17,081,819
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		442,196,815	425,078,502	17,118,312

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
118 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
119				
120 354 / TOWERS & FIXTURES				
121		217,439,845	209,038,144	8,401,701
122	DA354	0	0	0
123		217,439,845	209,038,144	8,401,701
124				
125 355 / POLES & FIXTURES				
126	D11	210,194,443	202,072,698	8,121,745
127	DA355	33,842	0	33,842
128		210,228,284	202,072,698	8,155,586
129				
130 356 / OVERHEAD CONDUCTORS & DEVICES				
131	D11	242,242,083	232,882,043	9,360,040
132	DA356	26,495	1,189	25,306
133		242,268,578	232,883,232	9,385,346
134				
135 359 / ROADS & TRAILS				
136	D11	390,266	375,187	15,080
137	DA359	0	0	0
138		390,266	375,187	15,080
139				
140		1,233,996,851	1,186,226,571	47,770,280

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
141 **** TABLE 1 - ELECTRIC PLANT IN SERVICE ****				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	7,405,078	7,214,926	190,151
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	50,337,342	48,560,678	1,776,664
147 362 / STATION EQUIPMENT	ACCT362	279,372,769	269,062,590	10,310,179
148 364 / POLES, TOWERS & FIXTURES	DA364	286,999,480	264,417,479	22,582,001
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	145,543,569	136,087,926	9,455,643
150 366 / UNDERGROUND CONDUIT	DA366	53,381,868	52,626,663	755,205
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	295,495,391	291,175,144	4,320,247
152 368 / LINE TRANSFORMERS	D60	629,857,589	607,407,109	22,450,480
153 369 / SERVICES	DA369	63,809,989	60,952,446	2,857,543
154 370 / METERS	ACCT370	101,940,457	98,557,410	3,383,047
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,555,641	3,314,560	241,082
156 373 / STREET LIGHTING SYSTEMS	DA373	4,802,534	4,588,301	214,233
157				
158 TOTAL DISTRIBUTION PLANT		1,922,501,707	1,843,965,233	78,536,474
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	18,151,088	17,435,931	715,157
162 390 / STRUCTURES & IMPROVEMENTS	PTD	134,800,667	129,489,487	5,311,180
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	44,488,145	42,735,301	1,752,844
164 392 / TRANSPORTATION EQUIPMENT	PTD	99,495,286	95,575,147	3,920,139
165 393 / STORES EQUIPMENT	PTD	4,155,416	3,991,691	163,724
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	11,844,273	11,377,605	466,667
167 395 / LABORATORY EQUIPMENT	PTD	14,722,429	14,142,362	580,067
168 396 / POWER OPERATED EQUIPMENT	PTD	21,838,381	20,977,944	860,438
169 397 / COMMUNICATIONS EQUIPMENT	PTD	54,133,424	52,000,554	2,132,870
170 398 / MISCELLANEOUS EQUIPMENT	PTD	7,853,054	7,543,641	309,412
171				
172 TOTAL GENERAL PLANT		411,482,164	395,269,665	16,212,499
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		6,190,451,551	5,946,572,869	243,878,682
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	594,377,103	571,410,848	22,966,255
180 330-336 / HYDRAULIC PRODUCTION	L 98	454,692,833	437,123,867	17,568,967
181 340-346 / OTHER PRODUCTION	L 99	127,954,335	123,010,282	4,944,053
182 TOTAL PRODUCTION PLANT		1,177,024,271	1,131,544,997	45,479,274
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	9,111,922	8,759,844	352,077
186 352 / STRUCTURES & IMPROVEMENTS	L 112	30,528,548	29,348,715	1,179,833
187 353 / STATION EQUIPMENT	L 117	114,967,235	110,516,626	4,450,609
188 354 / TOWERS & FIXTURES	L 123	73,528,982	70,687,881	2,841,101
189 355 / POLES & FIXTURES	L 128	70,393,341	67,662,505	2,730,836
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	82,704,227	79,500,312	3,203,914
191 359 / ROADS & TRAILS	L 138	288,034	276,905	11,129
192 TOTAL TRANSMISSION PLANT		381,522,289	366,752,789	14,769,500
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	151,424	147,535	3,888
196 361 / STRUCTURES & IMPROVEMENTS	L 146	14,232,820	13,730,471	502,350
197 362 / STATION EQUIPMENT	L 147	64,962,735	62,565,302	2,397,433
198 364 / POLES, TOWERS & FIXTURES	L 148	148,262,307	136,596,573	11,665,734
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	56,925,616	53,227,285	3,698,331
200 366 / UNDERGROUND CONDUIT	L 150	17,552,124	17,303,810	248,314
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	95,171,401	93,779,962	1,391,439
202 368 / LINE TRANSFORMERS	L 152	186,816,415	180,157,580	6,658,836
203 369 / SERVICES	L 153	44,227,454	42,246,857	1,980,596
204 370 / METERS	L 154	35,249,244	34,079,445	1,169,799
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,822,869	1,699,274	123,595
206 373 / STREET LIGHTING SYSTEMS	L 156	3,373,657	3,223,164	150,493
207 TOTAL DISTRIBUTION PLANT		668,748,065	638,757,257	29,990,808
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
209 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	34,658,521	33,292,967	1,365,554
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	16,514,540	15,863,863	650,677
215 392 / TRANSPORTATION EQUIPMENT	L 164	25,607,665	24,598,717	1,008,948
216 393 / STORES EQUIPMENT	L 165	1,106,952	1,063,338	43,614
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	4,168,832	4,004,579	164,253
218 395 / LABORATORY EQUIPMENT	L 167	6,392,003	6,140,156	251,846
219 396 / POWER OPERATED EQUIPMENT	L 168	4,583,413	4,402,825	180,588
220 397 / COMMUNICATIONS EQUIPMENT	L 169	25,090,692	24,102,112	988,579
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,505,219	3,367,113	138,107
222 TOTAL GENERAL PLANT		121,627,836	116,835,669	4,792,167
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,348,922,461	2,253,890,712	95,031,749
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	4,186,291	4,016,924	169,367
228 TOTAL ACCUM PROVISION DEPRECIATION		2,353,108,753	2,257,907,636	95,201,116
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	15,267,508	14,671,502	596,006
232 HYDRAULIC PRODUCTION	L 98	15,006,556	14,426,715	579,841
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		30,274,064	29,098,216	1,175,848
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,383,382,817	2,287,005,853	96,376,964
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,807,068,735	3,659,567,017	147,501,718
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,978,148	5,934,620	43,528
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,978,148	5,934,620	43,528
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,294,173)	(1,284,750)	(9,423)
251 OTHER	LABOR	(17,559,294)	(16,792,772)	(766,522)
252 TOTAL ACCOUNT 190		(18,853,467)	(18,077,522)	(775,945)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	454,373,366	436,470,943	17,902,423
255 283 / OTHER	P101P	47,041,050	45,187,621	1,853,429
256 TOTAL ACCUM DEFERRED INCOME TAXES		482,560,949	463,581,042	18,979,907
257				
258 NET ELECTRIC PLANT IN SERVICE		3,318,529,638	3,190,051,354	128,478,284
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	30,953,280	29,551,313	1,401,967
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,691,165	17,007,593	683,572
264 TRANSMISSION - GENERAL	L 139	10,192,961	9,798,373	394,588
265 DISTRIBUTION - GENERAL	L 158	29,463,821	28,260,189	1,203,632
266 OTHER - UNCLASSIFIED	L 174	4,034,388	3,875,449	158,939
267 TOTAL ACCOUNT 154		61,382,335	58,941,604	2,440,731
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 696	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 990	0	0	0
273 SOFTWARE CONTRACTS	L 92	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 614	30,716,329	29,256,951	1,459,378
277				
278 TOTAL WORKING CAPITAL		123,051,944	117,749,868	5,302,076
279				
280 NET ELECTRIC PLANT IN SERVICE		3,441,581,582	3,307,801,222	133,780,360

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,441,581,582	3,307,801,222	133,780,360
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D10	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	16,487	0	16,487
305 AM. FALLS BOND REFINANCE	D10	260,631	250,560	10,071
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	6,014,090	0	6,014,090
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	43,604	43,604	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,475,469	9,475,469	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	14,139,304	14,139,304	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	389,789	0	389,789
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	589,736	0	589,736
313 TOTAL OTHER REGULATORY ASSETS		30,929,111	23,908,938	7,020,173
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(3,731,897)	0	(3,731,897)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(11,039)	0	(11,039)
317 TOTAL DEFERRED PROGRAMS		27,186,175	23,908,938	3,277,237
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	29,441,872	28,108,362	1,333,510
321 PREPAID COAL ROYALTIES	E10	848,318	809,895	38,423
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	18,546,055	17,706,049	840,006
323 TOTAL SUBSIDIARY RATE BASE		48,836,245	46,624,306	2,211,939
324				
325 TOTAL COMBINED RATE BASE		3,517,604,002	3,378,334,465	139,269,536

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
326 *** TABLE 4 - OPERATING REVENUES ***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES				
329 440-448 / RETAIL	RETREV	1,097,218,185	1,046,010,073	51,208,112
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	23,758,900	22,682,788	1,076,112
332 TOTAL SALES OF ELECTRICITY		1,120,977,085	1,068,692,861	52,284,224
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	4,409,044	4,209,345	199,699
336				
337 449 / OATT TARIFF REFUND				
338 NETWORK	D11	0	0	0
339 POINT-TO-POINT	D11	0	0	0
340 TOTAL ACCOUNT 449		0	0	0
341				
342 451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,352,130	4,308,346	43,784
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,212,253	3,087,900	124,353
346 TRANSFORMER RENTALS	L 152	17,330	16,712	618
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,745,871	1,666,795	79,076
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,667,628	1,536,414	131,214
351 FACILITIES CHARGES	DA454	9,714,244	9,303,405	410,839
352 OTHER RENTALS	L 101	709,024	681,628	27,396
353 WATER LEASE	E10	24,962	23,831	1,131
354 TOTAL ACCOUNT 454		17,491,312	16,716,686	774,626
355				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	9,266,331	8,908,287	358,044
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	816,367	787,269	29,098
359 TRANSMISSION - POINT-TO-POINT	D11	33,825,036	32,518,064	1,306,972
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	0	0	0
363 STANDBY SERVICE CHARGE	CIDA	736,193	736,193	0
364 SIERRA PACIFIC USAGE CHARGE	E10	143,564	137,062	6,502
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	1,194	1,147	47
368 TOTAL ACCOUNT 456		44,788,685	43,088,021	1,700,664
369				
370 TOTAL OTHER OPERATING REVENUES		71,041,171	68,322,399	2,718,772
371				
372 TOTAL OPERATING REVENUES		1,192,018,256	1,137,015,260	55,002,996

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	1,375,970	1,322,804	53,166
378 501 / FUEL	E10	59,573,500	56,875,238	2,698,262
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,790,106	9,346,683	443,423
383 TOTAL ACCOUNT 502		9,790,106	9,346,683	443,423
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,754,144	1,674,694	79,450
387 TOTAL ACCOUNT 505		1,754,144	1,674,694	79,450
388 506 / MISCELLANEOUS EXPENSES	D10	9,778,665	9,400,825	377,840
389 507 / RENTS	L 97	220,267	211,756	8,511
390 TOTAL STEAM OPERATION EXPENSES		82,492,652	78,832,000	3,660,652
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	9,350	8,989	361
394 511 / STRUCTURES	D10	383,245	368,437	14,808
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	8,491,253	8,106,659	384,594
398 TOTAL ACCOUNT 512		8,491,253	8,106,659	384,594
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	3,148,003	3,005,421	142,582
402 TOTAL ACCOUNT 513		3,148,003	3,005,421	142,582
403 514 / MISCELLANEOUS STEAM PLANT	D10	3,597,407	3,458,406	139,001
404 TOTAL STEAM MAINTENANCE EXPENSES		15,629,258	14,947,911	681,347
405				
406 TOTAL STEAM GENERATION EXPENSES		98,121,910	93,779,910	4,342,000
407				

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,165,108	4,963,352	201,756
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	480,000	461,453	18,547
414 OTHER	D10	6,330,131	6,085,540	244,591
415 TOTAL ACCOUNT 536		6,810,131	6,546,993	263,138
416				
417 537 / HYDRAULIC EXPENSES	D10	14,126,719	13,580,874	545,845
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,436,742	1,381,227	55,515
420 OTHER	E10	424,684	405,449	19,235
421 TOTAL ACCOUNT 538		1,861,426	1,786,676	74,750
422				
423 539 / MISCELLANEOUS EXPENSES	D10	4,437,034	4,265,591	171,443
424 540 / RENTS	D10	257,897	247,932	9,965
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		32,658,315	31,391,417	1,266,897
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	185,291	178,131	7,159
430 542 / STRUCTURES	D10	630,241	605,889	24,352
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	391,776	376,638	15,138
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,475,071	1,418,075	56,996
434 OTHER	E10	783,425	747,942	35,484
435 TOTAL ACCOUNT 544		2,258,496	2,166,017	92,479
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,726,221	2,620,882	105,339
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,192,024	5,947,556	244,468
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		38,850,339	37,338,974	1,511,365

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	588,954	566,197	22,757
446 547 / FUEL				
447 SALMON DIESEL	E10	6,219	5,937	282
448 OTHER	E10	55,654,100	53,133,360	2,520,740
449 TOTAL ACCOUNT 547		55,660,319	53,139,297	2,521,022
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	(419,698)	(403,481)	(16,217)
453 OTHER	E10	4,617,761	4,408,609	209,152
454 TOTAL ACCOUNT 548		4,198,063	4,005,128	192,935
455				
456 549 / MISCELLANEOUS EXPENSES				
457 550 / RENTS	D10	775,346	745,387	29,959
458		0	0	0
459 TOTAL OTHER POWER OPER EXPENSES		61,222,682	58,456,009	2,766,673
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
463 552 / STRUCTURES	D10	168,561	162,048	6,513
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	68,701	66,047	2,655
466 OTHER	E10	55,278	52,774	2,504
467 TOTAL ACCOUNT 553		123,979	118,821	5,158
468				
469 554 / MISCELLANEOUS EXPENSES				
470 TOTAL OTHER POWER MAINT EXPENSES	L 99	1,811,909	1,741,898	70,011
471		2,104,449	2,022,767	81,682
472 TOTAL OTHER POWER GENERATION EXP		63,327,131	60,478,776	2,848,355
473				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	413,537	394,807	18,730
477 OTHER PURCHASED POWER	E10	89,977,400	85,902,055	4,075,345
478 TOTAL ACCOUNT 555.0		90,390,937	86,296,861	4,094,076
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	221,519,193	211,485,927	10,033,266
482 TOTAL COGEN & SMALL POWER PROD		221,519,193	211,485,927	10,033,266
483				
484 TOTAL ACCOUNT 555		311,910,130	297,782,788	14,127,342
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	6,313	6,069	244
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	0	0	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	0	0	0
490 OTHER	D10	4,736,625	4,553,606	183,019
491 TOTAL ACCOUNT 557		4,736,625	4,553,606	183,019
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		316,653,068	302,342,463	14,310,605
494				
495 TOTAL PRODUCTION EXPENSES		516,952,448	493,940,123	23,012,324

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,599,897	2,499,250	100,647
502 561 / LOAD DISPATCHING	D12	4,404,936	4,234,733	170,203
503 562 / STATION EXPENSES	L 117	2,468,862	2,373,288	95,575
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	824,129	792,216	31,914
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	4,027,586	3,845,165	182,421
506 566 / MISCELLANEOUS EXPENSES	L 140	1,000,000	961,288	38,712
507 567 / RENTS	L 140	4,011,443	3,856,153	155,290
508				
509 TOTAL TRANSMISSION OPERATION		19,336,854	18,562,092	774,762
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	143,130	137,590	5,541
513 569 / STRUCTURES	L 112	1,200,971	1,154,557	46,414
514 570 / STATION EQUIPMENT	L 117	1,606,129	1,543,953	62,176
515 571 / OVERHEAD LINES	L 123+128+133	1,348,605	1,296,382	52,223
515 573 / MISCELLANEOUS PLANT	L 139	421	405	16
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	515,586	495,627	19,959
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,814,844	4,628,514	186,330
519				
520 TOTAL TRANSMISSION EXPENSES		24,151,698	23,190,606	961,092

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	3,636,768	3,488,202	148,566
527 581 / LOAD DISPATCHING	D80	4,376,084	4,220,104	155,980
528 582 / STATION EXPENSES	L 147	1,529,082	1,472,652	56,430
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,811,097	3,528,817	282,281
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	4,119,133	4,059,208	59,925
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	7,813	7,465	349
532 586 / METER EXPENSES	L 154	4,132,934	3,995,776	137,158
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	910,421	848,692	61,729
534 588 / MISCELLANEOUS EXPENSES	L 158	3,731,857	3,579,406	152,451
535 589 / RENTS	L 158	329,139	315,693	13,446
536 TOTAL DISTRIBUTION OPERATION		26,584,328	25,516,014	1,068,314
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	13,330	12,785	545
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,464,399	3,336,546	127,853
542 593 / OVERHEAD LINES	L 148+149	15,395,113	14,254,826	1,140,287
543 594 / UNDERGROUND LINES	L 150+151	493,151	485,977	7,174
544 595 / LINE TRANSFORMERS	L 152	44,863	43,263	1,599
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	250,297	239,131	11,165
546 597 / METERS	L 154	743,478	718,804	24,673
547 598 / MISCELLANEOUS PLANT	L 158	123,510	118,465	5,046
548 TOTAL DISTRIBUTION MAINTENANCE		20,528,140	19,209,798	1,318,342
549				
550 TOTAL DISTRIBUTION EXPENSES		47,112,468	44,725,812	2,386,656
551				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	628,256	591,120	37,136
554 902 / METER READING	CW902	1,783,681	1,344,857	438,823
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,425,655	12,978,525	447,130
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,224,778	4,971,283	253,495
557 905 / MISC EXPENSES	L 554+555+556	130	123	7
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		21,062,499	19,885,908	1,176,591
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	635,514	616,174	19,340
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	323,161	308,524	14,637
563 OTHER	DA908	5,982,426	5,805,176	177,250
564 TOTAL ACCOUNT 908		6,305,587	6,113,700	191,887
565 909 / INFORMATION & INSTRUCTIONAL	DA909	296,792	286,906	9,886
566 910 / MISCELLANEOUS EXPENSES	L 564+565	682,068	661,223	20,844
567 TOTAL CUST SERV & INFORMATN EXPENSES		7,919,961	7,678,004	241,957

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924		0	0	0
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	79,872,904	76,386,183	3,486,720
575 921 / OFFICE SUPPLIES	LABOR	13,608,043	13,014,006	594,037
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(29,768,610)	(28,469,110)	(1,299,500)
577 923 / OUTSIDE SERVICES	LABOR	6,803,893	6,506,880	297,013
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	387,571	372,596	14,975
580 ALL RISK & MISCELLANEOUS	P110P	3,671,998	3,530,521	141,477
581 TOTAL ACCOUNT 924		4,059,569	3,903,117	156,452
582				
583 925 / INJURIES & DAMAGES				
	LABOR	6,012,399	5,749,938	262,461
584 926 / EMPLOYEE PENSIONS & BENEFITS				
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	LABOR	30,394,535	29,067,712	1,326,823
586 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,303,481	0	1,303,481
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
587 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
588 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
589 928 / REGULATORY COMMISSION EXPENSES				
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	1,900,946	1,827,495	73,451
592 ENERGY RELATED	E10	1,042,530	995,311	47,219
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	863,584	824,174	39,410
595 FERC OTHER	D11	161,057	154,834	6,223
596 FERC - OREGON HYDRO FEE	D10	158,501	152,377	6,124
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	43,855	43,855	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	1,759,804	0	1,759,804
602 TOTAL ACCOUNT 928		5,930,277	3,998,046	1,932,231
603				

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,398,636	3,250,275	148,362
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		138,768,840	130,560,759	8,208,081
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	7,306,450	7,018,574	287,876
611 TOTAL ADMIN & GENERAL EXPENSES		146,075,290	137,579,333	8,495,957
612				
613 416 / MERCHANDISING EXPENSE	E10	4,633,866	4,423,984	209,882
614 TOTAL OPER & MAINT EXPENSES		767,908,229	731,423,770	36,484,459
615				

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	45,900,406	44,126,851	1,773,555
620 330-336 / HYDRAULIC PRODUCTION	L 98	18,620,228	17,900,757	719,471
621 340-346 / OTHER PRODUCTION	L 99	16,012,199	15,393,501	618,699
622 TOTAL PRODUCTION PLANT		80,532,833	77,421,109	3,111,724
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	321,876	309,439	12,437
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,595,853	1,534,178	61,675
627 353 / STATION EQUIPMENT	L 117	9,143,568	8,789,602	353,966
628 354 / TOWERS & FIXTURES	L 123	2,351,025	2,260,183	90,842
629 355 / POLES & FIXTURES	L 128	5,835,628	5,609,241	226,387
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,542,250	4,366,286	175,964
631 359 / ROADS & TRAILS	L 138	3,552	3,414	137
632 TOTAL TRANSMISSION PLANT		23,793,750	22,872,342	921,407
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,091	28,344	747
636 361 / STRUCTURES & IMPROVEMENTS	L 146	1,153,271	1,112,566	40,705
637 362 / STATION EQUIPMENT	L 147	5,319,164	5,122,861	196,302
638 364 / POLES, TOWERS & FIXTURES	L 148	6,990,489	6,440,456	550,033
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,894,500	3,641,483	253,017
640 366 / UNDERGROUND CONDUIT	L 150	1,008,161	993,899	14,263
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,715,436	5,631,875	83,562
642 368 / LINE TRANSFORMERS	L 152	13,945,235	13,448,175	497,060
643 369 / SERVICES	L 153	1,021,906	976,143	45,763
644 370 / METERS	L 154	4,973,360	4,808,312	165,048
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	117,327	109,372	7,955
646 373 / STREET LIGHTING SYSTEMS	L 156	86,260	82,412	3,848
647 TOTAL DISTRIBUTION PLANT		44,254,199	42,395,896	1,858,304

1
 2 **IDAHO POWER COMPANY**
 3 **BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**
 4 **JURISDICTIONAL SEPARATION STUDY**
 5 **TWELVE MONTHS ENDED DECEMBER 31, 2020**
 6
 7

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
648 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
649				
650 GENERAL PLANT				
651 389 / LAND & LAND RIGHTS	L 161	0	0	0
652 390 / STRUCTURES & IMPROVEMENTS	L 162	2,852,733	2,740,335	112,398
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,138,892	6,857,618	281,274
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	181,031	7,425
655 393 / STORES EQUIPMENT	L 165	166,729	160,160	6,569
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	594,654	571,224	23,430
657 395 / LABORATORY EQUIPMENT	L 167	741,384	712,173	29,211
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	4,333,748	4,162,997	170,751
660 398 / MISCELLANEOUS EQUIPMENT	L 170	477,222	458,419	18,803
661 TOTAL GENERAL PLANT		16,493,818	15,843,958	649,861
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	417,967	400,728	17,239
664 DEPR EXP BEFORE DISALLOWED COSTS		165,492,567	158,934,032	6,558,535
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(284,557)	(11,742)
667 TOTAL DEPRECIATION EXPENSE		165,196,268	158,649,475	6,546,792
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	8,198,682	7,878,626	320,057
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	(523,688)	(503,453)	(20,235)
673 TOTAL AMORTIZATION EXPENSE		7,674,994	7,375,173	299,822
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		172,871,262	166,024,648	6,846,614
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	176,633	169,064	7,569
678				

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	0	0	0
684 FUTA	LABOR	0	0	0
685 LESS PAYROLL DEDUCTION	LABOR	0	0	0
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,335,122	1,283,534	51,588
690 VALMY	L 97	605,003	581,627	23,377
691 BOARDMAN	L 97	94,344	90,698	3,645
692 OTHER-PRODUCTION PLANT	L 101	7,500,669	7,210,849	289,820
693 OTHER-TRANSMISSION PLANT	L 139	6,388,087	6,140,792	247,295
694 OTHER-DISTRIBUTION PLANT	L 158	9,528,636	9,139,380	389,256
695 OTHER-GENERAL PLANT	L 172	1,846,486	1,773,734	72,752
696 SUB-TOTAL		27,298,347	26,220,614	1,077,733
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,346	4,178	168
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	3,083,918	3,083,918	0
702 STATE OF OREGON	CODA	258,306	0	258,306
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	780,035	0	780,035
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	0	0	0
709 HYDRO GENERATION KWH TAX	E10	1,752,014	1,672,660	79,354
710 IRRIGATION-PIC	CIDA	344,578	344,578	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		33,521,544	31,325,948	2,195,596
715				
716				

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	1,075,354	1,075,354	0
720 STATE OF OREGON	CODA	(531,563)	0	(531,563)
721				
722 TOTAL REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(10,201,699)	(9,799,749)	(401,949)
729 ACCOUNTS #190 & #283 - RELATED	L 758	5,362,356	5,115,231	247,125
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(4,839,343)	(4,684,518)	(154,825)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	2,820,899	2,709,755	111,144
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	11,244,785	10,597,988	646,797
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	(4,456,348)	(4,337,520)	(118,828)
740 STATE OF OREGON	L 815	268,211	253,294	14,917
741 OTHER STATES	L 856	(63,033)	(63,993)	960
742 TOTAL STATE INCOME TAXES		(4,251,170)	(4,148,219)	(102,951)

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,192,018,256	1,137,015,260	55,002,996
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		767,908,229	731,423,770	36,484,459
749 DEPRECIATION EXPENSE		165,196,268	158,649,475	6,546,792
750 AMORTIZATION OF LIMITED TERM PLANT		7,674,994	7,375,173	299,822
751 ACCRETION EXPENSE		176,633	169,064	7,569
752 TAXES OTHER THAN INCOME		33,521,544	31,325,948	2,195,596
753 REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
754 TOTAL OPERATING EXPENSES		975,021,459	930,018,784	45,002,674
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		216,996,798	206,996,476	10,000,322
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	87,504,894	84,040,386	3,464,508
762 OTHER INTEREST EXPENSE	L 24	14,715,753	14,133,125	582,628
763 TOTAL INTEREST CHARGES		102,220,647	98,173,511	4,047,136
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		114,776,151	108,822,965	5,953,186
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		(3,268,430)	(3,225,889)	(42,540)
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		118,044,580	112,048,854	5,995,726
770				
771 FEDERAL TAX AT 21 PERCENT		24,789,362	23,530,259	1,259,102
772 OTHER CURRENT TAX ADJUSTMENTS	L 771	(4,582,263)	(4,349,521)	(232,743)
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(2)	(1)	(0)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		20,207,097	19,180,737	1,026,360
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(23,839,643)	(22,900,355)	(939,288)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(18,838,033)	(17,969,880)	(868,153)
781 SUM OF OTHER ADJUSTMENTS		(42,677,676)	(40,870,235)	(1,807,441)
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(8,962,312)	(8,582,749)	(379,563)
783				
784 TOTAL FEDERAL INCOME TAX		11,244,785	10,597,988	646,797

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	114,776,151	108,822,965	5,953,186
788				
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(23,839,643)	(22,900,355)	(939,288)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(18,838,033)	(17,969,880)	(868,153)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(42,677,676)	(40,870,235)	(1,807,441)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(42,677,676)	(40,870,235)	(1,807,441)
797				
798 INCOME SUBJECT TO OREGON TAX		72,098,475	67,952,730	4,145,745
799				
800 IERCO TAXABLE INCOME	E10	22,439,409	21,423,061	1,016,348
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(5,905,664)	(5,672,979)	(232,685)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		88,632,220	83,702,812	4,929,408
804 APPORTIONMENT FACTOR (0.045454550)		4,028,738	3,804,674	224,064
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		4,028,738	3,804,674	224,064
807				
808 OREGON TAX AT 6.6 PERCENT		265,897	251,108	14,788
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		265,897	251,108	14,788
812 ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	2,314	2,186	129
814				
815 STATE INCOME TAX PAID - OREGON		268,211	253,294	14,917
816				

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 12 - IDAHO STATE INCOME TAXES ***				
NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	114,776,151	108,822,965	5,953,186
ALLOWANCE FOR AFUDC	P101P	0	0	0
STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(23,839,643)	(22,900,355)	(939,288)
STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(18,838,033)	(17,969,880)	(868,153)
STATE INCOME TAX ADJUSTMENTS		(42,677,676)	(40,870,235)	(1,807,441)
INCOME SUBJECT TO IDAHO TAX		72,098,475	67,952,730	4,145,745
IERCO TAXABLE INCOME	E10	22,439,409	21,423,061	1,016,348
BONUS DEPRECIATION ADJUSTMENT	P101P	(44,428,314)	(42,677,827)	(1,750,487)
FEDERAL NOL	L 750	0	0	0
TOTAL STATE TAXABLE INCOME - IDAHO		50,109,570	46,697,964	3,411,606
IDAHO TAX AT 5.6 PERCENT		2,806,136	2,615,086	191,050
LESS: INVESTMENT TAX CREDIT	P101P	6,435,000	6,181,459	253,541
STATE INCOME TAX ALLOWED - IDAHO		(3,628,864)	(3,566,373)	(62,491)
ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
PRIOR YEARS' TAX ADJUSTMENT	L 834	(827,484)	(771,147)	(56,338)
STATE INCOME TAX PAID - IDAHO		(4,456,348)	(4,337,520)	(118,828)
OTHER STATE INCOME TAX				
INCOME SUBJECT TO TAX		72,098,475	67,952,730	4,145,745
IERCO TAXABLE INCOME	E10	22,439,409	21,423,061	1,016,348
BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
FEDERAL NOL	L 750	0	0	0
TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		94,537,884	89,375,791	5,162,093
POST APPORTIONMENT M ITEMS	L 757	0	0	0
TOTAL TAXABLE INCOME-OTHER STATES		94,537,884	89,375,791	5,162,093
OTHER TAX AT 0.1 PERCENT		94,538	89,376	5,162
ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
PRIOR YEARS' TAX ADJUSTMENT	L 840	(157,571)	(153,369)	(4,202)
OTHER STATES' INCOME TAX PAID		(63,033)	(63,993)	960

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8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	325,417	312,843	12,574
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,670,331	4,487,901	182,430
862 536 / WATER FOR POWER	E10	733,422	700,203	33,219
863 537 / HYDRAULIC EXPENSES	D10	5,732,484	5,510,986	221,499
864 538 / ELECTRIC EXPENSES	D10	1,679,613	1,614,714	64,899
865 539 / MISCELLANEOUS EXPENSES	D10	3,413,665	3,281,764	131,901
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,229,516	15,595,568	633,947
868 541 / SUPERVISION & ENGINEERING	L 873	184,178	177,062	7,117
869 542 / STRUCTURES	D10	492,012	473,001	19,011
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	244,825	235,365	9,460
871 544 / ELECTRIC PLANT	D10	1,724,420	1,657,789	66,630
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,009,599	1,931,950	77,649
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,655,034	4,475,168	179,867
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,884,550	20,070,736	813,814
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	587,111	564,426	22,686
877 548 / GENERATING EXPENSES	D10	0	0	0
878 549 / MISCELLANEOUS EXPENSES	D10	2,902,499	2,790,349	112,150
879 550 / RENTS	D10	445,691	428,470	17,221
880 TOTAL OTHER POWER OPER EXPENSES		3,935,301	3,783,244	152,057
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	43,379	41,702	1,676
884 553 / GENERATING & ELECTRIC PLANT	D10	80,315	77,212	3,103
885 554 / MISCELLANEOUS EXPENSES	D10	372,600	358,203	14,397
886 TOTAL OTHER POWER MAINT EXPENSES		496,294	477,118	19,176
887 TOTAL OTHER POWER GENERATION EXP		4,431,595	4,260,362	171,233
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	61	59	2
890	D10	4,025,341	3,869,805	155,536
891 TOTAL OTHER POWER SUPPLY EXPENSES		4,025,402	3,869,864	155,538
892				
893 TOTAL PRODUCTION EXPENSES		29,666,965	28,513,805	1,153,159
894				

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8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	1,808,110	1,738,115	69,995
899 561 / LOAD DISPATCHING	D12	3,128,461	3,007,580	120,881
900 562 / STATION EXPENSES	L 117	2,170,439	2,086,417	84,022
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	416,072	399,960	16,112
902 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903 566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904 567 / RENTS	L 140	0	0	0
905 TOTAL TRANSMISSION OPERATION		7,523,082	7,232,071	291,010
906 568 / SUPERVISION & ENGINEERING	L 140	73,949	71,086	2,863
907 569 / STRUCTURES	L 112	1,098,228	1,055,785	42,443
908 570 / STATION EQUIPMENT	L 117	1,776,162	1,707,403	68,759
909 571 / OVERHEAD LINES	L 123+128+133	615,194	591,372	23,823
910 575 / OPER TRANS MKT ADMIN - EIM	L 140	445	428	17
911 TOTAL TRANSMISSION MAINTENANCE		3,563,978	3,426,073	137,905
912 TOTAL TRANSMISSION EXPENSES		11,087,060	10,658,145	428,915
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	2,996,406	2,874,000	122,407
916 581 / LOAD DISPATCHING	D80	4,061,960	3,917,176	144,783
917 582 / STATION EXPENSES	L 147	983,329	947,040	36,289
918 583 / OVERHEAD LINE EXPENSES	L 148+149	2,941,457	2,723,589	217,868
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,202,508	1,185,014	17,494
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	4,390	4,194	196
921 586 / METER EXPENSES	L 154	3,289,846	3,180,668	109,178
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	773,219	720,793	52,426
923 588 / MISCELLANEOUS EXPENSES	L 550	2,790,012	2,648,674	141,338
924 589 / RENTS	L 158	132	126	5
925 TOTAL DISTRIBUTION OPERATION		19,043,260	18,201,274	841,986

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	9,683	9,288	396
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,514,151	2,421,367	92,784
932 593 / OVERHEAD LINES	L 148+149	4,100,649	3,796,921	303,727
933 594 / UNDERGROUND LINES	L 150+151	276,758	272,731	4,026
934 595 / LINE TRANSFORMERS	L 152	26,531	25,585	946
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	136,691	130,594	6,098
936 597 / METERS	L 154	661,998	640,029	21,969
937 598 / MISCELLANEOUS PLANT	L 158	112,896	108,284	4,612
938 TOTAL DISTRIBUTION MAINTENANCE		7,839,357	7,404,799	434,558
939 TOTAL DISTRIBUTION EXPENSES		26,882,616	25,606,073	1,276,544
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	634,259	596,768	37,491
943 902 / METER READING	CW902	1,239,426	934,501	304,925
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,977,104	8,678,130	298,975
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,850,789	10,209,398	641,391
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	633,883	614,593	19,290
951 908 / CUSTOMER ASSISTANCE	L 564	4,357,701	4,225,091	132,611
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	384,275	372,581	11,694
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,375,859	5,212,264	163,595
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
959 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	49,213,890	47,063,960	2,149,930
963 921 / OFFICE SUPPLIES	PTDCAS	180,518	172,632	7,886
964 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
965 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
966 924 / PROPERTY INSURANCE				
967 PRODUCTION - STEAM	L 97	0	0	0
968 ALL RISK & MISCELLANEOUS	P101P	319,822	307,221	12,601
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	119,307	114,099	5,208
972 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
973 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
974 928 / REGULATORY COMMISSION EXPENSES				
975 FERC ADMIN ASSESSMENTS	L 174	0	0	0
976 FERC RATE CASE EXPENSE	RESREV	0	0	0
977 SEC EXPENSES	L 174	0	0	0
978 IDAHO PUC - RATE CASE	CIDA	0	0	0
979 - OTHER	CIDA	0	0	0
980 OREGON PUC - RATE CASE	CODA	0	0	0
981 -OTHER	CODA	0	0	0
982 TOTAL ACCOUNT 928				
983				
984 929 / DUPLICATE CHARGES	SUBEX	0	0	0
985 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
986 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	165,085	157,873	7,212
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,006,069	966,430	39,639
989 TOTAL ADMIN & GENERAL EXPENSES		51,004,691	48,782,215	2,222,476
990 TOTAL OPER & MAINT EXPENSES		134,867,979	128,981,899	5,886,079
991				
992 TOTAL LABOR - RATIO (%)		1	0.9564	0.0436

1 IDAHO POWER COMPANY
 2 BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
 3 JURISDICTIONAL SEPARATION STUDY
 4 TWELVE MONTHS ENDED DECEMBER 31, 2020
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,573,424.0	2,473,988.9	99,435.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,573,424.0	2,473,988.9	99,435.0
998 RETAIL TRANSMISSION	D12	2,573,424.0	2,473,988.9	99,435.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D80	2,445,175.1	2,358,019.9	87,155.2
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	16,158,568.0	15,426,698.2	731,869.8
1003 RETAIL MWH AT GENERATION LVL	E100	16,158,568.0	15,426,698.2	731,869.8
1004 CUSTOMER LEVEL	E89	14,890,859.4	14,211,317.2	679,542.1
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	63,809,989	60,952,446	2,857,543
1008 370-METER INVESTMENT	ACCT370	99,150,036	95,859,593	3,290,442
1009 902-CUSTOMER WEIGHTED	CW902	1,962,900	1,479,985	482,915
1010 903-CUSTOMER WEIGHTED	CW903	14,723,735	14,233,374	490,361
1011 904-CUSTOMER WEIGHTED	CW904	1,877,187	1,786,110	91,077
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	578,745	559,468	19,277

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1013	*** TABLE 14 - ALLOCATION FACTORS ***				
1014					
1015	DIRECT ASSIGNMENTS				
1016	252-CUSTOMER ADVANCES	DA252	5,115,964	5,078,714	37,250
1017	350-LAND & LAND RIGHTS	DA350	0	0	0
1018	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020	354-TOWERS & FIXTURES	DA354	0	0	0
1021	355-POLES & FIXTURES	DA355	33,842	0	33,842
1022	358-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023	359-ROADS & TRAILS	DA359	0	0	0
1024	360-LAND & LAND RIGHTS	ACCT360	7,429,778	7,238,993	190,785
1025	361-STRUCTURES & IMPROVEMENTS	ACCT361	50,879,274	49,083,482	1,795,792
1026	362-STATION EQUIPMENT	ACCT362	287,263,363	276,661,984	10,601,379
1027	364-POLES, TOWERS & FIXTURES	DA364	286,999,480	264,417,479	22,582,001
1028	365-OVERHEAD CONDUCTORS & DEVICES	DA365	145,543,569	136,087,926	9,455,643
1029	366-UNDERGROUND CONDUIT	DA366	53,381,868	52,626,664	755,205
1030	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	295,495,391	291,175,144	4,320,247
1031	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,555,641	3,314,560	241,082
1032	373-STREET LIGHTING SYSTEMS	DA373	4,802,534	4,588,301	214,233
1033	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,352,130	4,308,346	43,784
1034	454-REVENUE - FACILITIES CHARGE	DA454	9,714,244	9,303,405	410,839
1035	908-OTHER CUSTOMER ASSISTANCE	DA908	6,612,546	6,416,626	195,920
1036	440-RETAIL SALES REVENUE	RETREV	1,097,218,185	1,046,010,073	51,208,112
1037	447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038	RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1039	411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	176,633	169,064	7,569
1040	403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	(431,877)	(414,064)	(17,813)
1041	IDAHO	CIDA	1	1	0
1042	OREGON	CODA	1	0	1
1043	NET TO GROSS TAX MULTIPLIER	DA890	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1044 *** TABLE 14 - ALLOCATION FACTORS ***				
1045				
1046 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1047 PLANT - PROD,TRANS&DIST	PTD	5,705,522,501	5,480,723,505	224,798,996
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,863,288	80,199,685	3,663,603
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,773,214,326	2,666,366,467	106,847,860
1050 PLANT - GEN PLT (390,391,397&398)	P390B	241,275,290	231,768,984	9,506,306
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	6,117,004,665	5,875,993,170	241,011,495
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	617,199,073	589,420,453	27,778,620
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,863,288	80,199,685	3,663,603
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	134,428,850	128,560,580	5,868,270
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,130,691,329	1,077,996,266	52,695,063
1056 O&M - ALL EXCEPT FUEL	O&M	645,864,279	614,862,242	31,002,037
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	984,694,676	946,637,004	38,057,672
1058 O&M - TOTAL (NOT USED)	OM401	767,908,229	731,423,770	36,484,459

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	96.14%	3.86%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	96.14%	3.86%
1064 RETAIL TRANSMISSION	D12	100.00%	96.14%	3.86%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.44%	3.56%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.47%	4.53%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.47%	4.53%
1070 CUSTOMER LEVEL	E99	100.00%	95.44%	4.56%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.52%	4.48%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.68%	3.32%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	75.40%	24.60%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.67%	3.33%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	95.15%	4.85%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.67%	3.33%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.27%	0.73%
1083 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1084 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1085 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1086 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1087 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1088 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1089 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1090 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.43%	2.57%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	96.47%	3.53%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	96.31%	3.69%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.13%	7.87%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.50%	6.50%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.59%	1.41%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.54%	1.46%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.22%	6.78%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.54%	4.46%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.99%	1.01%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.77%	4.23%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	97.04%	2.96%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.33%	4.67%
1103 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1104 IDAHO	CIDA	100.00%	100.00%	0.00%
1105 OREGON	CODA	100.00%	0.00%	100.00%
1106 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	96.06%	3.94%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.63%	4.37%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	96.15%	3.85%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	96.06%	3.94%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	96.06%	3.94%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.50%	4.50%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.63%	4.37%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.63%	4.37%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.34%	4.66%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.20%	4.80%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	96.14%	3.86%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.25%	4.75%

Oregon Report

Year: 2020

Prepared by: Courtney Waites

Blue tabs: Input required

Black tabs: Jurisdictional separation studies

Green tabs: Oregon Report

Red tabs: Workpapers

Purple tabs: Section breaks

No color: Supplemental electronic files not included in printed reports

*Only "JSS - ACTUAL" and "JSS - ADJ" are included in printed reports. "Other Input" and "JSS - PF" are pr



primarily for data entry and are not included.

Please input the required information below. The only other tabs that require data input/adjustment are the fou

Payroll Annualizing Adjustments:

Operating Payroll	(\$714,606)
Payroll Related Items	(\$25,770)
Employee Incentive Costs	(\$18,787,164)

Capital Structure/Cost of Capital:

2020 Actual

Long Term Debt	45.462%
Preferred Stock	0.000%
Common Equity	54.538%
Embedded Cost of Debt	4.705%
Embedded Cost of Preferred Stock	0.000%
Current Approved Oregon ROE	9.900%
Overall Rate of Return Required	7.538%

ir JSS tabs.

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<p>Black = Direct Input Data & Text.</p> <p>Red = Referenced Cells.</p> <p>Blue = Formulas.</p>
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DESCRIPTION

	(D)	(E)
	<u>TOTALS</u>	<u>TYPE I</u>
	<u>PER BOOKS</u>	<u>ADJUST.</u>

*** SUMMARY OF RESULTS ***

DEVELOPMENT OF RATE BASE COMPONENTS

ELECTRIC PLANT IN SERVICE	6,190,451,551	0
LESS: ACCUM PROVISION FOR DEPRECIATION	2,352,094,911	0
AMORT OF OTHER UTILITY PLANT	30,165,647	0
NET ELECTRIC PLANT IN SERVICE	3,808,190,994	0
LESS: CUSTOMER ADV FOR CONSTRUCTION	5,978,148	0
LESS: ACCUM DEFERRED INCOME TAXES	482,889,524	0
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ	4,458,554	0
ADD : WORKING CAPITAL	130,341,635	0
ADD : CONSERVATION+OTHER DFRD PROG.	27,186,175	0
ADD : SUBSIDIARY RATE BASE	48,836,245	0
TOTAL COMBINED RATE BASE	3,530,145,931	0

RATE OF RETURN UNDER PRESENT RATES

OPERATING REVENUES		
SALES REVENUES	1,233,820,831	0
OTHER OPERATING REVENUES	109,110,327	(42,478,200)
TOTAL OPERATING REVENUES	1,342,931,158	(42,478,200)
OPERATING EXPENSES		
OPERATION & MAINTENANCE EXPENSES	830,516,144	(42,747,971)
DEPRECIATION EXPENSE	162,318,740	0
AMORTIZATION OF LIMITED TERM PLANT	7,727,513	0
ACCRETION EXPENSE	176,633	0
TAXES OTHER THAN INCOME	33,047,694	0
REGULATORY DEBITS/CREDITS	543,791	0
PROVISION FOR DEFERRED INCOME TAXES	(6,233,127)	0

39	INVESTMENT TAX CREDIT ADJUSTMENT	2,820,899	0
40	FEDERAL INCOME TAXES	26,204,172	53,253
41	STATE INCOME TAXES	6,286,257	16,186
42	TOTAL OPERATING EXPENSES	1,063,408,716	(42,678,532)
43	OPERATING INCOME	279,522,442	200,332
44	ADD: IERCO OPERATING INCOME	8,402,214	0
45	CONSOLIDATED OPERATING INCOME	287,924,656	200,332
46			
47	RATE OF RETURN UNDER PRESENT RATES	8.156%	
48	*** SUMMARY OF RESULTS ***		
49			
50	RATE OF RETURN UNDER PRESENT RATES		
51	TOTAL COMBINED RATE BASE	3,530,145,931	0
52			
53	SALES REVENUES	1,233,820,831	0
54	OTHER OPERATING REVENUES	109,110,327	(42,478,200)
55	TOTAL OPERATING REVENUES	1,342,931,158	(42,478,200)
56	OPERATING EXPENSES		
57	OPERATION & MAINTENANCE EXPENSES	830,516,144	(42,747,971)
58	DEPRECIATION EXPENSE	162,318,740	0
59	AMORTIZATION OF LIMITED TERM PLANT	7,727,513	0
60	ACCRETION EXPENSE	176,633	0
61	TAXES OTHER THAN INCOME	33,047,694	0
62	REGULATORY DEBITS/CREDITS	543,791	0
63	PROVISION FOR DEFERRED INCOME TAXES	(6,233,127)	0
64	INVESTMENT TAX CREDIT ADJUSTMENT	2,820,899	0
65	FEDERAL INCOME TAXES	26,204,172	53,253
66	STATE INCOME TAXES	6,286,257	16,186
67	TOTAL OPERATING EXPENSES	1,063,408,716	(42,678,532)
68	OPERATING INCOME	279,522,442	200,332
69	ADD: IERCO OPERATING INCOME	8,402,214	0
70	CONSOLIDATED OPERATING INCOME	287,924,656	200,332
71	RATE OF RETURN UNDER PRESENT RATES	8.156%	
72			
73	DEVELOPMENT OF REVENUE REQUIREMENTS		
74	RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		
75			
76	RETURN AT CLAIMED RATE OF RETURN		

77	EARNINGS DEFICIENCY		
78	NET-TO-GROSS TAX MULTIPLIER		
79			
80	REVENUE DEFICIENCY		
81			
82	FIRM JURISDICTIONAL REVENUES		
83			
84	PERCENT INCREASE REQUIRED		
85			
86	SALES AND WHEELING REVENUES REQUIRED		
87	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***		
88			
89	INTANGIBLE PLANT		
90	301 - ORGANIZATION	5,703	0
91	302 - FRANCHISES & CONSENTS	35,001,586	0
92	303 - MISCELLANEOUS	38,439,598	0
93			
94	TOTAL INTANGIBLE PLANT	73,446,887	0
95			
96	PRODUCTION PLANT		
97	310-316 / STEAM PRODUCTION	1,041,597,836	0
98	330-336 / HYDRAULIC PRODUCTION	953,882,048	0
99	340-346 / OTHER PRODUCTION	553,544,059	0
100			
101	TOTAL PRODUCTION PLANT	2,549,023,943	0
102			
103	TRANSMISSION PLANT		
104	350 / LAND & LAND RIGHTS		
105	TRANSMISSION SERVICE	39,073,933	0
106	DIRECT ASSIGNMENT	0	0
107	TOTAL ACCOUNT 350	39,073,933	0
108			
109	352 / STRUCTURES & IMPROVEMENTS		
110	TRANSMISSION SERVICE	82,398,472	0
111	DIRECT ASSIGNMENT	658	0
112	TOTAL ACCOUNT 352	82,399,130	0
113			
114	353 / STATION EQUIPMENT		

115	TRANSMISSION SERVICE	442,085,221	0
116	DIRECT ASSIGNMENT	111,594	0
117	TOTAL ACCOUNT 353	442,196,815	0
118	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***		
119			
120	354 / TOWERS & FIXTURES		
121	TRANSMISSION SERVICE	217,439,845	0
122	DIRECT ASSIGNMENT	0	0
123	TOTAL ACCOUNT 354	217,439,845	0
124			
125	355 / POLES & FIXTURES		
126	TRANSMISSION SERVICE	210,194,443	0
127	DIRECT ASSIGNMENT	33,842	0
128	TOTAL ACCOUNT 355	210,228,284	0
129			
130	356 / OVERHEAD CONDUCTORS & DEVICES		
131	TRANSMISSION SERVICE	242,242,083	0
132	DIRECT ASSIGNMENT	26,495	0
133	TOTAL ACCOUNT 356	242,268,578	0
134			
135	359 / ROADS & TRAILS		
136	TRANSMISSION SERVICE	390,266	0
137	DIRECT ASSIGNMENT	0	0
138	TOTAL ACCOUNT 359	390,266	0
139			
140	TOTAL TRANSMISSION PLANT	1,233,996,851	0
141	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***		
142			
143	DISTRIBUTION PLANT		
144			
145	360 / LAND & LAND RIGHTS	7,405,078	0
146	361 / STRUCTURES & IMPROVEMENTS	50,337,342	0
147	362 / STATION EQUIPMENT	279,372,769	0
148	364 / POLES, TOWERS & FIXTURES	286,999,480	0
149	365 / OVERHEAD CONDUCTORS & DEVICES	145,543,569	0
150	366 / UNDERGROUND CONDUIT	53,381,868	0
151	367 / UNDERGROUND CONDUCTORS & DEVICES	295,495,391	0
152	368 / LINE TRANSFORMERS	629,857,589	0

153	369 / SERVICES	63,809,989	0
154	370 / METERS	101,940,457	0
155	371 / INSTALLATIONS ON CUSTOMER PREMISES	3,555,641	0
156	373 / STREET LIGHTING SYSTEMS	4,802,534	0
157			
158	TOTAL DISTRIBUTION PLANT	1,922,501,707	0
159			
160	GENERAL PLANT		
161	389 / LAND & LAND RIGHTS	18,151,088	0
162	390 / STRUCTURES & IMPROVEMENTS	134,800,667	0
163	391 / OFFICE FURNITURE & EQUIPMENT	44,488,145	0
164	392 / TRANSPORTATION EQUIPMENT	99,495,286	0
165	393 / STORES EQUIPMENT	4,155,416	0
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	11,844,273	0
167	395 / LABORATORY EQUIPMENT	14,722,429	0
168	396 / POWER OPERATED EQUIPMENT	21,838,381	0
169	397 / COMMUNICATIONS EQUIPMENT	54,133,424	0
170	398 / MISCELLANEOUS EQUIPMENT	7,853,054	0
171			
172	TOTAL GENERAL PLANT	411,482,164	0
173			
174	TOTAL ELECTRIC PLANT IN SERVICE	6,190,451,551	0
175			
176	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***		
177			
178	PRODUCTION PLANT		
179	310-316 / STEAM PRODUCTION	594,475,789	0
180	330-336 / HYDRAULIC PRODUCTION	454,354,846	0
181	340-346 / OTHER PRODUCTION	127,965,680	0
182	TOTAL PRODUCTION PLANT	1,176,796,314	0
183			
184	TRANSMISSION PLANT		
185	350 / LAND & LAND RIGHTS	9,110,329	0
186	352 / STRUCTURES & IMPROVEMENTS	30,506,597	0
187	353 / STATION EQUIPMENT	114,876,427	0
188	354 / TOWERS & FIXTURES	73,514,360	0
189	355 / POLES & FIXTURES	70,342,478	0
190	356 / OVERHEAD CONDUCTORS & DEVICES	82,696,371	0

191	359 / ROADS & TRAILS	288,034	0
192	TOTAL TRANSMISSION PLANT	381,334,598	0
193			
194	DISTRIBUTION PLANT		
195	360 / LAND & LAND RIGHTS	151,423.54	0
196	361 / STRUCTURES & IMPROVEMENTS	14,201,855.05	0
197	362 / STATION EQUIPMENT	64,881,268.80	0
198	364 / POLES, TOWERS & FIXTURES	148,195,645.87	0
199	365 / OVERHEAD CONDUCTORS & DEVICES	56,904,853.91	0
200	366 / UNDERGROUND CONDUIT	17,552,356.02	0
201	367 / UNDERGROUND CONDUCTORS & DEVICES	95,114,969.58	0
202	368 / LINE TRANSFORMERS	186,661,668.59	0
203	369 / SERVICES	44,219,939.99	0
204	370 / METERS	35,195,826.21	0
205	371 / INSTALLATIONS ON CUSTOMER PREMISES	1,814,867.83	0
206	373 / STREET LIGHTING SYSTEMS	3,372,035.56	0
207	TOTAL DISTRIBUTION PLANT	668,266,710.95	0
208			
209	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***		
210			
211	GENERAL PLANT		
212	389 / LAND & LAND RIGHTS	0	0
213	390 / STRUCTURES & IMPROVEMENTS	34,641,238	0
214	391 / OFFICE FURNITURE & EQUIPMENT	16,560,760	0
215	392 / TRANSPORTATION EQUIPMENT	25,607,665	0
216	393 / STORES EQUIPMENT	1,101,883	0
217	394 / TOOLS, SHOP & GARAGE EQUIPMENT	4,165,091	0
218	395 / LABORATORY EQUIPMENT	6,387,183	0
219	396 / POWER OPERATED EQUIPMENT	4,583,413	0
220	397 / COMMUNICATIONS EQUIPMENT	24,964,298	0
221	398 / MISCELLANEOUS EQUIPMENT	3,499,465	0
222	TOTAL GENERAL PLANT	121,510,997	0
223			
224	UNDER- /OVERALLOCATED SALVAGE	0	0
225	TOTAL DEPR BEFORE FAS 143 / OTHER	2,347,908,620	0
226			
227	FAS 143 ADJ &/OR DISALLOWED COSTS	4,186,291	0
228	TOTAL ACCUM PROVISION DEPRECIATION	2,352,094,911	0

229			
230	AMORTIZATION OF OTHER UTILITY PLANT		
231	INTANGIBLE PLANT	15,264,573	0
232	HYDRAULIC PRODUCTION	14,901,074	0
233			
234	TOTAL AMORT OF OTHER UTILITY PLANT	30,165,647	0
235			
236	TOTAL ACCUM PROVISION FOR DEPR		
237	& AMORTIZATION OF OTHER UTILITY PLANT	2,382,260,558	0
238			
239	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***		
240			
241	NET ELECTRIC PLANT IN SERVICE	3,808,190,994	0
242	LESS:		
243	252 CUSTOMER ADVANCES FOR CONSTRUCTION		
244	POWER SUPPLY	0	0
245	OTHER	5,978,148	0
246	TOTAL CUSTOMER ADV FOR CONSTRUCTION	5,978,148	0
247			
248	ACCUMULATED DEFERRED INCOME TAXES		
249	190 / ACCUMULATED DEFERRED INCOME TAXES		
250	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,294,173)	0
251	OTHER	(17,559,294)	0
252	TOTAL ACCOUNT 190	(18,853,467)	0
253	281 / ACCELERATED AMORTIZATION	0	0
254	282 / OTHER PROPERTY	454,701,941	0
255	283 / OTHER	47,041,050	0
256	TOTAL ACCUM DEFERRED INCOME TAXES	482,889,524	0
257			
258	NET ELECTRIC PLANT IN SERVICE	3,319,323,322	0
259	ADD:		
260	WORKING CAPITAL		
261	151 / FUEL INVENTORY	48,902,185	0
262	154 / PLANT MATERIALS & SUPPLIES		
263	PRODUCTION - GENERAL	17,691,165	0
264	TRANSMISSION - GENERAL	10,192,961	0
265	DISTRIBUTION - GENERAL	29,463,821	0
266	OTHER - UNCLASSIFIED	4,034,388	0

267	TOTAL ACCOUNT 154	61,382,335	0
268	165 / PREPAID ITEMS		
269	AD VALOREM TAXES	2,256,369	0
270	OTHER PROD-RELATED PREPAYMENTS	3,880,766	0
271	INSURANCE	4,293,083	0
272	PENSION-RELATED PREPAYMENTS	0	0
273	SOFTWARE CONTRACTS	5,357,986	0
274	MISCELLANEOUS PREPAYMENTS	4,268,913	0
275	TOTAL ACCOUNT 165	20,057,115	0
276	WORKING CASH ALLOWANCE	0	0
277			
278	TOTAL WORKING CAPITAL	130,341,635	0
279			
280	NET ELECTRIC PLANT IN SERVICE	3,449,664,957	0
281	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***		
282			
283	NET ELECTRIC PLANT IN SERVICE	3,449,664,957	0
284	ADD:		
285	105 / PLANT HELD FOR FUTURE USE		
286	HYDRAULIC PRODUCTION	109,962	0
287	TRANS LAND & LAND RIGHTS	1,051,759	0
288	TRANS STRUCTURES & IMPROVEMENTS	384,466	0
289	TRANS STATION EQUIPMENT	32,400	0
290	DIST LAND & LAND RIGHTS	1,346,681	0
291	DIST STRUCTURES & IMPROVEMENTS	513,486	0
292	GEN LAND & LAND RIGHTS	0	0
293	GEN STRUCTURES & IMPROVEMENTS	346,500	0
294	TOTAL PLANT HELD FOR FUTURE USE	3,785,253	0
295			
296	ELECTRIC PLANT ACQUISITION ADJ.-114/5	673,301	0
297			
298	DEFERRED PROGRAMS:		
299	182 / CONSERVATION PROGRAMS		
300	IDAHO DEFERRED CONSERVATION PROGRAMS	0	0
301	OREGON DEFERRED CONSERVATION PROGRAMS	0	0
302	TOTAL CONSERVATION PROGRAMS	0	0
303	182 / MISC. OTHER REGULATORY ASSETS		
304	CUB FUND INTEREST - OPUC ORDER 15-399	16,487	0

305	AM. FALLS BOND REFINANCING	260,631	0
306	SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	6,014,090	0
307	PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	0	0
308	LIDAR SURVEY - IPUC ORDER 32426	43,604	0
309	SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	9,475,469	0
310	SIEMENS LTP RATE BASE - IPUC ORDER 33420	14,139,304	0
311	SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	389,789	0
312	SIEMENS LTP RATE BASE - OPUC ORDER 15-387	589,736	0
313	TOTAL OTHER REGULATORY ASSETS	30,929,111	0
314	186 / MISC. OTHER DEFERRED PROGRAMS	0	0
315	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORDER 12-296	(3,731,897)	0
316	RECONNECT FEES - OPUC ADV 16-09	(11,039)	
317	TOTAL DEFERRED PROGRAMS	27,186,175	0
318			
319	DEVELOPMENT OF IERCO RATE BASE		
320	INVESTMENT IN IERCO	29,441,872	0
321	PREPAID COAL ROYALTIES	848,318	0
322	NOTES RECEIVABLE FROM SUBSIDIARY	18,546,055	0
323	TOTAL SUBSIDIARY RATE BASE	48,836,245	0
324			
325	TOTAL COMBINED RATE BASE	3,530,145,931	0
326	*** TABLE 4 - OPERATING REVENUES ***		
327	OPERATING REVENUES		
328	FIRM ENERGY SALES		
329	440-448 / RETAIL	1,167,730,160	0
330	447 / FIRM SALES FOR RESALE	0	0
331	447 / SYSTEM OPPORTUNITY SALES	66,090,671	0
332	TOTAL SALES OF ELECTRICITY	1,233,820,831	0
333			
334	OTHER OPERATING REVENUES		
335	415 / MERCHANDISING REVENUES	0	0
336			
337	449 / OATT TARIFF REFUND		
338	NETWORK	0	0
339	POINT-TO-POINT	0	0
340	TOTAL ACCOUNT 449	-	-
341			
342	451 / MISCELLANEOUS SERVICE REVENUES	4,352,130	0

343			
344	454 / RENTS FROM ELECTRIC PROPERTY		
345	SUBSTATION EQUIPMENT	3,212,253	0
346	TRANSFORMER RENTALS	17,330	0
347	LINE RENTALS	-	0
348	COGENERATION	1,745,871	0
349	DARK FIBER PROJECT	400,000	0
350	POLE ATTACHMENTS	1,667,628	0
351	FACILITIES CHARGES	9,714,244	0
352	OTHER RENTALS	709,024	0
353	WATER LEASE	24,962	0
354	TOTAL ACCOUNT 454	17,491,312	0
355			
356	456 / OTHER ELECTRIC REVENUES		
357	TRANSMISSION - NETWORK SERVICES	9,266,331	0
358	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	816,367	0
359	TRANSMISSION - POINT-TO-POINT	33,825,036	0
360	ALTERNATE TRANSMISSION SERV. CHG.	0	0
361	PHOTOVOLTAIC STATION SERVICE	0	0
362	DSM RIDER FUNDS	42,478,200	(42,478,200)
363	STANDBY SERVICE CHARGE	736,193	0
364	SIERRA PACIFIC USAGE CHARGE	143,564	0
365	BPA - OTHER REVENUE	0	0
366	ANTELOPE	0	0
367	MISCELLANEOUS	1,194	0
368	TOTAL ACCOUNT 456	87,266,885	(42,478,200)
369			
370	TOTAL OTHER OPERATING REVENUES	109,110,327	(42,478,200)
371			
372	TOTAL OPERATING REVENUES	1,342,931,158	(42,478,200)
373	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
374			
375	STEAM POWER GENERATION		
376	OPERATION		
377	500 / SUPERVISION & ENGINEERING	1,423,007	0
378	501 / FUEL	119,677,855	0
379			
380	502 / STEAM EXPENSES		

381	LABOR	0	0
382	OTHER	9,790,106	0
383	TOTAL ACCOUNT 502	9,790,106	0
384	505 / ELECTRIC EXPENSES		
385	LABOR	0	0
386	OTHER	1,754,144	0
387	TOTAL ACCOUNT 505	1,754,144	0
388	506 / MISCELLANEOUS EXPENSES	9,778,684	0
389	507 / RENTS	220,267	0
390	TOTAL STEAM OPERATION EXPENSES	142,644,063	0
391			
392	MAINTENANCE		
393	510 / SUPERVISION & ENGINEERING	9,350	0
394	511 / STRUCTURES	383,245	0
395	512 / BOILER PLANT		
396	LABOR	0	0
397	OTHER	8,491,253	0
398	TOTAL ACCOUNT 512	8,491,253	0
399	513 / ELECTRIC PLANT		
400	LABOR	0	0
401	OTHER	3,148,003	0
402	TOTAL ACCOUNT 513	3,148,003	0
403	514 / MISCELLANEOUS STEAM PLANT	3,597,407	0
404	TOTAL STEAM MAINTENANCE EXPENSES	15,629,258	0
405			
406	TOTAL STEAM GENERATION EXPENSES	158,273,321	0
407			
408	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
409			
410	HYDRAULIC POWER GENERATION		
411	535 / SUPERVISION & ENGINEERING	5,840,433	0
412	536 / WATER FOR POWER		
413	WATER LEASE	480,000	0
414	OTHER	6,436,183	0
415	TOTAL ACCOUNT 536	6,916,183	0
416			
417	537 / HYDRAULIC EXPENSES	14,955,630	0
418	538 / ELECTRIC EXPENSES		

419	LABOR	1,679,613	0
420	OTHER	424,684	0
421	TOTAL ACCOUNT 538	2,104,297	0
422			
423	539 / MISCELLANEOUS EXPENSES	4,930,647	0
424	540 / RENTS	257,897	0
425			
426	TOTAL HYDRAULIC OPERATION EXPENSES	35,005,087	0
427			
428	MAINTENANCE		
429	541 / SUPERVISION & ENGINEERING	211,923	0
430	542 / STRUCTURES	701,385	0
431	543 / RESERVOIRS, DAMS & WATERWAYS	427,177	0
432	544 / ELECTRIC PLANT		
433	LABOR	1,724,420	0
434	OTHER	783,425	0
435	TOTAL ACCOUNT 544	2,507,845	0
436			
437	545 / MISCELLANEOUS HYDRAULIC PLANT	3,016,807	0
438			
439	TOTAL HYDRAULIC MAINTENANCE EXPENSES	6,865,137	0
440			
441	TOTAL HYDRAULIC GENERATION EXPENSES	41,870,224	0
442	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
443	OTHER POWER GENERATION		
444	OPERATION		
445	546 / SUPERVISION & ENGINEERING	673,850	0
446	547 / FUEL		
447	SALMON DIESEL	6,219	0
448	OTHER	53,056,238	0
449	TOTAL ACCOUNT 547	53,062,457	0
450			
451	548 / GENERATING EXPENSES		
452	LABOR	0	0
453	OTHER	4,617,761	0
454	TOTAL ACCOUNT 548	4,617,761	0
455			
456	549 / MISCELLANEOUS EXPENSES	839,793	0

457	550 / RENTS	0	0
458			
459	TOTAL OTHER POWER OPER EXPENSES	59,193,861	0
460			
461	MAINTENANCE		
462	551 / SUPERVISION & ENGINEERING	0	0
463	552 / STRUCTURES	174,834	0
464	553 / GENERATING & ELECTRIC PLANT		
465	LABOR	80,315	0
466	OTHER	55,278	0
467	TOTAL ACCOUNT 553	135,593	0
468			
469	554 / MISCELLANEOUS EXPENSES	1,865,786	0
470	TOTAL OTHER POWER MAINT EXPENSES	2,176,213	0
471			
472	TOTAL OTHER POWER GENERATION EXP	61,370,074	0
473			
474	OTHER POWER SUPPLY EXPENSE		
475	555.0/ PURCHASED POWER		
476	PURCHASED POWER - TRANS LOSSES	413,537	0
477	OTHER PURCHASED POWER	97,906,887	0
478	TOTAL ACCOUNT 555.0	98,320,424	0
479	555.1 / COGENERATION & SMALL POWER PROD		
480	CAPACITY RELATED	0	0
481	ENERGY RELATED	194,589,434	0
482	TOTAL COGEN & SMALL POWER PROD	194,589,434	0
483			
484	TOTAL ACCOUNT 555	292,909,858	0
485			
486	556 / LOAD CONTROL & DISPATCHING EXPENSES	6,313	0
487	557 / OTHER EXPENSES		
488	IDAHO POWER COST-RELATED EXPENSES	(33,524,401)	0
489	OREGON POWER COST-RELATED EXPENSES	(183,629)	0
490	OTHER	5,318,694	0
491	TOTAL ACCOUNT 557	(28,389,336)	0
492			
493	TOTAL OTHER POWER SUPPLY EXPENSES	264,526,835	0
494			

495	TOTAL PRODUCTION EXPENSES	526,040,454	0
496	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
497			
498	TRANSMISSION EXPENSES		
499			
500	OPERATION		
501	560 / SUPERVISION & ENGINEERING	2,861,348	0
502	561 / LOAD DISPATCHING	4,857,309	0
503	562 / STATION EXPENSES	2,782,705	0
504	563 / OVERHEAD LINE EXPENSES	884,293	0
505	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	4,027,586	0
506	566 / MISCELLANEOUS EXPENSES	1,000,000	0
507	567 / RENTS	4,011,443	0
508			
509	TOTAL TRANSMISSION OPERATION	20,424,684	0
510			
511	MAINTENANCE		
512	568 / SUPERVISION & ENGINEERING	153,823	0
513	569 / STRUCTURES	1,359,773	0
514	570 / STATION EQUIPMENT	1,862,960	0
515	571 / OVERHEAD LINES	1,437,562	0
515	573 / MISCELLANEOUS PLANT	486	0
516	575 / OPER TRANS MKT ADMIN - EIM	515,586	0
517			
518	TOTAL TRANSMISSION MAINTENANCE	5,330,191	0
519			
520	TOTAL TRANSMISSION EXPENSES	25,754,875	0
521	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
522			
523	DISTRIBUTION EXPENSES		
524			
525	OPERATION		
526	580 / SUPERVISION & ENGINEERING	4,070,045	0
527	581 / LOAD DISPATCHING	4,963,439	0
528	582 / STATION EXPENSES	1,671,271	0
529	583 / OVERHEAD LINE EXPENSES	4,236,429	0
530	584 / UNDERGROUND LINE EXPENSES	4,293,014	0
531	585 / STREET LIGHTING & SIGNAL SYSTEMS	8,448	0

532 586 / METER EXPENSES	4,608,642	0
533 587 / CUSTOMER INSTALLATIONS EXPENSE	1,022,228	0
534 588 / MISCELLANEOUS EXPENSES	4,135,289	0
535 589 / RENTS	329,158	0
536 TOTAL DISTRIBUTION OPERATION	29,337,963	0
537		
538 MAINTENANCE		
539 590 / SUPERVISION & ENGINEERING	14,730	0
540 591 / STRUCTURES	0	0
541 592 / STATION EQUIPMENT	3,827,943	0
542 593 / OVERHEAD LINES	15,988,062	0
543 594 / UNDERGROUND LINES	533,170	0
544 595 / LINE TRANSFORMERS	48,699	0
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	270,062	0
546 597 / METERS	839,202	0
547 598 / MISCELLANEOUS PLANT	139,835	0
548 TOTAL DISTRIBUTION MAINTENANCE	21,661,703	0
549		
550 TOTAL DISTRIBUTION EXPENSES	50,999,667	0
551		
552 CUSTOMER ACCOUNTING EXPENSES		
553 901 / SUPERVISION	719,969	0
554 902 / METER READING	1,962,900	0
555 903 / CUSTOMER RECORDS & COLLECTIONS	14,723,735	0
556 904 / UNCOLLECTIBLE ACCOUNTS	5,224,630	0
557 905 / MISC EXPENSES	130	0
558 TOTAL CUSTOMER ACCOUNTING EXPENSES	22,631,364	0
559 CUSTOMER SERVICES & INFORMATION EXPENSES		
560 907 / SUPERVISION	727,173	0
561 908 / CUSTOMER ASSISTANCE		
562 SYSTEM CONSERVATION	323,161	0
563 OTHER	49,090,746	(42,478,200)
564 TOTAL ACCOUNT 908	49,413,907	(42,478,200)
565 909 / INFORMATION & INSTRUCTIONAL	296,792	0
566 910 / MISCELLANEOUS EXPENSES	737,634	0
567 TOTAL CUST SERV & INFORMATN EXPENSES	51,175,506	(42,478,200)
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
569 SALES EXPENSES		

570 912 / DEMO & SELLING EXPENSES	0	0
571 TOTAL SALES EXPENSES	0	0
572		
573 ADMINISTRATIVE & GENERAL EXPENSES		
574 920 / ADMINISTRATIVE & GENERAL SALARIES	86,989,181	0
575 921 / OFFICE SUPPLIES	13,634,146	0
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	(29,768,610)	0
577 923 / OUTSIDE SERVICES	6,803,893	0
578 924 / PROPERTY INSURANCE		
579 PRODUCTION - STEAM	387,571	0
580 ALL RISK & MISCELLANEOUS	3,718,244	0
581 TOTAL ACCOUNT 924	4,105,815	0
582		
583 925 / INJURIES & DAMAGES	6,029,651	0
584 926 / EMPLOYEE PENSIONS & BENEFITS	30,420,305	0
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	1,303,481	0
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	17,153,713	0
587 EMPLOYEE PENSIONS & BENEFITS - FERC	0	0
588 927 / FRANCHISE REQUIREMENTS	0	0
589 928 / REGULATORY COMMISSION EXPENSES		
590 FERC ADMIN ASSESS & SECURITIES		
591 CAPACITY RELATED	1,900,946	0
592 ENERGY RELATED	1,042,530	0
593 FERC RATE CASE	0	0
594 FERC ORDER 472	863,584	0
595 FERC OTHER	161,057	0
596 FERC - OREGON HYDRO FEE	158,501	0
597 SEC EXPENSES	0	0
598 IDAHO PUC -RATE CASE	0	0
599 -OTHER	43,855	0
600 OREGON PUC -RATE CASE	0	0
601 -OTHER	1,759,804	0
602 TOTAL ACCOUNT 928	5,930,277	0
603		
604 929 / DUPLICATE CHARGES	0	0
605 930.1 / GENERAL ADVERTISING	168,222	0
606 930.2 / MISCELLANEOUS EXPENSES	3,692,278	(269,771)
607 931 / RENTS	0	0

608	TOTAL ADM & GEN OPERATION	146,462,352	(269,771)
609			
610	935 / GENERAL PLANT MAINTENANCE	7,451,927	0
611	TOTAL ADMIN & GENERAL EXPENSES		(269,771)
612		153,914,279	
613	416 / MERCHANDISING EXPENSE	0	0
614	TOTAL OPER & MAINT EXPENSES	830,516,144	(42,747,971)
615			
616	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***		
617			
618	DEPRECIATION EXPENSE		
619	310-316 / STEAM PRODUCTION	46,097,778	0
620	330-336 / HYDRAULIC PRODUCTION	17,944,253	0
621	340-346 / OTHER PRODUCTION	16,034,889	0
622	TOTAL PRODUCTION PLANT	80,076,920	0
623			
624	TRANSMISSION PLANT		
625	350 / LAND & LAND RIGHTS	318,690	0
626	352 / STRUCTURES & IMPROVEMENTS	1,551,950	0
627	353 / STATION EQUIPMENT	8,961,952	0
628	354 / TOWERS & FIXTURES	2,321,782	0
629	355 / POLES & FIXTURES	5,733,903	0
630	356 / OVERHEAD CONDUCTORS & DEVICES	4,526,538	0
631	359 / ROADS & TRAILS	3,551	0
632	TOTAL TRANSMISSION PLANT	23,418,366	0
633			
634	DISTRIBUTION PLANT		
635	360 / LAND & LAND RIGHTS	29,090	0
636	361 / STRUCTURES & IMPROVEMENTS	1,091,341	0
637	362 / STATION EQUIPMENT	5,156,232	0
638	364 / POLES, TOWERS & FIXTURES	6,857,166	0
639	365 / OVERHEAD CONDUCTORS & DEVICES	3,852,976	0
640	366 / UNDERGROUND CONDUIT	1,008,626	0
641	367 / UNDERGROUND CONDUCTORS & DEVICES	5,602,573	0
642	368 / LINE TRANSFORMERS	13,635,741	0
643	369 / SERVICES	1,006,879	0
644	370 / METERS	4,866,524	0
645	371 / INSTALLATIONS ON CUSTOMER PREMISES	101,325	0

646	373 / STREET LIGHTING SYSTEMS	83,017	0
647	TOTAL DISTRIBUTION PLANT	43,291,491	0
648	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***		
649			
650	GENERAL PLANT		
651	389 / LAND & LAND RIGHTS	0	0
652	390 / STRUCTURES & IMPROVEMENTS	2,818,167	0
653	391 / OFFICE FURNITURE & EQUIPMENT	7,231,333	0
654	392 / TRANSPORTATION EQUIPMENT	188,456	0
655	393 / STORES EQUIPMENT	156,592	0
656	394 / TOOLS, SHOP & GARAGE EQUIPMENT	587,172	0
657	395 / LABORATORY EQUIPMENT	731,746	0
658	396 / POWER OPERATED EQUIPMENT	0	0
659	397 / COMMUNICATIONS EQUIPMENT	4,080,960	0
660	398 / MISCELLANEOUS EQUIPMENT	465,715	0
661	TOTAL GENERAL PLANT	16,260,139	0
662			
663	403/ BOARDMAN ARO DEPRECIATION EXP	(431,877)	0
664	DEPR EXP BEFORE DISALLOWED COSTS	162,615,039	0
665			
666	DEPRECIATION ON DISALLOWED COSTS	(296,299)	0
667	TOTAL DEPRECIATION EXPENSE	162,318,740	0
668			
669	AMORTIZATION EXPENSE		
670	INTANGIBLE PLANT	7,981,848	
671	HYDRAULIC PRODUCTION	0	
672	ADJUSTMENTS, GAINS & LOSSES	(254,335)	
673	TOTAL AMORTIZATION EXPENSE	7,727,513	0
674			
675	TOTAL DEPRECIATION & AMORTIZATION EXP	170,046,253	0
676			
677	411.093/4 / ARO ACCRETION EXPENSE	176,633	0
678			
679	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***		
680			
681	TAXES OTHER THAN INCOME		
682	FEDERAL TAXES		
683	FICA	16,486,185	0

684	FUTA	44,858	0
685	LESS PAYROLL DEDUCTION	(16,752,922)	0
686			
687	STATE TAXES		
688	AD VALOREM TAXES		
689	JIM BRIDGER STATION	1,335,122	0
690	VALMY	605,003	0
691	BOARDMAN	94,344	0
692	OTHER-PRODUCTION PLANT	7,500,669	0
693	OTHER-TRANSMISSION PLANT	6,388,087	0
694	OTHER-DISTRIBUTION PLANT	9,528,636	0
695	OTHER-GENERAL PLANT	1,846,486	0
696	SUB-TOTAL	27,298,347	0
697			
698	LICENSES - HYDRO PROJECTS	4,346	0
699			
700	REGULATORY COMMISSION FEES		
701	STATE OF IDAHO	3,083,918	0
702	STATE OF OREGON	257,789	0
703			
704	FRANCHISE TAXES		
705	STATE OF OREGON	779,989	0
706			
707	OTHER STATE TAXES		
708	UNEMPLOYMENT TAXES	221,880	0
709	HYDRO GENERATION KWH TAX	1,374,066	0
710	IRRIGATION-PIC	249,238	0
711			
712	CANADA GST TAXES	0	0
713			
714	TOTAL TAXES OTHER THAN INCOME	33,047,694	0
715			
716			
717	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***		
718	REGULATORY DEBITS/CREDITS		
719	STATE OF IDAHO	1,075,354	0
720	STATE OF OREGON	(531,563)	0
721			

722	TOTAL REGULATORY DEBITS/CREDITS	543,791	0
723			
724			
725	*** TABLE 9 - INCOME TAXES ***		
726			
727	410/411 NET PROVISION FOR DEFERRED INCOME TAXES		
728	ACCOUNT #282 - RELATED	(8,485,126)	0
729	ACCOUNTS #190 & #283 - RELATED	2,251,999	0
730	TOTAL NET PROVISION FOR DEFERRED INCOME TAXES	(6,233,127)	0
731			
732	411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	2,820,899	0
733			
734	SUMMARY OF INCOME TAXES		
735			
736	TOTAL FEDERAL INCOME TAX	26,204,172	53,253
737			
738	STATE INCOME TAX		
739	STATE OF IDAHO	5,760,356	15,107
740	STATE OF OREGON	508,753	809
741	OTHER STATES	17,148	270
742	TOTAL STATE INCOME TAXES	6,286,257	16,186
743	*** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***		
744			
745	OPERATING REVENUES	1,342,931,158	(42,478,200)
746			
747	OPERATING EXPENSES		
748	OPERATION & MAINTENANCE	830,516,144	(42,747,971)
749	DEPRECIATION EXPENSE	162,318,740	0
750	AMORTIZATION OF LIMITED TERM PLANT	7,727,513	0
751	ACCRETION EXPENSE	176,633	0
752	TAXES OTHER THAN INCOME	33,047,694	0
753	REGULATORY DEBITS/CREDITS	543,791	0
754	TOTAL OPERATING EXPENSES	1,034,330,515	(42,747,971)
755			
756	BOOK-TAX ADJUSTMENT	0	0
757			
758	INCOME BEFORE TAX ADJUSTMENTS	308,600,643	269,771
759			

760	INCOME STATEMENT ADJUSTMENTS		
761	LONG TERM DEBT INTEREST EXPENSE	84,250,809	0
762	OTHER INTEREST EXPENSE	14,715,753	0
763	TOTAL INTEREST CHARGES	98,966,562	0
764			
765	NET OPERATING INCOME BEFORE TAXES	209,634,081	269,771
766			
767	ALLOWANCE FOR AFUDC	41,128,438	0
768			
769	FEDERAL INCOME TAX ADJUSTMENTS - PLANT	(26,934,005)	0
770	FEDERAL INCOME TAX ADJUSTMENTS - OTHER	(42,840,986)	0
771	FEDERAL INCOME TAX ADJUSTMENTS - TOTAL	(69,774,991)	0
772			
773	NET OPER INCOME BEFORE STATE INCOME TAXES	180,987,528	269,771
774			
775	TOTAL STATE INCOME TAXES (ALLOWED)	9,699,551	16,186
776			
777	TOTAL FEDERAL TAXABLE INCOME	171,281,932	253,585
778			
779	FEDERAL TAX AT 21 PERCENT	35,969,206	53,253
780	OTHER CURRENT TAX ADJUSTMENTS	(10,099,352)	0
781	PRIOR YEAR TAX ADJUSTMENT	334,318	0
782			
783	TOTAL FEDERAL INCOME TAX	26,204,172	53,253
784	*** TABLE 11 - OREGON STATE INCOME TAXES ***		
785			
786	NET OPERATING INCOME BEFORE TAXES - OREGON	209,634,081	269,771
787			
788	ALLOWANCE FOR AFUDC	41,128,438	0
789			
790	STATE INCOME TAX ADJUSTMENTS - PLANT	(26,934,005)	0
791	STATE INCOME TAX ADJUSTMENTS - OTHER	(42,840,986)	0
792	TOTAL STATE INCOME TAX ADJUSTMENTS	(69,774,991)	0
793	ADD: MFG DEDUCTION NOT ALLOWED	0	0
794			
795	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON	(28,646,553)	0
796			
797	INCOME SUBJECT TO OREGON TAX	180,981,483	269,771

798			
799	IERCO TAXABLE INCOME	22,439,409	0
800	BONUS DEPRECIATION ADJUSTMENT	(5,905,664)	0
801	FEDERAL NOL	0	0
802	TOTAL STATE TAXABLE INCOME - OREGON	197,515,228	269,771
803	APPORTIONMENT FACTOR (0.45454550)	8,977,966	12,262
804	POST APPORTIONMENT M ITEMS	0	0
804	TOTAL TAXABLE INCOME - OREGON	8,977,966	12,262
805			
806	OREGON TAX AT 6.60% PERCENT	592,546	809
807	LESS: INVESTMENT TAX CREDIT	0	0
808			
809	STATE INCOME TAX ALLOWED - OREGON	592,546	809
810	ADD : FIN 48 ADJUSTMENT	0	0
811	PRIOR YEARS' TAX ADJUSTMENT	(83,793)	0
812			
813	STATE INCOME TAX PAID - OREGON	508,753	809
814			
815	*** TABLE 12 - IDAHO STATE INCOME TAXES ***		
816			
817	NET OPERATING INCOME BEFORE TAXES - IDAHO	209,634,081	269,771
818			
819	ALLOWANCE FOR AFUDC	41,128,438	0
820			
821	STATE INCOME TAX ADJUSTMENTS - PLANT	(26,934,005)	0
822	STATE INCOME TAX ADJUSTMENTS - OTHER	(42,840,986)	0
823	STATE INCOME TAX ADJUSTMENTS	(69,774,991)	0
824			
825	INCOME SUBJECT TO IDAHO TAX	180,981,483	269,771
826			
827	IERCO TAXABLE INCOME	22,439,409	0
828	BONUS DEPRECIATION ADJUSTMENT	(44,428,314)	0
829	FEDERAL NOL	0	0
830	TOTAL STATE TAXABLE INCOME - IDAHO	158,992,578	269,771
831			
832	IDAHO TAX AT 5.6 PERCENT	8,903,584	15,107
833	LESS: INVESTMENT TAX CREDIT	0	0
834			

835	STATE INCOME TAX ALLOWED - IDAHO	8,903,584	15,107
836	ADD : FIN 48 ADJUSTMENT	0	0
837	PRIOR YEARS' TAX ADJUSTMENT	(3,143,228)	0
838	STATE INCOME TAX PAID - IDAHO	5,760,356	15,107
839			
840			
841	OTHER STATES' INCOME TAX		
842	INCOME SUBJECT TO TAX	180,981,483	269,771
843			
844	IERCO TAXABLE INCOME	22,439,409	0
845	BONUS DEPRECIATION ADJUSTMENT	0	0
846	FEDERAL NOL	0	0
847	TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES	203,420,892	269,771
848	POST APPORTIONMENT M ITEMS	0	0
849	TOTAL TAXABLE INCOME-OTHER STATES	203,420,892	269,771
849			
850	OTHER TAX AT 0.1 PERCENT	203,421	270
851	ADD: FIN 48 ADJUSTMENT	0	0
852	PRIOR YEARS' TAX ADJUSTMENT	(186,273)	0
853	OTHER STATES' INCOME TAX PAID	17,148	270
854	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
855	STEAM POWER GENERATION		
856	500-513 / TOTAL STEAM GENERATION	325,417	0
857	HYDRAULIC POWER GENERATION		
858	535 / SUPERVISION & ENGINEERING	4,670,331	0
859	536 / WATER FOR POWER	733,422	0
860	537 / HYDRAULIC EXPENSES	5,732,484	0
861	538 / ELECTRIC EXPENSES	1,679,613	0
862	539 / MISCELLANEOUS EXPENSES	3,413,665	0
863	540 / RENTS	0	0
864	TOTAL HYDRAULIC OPERATION EXPENSES	16,229,516	0
865	541 / SUPERVISION & ENGINEERING	184,178	0
866	542 / STRUCTURES	492,012	0
867	543 / RESERVOIRS, DAMS & WATERWAYS	244,825	0
868	544 / ELECTRIC PLANT	1,724,420	0
869	545 / MISCELLANEOUS HYDRAULIC PLANT	2,009,599	0
870	TOTAL HYDRAULIC MAINTENANCE EXPENSES	4,655,034	0
871	TOTAL HYDRAULIC GENERATION EXPENSES	20,884,550	0

872	OTHER POWER GENERATION		
873	546 / SUPERVISION & ENGINEERING	587,111	0
874	548 / GENERATING EXPENSES	0	0
875	549 / MISCELLANEOUS EXPENSES	2,902,499	0
876	550 / RENTS	445,691	0
877	TOTAL OTHER POWER OPER EXPENSES	3,935,301	0
878			
879	551 / SUPERVISION & ENGINEERING	0	0
880	552 / STRUCTURES	43,379	0
881	553 / GENERATING & ELECTRIC PLANT	80,315	0
882	554 / MISCELLANEOUS EXPENSES	372,600	0
883	TOTAL OTHER POWER MAINT EXPENSES	496,294	0
884	TOTAL OTHER POWER GENERATION EXP	4,431,595	0
885	555 / PURCHASE POWER	0	0
886	556 / LOAD CONTROL & DISPATCHING EXPENSES	61	0
887	557 / OTHER EXPENSES	4,025,341	0
888	TOTAL OTHER POWER SUPPLY EXPENSES	4,025,402	0
889			
890	TOTAL PRODUCTION EXPENSES	29,666,965	0
891			
892	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
893			
894	TRANSMISSION EXPENSES		
895	560 / SUPERVISION & ENGINEERING	1,808,110	0
896	561 / LOAD DISPATCHING	3,128,461	0
897	562 / STATION EXPENSES	2,170,439	0
898	563 / OVERHEAD LINE EXPENSES	416,072	0
899	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	0	0
900	566 / MISCELLANEOUS EXPENSES	0	0
901	567 / RENTS	0	0
902	TOTAL TRANSMISSION OPERATION	7,523,082	0
903	568 / SUPERVISION & ENGINEERING	73,949	0
904	569 / STRUCTURES	1,098,228	0
905	570 / STATION EQUIPMENT	1,776,162	0
906	571 / OVERHEAD LINES	615,194	0
907	575 / OPER TRANS MKT ADMIN - EIM	445	0
908	TOTAL TRANSMISSION MAINTENANCE	3,563,978	0
909	TOTAL TRANSMISSION EXPENSES	11,087,060	0

910			
911	DISTRIBUTION EXPENSES		
912	580 / SUPERVISION & ENGINEERING	2,996,406	0
913	581 / LOAD DISPATCHING	4,061,960	0
914	582 / STATION EXPENSES	983,329	0
915	583 / OVERHEAD LINE EXPENSES	2,941,457	0
916	584 / UNDERGROUND LINE EXPENSES	1,202,508	0
917	585 / STREET LIGHTING & SIGNAL SYSTEMS	4,390	0
918	586 / METER EXPENSES	3,289,846	0
919	587 / CUSTOMER INSTALLATIONS EXPENSE	773,219	0
920	588 / MISCELLANEOUS EXPENSES	2,790,012	0
921	589 / RENTS	132	0
922	TOTAL DISTRIBUTION OPERATION	19,043,260	0
923	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
924			
925			
926	590 / SUPERVISION & ENGINEERING	9,683	0
927	591 / STRUCTURES	0	0
928	592 / STATION EQUIPMENT	2,514,151	0
929	593 / OVERHEAD LINES	4,100,649	0
930	594 / UNDERGROUND LINES	276,758	0
931	595 / LINE TRANSFORMERS	26,531	0
932	596 / STREET LIGHTING & SIGNAL SYSTEMS	136,691	0
933	597 / METERS	661,998	0
934	598 / MISCELLANEOUS PLANT	112,896	0
935	TOTAL DISTRIBUTION MAINTENANCE	7,839,357	0
936	TOTAL DISTRIBUTION EXPENSES	26,882,616	0
937			
938	CUSTOMER ACCOUNTING EXPENSES		
939	901 / SUPERVISION	634,259	0
940	902 / METER READING	1,239,426	0
941	903 / CUSTOMER RECORDS & COLLECTIONS	8,977,104	0
942	904 / UNCOLLECTIBLE ACCOUNTS	0	0
943	905 / MISC EXPENSES	0	0
944	TOTAL CUSTOMER ACCOUNTING EXPENSES	10,850,789	0
945			
946	CUSTOMER SERVICES & INFORMATION EXPENSES		
947	907 / SUPERVISION	633,883	0

948	908 / CUSTOMER ASSISTANCE	4,357,701	0
949	909 / INFORMATION & INSTRUCTIONAL	0	0
950	910 / MISCELLANEOUS EXPENSES	384,275	0
951	TOTAL CUST SERV & INFORMATN EXPENSES	5,375,859	0
952			
953	SALES EXPENSES		
954	912 / DEMO & SELLING EXPENSES	0	0
955	TOTAL SALES EXPENSES	0	0
956	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
957			
958	ADMINISTRATIVE & GENERAL EXPENSES		
959	920 / ADMINISTRATIVE & GENERAL SALARIES	49,213,890	0
960	921 / OFFICE SUPPLIES	180,518	0
961	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	0	0
962	923 / OUTSIDE SERVICES	0	0
963	924 / PROPERTY INSURANCE		0
964	PRODUCTION - STEAM	0	0
965	ALL RISK & MISCELLANEOUS	319,822	0
966	TOTAL ACCOUNT 924	319,822	
967			
968	925 / INJURIES & DAMAGES	119,307	0
969	926 / EMPLOYEE PENSIONS & BENEFITS	0	0
970	927 / FRANCHISE REQUIREMENTS	0	0
971	928 / REGULATORY COMMISSION EXPENSES		
972	FERC ADMIN ASSESSMENTS	0	0
973	FERC RATE CASE EXPENSE	0	0
974	SEC EXPENSES	0	0
975	IDAHO PUC - RATE CASE	0	0
976	- OTHER	0	0
977	OREGON PUC - RATE CASE	0	0
978	-OTHER	0	0
979	TOTAL ACCOUNT 928	0	0
980			
981	929 / DUPLICATE CHARGES	0	0
982	930.1 / GENERAL ADVERTISING	0	0
983	930.2 / MISCELLANEOUS EXPENSES	165,085	0
984	931 / RENTS	0	0
985	935 / GENERAL PLANT MAINTENANCE	1,006,069	0

986	TOTAL ADMIN & GENERAL EXPENSES	51,004,691	0
987	TOTAL OPER & MAINT EXPENSES	134,867,979	0

IDAHO POWER COMPANY
SUPPORT FOR ALLOCATED COST OF SERVICE STUDY
ACTUAL + ALL SYSTEM AND OREGON JURISDICTIONAL ADJUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2020

(F) <u>ANNL.</u> <u>ADJUST.</u>	(H) <u>OTHER TYPE I</u> <u>ADJUST.</u>	(I) <u>FERC</u> <u>ADJUST.</u>	(K) <u>ACTUAL</u> <u>PER OPUC</u>	(M) <u>TYPE II</u> <u>PER OPUC</u>
0	0	0	0	0
1,013,842	0	0	0	0
108,417	0	0	0	0
(1,122,259)	0	0	0	0
0	0	0	0	0
0	0	0	0	(328,575)
0	0	0	(4,458,554)	0
0	(19,870,816)	1,921,911	13,163,530	(582,406)
0	0	0	0	0
0	0	0	0	0
(1,122,259)	(19,870,816)	1,921,911	8,704,977	(253,831)
0	0	0	0	(112,843,746)
0	4,409,044	0	0	0
0	4,409,044	0	0	(112,843,746)
(740,381)	(5,299,801)	0	0	(13,819,762)
2,877,528	0	0	0	0
216,835	(269,353)	0	0	0
0	0	0	0	0
(1)	0	0	0	473,851
0	0	0	0	0
0	2,050,934	0	0	(657,150)

0	0	0	0	0
(464,676)	4,389,788	0	0	(18,938,945)
(141,239)	(4,656,219)	0	0	(5,756,518)
1,748,066	(3,784,651)	0	0	(38,698,525)
(1,748,066)	8,193,695	0	0	(74,145,221)
0	0	0	0	0
(1,748,066)	8,193,695	0	0	(74,145,221)

(1,122,259)	(19,870,816)	1,921,911	8,704,977	(253,831)
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0	0	0	0	(112,843,746)
0	4,409,044	0	0	0
0	4,409,044	0	0	(112,843,746)

(740,381)	(5,299,801)	0	0	(13,819,762)
2,877,528	0	0	0	0
216,835	(269,353)	0	0	0
0	0	0	0	0
(1)	0	0	0	473,851
0	0	0	0	0
0	2,050,934	0	0	(657,150)
0	0	0	0	0
(464,676)	4,389,788	0	0	(18,938,945)
(141,239)	(4,656,219)	0	0	(5,756,518)
1,748,066	(3,784,651)	0	0	(38,698,525)
(1,748,066)	8,193,695	0	0	(74,145,221)
0	0	0	0	0
(1,748,066)	8,193,695	0	0	(74,145,221)

0	0	0	0	0
187,692	0	0	0	0
0	0	0	0	0
30,965	0	0	0	0
81,466	0	0	0	0
66,661	0	0	0	0
20,762	0	0	0	0
(233)	0	0	0	0
56,432	0	0	0	0
154,747	0	0	0	0
7,514	0	0	0	0
53,418	0	0	0	0
8,001	0	0	0	0
1,621	0	0	0	0
481,354	0	0	0	0
0	0	0	0	0
17,283	0	0	0	0
(46,221)	0	0	0	0
(0)	0	0	0	0
5,069	0	0	0	0
3,741	0	0	0	0
4,819	0	0	0	0
0	0	0	0	0
126,394	0	0	0	0
5,754	0	0	0	0
116,839	0	0	0	0
0	0	0	0	0
1,013,842	0	0	0	0
0	0	0	0	0
1,013,842	0	0	0	0

0	0	0	0	0
0	0	0	(2,256,369)	0
0	0	0	(3,880,766)	0
0	0	0	(4,293,083)	0
0	0	0	0	0
0	0	0	(5,357,986)	0
0	0	0	(4,268,913)	0
0	0	0	(20,057,115)	0
0	(1,921,911)	1,921,911	33,220,646	(582,406)
0	(19,870,816)	1,921,911	13,163,530	(582,406)
(1,122,259)	(19,870,816)	1,921,911	13,163,530	(253,831)
(1,122,259)	(19,870,816)	1,921,911	13,163,530	(253,831)
0	0	0	(109,962)	0
0	0	0	(1,051,759)	0
0	0	0	(384,466)	0
0	0	0	(32,400)	0
0	0	0	(1,346,681)	0
0	0	0	(513,486)	0
0	0	0	0	0
0	0	0	(346,500)	0
0	0	0	(3,785,253)	0
0	0	0	(673,301)	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

(8,900)	(233,971)	0	0	0
0	0	0	0	0
(8,900)	(233,971)	0	0	0
(18,088)	(475,525)	0	0	0
0	0	0	0	0
(85,994)	(2,260,778)	0	0	0
(976)	(25,656)	0	0	0
(2,607)	(68,538)	0	0	0
(1,297)	(34,104)	0	0	0
(9,137)	(240,212)	0	0	0
0	0	0	0	0
(9,137)	(240,212)	0	0	0
(10,648)	(279,938)	0	0	0
(24,665)	(648,448)	0	0	0
(110,659)	(2,909,226)	0	0	0
(3,111)	(81,785)	0	0	0
0	0	0	0	0
0	0	0	0	2,597,862
0	0	0	0	2,597,862
(15,379)	(404,319)	0	0	0
0	0	0	0	0
(15,379)	(404,319)	0	0	0
(2,362)	(62,085)	0	0	0

0	0	0	0	0	0	
(20,852)	(548,189)	0	0	2,597,862		
0	0	0	0	0	0	
(230)	(6,043)	0	0	0	0	
(426)	(11,188)	0	0	0	0	
0	0	0	0	0	0	
(426)	(11,188)	0	0	0	0	
(1,974)	(51,903)	0	0	0	0	
(2,630)	(69,134)	0	0	0	0	
(23,482)	(617,323)	0	0	2,597,862		
0	0	0	0	0	0	
0	0	0	0	(7,929,487)		
0	0	0	0	(7,929,487)		
0	0	0	0	0	0	
0	25,784,396	0	0	1,145,363		
0	25,784,396	0	0	1,145,363		
0	25,784,396	0	0	(6,784,124)		0
0	0	0	0	0	0	
0	(16,762,677)	0	0	50,287,078		
0	0	0	0	183,629		
(21,329)	(560,740)	0	0	0		
(21,329)	(17,323,417)	0	0	50,470,707		
(21,329)	8,460,979	0	0	43,686,583		

(157,195)	4,889,099	0	0	(13,819,910)
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(9,580)	(251,870)	0	0	0
(16,576)	(435,796)	0	0	0
(11,500)	(302,343)	0	0	0
(2,205)	(57,959)	0	0	0
0	0	0	0	0
0	0	0	0	0
(0)	0	0	0	0

(39,862)	(1,047,968)	0	0	0
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(392)	(10,301)	0	0	0
(5,819)	(152,984)	0	0	0
(9,411)	(247,420)	0	0	0
(3,260)	(85,697)	0	0	0
(2)	(62)	0	0	0
0	0	0	0	0

(18,884)	(496,464)	0	0	0
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(58,745)	(1,544,432)	0	0	0
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(15,877)	(417,401)	0	0	0
(21,523)	(565,833)	0	0	0
(5,210)	(136,978)	0	0	0
(15,585)	(409,746)	0	0	0
(6,372)	(167,510)	0	0	0
(23)	(612)	0	0	0

(17,431)	(458,277)	0	0	0
(4,097)	(107,710)	0	0	0
(14,783)	(388,650)	0	0	0
(1)	(18)	0	0	0
(100,902)	(2,652,734)	0	0	0

(51)	(1,349)	0	0	0
0	0	0	0	0
(13,321)	(350,222)	0	0	0
(21,728)	(571,222)	0	0	0
(1,466)	(38,552)	0	0	0
(141)	(3,696)	0	0	0
(724)	(19,041)	0	0	0
(3,508)	(92,217)	0	0	0
(598)	(15,726)	0	0	0
(41,537)	(1,092,026)	0	0	0
(142,439)	(3,744,759)	0	0	0

(3,361)	(88,352)	0	0	0
(6,567)	(172,652)	0	0	0
(47,566)	(1,250,514)	0	0	0
0	0	0	0	148
0	0	0	0	0
(57,494)	(1,511,519)	0	0	148

(3,359)	(88,300)	0	0	0
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0	0	0	0	0
(23,090)	(607,030)	0	0	0
(23,090)	(607,030)	0	0	0

0	0	0	0	0
(2,036)	(53,530)	0	0	0
(28,485)	(748,860)	0	0	0

(290,691)	(7,133,050)	0	0	0	
(5,331)	(140,146)	0	0	0	
(296,022)	(7,273,196)	0	0	0	
0	4,633,866	0	0	0	
(740,381)	(5,299,801)	0	0	(13,819,762)	0

(197,373)	0	0	0	0	
675,975	0	0	0	0	
(22,690)	0	0	0	0	
455,913	0	0	0	0	

3,186	0	0	0	0	
43,902	0	0	0	0	
181,616	0	0	0	0	
29,243	0	0	0	0	
101,725	0	0	0	0	
15,712	0	0	0	0	
0	0	0	0	0	
375,384	0	0	0	0	

1	0	0	0	0	
61,930	0	0	0	0	
162,932	0	0	0	0	
133,322	0	0	0	0	
41,524	0	0	0	0	
(465)	0	0	0	0	
112,863	0	0	0	0	
309,494	0	0	0	0	
15,027	0	0	0	0	
106,835	0	0	0	0	
16,002	0	0	0	0	

3,243	0	0	0	0
962,708	0	0	0	0
0	0	0	0	0
34,566	0	0	0	0
(92,441)	0	0	0	0
(0)	0	0	0	0
10,138	0	0	0	0
7,482	0	0	0	0
9,638	0	0	0	0
0	0	0	0	0
252,788	0	0	0	0
11,508	0	0	0	0
233,679	0	0	0	0
849,844	0	0	0	0
2,877,528	0	0	0	0
0	0	0	0	0
2,877,528	0	0	0	0
216,835	0	0	0	0
0	0	0	0	0
0	(269,353)	0	0	0
216,835	(269,353)	0	0	0
3,094,362	(269,353)	0	0	0
0	0	0	0	0
(16,486,185)	0	0	0	0

0	0	0	0	0
0	(1,059,423)	0	0	(657,150)
0	3,110,357	0	0	0
0	2,050,934	0	0	(657,150)
0	0	0	0	0
(464,676)	4,389,788	0	0	(18,938,945)
(131,823)	(4,727,577)	0	0	(5,372,750)
(7,062)	53,519	0	0	(287,826)
(2,354)	17,840	0	0	(95,942)
(141,239)	(4,656,219)	0	0	(5,756,518)
0	4,409,044	0	0	(112,843,746)
(740,381)	(5,299,801)	0	0	(13,819,762)
2,877,528	0	0	0	0
216,835	(269,353)	0	0	0
0	0	0	0	0
(1)	0	0	0	473,851
0	0	0	0	0
2,353,981	(5,569,154)	0	0	(13,345,912)
0	0	0	0	0
(2,353,981)	9,978,198	0	0	(99,497,834)

0	3,715,585	0	0	(461,500)
0	0	0	0	0
0	3,715,585	0	0	(461,500)
(2,353,981)	6,262,613	0	0	(99,036,334)
0	(41,128,438)	0	0	0
0	0	0	0	3,094,362
0	24,002,953	0	0	0
0	24,002,953	0	0	3,094,362
(2,353,981)	(10,862,872)	0	0	(95,941,972)
(141,239)	(7,086,772)	0	0	(5,756,518)
(2,212,742)	(3,776,099)	0	0	(90,185,454)
(464,676)	(792,981)	0	0	(18,938,945)
0	5,517,089	0	0	0
0	(334,320)	0	0	0
(464,676)	4,389,788	0	0	(18,938,945)
(2,353,981)	6,262,613	0	0	(99,036,334)
0	(41,128,438)	0	0	0
0	0	0	0	3,094,362
0	24,002,953	0	0	0
0	24,002,953	0	0	3,094,362
0	0	0	0	0
0	(17,125,485)	0	0	3,094,362
(2,353,981)	(10,862,872)	0	0	(95,941,972)

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(2,353,981)	(10,862,872)	0	0	(95,941,972)
(106,999)	(493,767)	0	0	(4,360,999)
0	0	0	0	0
(106,999)	(493,767)	0	0	(4,360,999)
(7,062)	(32,589)	0	0	(287,826)
0	0	0	0	0
(7,062)	(32,589)	0	0	(287,826)
0	0	0	0	0
0	86,107	0	0	0
(7,062)	53,519	0	0	(287,826)
(2,353,981)	6,262,613	0	0	(99,036,334)
0	(41,128,438)	0	0	0
0	0	0	0	3,094,362
0	24,002,953	0	0	0
0	24,002,953	0	0	3,094,362
(2,353,981)	(10,862,872)	0	0	(95,941,972)
0	0	0	0	0
0	(0)	0	0	0
0	0	0	0	0
(2,353,981)	(10,862,872)	0	0	(95,941,972)
(131,823)	(608,321)	0	0	(5,372,750)
0	6,435,000	0	0	0

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**EXPORT
AREA
EXPORT
AREA**

(AF)

TOTAL W/OPUC ACTUALS	TOTAL W/OPUC TYPE I ADJ.	TOTAL W/OPUC TYPE I&II ADJ.	TOTAL W/PSCN ADJUST.	TOTAL SYSTEM PER BOOKS
(=COLS. D+K)	=COLS. D:E+H+K:L	(=COLS. D:H+K:M)	(=COLS. D:H+N)	
6,190,451,551	6,190,451,551	6,190,451,551	6,190,451,551	6,190,451,551
2,352,094,911	2,352,094,911	2,353,108,753	2,353,108,753	2,352,094,911
30,165,647	30,165,647	30,274,064	30,274,064	30,165,647
3,808,190,994	3,808,190,994	3,807,068,735	3,807,068,735	3,808,190,994
5,978,148	5,978,148	5,978,148	5,978,148	5,978,148
482,889,524	482,889,524	482,560,949	482,889,524	482,889,524
0	0	0	4,458,554	4,458,554
143,505,166	123,634,350	123,051,944	112,392,730	130,341,635
27,186,175	27,186,175	27,186,175	27,186,175	27,186,175
48,836,245	48,836,245	48,836,245	50,758,156	48,836,245
3,538,850,907	3,518,980,091	3,517,604,002	3,512,996,678	3,530,145,931
1,233,820,831	1,233,820,831	1,120,977,085	1,233,820,831	1,233,820,831
109,110,327	71,041,171	71,041,171	71,041,171	109,110,327
1,342,931,158	1,304,862,002	1,192,018,256	1,304,862,002	1,342,931,158
830,516,144	782,468,372	767,908,229	781,727,992	830,516,144
162,318,740	162,318,740	165,196,268	165,196,268	162,318,740
7,727,513	7,458,160	7,674,994	7,674,994	7,727,513
176,633	176,633	176,633	176,633	176,633
33,047,694	33,047,694	33,521,544	33,047,693	33,047,694
543,791	543,791	543,791	543,791	543,791
(6,233,127)	(4,182,193)	(4,839,343)	(4,182,193)	(6,233,127)

2,820,899	2,820,899	2,820,899	2,820,899	2,820,899
26,204,172	30,647,213	11,243,592	30,182,537	26,204,172
6,286,257	1,646,224	(4,251,533)	1,504,986	6,286,257
1,063,408,716	1,016,945,533	979,995,074	1,018,693,599	1,063,408,716
279,522,442	287,916,469	212,023,182	286,168,403	279,522,442
8,402,214	8,402,214	8,402,214	8,402,214	8,402,214
287,924,656	296,318,683	220,425,396	294,570,617	287,924,656
8.136%	8.421%	6.266%	8.385%	8.156%
3,538,850,907	3,518,980,091	3,517,604,002	3,512,996,678	3,530,145,931
1,233,820,831	1,233,820,831	1,120,977,085	1,233,820,831	1,233,820,831
109,110,327	71,041,171	71,041,171	71,041,171	109,110,327
1,342,931,158	1,304,862,002	1,192,018,256	1,304,862,002	1,342,931,158
830,516,144	782,468,372	767,908,229	781,727,992	830,516,144
162,318,740	162,318,740	165,196,268	165,196,268	162,318,740
7,727,513	7,458,160	7,674,994	7,674,994	7,727,513
176,633	176,633	176,633	176,633	176,633
33,047,694	33,047,694	33,521,544	33,047,693	33,047,694
543,791	543,791	543,791	543,791	543,791
(6,233,127)	(4,182,193)	(4,839,343)	(4,182,193)	(6,233,127)
2,820,899	2,820,899	2,820,899	2,820,899	2,820,899
26,204,172	30,647,213	11,243,592	30,182,537	26,204,172
6,286,257	1,646,224	(4,251,533)	1,504,986	6,286,257
1,063,408,716	1,016,945,533	979,995,074	1,018,693,599	1,063,408,716
279,522,442	287,916,469	212,023,182	286,168,403	279,522,442
8,402,214	8,402,214	8,402,214	8,402,214	8,402,214
287,924,656	296,318,683	220,425,396	294,570,617	287,924,656
8.136%	8.421%	6.266%	8.385%	8.156%

5,703	5,703	5,703	5,703	5,703
35,001,586	35,001,586	35,001,586	35,001,586	35,001,586
38,439,598	38,439,598	38,439,598	38,439,598	38,439,598
73,446,887	73,446,887	73,446,887	73,446,887	
1,041,597,836	1,041,597,836	1,041,597,836	1,041,597,836	1,041,597,836
953,882,048	953,882,048	953,882,048	953,882,048	953,882,048
553,544,059	553,544,059	553,544,059	553,544,059	553,544,059
2,549,023,943	2,549,023,943	2,549,023,943	2,549,023,943	
39,073,933	39,073,933	39,073,933	39,073,933	39,073,933
0	0	0	0	0
39,073,933	39,073,933	39,073,933	39,073,933	
82,398,472	82,398,472	82,398,472	82,398,472	82,398,472
658	658	658	658	658
82,399,130	82,399,130	82,399,130	82,399,130	

442,085,221	442,085,221	442,085,221	442,085,221	442,085,221
111,594	111,594	111,594	111,594	111,594
442,196,815	442,196,815	442,196,815	442,196,815	
217,439,845	217,439,845	217,439,845	217,439,845	217,439,845
0	0	0	0	0
217,439,845	217,439,845	217,439,845	217,439,845	
210,194,443	210,194,443	210,194,443	210,194,443	210,194,443
33,842	33,842	33,842	33,842	33,842
210,228,284	210,228,284	210,228,284	210,228,284	
242,242,083	242,242,083	242,242,083	242,242,083	242,242,083
26,495	26,495	26,495	26,495	26,495
242,268,578	242,268,578	242,268,578	242,268,578	
390,266	390,266	390,266	390,266	390,266
0	0	0	0	0
390,266	390,266	390,266	390,266	
1,233,996,851	1,233,996,851	1,233,996,851	1,233,996,851	
7,405,078	7,405,078	7,405,078	7,405,078	7,405,078
50,337,342	50,337,342	50,337,342	50,337,342	50,337,342
279,372,769	279,372,769	279,372,769	279,372,769	279,372,769
286,999,480	286,999,480	286,999,480	286,999,480	286,999,480
145,543,569	145,543,569	145,543,569	145,543,569	145,543,569
53,381,868	53,381,868	53,381,868	53,381,868	53,381,868
295,495,391	295,495,391	295,495,391	295,495,391	295,495,391
629,857,589	629,857,589	629,857,589	629,857,589	629,857,589

63,809,989	63,809,989	63,809,989	63,809,989	63,809,989
101,940,457	101,940,457	101,940,457	101,940,457	101,940,457
3,555,641	3,555,641	3,555,641	3,555,641	3,555,641
4,802,534	4,802,534	4,802,534	4,802,534	4,802,534
1,922,501,707	1,922,501,707	1,922,501,707	1,922,501,707	
18,151,088	18,151,088	18,151,088	18,151,088	18,151,088
134,800,667	134,800,667	134,800,667	134,800,667	134,800,667
44,488,145	44,488,145	44,488,145	44,488,145	44,488,145
99,495,286	99,495,286	99,495,286	99,495,286	99,495,286
4,155,416	4,155,416	4,155,416	4,155,416	4,155,416
11,844,273	11,844,273	11,844,273	11,844,273	11,844,273
14,722,429	14,722,429	14,722,429	14,722,429	14,722,429
21,838,381	21,838,381	21,838,381	21,838,381	21,838,381
54,133,424	54,133,424	54,133,424	54,133,424	54,133,424
7,853,054	7,853,054	7,853,054	7,853,054	7,853,054
411,482,164	411,482,164	411,482,164	411,482,164	
6,190,451,551	6,190,451,551	6,190,451,551	6,190,451,551	
594,475,789	594,475,789	594,377,103	594,377,103	594,475,789
454,354,846	454,354,846	454,692,833	454,692,833	454,354,846
127,965,680	127,965,680	127,954,335	127,954,335	127,965,680
1,176,796,314	1,176,796,314	1,177,024,271	1,177,024,271	
9,110,329	9,110,329	9,111,922	9,111,922	9,110,329
30,506,597	30,506,597	30,528,548	30,528,548	30,506,597
114,876,427	114,876,427	114,967,235	114,967,235	114,876,427
73,514,360	73,514,360	73,528,982	73,528,982	73,514,360
70,342,478	70,342,478	70,393,341	70,393,341	70,342,478
82,696,371	82,696,371	82,704,227	82,704,227	82,696,371

288,034	288,034	288,034	288,034	288,034
381,334,598	381,334,598	381,522,289	381,522,289	
151,424	151,424	151,424	151,424	151,424
14,201,855	14,201,855	14,232,820	14,232,820	14,201,855
64,881,269	64,881,269	64,962,735	64,962,735	64,881,269
148,195,646	148,195,646	148,262,307	148,262,307	148,195,646
56,904,854	56,904,854	56,925,616	56,925,616	56,904,854
17,552,356	17,552,356	17,552,124	17,552,124	17,552,356
95,114,970	95,114,970	95,171,401	95,171,401	95,114,970
186,661,669	186,661,669	186,816,415	186,816,415	186,661,669
44,219,940	44,219,940	44,227,454	44,227,454	44,219,940
35,195,826	35,195,826	35,249,244	35,249,244	35,195,826
1,814,868	1,814,868	1,822,869	1,822,869	1,814,868
3,372,036	3,372,036	3,373,657	3,373,657	3,372,036
668,266,711	668,266,711	668,748,065	668,748,065	
0	0	0	0	0
34,641,238	34,641,238	34,658,521	34,658,521	34,641,238
16,560,760	16,560,760	16,514,540	16,514,540	16,560,760
25,607,665	25,607,665	25,607,665	25,607,665	25,607,665
1,101,883	1,101,883	1,106,952	1,106,952	1,101,883
4,165,091	4,165,091	4,168,832	4,168,832	4,165,091
6,387,183	6,387,183	6,392,003	6,392,003	6,387,183
4,583,413	4,583,413	4,583,413	4,583,413	4,583,413
24,964,298	24,964,298	25,090,692	25,090,692	24,964,298
3,499,465	3,499,465	3,505,219	3,505,219	3,499,465
121,510,997	121,510,997	121,627,836	121,627,836	
0	0	0	0	0
2,347,908,620	2,347,908,620	2,348,922,461	2,348,922,461	0
4,186,291	4,186,291	4,186,291	4,186,291	4,186,291
2,352,094,911	2,352,094,911	2,353,108,753	2,353,108,753	4,186,291

15,264,573	15,264,573	15,267,508	15,267,508	15,264,573
14,901,074	14,901,074	15,006,556	15,006,556	14,901,074
30,165,647	30,165,647	30,274,064	30,274,064	
2,382,260,558	2,382,260,558	2,383,382,817	2,383,382,817	
3,808,190,994	3,808,190,994	3,807,068,735	3,807,068,735	
0	0	0	0	0
5,978,148	5,978,148	5,978,148	5,978,148	5,978,148
5,978,148	5,978,148	5,978,148	5,978,148	
(1,294,173)	(1,294,173)	(1,294,173)	(1,294,173)	(1,294,173)
(17,559,294)	(17,559,294)	(17,559,294)	(17,559,294)	(17,559,294)
(18,853,467)	(18,853,467)	(18,853,467)	(18,853,467)	(18,853,467)
0	0	0	0	0
454,701,941	454,701,941	454,373,366	454,701,941	454,701,941
47,041,050	47,041,050	47,041,050	47,041,050	47,041,050
482,889,524	482,889,524	482,560,949	482,889,524	
3,319,323,322	3,319,323,322	3,318,529,638	3,318,201,063	
48,902,185	30,953,280	30,953,280	30,953,280	48,902,185
0	0	0		
17,691,165	17,691,165	17,691,165	17,691,165	17,691,165
10,192,961	10,192,961	10,192,961	10,192,961	10,192,961
29,463,821	29,463,821	29,463,821	29,463,821	29,463,821
4,034,388	4,034,388	4,034,388	4,034,388	4,034,388

61,382,335	61,382,335	61,382,335	61,382,335	
0	0	0	2,256,369	2,256,369
0	0	0	3,880,766	3,880,766
0	0	0	4,293,083	4,293,083
0	0	0	0	0
0	0	0	5,357,986	5,357,986
0	0	0	4,268,913	4,268,913
0	0	0	20,057,115	
33,220,646	31,298,735	30,716,329	0	0
143,505,166	123,634,350	123,051,944	112,392,730	
3,462,828,487	3,442,957,672	3,441,581,582	3,430,593,793	
3,462,828,487	3,442,957,672	3,441,581,582	3,430,593,793	
0	0	0	109,962	109,962
0	0	0	1,051,759	1,051,759
0	0	0	384,466	384,466
0	0	0	32,400	32,400
0	0	0	1,346,681	1,346,681
0	0	0	513,486	513,486
0	0	0	0	0
0	0	0	346,500	346,500
0	0	0	3,785,253	
0	0	0	673,301	673,301
0	0	0	0	0
0	0	0	0	0
0	0	0	0	
16,487	16,487	16,487	16,487	16,487

260,631	260,631	260,631	260,631	260,631
6,014,090	6,014,090	6,014,090	6,014,090	6,014,090
0	0	0	0	0
43,604	43,604	43,604	43,604	43,604
9,475,469	9,475,469	9,475,469	9,475,469	9,475,469
14,139,304	14,139,304	14,139,304	14,139,304	14,139,304
389,789	389,789	389,789	389,789	389,789
589,736	589,736	589,736	589,736	589,736
30,929,111	30,929,111	30,929,111	30,929,111	
0	0	0	0	0
(3,731,897)	(3,731,897)	(3,731,897)	(3,731,897)	(3,731,897)
(11,039)	(11,039)	(11,039)	(11,039)	(11,039)
30,929,111	30,929,111	30,929,111	30,929,111	
29,441,872	29,441,872	29,441,872	29,441,872	29,441,872
848,318	848,318	848,318	848,318	848,318
18,546,055	18,546,055	18,546,055	18,546,055	18,546,055
48,836,245	48,836,245	48,836,245	48,836,245	
3,542,593,843	3,522,723,027	3,521,346,938	3,514,817,703	
1,167,730,160	1,167,730,160	1,097,218,185	1,167,730,160	1,167,730,160
0	0	0	0	0
66,090,671	66,090,671	23,758,900	66,090,671	66,090,671
1,233,820,831	1,233,820,831	1,120,977,085	1,233,820,831	
0	4,409,044	4,409,044	4,409,044	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
4,352,130	4,352,130	4,352,130	4,352,130	4,352,130

3,212,253	3,212,253	3,212,253	3,212,253	3,212,253
17,330	17,330	17,330	17,330	17,330
0	0	0	0	0
1,745,871	1,745,871	1,745,871	1,745,871	1,745,871
400,000	400,000	400,000	400,000	400,000
1,667,628	1,667,628	1,667,628	1,667,628	1,667,628
9,714,244	9,714,244	9,714,244	9,714,244	9,714,244
709,024	709,024	709,024	709,024	709,024
24,962	24,962	24,962	24,962	24,962
17,491,312	17,491,312	17,491,312	17,491,312	
9,266,331	9,266,331	9,266,331	9,266,331	9,266,331
816,367	816,367	816,367	816,367	816,367
33,825,036	33,825,036	33,825,036	33,825,036	33,825,036
0	0	0	0	0
0	0	0	0	0
42,478,200	0	0	0	42,478,200
736,193	736,193	736,193	736,193	736,193
143,564	143,564	143,564	143,564	143,564
0	0	0	0	0
0	0	0	0	0
1,194	1,194	1,194	1,194	1,194
87,266,885	44,788,685	44,788,685	44,788,685	
109,110,327	71,041,171	71,041,171	71,041,171	
1,342,931,158	1,304,862,002	1,192,018,256	1,304,862,002	
1,423,007	1,377,694	1,375,970	1,375,970	1,423,007
119,677,855	119,677,855	59,573,500	119,677,855	119,677,855

0	0	0	0	0
9,790,106	9,790,106	9,790,106	9,790,106	9,790,106
9,790,106	9,790,106	9,790,106	9,790,106	
0	0	0	0	0
1,754,144	1,754,144	1,754,144	1,754,144	1,754,144
1,754,144	1,754,144	1,754,144	1,754,144	
9,778,684	9,778,666	9,778,665	9,778,665	9,778,684
220,267	220,267	220,267	220,267	220,267
142,644,063	142,598,732	82,492,652	142,597,007	
9,350	9,350	9,350	9,350	9,350
383,245	383,245	383,245	383,245	383,245
0	0	0	0	0
8,491,253	8,491,253	8,491,253	8,491,253	8,491,253
8,491,253	8,491,253	8,491,253	8,491,253	
0	0	0	0	0
3,148,003	3,148,003	3,148,003	3,148,003	3,148,003
3,148,003	3,148,003	3,148,003	3,148,003	
3,597,407	3,597,407	3,597,407	3,597,407	3,597,407
15,629,258	15,629,258	15,629,258	15,629,258	
158,273,321	158,227,990	98,121,910	158,226,265	
5,840,433	5,189,854	5,165,108	5,165,108	5,840,433
480,000	480,000	480,000	480,000	480,000
6,436,183	6,334,017	6,330,131	6,330,131	6,436,183
6,916,183	6,814,017	6,810,131	6,810,131	
14,955,630	14,157,093	14,126,719	14,126,719	14,955,630

1,679,613	1,445,642	1,436,742	1,436,742	1,679,613
424,684	424,684	424,684	424,684	424,684
2,104,297	1,870,326	1,861,426	1,861,426	
4,930,647	4,455,122	4,437,034	4,437,034	4,930,647
257,897	257,897	257,897	257,897	257,897
35,005,087	32,744,309	32,658,315	32,658,315	
211,923	186,267	185,291	185,291	211,923
701,385	632,847	630,241	630,241	701,385
427,177	393,073	391,776	391,776	427,177
1,724,420	1,484,208	1,475,071	1,475,071	1,724,420
783,425	783,425	783,425	783,425	783,425
2,507,845	2,267,633	2,258,496	2,258,496	
3,016,807	2,736,869	2,726,221	2,726,221	3,016,807
6,865,137	6,216,689	6,192,024	6,192,024	
41,870,224	38,960,998	38,850,339	38,850,339	
673,850	592,065	588,954	588,954	673,850
6,219	6,219	6,219	6,219	6,219
53,056,238	53,056,238	55,654,100	53,056,238	53,056,238
53,062,457	53,062,457	55,660,319	53,062,457	
0	(404,319)	(419,698)	(419,698)	0
4,617,761	4,617,761	4,617,761	4,617,761	4,617,761
4,617,761	4,213,442	4,198,063	4,198,063	
839,793	777,708	775,346	775,346	839,793

0	0	0	0	0
59,193,861	58,645,672	61,222,682	58,624,820	
0	0	0	0	0
174,834	168,791	168,561	168,561	174,834
80,315	69,127	68,701	68,701	80,315
55,278	55,278	55,278	55,278	55,278
135,593	124,405	123,979	123,979	
1,865,786	1,813,883	1,811,909	1,811,909	1,865,786
2,176,213	2,107,079	2,104,449	2,104,449	
61,370,074	60,752,751	63,327,131	60,729,269	
413,537	413,537	413,537	413,537	413,537
97,906,887	97,906,887	89,977,400	97,906,887	97,906,887
98,320,424	98,320,424	90,390,937	98,320,424	
0	0	0	0	0
194,589,434	220,373,830	221,519,193	220,373,830	194,589,434
194,589,434	220,373,830	221,519,193	220,373,830	
292,909,858	318,694,254	311,910,130	318,694,254	
6,313	6,313	6,313	6,313	6,313
(33,524,401)	(50,287,078)	0	(50,287,078)	(33,524,401)
(183,629)	(183,629)	0	(183,629)	(183,629)
5,318,694	4,757,954	4,736,625	4,736,625	5,318,694
(28,389,336)	(45,712,753)	4,736,625	(45,734,082)	
264,526,835	272,987,814	316,653,068	272,966,485	

526,040,454	530,929,553	516,952,448	530,772,358	
2,861,348	2,609,477	2,599,897	2,599,897	2,861,348
4,857,309	4,421,513	4,404,936	4,404,936	4,857,309
2,782,705	2,480,362	2,468,862	2,468,862	2,782,705
884,293	826,334	824,129	824,129	884,293
4,027,586	4,027,586	4,027,586	4,027,586	4,027,586
1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
4,011,443	4,011,443	4,011,443	4,011,443	4,011,443
20,424,684	19,376,716	19,336,854	19,336,854	
153,823	143,522	143,130	143,130	153,823
1,359,773	1,206,790	1,200,971	1,200,971	1,359,773
1,862,960	1,615,540	1,606,129	1,606,129	1,862,960
1,437,562	1,351,865	1,348,605	1,348,605	1,437,562
486	424	421	421	486
515,586	515,586	515,586	515,586	515,586
5,330,191	4,833,728	4,814,844	4,814,844	
25,754,875	24,210,443	24,151,698	24,151,698	
4,070,045	3,652,645	3,636,768	3,636,768	4,070,045
4,963,439	4,397,607	4,376,084	4,376,084	4,963,439
1,671,271	1,534,293	1,529,082	1,529,082	1,671,271
4,236,429	3,826,683	3,811,097	3,811,097	4,236,429
4,293,014	4,125,504	4,119,133	4,119,133	4,293,014
8,448	7,837	7,813	7,813	8,448

4,608,642	4,150,365	4,132,934	4,132,934	4,608,642
1,022,228	914,518	910,421	910,421	1,022,228
4,135,289	3,746,640	3,731,857	3,731,857	4,135,289
329,158	329,140	329,139	329,139	329,158
29,337,963	26,685,230	26,584,328	26,584,328	
14,730	13,381	13,330	13,330	14,730
0	0	0	0	0
3,827,943	3,477,721	3,464,399	3,464,399	3,827,943
15,988,062	15,416,840	15,395,113	15,395,113	15,988,062
533,170	494,618	493,151	493,151	533,170
48,699	45,003	44,863	44,863	48,699
270,062	251,021	250,297	250,297	270,062
839,202	746,985	743,478	743,478	839,202
139,835	124,108	123,510	123,510	139,835
21,661,703	20,569,678	20,528,140	20,528,140	
50,999,667	47,254,907	47,112,468	47,112,468	
719,969	631,617	628,256	628,256	719,969
1,962,900	1,790,248	1,783,681	1,783,681	1,962,900
14,723,735	13,473,221	13,425,655	13,425,655	14,723,735
5,224,630	5,224,630	5,224,778	5,224,630	5,224,630
130	130	130	130	130
22,631,364	21,119,845	21,062,499	21,062,351	
727,173	638,873	635,514	635,514	727,173
323,161	323,161	323,161	323,161	323,161
49,090,746	6,005,516	5,982,426	5,982,426	49,090,746
49,413,907	6,328,677	6,305,587	6,305,587	
296,792	296,792	296,792	296,792	296,792
737,634	684,104	682,068	682,068	737,634
51,175,506	7,948,446	7,919,961	7,919,961	

0	0	0	0	0
0	0	0	0	0
86,989,181	80,133,666	79,872,904	79,872,904	86,989,181
13,634,146	13,609,000	13,608,043	13,608,043	13,634,146
(29,768,610)	(29,768,610)	(29,768,610)	(29,768,610)	(29,768,610)
6,803,893	6,803,893	6,803,893	6,803,893	6,803,893
387,571	387,571	387,571	387,571	387,571
3,718,244	3,673,693	3,671,998	3,671,998	3,718,244
4,105,815	4,061,264	4,059,569	4,059,569	
6,029,651	6,013,031	6,012,399	6,012,399	6,029,651
30,420,305	30,420,305	30,394,535	30,394,535	30,420,305
1,303,481	1,303,481	1,303,481	1,303,481	1,303,481
17,153,713	17,153,713	17,153,713	17,153,713	17,153,713
0	0	0	0	0
0	0	0	0	0
1,900,946	1,900,946	1,900,946	1,900,946	1,900,946
1,042,530	1,042,530	1,042,530	1,042,530	1,042,530
0	0	0	0	0
863,584	863,584	863,584	863,584	863,584
161,057	161,057	161,057	161,057	161,057
158,501	158,501	158,501	158,501	158,501
0	0	0	0	0
0	0	0	0	0
43,855	43,855	43,855	43,855	43,855
0	0	0	0	0
1,759,804	1,759,804	1,759,804	1,759,804	1,759,804
5,930,277	5,930,277	5,930,277	5,930,277	
0	0	0	0	0
168,222	0	0	0	168,222
3,692,278	3,399,511	3,398,636	3,398,636	3,692,278
0	0	0	0	0

146,462,352	139,059,531	138,768,840	138,768,840	
7,451,927	7,311,781	7,306,450	7,306,450	7,451,927
153,914,279	146,371,312	146,075,290	146,075,290	
0	4,633,866	4,633,866	4,633,866	0
830,516,144	782,468,372	767,908,229	781,727,992	
46,097,778	46,097,778	45,900,406	45,900,406	46,097,778
17,944,253	17,944,253	18,620,228	18,620,228	17,944,253
16,034,889	16,034,889	16,012,199	16,012,199	16,034,889
80,076,920	80,076,920	80,532,833	80,532,833	
318,690	318,690	321,876	321,876	318,690
1,551,950	1,551,950	1,595,853	1,595,853	1,551,950
8,961,952	8,961,952	9,143,568	9,143,568	8,961,952
2,321,782	2,321,782	2,351,025	2,351,025	2,321,782
5,733,903	5,733,903	5,835,628	5,835,628	5,733,903
4,526,538	4,526,538	4,542,250	4,542,250	4,526,538
3,551	3,551	3,552	3,552	3,551
23,418,366	23,418,366	23,793,750	23,793,750	
29,090	29,090	29,091	29,091	29,090
1,091,341	1,091,341	1,153,271	1,153,271	1,091,341
5,156,232	5,156,232	5,319,164	5,319,164	5,156,232
6,857,166	6,857,166	6,990,489	6,990,489	6,857,166
3,852,976	3,852,976	3,894,500	3,894,500	3,852,976
1,008,626	1,008,626	1,008,161	1,008,161	1,008,626
5,602,573	5,602,573	5,715,436	5,715,436	5,602,573
13,635,741	13,635,741	13,945,235	13,945,235	13,635,741
1,006,879	1,006,879	1,021,906	1,021,906	1,006,879
4,866,524	4,866,524	4,973,360	4,973,360	4,866,524
101,325	101,325	117,327	117,327	101,325

83,017	83,017	86,260	86,260	83,017
43,291,491	43,291,491	44,254,199	44,254,199	
0	0	0	0	0
2,818,167	2,818,167	2,852,733	2,852,733	2,818,167
7,231,333	7,231,333	7,138,892	7,138,892	7,231,333
188,456	188,456	188,456	188,456	188,456
156,592	156,592	166,729	166,729	156,592
587,172	587,172	594,654	594,654	587,172
731,746	731,746	741,384	741,384	731,746
0	0	0	0	0
4,080,960	4,080,960	4,333,748	4,333,748	4,080,960
465,715	465,715	477,222	477,222	465,715
16,260,139	16,260,139	16,493,818	16,493,818	
(431,877)	(431,877)	417,967	417,967	(431,877)
162,615,039	162,615,039	165,492,567	165,492,567	
(296,299)	(296,299)	(296,299)	(296,299)	(296,299)
162,318,740	162,318,740	165,196,268	165,196,268	
7,981,848	7,981,848	8,198,682	8,198,682	7,981,848
0	0	0	0	0
(254,335)	(523,688)	(523,688)	(523,688)	(254,335)
7,727,513	7,458,160	7,674,994	7,674,994	
170,046,253	169,776,900	172,871,262	172,871,262	
176,633	176,633	176,633	176,633	176,633
16,486,185	16,486,185	0	0	16,486,185

44,858	44,858	0	0	44,858
(16,752,922)	(16,752,922)	0	0	(16,752,922)
1,335,122	1,335,122	1,335,122	1,335,122	1,335,122
605,003	605,003	605,003	605,003	605,003
94,344	94,344	94,344	94,344	94,344
7,500,669	7,500,669	7,500,669	7,500,669	7,500,669
6,388,087	6,388,087	6,388,087	6,388,087	6,388,087
9,528,636	9,528,636	9,528,636	9,528,636	9,528,636
1,846,486	1,846,486	1,846,486	1,846,486	1,846,486
27,298,347	27,298,347	27,298,347	27,298,347	
4,346	4,346	4,346	4,346	4,346
3,083,918	3,083,918	3,083,918	3,083,918	3,083,918
257,789	257,789	258,306	257,789	257,789
779,989	779,989	780,035	779,989	779,989
221,880	221,880	0	0	221,880
1,374,066	1,374,066	1,752,014	1,374,066	1,374,066
249,238	249,238	344,578	249,238	249,238
0	0	0	0	0
33,047,694	33,047,694	33,521,544	33,047,693	
1,075,354	1,075,354	1,075,354	1,075,354	1,075,354
(531,563)	(531,563)	(531,563)	(531,563)	(531,563)

543,791	543,791	543,791	543,791	543,791
(8,485,126)	(9,544,549)	(10,201,699)	(9,544,549)	(8,485,126)
2,251,999	5,362,356	5,362,356	5,362,356	2,251,999
(6,233,127)	(4,182,193)	(4,839,343)	(4,182,193)	(6,233,127)
2,820,899	2,820,899	2,820,899	2,820,899	2,820,899
26,204,172	30,647,213	11,243,592	30,182,537	
5,760,356	1,047,887	(4,456,687)	916,064	
508,753	563,081	268,193	556,019	
17,148	35,257	(63,039)	32,903	
6,286,257	1,646,224	(4,251,533)	1,504,986	
1,342,931,158	1,304,862,002	1,192,018,256	1,304,862,002	
830,516,144	782,468,372	767,908,229	781,727,992	
162,318,740	162,318,740	165,196,268	165,196,268	
7,727,513	7,458,160	7,674,994	7,674,994	
176,633	176,633	176,633	176,633	
33,047,694	33,047,694	33,521,544	33,047,693	
543,791	543,791	543,791	543,791	
1,034,330,515	986,013,390	975,021,459	988,367,370	
0	0	0	0	0
308,600,643	318,848,613	216,996,798	316,494,632	

84,250,809	87,966,394	87,504,894	87,966,394	84,250,809
14,715,753	14,715,753	14,715,753	14,715,753	14,715,753
98,966,562	102,682,147	102,220,647	102,682,147	
209,634,081	216,166,466	114,776,151	213,812,485	
41,128,438	0	0	0	41,128,438
(26,934,005)	(26,934,005)	(23,839,643)	(26,934,005)	(26,934,005)
(42,840,986)	(18,838,033)	(18,838,033)	(18,838,033)	(42,840,986)
(69,774,991)	(45,772,038)	(42,677,676)	(45,772,038)	(69,774,991)
180,987,528	170,394,428	72,098,475	168,040,447	
9,699,551	2,629,328	(3,268,430)	2,488,089	
171,281,932	167,765,100	75,366,904	165,552,358	
35,969,206	35,230,671	15,827,050	34,765,995	
(10,099,352)	(4,582,263)	(4,582,263)	(4,582,263)	(10,099,352)
334,318	(2)	(2)	(2)	334,318
26,204,172	30,648,406	11,244,785	30,183,730	
209,634,081	216,166,466	114,776,151	213,812,485	
41,128,438	0	0	0	41,128,438
(26,934,005)	(26,934,005)	(23,839,643)	(26,934,005)	(26,934,005)
(42,840,986)	(18,838,033)	(18,838,033)	(18,838,033)	(42,840,986)
(69,774,991)	(45,772,038)	(42,677,676)	(45,772,038)	(69,774,991)
0	0	0	0	0
(28,646,553)	(45,772,038)	(42,677,676)	(45,772,038)	
180,981,483	170,394,428	72,098,475	168,040,447	

22,439,409	22,439,409	22,439,409	22,439,409	22,439,409
(5,905,664)	(5,905,664)	(5,905,664)	(5,905,664)	(5,905,664)
0	0	0	0	0
197,515,228	186,928,173	88,632,220	184,574,192	
8,977,966	8,496,736	4,028,738	8,389,737	
0	0	0	0	0
8,977,966	8,496,736	4,028,738	8,389,737	8,978,241
592,546	560,785	265,897	553,723	
0	0	0	0	0
592,546	560,785	265,897	553,723	
0	0	0	0	0
(83,793)	2,314	2,314	2,314	(83,793)
508,753	563,099	268,211	556,037	
209,634,081	216,166,466	114,776,151	213,812,485	209,634,081
41,128,438	0	0	0	41,128,438
(26,934,005)	(26,934,005)	(23,839,643)	(26,934,005)	(26,934,005)
(42,840,986)	(18,838,033)	(18,838,033)	(18,838,033)	(42,840,986)
(69,774,991)	(45,772,038)	(42,677,676)	(45,772,038)	(69,774,991)
180,981,483	170,394,428	72,098,475	168,040,447	
22,439,409	22,439,409	22,439,409	22,439,409	22,439,409
(44,428,314)	(44,428,314)	(44,428,314)	(44,428,314)	(44,428,314)
0	0	0	0	0
158,992,578	148,405,523	50,109,570	146,051,542	
8,903,584	8,310,709	2,806,136	8,178,886	
0	6,435,000	6,435,000	6,435,000	0

8,903,584	1,875,709	(3,628,864)	1,743,886	
0	0	0	0	0
(3,143,228)	(827,484)	(827,484)	(827,484)	(3,143,228)
5,760,356	1,048,225	(4,456,348)	916,402	
180,981,483	170,394,428	72,098,475	168,040,447	
22,439,409	22,439,409	22,439,409	22,439,409	22,439,409
0	0	0	0	0
0	0	0	0	0
203,420,892	192,833,837	94,537,884	190,479,856	
0	0	0	0	0
203,420,892	192,833,837	94,537,884	190,479,856	
203,421	192,834	94,538	190,480	
0	0	0	0	0
(186,273)	(157,571)	(157,571)	(157,571)	(186,273)
17,148	35,263	(63,033)	32,909	
325,417	325,417	325,417	325,417	325,417
4,670,331	4,670,331	4,670,331	4,670,331	4,670,331
733,422	733,422	733,422	733,422	733,422
5,732,484	5,732,484	5,732,484	5,732,484	5,732,484
1,679,613	1,679,613	1,679,613	1,679,613	1,679,613
3,413,665	3,413,665	3,413,665	3,413,665	3,413,665
0	0	0	0	0
16,229,516	16,229,516	16,229,516	16,229,516	
184,178	184,178	184,178	184,178	184,178
492,012	492,012	492,012	492,012	492,012
244,825	244,825	244,825	244,825	244,825
1,724,420	1,724,420	1,724,420	1,724,420	1,724,420
2,009,599	2,009,599	2,009,599	2,009,599	2,009,599
4,655,034	4,655,034	4,655,034	4,655,034	
20,884,550	20,884,550	20,884,550	20,884,550	

587,111	587,111	587,111	587,111	587,111
0	0	0	0	0
2,902,499	2,902,499	2,902,499	2,902,499	2,902,499
445,691	445,691	445,691	445,691	445,691
3,935,301	3,935,301	3,935,301	3,935,301	
0	0	0	0	0
43,379	43,379	43,379	43,379	43,379
80,315	80,315	80,315	80,315	80,315
372,600	372,600	372,600	372,600	372,600
496,294	496,294	496,294	496,294	
4,431,595	4,431,595	4,431,595	4,431,595	
0	0	0	0	0
61	61	61	61	61
4,025,341	4,025,341	4,025,341	4,025,341	4,025,341
4,025,402	4,025,402	4,025,402	4,025,402	
29,666,965	29,666,965	29,666,965	29,666,965	
1,808,110	1,808,110	1,808,110	1,808,110	1,808,110
3,128,461	3,128,461	3,128,461	3,128,461	3,128,461
2,170,439	2,170,439	2,170,439	2,170,439	2,170,439
416,072	416,072	416,072	416,072	416,072
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
7,523,082	7,523,082	7,523,082	7,523,082	
73,949	73,949	73,949	73,949	73,949
1,098,228	1,098,228	1,098,228	1,098,228	1,098,228
1,776,162	1,776,162	1,776,162	1,776,162	1,776,162
615,194	615,194	615,194	615,194	615,194
445	445	445	445	445
3,563,978	3,563,978	3,563,978	3,563,978	
11,087,060	11,087,060	11,087,060	11,087,060	

2,996,406	2,996,406	2,996,406	2,996,406	2,996,406
4,061,960	4,061,960	4,061,960	4,061,960	4,061,960
983,329	983,329	983,329	983,329	983,329
2,941,457	2,941,457	2,941,457	2,941,457	2,941,457
1,202,508	1,202,508	1,202,508	1,202,508	1,202,508
4,390	4,390	4,390	4,390	4,390
3,289,846	3,289,846	3,289,846	3,289,846	3,289,846
773,219	773,219	773,219	773,219	773,219
2,790,012	2,790,012	2,790,012	2,790,012	2,790,012
132	132	132	132	132
19,043,260	19,043,260	19,043,260	19,043,260	
9,683	9,683	9,683	9,683	9,683
0	0	0	0	0
2,514,151	2,514,151	2,514,151	2,514,151	2,514,151
4,100,649	4,100,649	4,100,649	4,100,649	4,100,649
276,758	276,758	276,758	276,758	276,758
26,531	26,531	26,531	26,531	26,531
136,691	136,691	136,691	136,691	136,691
661,998	661,998	661,998	661,998	661,998
112,896	112,896	112,896	112,896	112,896
7,839,357	7,839,357	7,839,357	7,839,357	
26,882,616	26,882,616	26,882,616	26,882,616	
634,259	634,259	634,259	634,259	634,259
1,239,426	1,239,426	1,239,426	1,239,426	1,239,426
8,977,104	8,977,104	8,977,104	8,977,104	8,977,104
0	0	0	0	0
0	0	0	0	0
10,850,789	10,850,789	10,850,789	10,850,789	
633,883	633,883	633,883	633,883	633,883

51,004,691

51,004,691

51,004,691

51,004,691

134,867,979

134,867,979

134,867,979

134,867,979



<i>EXPORT AREA EXPORT AREA (AG) TOTAL W/SYSTEM <u>ADJUST.</u></i>	<i>EXPORT AREA EXPORT AREA (AH) TOTAL W/FERC <u>ADJUST.</u></i>	<i>EXPORT AREA EXPORT AREA (AI) TOTAL W/IPUC <u>ADJUST.</u></i>	<i>EXPORT AREA EXPORT AREA (AJ) TOTAL W/OPUC <u>ACTUALS</u></i>	<i>EXPORT AREA EXPORT AREA (AK) TOTAL W/OPUC <u>TYPE I ADJ.</u></i>	<i>EXPORT AREA EXPORT AREA (AL) TOTAL W/OPUC <u>TYPE II ADJ.</u></i>
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6,190,451,551	6,190,451,551	6,190,451,551	6,190,451,551	6,190,451,551	6,190,451,551
2,353,108,753	2,353,108,753	2,353,108,753	2,352,094,911	2,352,094,911	2,353,108,753
30,274,064	30,274,064	30,274,064	30,165,647	30,165,647	30,274,064
3,807,068,735	3,807,068,735	3,807,068,735	3,808,190,994	3,808,190,994	3,807,068,735
5,978,148	5,978,148	5,978,148	5,978,148	5,978,148	5,978,148
482,889,524	482,889,524	215,690,163	482,889,524	482,889,524	482,560,949
4,458,554	4,458,554	673,301	0	0	0
110,470,820	112,392,730	92,335,615	143,505,166	123,634,350	123,051,944
27,186,175	27,186,175	27,186,175	27,186,175	27,186,175	27,186,175
48,836,245	48,836,245	48,836,245	48,836,245	48,836,245	48,836,245
3,509,152,856	3,511,074,767	3,754,431,759	3,538,850,907	3,518,980,091	3,517,604,002
1,233,820,831	1,233,820,831	1,233,820,831	1,233,820,831	1,233,820,831	1,120,977,085
71,041,171	71,041,171	71,041,171	109,110,327	71,041,171	71,041,171
1,304,862,002	1,304,862,002	1,304,862,002	1,342,931,158	1,304,862,002	1,192,018,256
781,727,992	781,727,992	781,727,992	830,516,144	782,468,372	767,908,229
165,196,268	165,196,268	165,196,268	162,318,740	162,318,740	165,196,268
7,674,994	7,674,994	7,674,994	7,727,513	7,458,160	7,674,994
176,633	176,633	176,633	176,633	176,633	176,633
33,047,693	33,047,693	33,047,693	33,047,694	33,047,694	33,521,544
543,791	543,791	543,791	543,791	543,791	543,791
(4,182,193)	(4,182,193)	(4,182,193)	(6,233,127)	(4,182,193)	(4,839,343)

2,820,899	2,820,899	2,820,899	2,820,899	2,820,899	2,820,899
30,182,537	30,182,537	30,182,537	26,204,172	30,647,213	11,243,592
1,504,986	1,504,986	1,504,986	6,286,257	1,646,224	(4,251,533)
1,018,693,599	1,018,693,599	1,018,693,599	1,063,408,716	1,016,945,533	979,995,074
286,168,403	286,168,403	286,168,403	279,522,442	287,916,469	212,023,182
8,402,214	8,402,214	8,402,214	8,402,214	8,402,214	8,402,214
294,570,617	294,570,617	294,570,617	287,924,656	296,318,683	220,425,396
8.394%	8.390%	7.846%	8.136%	8.421%	6.266%

3,509,152,856	3,511,074,767	3,754,431,759	3,538,850,907	3,518,980,091	3,517,604,002
1,233,820,831	1,233,820,831	1,233,820,831	1,233,820,831	1,233,820,831	1,120,977,085
71,041,171	71,041,171	71,041,171	109,110,327	71,041,171	71,041,171
1,304,862,002	1,304,862,002	1,304,862,002	1,342,931,158	1,304,862,002	1,192,018,256

781,727,992	781,727,992	781,727,992	830,516,144	782,468,372	767,908,229
165,196,268	165,196,268	165,196,268	162,318,740	162,318,740	165,196,268
7,674,994	7,674,994	7,674,994	7,727,513	7,458,160	7,674,994
176,633	176,633	176,633	176,633	176,633	176,633
33,047,693	33,047,693	33,047,693	33,047,694	33,047,694	33,521,544
543,791	543,791	543,791	543,791	543,791	543,791
(4,182,193)	(4,182,193)	(4,182,193)	(6,233,127)	(4,182,193)	(4,839,343)
2,820,899	2,820,899	2,820,899	2,820,899	2,820,899	2,820,899
30,182,537	30,182,537	30,182,537	26,204,172	30,647,213	11,243,592
1,504,986	1,504,986	1,504,986	6,286,257	1,646,224	(4,251,533)
1,018,693,599	1,018,693,599	1,018,693,599	1,063,408,716	1,016,945,533	979,995,074
286,168,403	286,168,403	286,168,403	279,522,442	287,916,469	212,023,182
8,402,214	8,402,214	8,402,214	8,402,214	8,402,214	8,402,214
294,570,617	294,570,617	294,570,617	287,924,656	296,318,683	220,425,396
8.394%	8.390%	7.846%	8.136%	8.421%	6.266%

5,703	5,703	5,703	5,703	5,703	5,703
35,001,586	35,001,586	35,001,586	35,001,586	35,001,586	35,001,586
38,439,598	38,439,598	38,439,598	38,439,598	38,439,598	38,439,598

1,041,597,836	1,041,597,836	1,041,597,836	1,041,597,836	1,041,597,836	1,041,597,836
953,882,048	953,882,048	953,882,048	953,882,048	953,882,048	953,882,048
553,544,059	553,544,059	553,544,059	553,544,059	553,544,059	553,544,059

39,073,933	39,073,933	39,073,933	39,073,933	39,073,933	39,073,933
0	0	0	0	0	0

82,398,472	82,398,472	82,398,472	82,398,472	82,398,472	82,398,472
658	658	658	658	658	658

442,085,221	442,085,221	442,085,221	442,085,221	442,085,221	442,085,221
111,594	111,594	111,594	111,594	111,594	111,594

217,439,845	217,439,845	217,439,845	217,439,845	217,439,845	217,439,845
0	0	0	0	0	0

210,194,443	210,194,443	210,194,443	210,194,443	210,194,443	210,194,443
33,842	33,842	33,842	33,842	33,842	33,842

242,242,083	242,242,083	242,242,083	242,242,083	242,242,083	242,242,083
26,495	26,495	26,495	26,495	26,495	26,495

390,266	390,266	390,266	390,266	390,266	390,266
0	0	0	0	0	0

7,405,078	7,405,078	7,405,078	7,405,078	7,405,078	7,405,078
50,337,342	50,337,342	50,337,342	50,337,342	50,337,342	50,337,342
279,372,769	279,372,769	279,372,769	279,372,769	279,372,769	279,372,769
286,999,480	286,999,480	286,999,480	286,999,480	286,999,480	286,999,480
145,543,569	145,543,569	145,543,569	145,543,569	145,543,569	145,543,569
53,381,868	53,381,868	53,381,868	53,381,868	53,381,868	53,381,868
295,495,391	295,495,391	295,495,391	295,495,391	295,495,391	295,495,391
629,857,589	629,857,589	629,857,589	629,857,589	629,857,589	629,857,589

63,809,989	63,809,989	63,809,989	63,809,989	63,809,989	63,809,989
101,940,457	101,940,457	101,940,457	101,940,457	101,940,457	101,940,457
3,555,641	3,555,641	3,555,641	3,555,641	3,555,641	3,555,641
4,802,534	4,802,534	4,802,534	4,802,534	4,802,534	4,802,534

18,151,088	18,151,088	18,151,088	18,151,088	18,151,088	18,151,088
134,800,667	134,800,667	134,800,667	134,800,667	134,800,667	134,800,667
44,488,145	44,488,145	44,488,145	44,488,145	44,488,145	44,488,145
99,495,286	99,495,286	99,495,286	99,495,286	99,495,286	99,495,286
4,155,416	4,155,416	4,155,416	4,155,416	4,155,416	4,155,416
11,844,273	11,844,273	11,844,273	11,844,273	11,844,273	11,844,273
14,722,429	14,722,429	14,722,429	14,722,429	14,722,429	14,722,429
21,838,381	21,838,381	21,838,381	21,838,381	21,838,381	21,838,381
54,133,424	54,133,424	54,133,424	54,133,424	54,133,424	54,133,424
7,853,054	7,853,054	7,853,054	7,853,054	7,853,054	7,853,054

594,377,103	594,377,103	594,377,103	594,475,789	594,475,789	594,377,103
454,692,833	454,692,833	454,692,833	454,354,846	454,354,846	454,692,833
127,954,335	127,954,335	127,954,335	127,965,680	127,965,680	127,954,335

9,111,922	9,111,922	9,111,922	9,110,329	9,110,329	9,111,922
30,528,548	30,528,548	30,528,548	30,506,597	30,506,597	30,528,548
114,967,235	114,967,235	114,967,235	114,876,427	114,876,427	114,967,235
73,528,982	73,528,982	73,528,982	73,514,360	73,514,360	73,528,982
70,393,341	70,393,341	70,393,341	70,342,478	70,342,478	70,393,341
82,704,227	82,704,227	82,704,227	82,696,371	82,696,371	82,704,227

15,267,508	15,267,508	15,267,508	15,264,573	15,264,573	15,267,508
15,006,556	15,006,556	15,006,556	14,901,074	14,901,074	15,006,556

0	0	0	0	0	0
5,978,148	5,978,148	5,978,148	5,978,148	5,978,148	5,978,148

(1,294,173)	(1,294,173)	(26,057,585)	(1,294,173)	(1,294,173)	(1,294,173)
(17,559,294)	(17,559,294)	(17,559,294)	(17,559,294)	(17,559,294)	(17,559,294)
(18,853,467)	(18,853,467)	(43,616,879)	(18,853,467)	(18,853,467)	(18,853,467)
0	0	0	0	0	0
454,701,941	454,701,941	254,746,787	454,701,941	454,701,941	454,373,366
47,041,050	47,041,050	4,560,255	47,041,050	47,041,050	47,041,050

30,953,280	30,953,280	30,953,280	48,902,185	30,953,280	30,953,280
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17,691,165	17,691,165	17,691,165	17,691,165	17,691,165	17,691,165
10,192,961	10,192,961	10,192,961	10,192,961	10,192,961	10,192,961
29,463,821	29,463,821	29,463,821	29,463,821	29,463,821	29,463,821
4,034,388	4,034,388	4,034,388	4,034,388	4,034,388	4,034,388

2,256,369	2,256,369	0	0	0	0
3,880,766	3,880,766	0	0	0	0
4,293,083	4,293,083	0	0	0	0
0	0	0	0	0	0
5,357,986	5,357,986	0	0	0	0
4,268,913	4,268,913	0	0	0	0
(1,921,911)	0	0	33,220,646	31,298,735	30,716,329

109,962	109,962	(941,797)	0	0	0
1,051,759	1,051,759	0	0	0	0
384,466	384,466	0	0	0	0
32,400	32,400	0	0	0	0
1,346,681	1,346,681	0	0	0	0
513,486	513,486	0	0	0	0
0	0	0	0	0	0
346,500	346,500	0	0	0	0
673,301	673,301	673,301	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
16,487	16,487	16,487	16,487	16,487	16,487

0	0	0	0	0	0
9,790,106	9,790,106	9,790,106	9,790,106	9,790,106	9,790,106

0	0	0	0	0	0
1,754,144	1,754,144	1,754,144	1,754,144	1,754,144	1,754,144

9,778,665	9,778,665	9,778,665	9,778,684	9,778,666	9,778,665
220,267	220,267	220,267	220,267	220,267	220,267

9,350	9,350	9,350	9,350	9,350	9,350
383,245	383,245	383,245	383,245	383,245	383,245

0	0	0	0	0	0
8,491,253	8,491,253	8,491,253	8,491,253	8,491,253	8,491,253

0	0	0	0	0	0
3,148,003	3,148,003	3,148,003	3,148,003	3,148,003	3,148,003

3,597,407	3,597,407	3,597,407	3,597,407	3,597,407	3,597,407
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5,165,108	5,165,108	5,165,108	5,840,433	5,189,854	5,165,108
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480,000	480,000	480,000	480,000	480,000	480,000
6,330,131	6,330,131	6,330,131	6,436,183	6,334,017	6,330,131

14,126,719	14,126,719	14,126,719	14,955,630	14,157,093	14,126,719
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1,436,742	1,436,742	1,436,742	1,679,613	1,445,642	1,436,742
424,684	424,684	424,684	424,684	424,684	424,684
4,437,034	4,437,034	4,437,034	4,930,647	4,455,122	4,437,034
257,897	257,897	257,897	257,897	257,897	257,897
185,291	185,291	185,291	211,923	186,267	185,291
630,241	630,241	630,241	701,385	632,847	630,241
391,776	391,776	391,776	427,177	393,073	391,776
1,475,071	1,475,071	1,475,071	1,724,420	1,484,208	1,475,071
783,425	783,425	783,425	783,425	783,425	783,425
2,726,221	2,726,221	2,726,221	3,016,807	2,736,869	2,726,221
588,954	588,954	588,954	673,850	592,065	588,954
6,219	6,219	6,219	6,219	6,219	6,219
53,056,238	53,056,238	53,056,238	53,056,238	53,056,238	55,654,100
(419,698)	(419,698)	(419,698)	0	(404,319)	(419,698)
4,617,761	4,617,761	4,617,761	4,617,761	4,617,761	4,617,761
775,346	775,346	775,346	839,793	777,708	775,346

0	0	0	0	0	0
0	0	0	0	0	0
168,561	168,561	168,561	174,834	168,791	168,561
68,701	68,701	68,701	80,315	69,127	68,701
55,278	55,278	55,278	55,278	55,278	55,278
1,811,909	1,811,909	1,811,909	1,865,786	1,813,883	1,811,909
413,537	413,537	413,537	413,537	413,537	413,537
97,906,887	97,906,887	97,906,887	97,906,887	97,906,887	89,977,400
0	0	0	0	0	0
220,373,830	220,373,830	220,373,830	194,589,434	220,373,830	221,519,193
6,313	6,313	6,313	6,313	6,313	6,313
(50,287,078)	(50,287,078)	(50,287,078)	(33,524,401)	(50,287,078)	0
(183,629)	(183,629)	(183,629)	(183,629)	(183,629)	0
4,736,625	4,736,625	4,736,625	5,318,694	4,757,954	4,736,625

2,599,897	2,599,897	2,599,897	2,861,348	2,609,477	2,599,897
4,404,936	4,404,936	4,404,936	4,857,309	4,421,513	4,404,936
2,468,862	2,468,862	2,468,862	2,782,705	2,480,362	2,468,862
824,129	824,129	824,129	884,293	826,334	824,129
4,027,586	4,027,586	4,027,586	4,027,586	4,027,586	4,027,586
1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
4,011,443	4,011,443	4,011,443	4,011,443	4,011,443	4,011,443

143,130	143,130	143,130	153,823	143,522	143,130
1,200,971	1,200,971	1,200,971	1,359,773	1,206,790	1,200,971
1,606,129	1,606,129	1,606,129	1,862,960	1,615,540	1,606,129
1,348,605	1,348,605	1,348,605	1,437,562	1,351,865	1,348,605
421	421	421	486	424	421
515,586	515,586	515,586	515,586	515,586	515,586

3,636,768	3,636,768	3,636,768	4,070,045	3,652,645	3,636,768
4,376,084	4,376,084	4,376,084	4,963,439	4,397,607	4,376,084
1,529,082	1,529,082	1,529,082	1,671,271	1,534,293	1,529,082
3,811,097	3,811,097	3,811,097	4,236,429	3,826,683	3,811,097
4,119,133	4,119,133	4,119,133	4,293,014	4,125,504	4,119,133
7,813	7,813	7,813	8,448	7,837	7,813

4,132,934	4,132,934	4,132,934	4,608,642	4,150,365	4,132,934
910,421	910,421	910,421	1,022,228	914,518	910,421
3,731,857	3,731,857	3,731,857	4,135,289	3,746,640	3,731,857
329,139	329,139	329,139	329,158	329,140	329,139

13,330	13,330	13,330	14,730	13,381	13,330
0	0	0	0	0	0
3,464,399	3,464,399	3,464,399	3,827,943	3,477,721	3,464,399
15,395,113	15,395,113	15,395,113	15,988,062	15,416,840	15,395,113
493,151	493,151	493,151	533,170	494,618	493,151
44,863	44,863	44,863	48,699	45,003	44,863
250,297	250,297	250,297	270,062	251,021	250,297
743,478	743,478	743,478	839,202	746,985	743,478
123,510	123,510	123,510	139,835	124,108	123,510

628,256	628,256	628,256	719,969	631,617	628,256
1,783,681	1,783,681	1,783,681	1,962,900	1,790,248	1,783,681
13,425,655	13,425,655	13,425,655	14,723,735	13,473,221	13,425,655
5,224,630	5,224,630	5,224,630	5,224,630	5,224,630	5,224,778
130	130	130	130	130	130

635,514	635,514	635,514	727,173	638,873	635,514
323,161	323,161	323,161	323,161	323,161	323,161
5,982,426	5,982,426	5,982,426	49,090,746	6,005,516	5,982,426
296,792	296,792	296,792	296,792	296,792	296,792
682,068	682,068	682,068	737,634	684,104	682,068

0	0	0	0	0	0
79,872,904	79,872,904	79,872,904	86,989,181	80,133,666	79,872,904
13,608,043	13,608,043	13,608,043	13,634,146	13,609,000	13,608,043
(29,768,610)	(29,768,610)	(29,768,610)	(29,768,610)	(29,768,610)	(29,768,610)
6,803,893	6,803,893	6,803,893	6,803,893	6,803,893	6,803,893
387,571	387,571	387,571	387,571	387,571	387,571
3,671,998	3,671,998	3,671,998	3,718,244	3,673,693	3,671,998
6,012,399	6,012,399	6,012,399	6,029,651	6,013,031	6,012,399
30,394,535	30,394,535	30,394,535	30,420,305	30,420,305	30,394,535
1,303,481	1,303,481	1,303,481	1,303,481	1,303,481	1,303,481
17,153,713	17,153,713	17,153,713	17,153,713	17,153,713	17,153,713
0	0	0	0	0	0
0	0	0	0	0	0
1,900,946	1,900,946	1,900,946	1,900,946	1,900,946	1,900,946
1,042,530	1,042,530	1,042,530	1,042,530	1,042,530	1,042,530
0	0	0	0	0	0
863,584	863,584	863,584	863,584	863,584	863,584
161,057	161,057	161,057	161,057	161,057	161,057
158,501	158,501	158,501	158,501	158,501	158,501
0	0	0	0	0	0
0	0	0	0	0	0
43,855	43,855	43,855	43,855	43,855	43,855
0	0	0	0	0	0
1,759,804	1,759,804	1,759,804	1,759,804	1,759,804	1,759,804
0	0	0	0	0	0
0	0	0	168,222	0	0
3,398,636	3,398,636	3,398,636	3,692,278	3,399,511	3,398,636
0	0	0	0	0	0

7,306,450	7,306,450	7,306,450	7,451,927	7,311,781	7,306,450
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4,633,866	4,633,866	4,633,866	0	4,633,866	4,633,866
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45,900,406	45,900,406	45,900,406	46,097,778	46,097,778	45,900,406
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18,620,228	18,620,228	18,620,228	17,944,253	17,944,253	18,620,228
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16,012,199	16,012,199	16,012,199	16,034,889	16,034,889	16,012,199
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321,876	321,876	321,876	318,690	318,690	321,876
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1,595,853	1,595,853	1,595,853	1,551,950	1,551,950	1,595,853
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9,143,568	9,143,568	9,143,568	8,961,952	8,961,952	9,143,568
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2,351,025	2,351,025	2,351,025	2,321,782	2,321,782	2,351,025
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5,835,628	5,835,628	5,835,628	5,733,903	5,733,903	5,835,628
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4,542,250	4,542,250	4,542,250	4,526,538	4,526,538	4,542,250
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3,552	3,552	3,552	3,551	3,551	3,552
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29,091	29,091	29,091	29,090	29,090	29,091
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1,153,271	1,153,271	1,153,271	1,091,341	1,091,341	1,153,271
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5,319,164	5,319,164	5,319,164	5,156,232	5,156,232	5,319,164
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6,990,489	6,990,489	6,990,489	6,857,166	6,857,166	6,990,489
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3,894,500	3,894,500	3,894,500	3,852,976	3,852,976	3,894,500
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1,008,161	1,008,161	1,008,161	1,008,626	1,008,626	1,008,161
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5,715,436	5,715,436	5,715,436	5,602,573	5,602,573	5,715,436
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13,945,235	13,945,235	13,945,235	13,635,741	13,635,741	13,945,235
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1,021,906	1,021,906	1,021,906	1,006,879	1,006,879	1,021,906
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4,973,360	4,973,360	4,973,360	4,866,524	4,866,524	4,973,360
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117,327	117,327	117,327	101,325	101,325	117,327
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86,260	86,260	86,260	83,017	83,017	86,260
0	0	0	0	0	0
2,852,733	2,852,733	2,852,733	2,818,167	2,818,167	2,852,733
7,138,892	7,138,892	7,138,892	7,231,333	7,231,333	7,138,892
188,456	188,456	188,456	188,456	188,456	188,456
166,729	166,729	166,729	156,592	156,592	166,729
594,654	594,654	594,654	587,172	587,172	594,654
741,384	741,384	741,384	731,746	731,746	741,384
0	0	0	0	0	0
4,333,748	4,333,748	4,333,748	4,080,960	4,080,960	4,333,748
477,222	477,222	477,222	465,715	465,715	477,222
417,967	417,967	417,967	(431,877)	(431,877)	417,967
(296,299)	(296,299)	(296,299)	(296,299)	(296,299)	(296,299)
8,198,682	8,198,682	8,198,682	7,981,848	7,981,848	8,198,682
0	0	0	0	0	0
(523,688)	(523,688)	(523,688)	(254,335)	(523,688)	(523,688)
176,633	176,633	176,633	176,633	176,633	176,633
0	0	0	16,486,185	16,486,185	0

543,791

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(9,544,549)

(9,544,549)

(9,544,549)

(8,485,126)

(9,544,549)

(10,201,699)

5,362,356

5,362,356

5,362,356

2,251,999

5,362,356

5,362,356

(4,182,193)

(4,182,193)

(4,182,193)

(6,233,127)

(4,182,193)

(4,839,343)

2,820,899

2,820,899

2,820,899

2,820,899

2,820,899

2,820,899

0

0

0

0

0

0

87,966,394	87,966,394	87,966,394	84,250,809	87,966,394	87,504,894
14,715,753	14,715,753	14,715,753	14,715,753	14,715,753	14,715,753

0	0	0	41,128,438	0	0
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(26,934,005)	(26,934,005)	(26,934,005)	(26,934,005)	(26,934,005)	(23,839,643)
(18,838,033)	(18,838,033)	(18,838,033)	(42,840,986)	(18,838,033)	(18,838,033)
(45,772,038)	(45,772,038)	(45,772,038)	(69,774,991)	(45,772,038)	(42,677,676)

(4,582,263)	(4,582,263)	(4,582,263)	(10,099,352)	(4,582,263)	(4,582,263)
(2)	(2)	(2)	334,318	(2)	(2)

0	0	0	41,128,438	0	0
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(26,934,005)	(26,934,005)	(26,934,005)	(26,934,005)	(26,934,005)	(23,839,643)
(18,838,033)	(18,838,033)	(18,838,033)	(42,840,986)	(18,838,033)	(18,838,033)
(45,772,038)	(45,772,038)	(45,772,038)	(69,774,991)	(45,772,038)	(42,677,676)
0	0	0	0	0	0

22,439,409	22,439,409	22,439,409	22,439,409	22,439,409	22,439,409
(5,905,664)	(5,905,664)	(5,905,664)	(5,905,664)	(5,905,664)	(5,905,664)
0	0	0	0	0	0

0	0	0	0	0	0
8,389,737	8,389,737	8,389,737	8,977,966	8,496,736	4,028,738

0	0	0	0	0	0
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0	0	0	0	0	0
2,314	2,314	2,314	(83,793)	2,314	2,314

213,812,485	213,812,485	213,812,485	209,634,081	216,166,466	114,776,151
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0	0	0	41,128,438	0	0
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(26,934,005)	(26,934,005)	(26,934,005)	(26,934,005)	(26,934,005)	(23,839,643)
(18,838,033)	(18,838,033)	(18,838,033)	(42,840,986)	(18,838,033)	(18,838,033)
(45,772,038)	(45,772,038)	(45,772,038)	(69,774,991)	(45,772,038)	(42,677,676)

22,439,409	22,439,409	22,439,409	22,439,409	22,439,409	22,439,409
(44,428,314)	(44,428,314)	(44,428,314)	(44,428,314)	(44,428,314)	(44,428,314)
0	0	0	0	0	0

6,435,000	6,435,000	6,435,000	0	6,435,000	6,435,000
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0	0	0	0	0	0
(827,484)	(827,484)	(827,484)	(3,143,228)	(827,484)	(827,484)

22,439,409	22,439,409	22,439,409	22,439,409	22,439,409	22,439,409
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0

0	0	0	0	0	0
(157,571)	(157,571)	(157,571)	(186,273)	(157,571)	(157,571)

325,417	325,417	325,417	325,417	325,417	325,417
4,670,331	4,670,331	4,670,331	4,670,331	4,670,331	4,670,331
733,422	733,422	733,422	733,422	733,422	733,422
5,732,484	5,732,484	5,732,484	5,732,484	5,732,484	5,732,484
1,679,613	1,679,613	1,679,613	1,679,613	1,679,613	1,679,613
3,413,665	3,413,665	3,413,665	3,413,665	3,413,665	3,413,665
0	0	0	0	0	0

184,178	184,178	184,178	184,178	184,178	184,178
492,012	492,012	492,012	492,012	492,012	492,012
244,825	244,825	244,825	244,825	244,825	244,825
1,724,420	1,724,420	1,724,420	1,724,420	1,724,420	1,724,420
2,009,599	2,009,599	2,009,599	2,009,599	2,009,599	2,009,599

587,111	587,111	587,111	587,111	587,111	587,111
0	0	0	0	0	0
2,902,499	2,902,499	2,902,499	2,902,499	2,902,499	2,902,499
445,691	445,691	445,691	445,691	445,691	445,691
0	0	0	0	0	0
43,379	43,379	43,379	43,379	43,379	43,379
80,315	80,315	80,315	80,315	80,315	80,315
372,600	372,600	372,600	372,600	372,600	372,600
0	0	0	0	0	0
61	61	61	61	61	61
4,025,341	4,025,341	4,025,341	4,025,341	4,025,341	4,025,341

1,808,110	1,808,110	1,808,110	1,808,110	1,808,110	1,808,110
3,128,461	3,128,461	3,128,461	3,128,461	3,128,461	3,128,461
2,170,439	2,170,439	2,170,439	2,170,439	2,170,439	2,170,439
416,072	416,072	416,072	416,072	416,072	416,072
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
73,949	73,949	73,949	73,949	73,949	73,949
1,098,228	1,098,228	1,098,228	1,098,228	1,098,228	1,098,228
1,776,162	1,776,162	1,776,162	1,776,162	1,776,162	1,776,162
615,194	615,194	615,194	615,194	615,194	615,194
445	445	445	445	445	445

2,996,406	2,996,406	2,996,406	2,996,406	2,996,406	2,996,406
4,061,960	4,061,960	4,061,960	4,061,960	4,061,960	4,061,960
983,329	983,329	983,329	983,329	983,329	983,329
2,941,457	2,941,457	2,941,457	2,941,457	2,941,457	2,941,457
1,202,508	1,202,508	1,202,508	1,202,508	1,202,508	1,202,508
4,390	4,390	4,390	4,390	4,390	4,390
3,289,846	3,289,846	3,289,846	3,289,846	3,289,846	3,289,846
773,219	773,219	773,219	773,219	773,219	773,219
2,790,012	2,790,012	2,790,012	2,790,012	2,790,012	2,790,012
132	132	132	132	132	132

9,683	9,683	9,683	9,683	9,683	9,683
0	0	0	0	0	0
2,514,151	2,514,151	2,514,151	2,514,151	2,514,151	2,514,151
4,100,649	4,100,649	4,100,649	4,100,649	4,100,649	4,100,649
276,758	276,758	276,758	276,758	276,758	276,758
26,531	26,531	26,531	26,531	26,531	26,531
136,691	136,691	136,691	136,691	136,691	136,691
661,998	661,998	661,998	661,998	661,998	661,998
112,896	112,896	112,896	112,896	112,896	112,896

634,259	634,259	634,259	634,259	634,259	634,259
1,239,426	1,239,426	1,239,426	1,239,426	1,239,426	1,239,426
8,977,104	8,977,104	8,977,104	8,977,104	8,977,104	8,977,104
0	0	0	0	0	0
0	0	0	0	0	0

633,883	633,883	633,883	633,883	633,883	633,883
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**EXPORT
AREA
EXPORT
AREA
(AM)
TOTAL
W/PSCN
ADJUST.**

6,190,451,551

2,353,108,753

30,274,064

3,807,068,735

5,978,148

482,889,524

4,458,554

112,392,730

27,186,175

50,758,156

3,512,996,678

1,233,820,831

71,041,171

1,304,862,002

781,727,992

165,196,268

7,674,994

176,633

33,047,693

543,791

(4,182,193)

2,820,899
30,182,537
1,504,986
1,018,693,599
286,168,403
8,402,214
294,570,617

8.385%

3,512,996,678
1,233,820,831
71,041,171
1,304,862,002

781,727,992
165,196,268
7,674,994
176,633
33,047,693
543,791
(4,182,193)
2,820,899
30,182,537
1,504,986
1,018,693,599
286,168,403
8,402,214
294,570,617
8.385%

5,703

35,001,586

38,439,598

1,041,597,836

953,882,048

553,544,059

39,073,933

0

82,398,472

658

442,085,221

111,594

217,439,845

0

210,194,443

33,842

242,242,083

26,495

390,266

0

7,405,078

50,337,342

279,372,769

286,999,480

145,543,569

53,381,868

295,495,391

629,857,589

63,809,989
101,940,457
3,555,641
4,802,534

18,151,088
134,800,667
44,488,145
99,495,286
4,155,416
11,844,273
14,722,429
21,838,381
54,133,424
7,853,054

594,377,103
454,692,833
127,954,335

9,111,922
30,528,548
114,967,235
73,528,982
70,393,341
82,704,227

288,034

151,424

14,232,820

64,962,735

148,262,307

56,925,616

17,552,124

95,171,401

186,816,415

44,227,454

35,249,244

1,822,869

3,373,657

0

34,658,521

16,514,540

25,607,665

1,106,952

4,168,832

6,392,003

4,583,413

25,090,692

3,505,219

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4,186,291

4,186,291

15,267,508

15,006,556

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5,978,148

(1,294,173)

(17,559,294)

(18,853,467)

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454,701,941

47,041,050

30,953,280

17,691,165

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4,034,388

2,256,369

3,880,766

4,293,083

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5,357,986

4,268,913

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109,962

1,051,759

384,466

32,400

1,346,681

513,486

0

346,500

673,301

0

0

16,487

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6,014,090
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43,604
9,475,469
14,139,304
389,789
589,736
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(11,039)
29,441,872
848,318
18,546,055
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0
4,352,130

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17,330

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1,745,871

400,000

1,667,628

9,714,244

709,024

24,962

9,266,331

816,367

33,825,036

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0

736,193

143,564

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0

1,194

1,375,970

119,677,855

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9,790,106

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9,350
383,245

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8,491,253

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3,148,003

3,597,407

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480,000
6,330,131

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424,684

4,437,034

257,897

185,291

630,241

391,776

1,475,071

783,425

2,726,221

588,954

6,219

53,056,238

(419,698)

4,617,761

775,346

0

0

168,561

68,701

55,278

1,811,909

413,537

97,906,887

0

220,373,830

6,313

(50,287,078)

(183,629)

4,736,625

2,599,897

4,404,936

2,468,862

824,129

4,027,586

1,000,000

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143,130

1,200,971

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3,636,768

4,376,084

1,529,082

3,811,097

4,119,133

7,813

4,132,934

910,421

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329,139

13,330

0

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493,151

44,863

250,297

743,478

123,510

628,256

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13,425,655

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635,514

323,161

5,982,426

296,792

682,068

0

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13,608,043
(29,768,610)
6,803,893

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0
0
43,855
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0
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7,306,450

4,633,866

45,900,406

18,620,228

16,012,199

321,876

1,595,853

9,143,568

2,351,025

5,835,628

4,542,250

3,552

29,091

1,153,271

5,319,164

6,990,489

3,894,500

1,008,161

5,715,436

13,945,235

1,021,906

4,973,360

117,327

86,260

0

2,852,733

7,138,892

188,456

166,729

594,654

741,384

0

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417,967

(296,299)

8,198,682

0

(523,688)

176,633

0

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0

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7,500,669

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3,083,918

257,789

779,989

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1,374,066

249,238

0

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(531,563)

543,791

(9,544,549)

5,362,356

(4,182,193)

2,820,899

0

87,966,394

14,715,753

0

(26,934,005)

(18,838,033)

(45,772,038)

(4,582,263)

(2)

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(26,934,005)

(18,838,033)

(45,772,038)

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(5,905,664)

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2,314

213,812,485

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(26,934,005)

(18,838,033)

(45,772,038)

22,439,409

(44,428,314)

0

6,435,000

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(827,484)

22,439,409

0

0

0

0
(157,571)

325,417

4,670,331

733,422

5,732,484

1,679,613

3,413,665

0

184,178

492,012

244,825

1,724,420

2,009,599

587,111

0

2,902,499

445,691

0

43,379

80,315

372,600

0

61

4,025,341

1,808,110

3,128,461

2,170,439

416,072

0

0

0

73,949

1,098,228

1,776,162

615,194

445

2,996,406

4,061,960

983,329

2,941,457

1,202,508

4,390

3,289,846

773,219

2,790,012

132

9,683

0

2,514,151

4,100,649

276,758

26,531

136,691

661,998

112,896

634,259

1,239,426

8,977,104

0

0

633,883

4,357,701

0

384,275

0

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180,518

0

0

0

319,822

119,307

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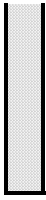
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0

165,085

0

1,006,069



IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		6,190,451,551	5,948,569,371	241,882,180
LESS: ACCUM PROVISION FOR DEPRECIATION		2,352,094,911	2,257,698,741	94,396,169
AMORT OF OTHER UTILITY PLANT		30,165,647	29,005,673	1,159,973
NET ELECTRIC PLANT IN SERVICE		3,808,190,994	3,661,864,957	146,326,037
LESS: CUSTOMER ADV FOR CONSTRUCTION		5,978,148	5,934,620	43,528
LESS: ACCUM DEFERRED INCOME TAXES		482,889,524	464,071,497	18,818,027
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		143,505,166	137,273,290	6,231,875
ADD : CONSERVATION+OTHER DFRD PROG.		27,186,175	23,909,045	3,277,130
ADD : SUBSIDIARY RATE BASE		48,836,245	46,652,763	2,183,482
TOTAL COMBINED RATE BASE		3,538,850,907	3,399,693,937	139,156,970
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,233,820,831	1,179,694,705	54,126,126
OTHER OPERATING REVENUES		109,110,327	104,543,770	4,566,557
TOTAL OPERATING REVENUES		1,342,931,158	1,284,238,475	58,692,683
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		830,516,144	789,970,940	40,545,205
DEPRECIATION EXPENSE		162,318,740	155,941,650	6,377,090
AMORTIZATION OF LIMITED TERM PLANT		7,727,513	7,428,552	298,961
ACCRETION EXPENSE		176,633	169,064	7,569
TAXES OTHER THAN INCOME		33,047,694	30,879,121	2,168,573
REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
PROVISION FOR DEFERRED INCOME TAXES		(6,233,127)	(5,973,254)	(259,873)
INVESTMENT TAX CREDIT ADJUSTMENT		2,820,899	2,710,663	110,236
FEDERAL INCOME TAXES		26,204,172	25,461,173	743,000
STATE INCOME TAXES		6,286,257	6,110,936	175,321
TOTAL OPERATING EXPENSES		1,063,408,716	1,013,774,198	49,634,518
OPERATING INCOME		279,522,442	270,464,277	9,058,165
ADD: IERCO OPERATING INCOME		8,402,214	8,026,549	375,665
CONSOLIDATED OPERATING INCOME		287,924,656	278,490,825	9,433,831
RATE OF RETURN UNDER PRESENT RATES				
		8.136%	8.192%	6.779%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
RATE OF RETURN UNDER PRESENT RATES				
TOTAL COMBINED RATE BASE		3,538,850,907	3,399,693,937	139,156,970
SALES REVENUES				
SALES REVENUES		1,233,820,831	1,179,694,705	54,126,126
OTHER OPERATING REVENUES		109,110,327	104,543,770	4,566,557
TOTAL OPERATING REVENUES		1,342,931,158	1,284,238,475	58,692,683
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		830,516,144	789,970,940	40,545,205
DEPRECIATION EXPENSE		162,318,740	155,941,650	6,377,090
AMORTIZATION OF LIMITED TERM PLANT		7,727,513	7,428,552	298,961
ACCRETION EXPENSE		176,633	169,064	7,569
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STATE INCOME TAXES		6,286,257	6,110,936	175,321
TOTAL OPERATING EXPENSES		1,063,408,716	1,013,774,198	49,634,518
OPERATING INCOME		279,522,442	270,464,277	9,058,165
ADD: IERCO OPERATING INCOME		8,402,214	8,026,549	375,665
CONSOLIDATED OPERATING INCOME		287,924,656	278,490,825	9,433,831
RATE OF RETURN UNDER PRESENT RATES		8.136%	8.192%	6.779%
DEVELOPMENT OF REVENUE REQUIREMENTS				
RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.538%	7.538%	7.538%
RETURN AT CLAIMED RATE OF RETURN				
RETURN AT CLAIMED RATE OF RETURN		266,758,581	256,268,929	10,489,652
EARNINGS DEFICIENCY		(21,166,075)	(22,221,896)	1,055,822
NET-TO-GROSS TAX MULTIPLIER		1.347	1.347	1.347
REVENUE DEFICIENCY				
REVENUE DEFICIENCY		(28,510,703)	(29,932,894)	1,422,192
FIRM JURISDICTIONAL REVENUES				
FIRM JURISDICTIONAL REVENUES		1,243,087,162	1,188,606,799	54,480,363
PERCENT INCREASE REQUIRED				
PERCENT INCREASE REQUIRED		-2.29%	-2.52%	2.61%
SALES AND WHEELING REVENUES REQUIRED				
SALES AND WHEELING REVENUES REQUIRED		1,214,576,459	1,158,673,905	55,902,554

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
89 INTANGIBLE PLANT				
90 301 - ORGANIZATION	P101P	5,703	5,480	223
91 302 - FRANCHISES & CONSENTS	D10	35,001,586	33,663,534	1,338,053
92 303 - MISCELLANEOUS	P101P	38,439,598	36,937,446	1,502,152
94 TOTAL INTANGIBLE PLANT		73,446,887	70,606,460	2,840,427
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	1,041,597,836	1,001,779,276	39,818,560
98 330-336 / HYDRAULIC PRODUCTION	D10	953,882,048	917,416,718	36,465,330
99 340-346 / OTHER PRODUCTION	D10	553,544,059	532,382,987	21,161,072
101 TOTAL PRODUCTION PLANT		2,549,023,943	2,451,578,980	97,444,963
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	39,073,933	37,580,201	1,493,732
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		39,073,933	37,580,201	1,493,732
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	82,398,472	79,248,515	3,149,957
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		82,399,130	79,248,515	3,150,615
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	442,085,221	425,185,035	16,900,186
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		442,196,815	425,260,135	16,936,680

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
354 / TOWERS & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	217,439,845	209,127,480	8,312,365
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		217,439,845	209,127,480	8,312,365
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	210,194,443	202,159,058	8,035,385
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		210,228,284	202,159,058	8,069,227
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	242,242,083	232,981,569	9,260,514
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		242,268,578	232,982,758	9,285,820
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	390,266	375,347	14,919
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		390,266	375,347	14,919
TOTAL TRANSMISSION PLANT		1,233,996,851	1,186,733,494	47,263,357

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	7,405,078	7,214,926	190,151
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	50,337,342	48,560,678	1,776,664
147 362 / STATION EQUIPMENT	ACCT362	279,372,769	269,062,590	10,310,179
148 364 / POLES, TOWERS & FIXTURES	DA364	286,999,480	264,417,479	22,582,001
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	145,543,569	136,087,926	9,455,643
150 366 / UNDERGROUND CONDUIT	DA366	53,381,868	52,626,663	755,205
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	295,495,391	291,175,144	4,320,247
152 368 / LINE TRANSFORMERS	D60	629,857,589	607,690,148	22,167,441
153 369 / SERVICES	DA369	63,809,989	60,952,446	2,857,543
154 370 / METERS	ACCT370	101,940,457	98,557,410	3,383,047
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,555,641	3,314,560	241,082
156 373 / STREET LIGHTING SYSTEMS	DA373	4,802,534	4,588,301	214,233
157				
158 TOTAL DISTRIBUTION PLANT		1,922,501,707	1,844,248,271	78,253,436
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	18,151,088	17,441,776	709,313
162 390 / STRUCTURES & IMPROVEMENTS	PTD	134,800,667	129,532,895	5,267,772
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	44,488,145	42,749,627	1,738,518
164 392 / TRANSPORTATION EQUIPMENT	PTD	99,495,286	95,607,186	3,888,100
165 393 / STORES EQUIPMENT	PTD	4,155,416	3,993,029	162,386
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	11,844,273	11,381,419	462,853
167 395 / LABORATORY EQUIPMENT	PTD	14,722,429	14,147,103	575,327
168 396 / POWER OPERATED EQUIPMENT	PTD	21,838,381	20,984,976	853,405
169 397 / COMMUNICATIONS EQUIPMENT	PTD	54,133,424	52,017,985	2,115,439
170 398 / MISCELLANEOUS EQUIPMENT	PTD	7,853,054	7,546,170	306,883
171				
172 TOTAL GENERAL PLANT		411,482,164	395,402,167	16,079,997
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		6,190,451,551	5,948,569,371	241,882,180
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	594,475,789	571,749,964	22,725,825
180 330-336 / HYDRAULIC PRODUCTION	L 98	454,354,846	436,985,612	17,369,233
181 340-346 / OTHER PRODUCTION	L 99	127,965,680	123,073,764	4,891,916
182 TOTAL PRODUCTION PLANT		1,176,796,314	1,131,809,341	44,986,974
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	9,110,329	8,762,056	348,273
186 352 / STRUCTURES & IMPROVEMENTS	L 112	30,506,597	29,340,146	1,166,451
187 353 / STATION EQUIPMENT	L 117	114,876,427	110,476,520	4,399,908
188 354 / TOWERS & FIXTURES	L 123	73,514,360	70,704,028	2,810,332
189 355 / POLES & FIXTURES	L 128	70,342,478	67,642,511	2,699,967
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	82,696,371	79,526,733	3,169,638
191 359 / ROADS & TRAILS	L 138	288,034	277,023	11,011
192 TOTAL TRANSMISSION PLANT		381,334,598	366,729,018	14,605,580
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	151,424	147,535	3,888
196 361 / STRUCTURES & IMPROVEMENTS	L 146	14,201,855	13,700,598	501,257
197 362 / STATION EQUIPMENT	L 147	64,881,269	62,486,843	2,394,426
198 364 / POLES, TOWERS & FIXTURES	L 148	148,195,646	136,535,157	11,660,489
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	56,904,854	53,207,872	3,696,982
200 366 / UNDERGROUND CONDUIT	L 150	17,552,356	17,304,039	248,317
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	95,114,970	93,724,355	1,390,614
202 368 / LINE TRANSFORMERS	L 152	186,661,669	180,092,229	6,569,440
203 369 / SERVICES	L 153	44,219,940	42,239,680	1,980,260
204 370 / METERS	L 154	35,195,826	34,027,800	1,168,026
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,814,868	1,691,815	123,053
206 373 / STREET LIGHTING SYSTEMS	L 156	3,372,036	3,221,615	150,421
207 TOTAL DISTRIBUTION PLANT		668,266,711	638,379,538	29,887,173
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
GENERAL PLANT				
389 / LAND & LAND RIGHTS	L 161	0	0	0
390 / STRUCTURES & IMPROVEMENTS	L 162	34,641,238	33,287,519	1,353,718
391 / OFFICE FURNITURE & EQUIPMENT	L 163	16,560,760	15,913,595	647,165
392 / TRANSPORTATION EQUIPMENT	L 164	25,607,665	24,606,963	1,000,702
393 / STORES EQUIPMENT	L 165	1,101,883	1,058,824	43,060
394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	4,165,091	4,002,326	162,764
395 / LABORATORY EQUIPMENT	L 167	6,387,183	6,137,584	249,600
396 / POWER OPERATED EQUIPMENT	L 168	4,583,413	4,404,301	179,112
397 / COMMUNICATIONS EQUIPMENT	L 169	24,964,298	23,988,737	975,561
398 / MISCELLANEOUS EQUIPMENT	L 170	3,499,465	3,362,713	136,753
TOTAL GENERAL PLANT		121,510,997	116,762,561	4,748,435
UNDER-/OVERALLOCATED SALVAGE	L 94	0	0	0
TOTAL DEPR BEFORE FAS 143 / OTHER		2,347,908,620	2,253,680,458	94,228,162
FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	4,186,291	4,018,284	168,008
TOTAL ACCUM PROVISION DEPRECIATION		2,352,094,911	2,257,698,741	94,396,169
AMORTIZATION OF OTHER UTILITY PLANT				
INTANGIBLE PLANT	L 94	15,264,573	14,674,243	590,330
HYDRAULIC PRODUCTION	L 98	14,901,074	14,331,430	569,643
TOTAL AMORT OF OTHER UTILITY PLANT		30,165,647	29,005,673	1,159,973
TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		2,382,260,558	2,286,704,415	95,556,143

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
241 NET ELECTRIC PLANT IN SERVICE		3,808,190,994	3,661,864,957	146,326,037
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,978,148	5,934,620	43,528
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,978,148	5,934,620	43,528
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,294,173)	(1,284,750)	(9,423)
251 OTHER	LABOR	(17,559,294)	(16,779,513)	(779,781)
252 TOTAL ACCOUNT 190		(18,853,467)	(18,064,263)	(789,204)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	454,701,941	436,932,991	17,768,950
255 283 / OTHER	P101P	47,041,050	45,202,769	1,838,281
256 TOTAL ACCUM DEFERRED INCOME TAXES		482,889,524	464,071,497	18,818,027
257				
258 NET ELECTRIC PLANT IN SERVICE		3,319,323,322	3,191,858,839	127,464,482
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	48,902,185	46,715,754	2,186,431
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,691,165	17,014,861	676,304
264 TRANSMISSION - GENERAL	L 139	10,192,961	9,802,560	390,401
265 DISTRIBUTION - GENERAL	L 158	29,463,821	28,264,527	1,199,294
266 OTHER - UNCLASSIFIED	L 174	4,034,388	3,876,751	157,637
267 TOTAL ACCOUNT 154		61,382,335	58,958,698	2,423,637
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 696	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 990	0	0	0
273 SOFTWARE CONTRACTS	L 92	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 614	33,220,646	31,598,838	1,621,808
277				
278 TOTAL WORKING CAPITAL		143,505,166	137,273,290	6,231,875
279				
280 NET ELECTRIC PLANT IN SERVICE		3,462,828,487	3,329,132,130	133,696,358

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,462,828,487	3,329,132,130	133,696,358
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D10	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	16,487	0	16,487
305 AM. FALLS BOND REFINANCE	D10	260,631	250,668	9,963
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	6,014,090	0	6,014,090
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	43,604	43,604	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,475,469	9,475,469	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	14,139,304	14,139,304	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	389,789	0	389,789
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	589,736	0	589,736
313 TOTAL OTHER REGULATORY ASSETS		30,929,111	23,909,045	7,020,066
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(3,731,897)	0	(3,731,897)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(11,039)	0	(11,039)
317 TOTAL DEFERRED PROGRAMS		27,186,175	23,909,045	3,277,130
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	29,441,872	28,125,517	1,316,355
321 PREPAID COAL ROYALTIES	E10	848,318	810,389	37,929
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	18,546,055	17,716,856	829,199
323 TOTAL SUBSIDIARY RATE BASE		48,836,245	46,652,763	2,183,482
324				
325 TOTAL COMBINED RATE BASE		3,538,850,907	3,399,693,937	139,156,970

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 4 - OPERATING REVENUES ***				
OPERATING REVENUES				
FIRM ENERGY SALES				
440-448 / RETAIL	RETREV	1,167,730,160	1,116,558,967	51,171,193
447/ FIRM SALES FOR RESALE	E10	0	0	0
447/ SYSTEM OPPORTUNITY SALES	E10	66,090,671	63,135,738	2,954,933
TOTAL SALES OF ELECTRICITY		1,233,820,831	1,179,694,705	54,126,126
OTHER OPERATING REVENUES				
415 / MERCHANDISING REVENUES	E10	0	0	0
449 / OATT TARIFF REFUND				
NETWORK	D11	0	0	0
POINT-TO-POINT	D11	0	0	0
TOTAL ACCOUNT 449		0	0	0
451 / MISCELLANEOUS SERVICE REVENUES				
	DA451	4,352,130	4,308,346	43,784
454 / RENTS FROM ELECTRIC PROPERTY				
SUBSTATION EQUIPMENT	L 117	3,212,253	3,089,220	123,033
TRANSFORMER RENTALS	L 152	17,330	16,720	610
LINE RENTALS	D11	0	0	0
COGENERATION	L 482	1,745,871	1,667,813	78,058
DARK FIBER PROJECT	CIDA	400,000	400,000	0
POLE ATTACHMENTS	L 148	1,667,628	1,536,414	131,214
FACILITIES CHARGES	DA454	9,714,244	9,303,405	410,839
OTHER RENTALS	L 101	709,024	681,919	27,105
WATER LEASE	E10	24,962	23,846	1,116
TOTAL ACCOUNT 454		17,491,312	16,719,337	771,976

**IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2020**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	9,266,331	8,912,095	354,236
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	816,367	787,635	28,732
359 TRANSMISSION - POINT-TO-POINT	D11	33,825,036	32,531,961	1,293,075
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	42,478,200	40,409,911	2,068,289
363 STANDBY SERVICE CHARGE	CIDA	736,193	736,193	0
364 SIERRA PACIFIC USAGE CHARGE	E10	143,564	137,145	6,419
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	1,194	1,147	47
368 TOTAL ACCOUNT 456		87,266,885	83,516,087	3,750,798
369				
370 TOTAL OTHER OPERATING REVENUES		109,110,327	104,543,770	4,566,557
371				
372 TOTAL OPERATING REVENUES		1,342,931,158	1,284,238,475	58,692,683

**IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
STEAM POWER GENERATION				
OPERATION				
500 / SUPERVISION & ENGINEERING	D10	1,423,007	1,368,608	54,399
501 / FUEL	E10	119,677,855	114,327,024	5,350,831
502 / STEAM EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	9,790,106	9,352,388	437,718
TOTAL ACCOUNT 502		9,790,106	9,352,388	437,718
505 / ELECTRIC EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	1,754,144	1,675,716	78,428
TOTAL ACCOUNT 505		1,754,144	1,675,716	78,428
506 / MISCELLANEOUS EXPENSES				
RENTS	L 97	220,267	211,847	8,420
TOTAL STEAM OPERATION EXPENSES		142,644,063	136,340,443	6,303,620
MAINTENANCE				
510 / SUPERVISION & ENGINEERING				
511 / STRUCTURES	D10	383,245	368,594	14,651
512 / BOILER PLANT				
LABOR	D10	0	0	0
OTHER	E10	8,491,253	8,111,607	379,646
TOTAL ACCOUNT 512		8,491,253	8,111,607	379,646
513 / ELECTRIC PLANT				
LABOR	D10	0	0	0
OTHER	E10	3,148,003	3,007,255	140,748
TOTAL ACCOUNT 513		3,148,003	3,007,255	140,748
514 / MISCELLANEOUS STEAM PLANT				
TOTAL STEAM MAINTENANCE EXPENSES	D10	3,597,407	3,459,884	137,523
TOTAL STEAM MAINTENANCE EXPENSES		15,629,258	14,956,332	672,926
TOTAL STEAM GENERATION EXPENSES				
TOTAL STEAM GENERATION EXPENSES		158,273,321	151,296,775	6,976,546

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,840,433	5,614,761	225,672
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	480,000	461,650	18,350
414 OTHER	D10	6,436,183	6,190,138	246,045
415 TOTAL ACCOUNT 536		6,916,183	6,651,789	264,394
416				
417 537 / HYDRAULIC EXPENSES	D10	14,955,630	14,383,901	571,729
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,679,613	1,615,404	64,209
420 OTHER	E10	424,684	405,696	18,988
421 TOTAL ACCOUNT 538		2,104,297	2,021,100	83,197
422				
423 539 / MISCELLANEOUS EXPENSES	D10	4,930,647	4,742,157	188,490
424 540 / RENTS	D10	257,897	248,038	9,859
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		35,005,087	33,661,746	1,343,341
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	211,923	203,822	8,101
430 542 / STRUCTURES	D10	701,385	674,572	26,813
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	427,177	410,847	16,330
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,724,420	1,658,498	65,922
434 OTHER	E10	783,425	748,398	35,027
435 TOTAL ACCOUNT 544		2,507,845	2,406,896	100,949
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	3,016,807	2,901,479	115,328
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,865,137	6,597,616	267,521
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		41,870,224	40,259,362	1,610,862

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
OTHER POWER GENERATION				
OPERATION				
546 / SUPERVISION & ENGINEERING	L 880	673,850	648,090	25,760
547 / FUEL				
SALMON DIESEL	E10	6,219	5,941	278
OTHER	E10	53,056,238	50,684,078	2,372,160
TOTAL ACCOUNT 547		53,062,457	50,690,019	2,372,438
GENERATING EXPENSES				
548 / GENERATING EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	4,617,761	4,411,300	206,461
TOTAL ACCOUNT 548		4,617,761	4,411,300	206,461
MISCELLANEOUS EXPENSES				
549 / MISCELLANEOUS EXPENSES	D10	839,793	807,689	32,104
550 / RENTS	D10	0	0	0
TOTAL OTHER POWER OPER EXPENSES		59,193,861	56,557,098	2,636,763
MAINTENANCE				
551 / SUPERVISION & ENGINEERING	L 886	0	0	0
552 / STRUCTURES	D10	174,834	168,150	6,684
GENERATING & ELECTRIC PLANT				
LABOR	D10	80,315	77,245	3,070
OTHER	E10	55,278	52,806	2,471
TOTAL ACCOUNT 553		135,593	130,051	5,542
MISCELLANEOUS EXPENSES				
554 / MISCELLANEOUS EXPENSES	L 99	1,865,786	1,794,460	71,326
TOTAL OTHER POWER MAINT EXPENSES		2,176,213	2,092,662	83,551
TOTAL OTHER POWER GENERATION EXP		61,370,074	58,649,760	2,720,314

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	413,537	395,048	18,489
477 OTHER PURCHASED POWER	E10	97,906,887	93,529,442	4,377,445
478 TOTAL ACCOUNT 555.0		98,320,424	93,924,490	4,395,934
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	194,589,434	185,889,285	8,700,149
482 TOTAL COGEN & SMALL POWER PROD		194,589,434	185,889,285	8,700,149
483				
484 TOTAL ACCOUNT 555		292,909,858	279,813,775	13,096,083
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	6,313	6,072	241
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	(33,524,401)	(33,524,401)	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	(183,629)	0	(183,629)
490 OTHER	D10	5,318,694	5,115,369	203,325
491 TOTAL ACCOUNT 557		(28,389,336)	(28,409,032)	19,696
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		264,526,835	251,410,814	13,116,021
494				
495 TOTAL PRODUCTION EXPENSES		526,040,454	501,616,711	24,423,743

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,861,348	2,751,755	109,593
502 561 / LOAD DISPATCHING	D12	4,857,309	4,671,622	185,687
503 562 / STATION EXPENSES	L 117	2,782,705	2,676,124	106,581
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	884,293	850,413	33,880
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	4,027,586	3,847,512	180,075
506 566 / MISCELLANEOUS EXPENSES	L 140	1,000,000	961,699	38,301
507 567 / RENTS	L 140	4,011,443	3,857,801	153,642
508				
509 TOTAL TRANSMISSION OPERATION		20,424,684	19,616,925	807,759
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	153,823	147,932	5,892
513 569 / STRUCTURES	L 112	1,359,773	1,307,781	51,992
514 570 / STATION EQUIPMENT	L 117	1,862,960	1,791,607	71,354
515 571 / OVERHEAD LINES	L 123+128+133	1,437,562	1,382,484	55,078
515 573 / MISCELLANEOUS PLANT	L 140	486	467	19
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	515,586	495,839	19,747
517				
518 TOTAL TRANSMISSION MAINTENANCE		5,330,191	5,126,110	204,081
519				
520 TOTAL TRANSMISSION EXPENSES		25,754,875	24,743,035	1,011,840

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	4,070,045	3,904,378	165,667
527 581 / LOAD DISPATCHING	D60	4,963,439	4,788,754	174,685
528 582 / STATION EXPENSES	L 147	1,671,271	1,609,593	61,678
529 583 / OVERHEAD LINE EXPENSES	L 148+149	4,236,429	3,922,645	313,784
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	4,293,014	4,230,560	62,455
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	8,448	8,071	377
532 586 / METER EXPENSES	L 154	4,608,642	4,455,697	152,945
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,022,228	952,918	69,310
534 588 / MISCELLANEOUS EXPENSES	L 158	4,135,289	3,966,967	168,323
535 589 / RENTS	L 158	329,158	315,760	13,398
536 TOTAL DISTRIBUTION OPERATION		29,337,963	28,155,343	1,182,621
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	14,730	14,131	600
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,827,943	3,686,674	141,269
542 593 / OVERHEAD LINES	L 148+149	15,988,062	14,803,857	1,184,205
543 594 / UNDERGROUND LINES	L 150+151	533,170	525,413	7,757
544 595 / LINE TRANSFORMERS	L 152	48,699	46,985	1,714
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	270,062	258,015	12,047
546 597 / METERS	L 154	839,202	811,352	27,850
547 598 / MISCELLANEOUS PLANT	L 158	139,835	134,143	5,692
548 TOTAL DISTRIBUTION MAINTENANCE		21,661,703	20,280,569	1,381,134
549				
550 TOTAL DISTRIBUTION EXPENSES		50,999,667	48,435,912	2,563,754
551				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020**

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	719,969	677,412	42,557
554 902 / METER READING	CW902	1,962,900	1,479,985	482,915
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	14,723,735	14,233,374	490,361
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,224,630	4,971,142	253,488
557 905 / MISC EXPENSES	L 554+555+556	130	123	7
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		22,631,364	21,362,036	1,269,328
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	727,173	693,640	33,533
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	323,161	308,713	14,449
563 OTHER	DA908	49,090,746	46,826,537	2,264,209
564 TOTAL ACCOUNT 908		49,413,907	47,135,250	2,278,658
565 909 / INFORMATION & INSTRUCTIONAL	DA909	296,792	286,906	9,886
566 910 / MISCELLANEOUS EXPENSES	L 564+565	737,634	703,675	33,959
567 TOTAL CUST SERV & INFORMATN EXPENSES		51,175,506	48,819,471	2,356,034

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924		0	0	0
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	86,989,181	83,126,127	3,863,054
575 921 / OFFICE SUPPLIES	LABOR	13,634,146	13,028,675	605,471
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(29,768,610)	(28,446,632)	(1,321,977)
577 923 / OUTSIDE SERVICES	LABOR	6,803,893	6,501,742	302,150
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	387,571	372,755	14,816
580 ALL RISK & MISCELLANEOUS	P110P	3,718,244	3,576,282	141,962
581 TOTAL ACCOUNT 924		4,105,815	3,949,037	156,778
582				
583 925 / INJURIES & DAMAGES	LABOR	6,029,651	5,761,884	267,767
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	30,420,305	29,069,387	1,350,918
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,303,481	0	1,303,481
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
587 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
588 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
589 928 / REGULATORY COMMISSION EXPENSES				
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	1,900,946	1,828,276	72,670
592 ENERGY RELATED	E10	1,042,530	995,918	46,612
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	863,584	824,671	38,913
595 FERC OTHER	D11	161,057	154,900	6,157
596 FERC - OREGON HYDRO FEE	D10	158,501	152,442	6,059
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	43,855	43,855	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	1,759,804	0	1,759,804
602 TOTAL ACCOUNT 928		5,930,277	4,000,062	1,930,215
603				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2020

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	168,222	160,751	7,470
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,692,278	3,528,310	163,968
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		146,462,352	137,833,056	8,629,296
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	7,451,927	7,160,719	291,208
611 TOTAL ADMIN & GENERAL EXPENSES		153,914,279	144,993,775	8,920,505
612				
613 416 / MERCHANDISING EXPENSE	E10	0	0	0
614 TOTAL OPER & MAINT EXPENSES		830,516,144	789,970,940	40,545,205
615				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	46,097,778	44,335,537	1,762,242
620 330-336 / HYDRAULIC PRODUCTION	L 98	17,944,253	17,258,274	685,979
621 340-346 / OTHER PRODUCTION	L 99	16,034,889	15,421,902	612,987
622 TOTAL PRODUCTION PLANT		80,076,920	77,015,712	3,061,208
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	318,690	306,507	12,183
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,551,950	1,492,610	59,340
627 353 / STATION EQUIPMENT	L 117	8,961,952	8,618,698	343,254
628 354 / TOWERS & FIXTURES	L 123	2,321,782	2,233,024	88,758
629 355 / POLES & FIXTURES	L 128	5,733,903	5,513,817	220,085
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,526,538	4,353,042	173,496
631 359 / ROADS & TRAILS	L 138	3,551	3,416	136
632 TOTAL TRANSMISSION PLANT		23,418,366	22,521,114	897,252
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,090	28,343	747
636 361 / STRUCTURES & IMPROVEMENTS	L 146	1,091,341	1,052,822	38,519
637 362 / STATION EQUIPMENT	L 147	5,156,232	4,965,942	190,289
638 364 / POLES, TOWERS & FIXTURES	L 148	6,857,166	6,317,623	539,543
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,852,976	3,602,657	250,319
640 366 / UNDERGROUND CONDUIT	L 150	1,008,626	994,357	14,269
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,602,573	5,520,661	81,912
642 368 / LINE TRANSFORMERS	L 152	13,635,741	13,155,840	479,901
643 369 / SERVICES	L 153	1,006,879	961,789	45,090
644 370 / METERS	L 154	4,866,524	4,705,022	161,503
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	101,325	94,455	6,870
646 373 / STREET LIGHTING SYSTEMS	L 156	83,017	79,314	3,703
647 TOTAL DISTRIBUTION PLANT		43,291,491	41,478,825	1,812,666

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
648 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
649				
650 GENERAL PLANT				
651 389 / LAND & LAND RIGHTS	L 161	0	0	0
652 390 / STRUCTURES & IMPROVEMENTS	L 162	2,818,167	2,708,038	110,129
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,231,333	6,948,745	282,588
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	181,092	7,365
655 393 / STORES EQUIPMENT	L 165	156,592	150,472	6,119
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	587,172	564,226	22,946
657 395 / LABORATORY EQUIPMENT	L 167	731,746	703,151	28,595
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	4,080,960	3,921,483	159,477
660 398 / MISCELLANEOUS EQUIPMENT	L 170	465,715	447,515	18,199
661 TOTAL GENERAL PLANT		16,260,139	15,624,722	635,418
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	(431,877)	(414,064)	(17,813)
664 DEPR EXP BEFORE DISALLOWED COSTS		162,615,039	156,226,309	6,388,731
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(284,658)	(11,641)
667 TOTAL DEPRECIATION EXPENSE		162,318,740	155,941,650	6,377,090
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	7,981,848	7,673,164	308,684
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	(254,335)	(244,612)	(9,723)
673 TOTAL AMORTIZATION EXPENSE		7,727,513	7,428,552	298,961
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		170,046,253	163,370,202	6,676,051
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	176,633	169,064	7,569
678				

**IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	16,486,185	15,754,059	732,126
684 FUTA	LABOR	44,858	42,866	1,992
685 LESS PAYROLL DEDUCTION	LABOR	(16,752,922)	(16,008,951)	(743,971)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,335,122	1,284,083	51,040
690 VALMY	L 97	605,003	581,875	23,128
691 BOARDMAN	L 97	94,344	90,737	3,607
692 OTHER-PRODUCTION PLANT	L 101	7,500,669	7,213,931	286,738
693 OTHER-TRANSMISSION PLANT	L 139	6,388,087	6,143,417	244,670
694 OTHER-DISTRIBUTION PLANT	L 158	9,528,636	9,140,783	387,853
695 OTHER-GENERAL PLANT	L 172	1,846,486	1,774,328	72,157
696 SUB-TOTAL		27,298,347	26,229,153	1,069,194
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,346	4,180	166
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	3,083,918	3,083,918	0
702 STATE OF OREGON	CODA	257,789	0	257,789
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	779,989	0	779,989
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	221,880	212,027	9,853
709 HYDRO GENERATION KWH TAX	E10	1,374,066	1,312,631	61,435
710 IRRIGATION-PIC	CIDA	249,238	249,238	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		33,047,694	30,879,121	2,168,573
715				
716				

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	1,075,354	1,075,354	0
720 STATE OF OREGON	CODA	(531,563)	0	(531,563)
721				
722 TOTAL REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(8,485,126)	(8,153,542)	(331,584)
729 ACCOUNTS #190 & #283 - RELATED	L 758	2,251,999	2,180,288	71,711
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(6,233,127)	(5,973,254)	(259,873)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	2,820,899	2,710,663	110,236
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	26,204,172	25,461,173	743,000
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	5,760,356	5,601,210	159,147
740 STATE OF OREGON	L 815	508,753	493,561	15,192
741 OTHER STATES	L 856	17,148	16,165	982
742 TOTAL STATE INCOME TAXES		6,286,257	6,110,936	175,321

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
745 OPERATING REVENUES		1,342,931,158	1,284,238,475	58,692,683
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		830,516,144	789,970,940	40,545,205
749 DEPRECIATION EXPENSE		162,318,740	155,941,650	6,377,090
750 AMORTIZATION OF LIMITED TERM PLANT		7,727,513	7,428,552	298,961
751 ACCRETION EXPENSE		176,633	169,064	7,569
752 TAXES OTHER THAN INCOME		33,047,694	30,879,121	2,168,573
753 REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
754 TOTAL OPERATING EXPENSES		1,034,330,515	985,464,681	48,865,834
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
758 INCOME BEFORE TAX ADJUSTMENTS		308,600,643	298,773,794	9,826,849
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	84,250,809	80,937,845	3,312,964
762 OTHER INTEREST EXPENSE	L 24	14,715,753	14,137,091	578,662
763 TOTAL INTEREST CHARGES		98,966,562	95,074,935	3,891,627
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		209,634,081	203,698,859	5,935,222
767 TOTAL STATE INCOME TAXES (ALLOWED)		9,699,551	9,429,740	269,811
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		199,928,485	194,263,245	5,665,240
771 FEDERAL TAX AT 21 PERCENT		41,984,982	40,795,281	1,189,700
772 OTHER CURRENT TAX ADJUSTMENTS	L 771	(10,099,352)	(9,813,173)	(286,179)
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	334,318	324,845	9,473
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		32,219,948	31,306,953	912,995
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	41,128,438	39,521,211	1,607,227
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(26,934,005)	(25,881,472)	(1,052,533)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(42,840,986)	(41,476,790)	(1,364,196)
781 SUM OF OTHER ADJUSTMENTS		(28,646,553)	(27,837,050)	(809,503)
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(6,015,776)	(5,845,780)	(169,996)
784 TOTAL FEDERAL INCOME TAX		26,204,172	25,461,173	743,000

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	209,634,081	203,698,859	5,935,222
788				
789 ALLOWANCE FOR AFUDC	P101P	41,128,438	39,521,211	1,607,227
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(26,934,005)	(25,881,472)	(1,052,533)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(42,840,986)	(41,476,790)	(1,364,196)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(69,774,991)	(67,358,261)	(2,416,730)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(28,646,553)	(27,837,050)	(809,503)
797				
798 INCOME SUBJECT TO OREGON TAX		180,981,483	175,855,935	5,125,548
799				
800 IERCO TAXABLE INCOME	E10	22,439,409	21,436,137	1,003,272
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(5,905,664)	(5,674,881)	(230,783)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		197,515,228	191,617,191	5,898,038
804 APPORTIONMENT FACTOR (0.045454550)		8,977,966	8,709,873	268,093
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		8,977,966	8,709,873	268,093
807				
808 OREGON TAX AT 6.6 PERCENT		592,546	574,852	17,694
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		592,546	574,852	17,694
812 ADD: FIN 48 ADJUSTMENT	L 808	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	(83,793)	(81,291)	(2,502)
814				
815 STATE INCOME TAX PAID - OREGON		508,753	493,561	15,192
816				

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	209,634,081	203,698,859	5,935,222
820				
821 ALLOWANCE FOR AFUDC	P101P	41,128,438	39,521,211	1,607,227
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(26,934,005)	(25,881,472)	(1,052,533)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(42,840,986)	(41,476,790)	(1,364,196)
825 STATE INCOME TAX ADJUSTMENTS		(69,774,991)	(67,358,261)	(2,416,730)
826				
827 INCOME SUBJECT TO IDAHO TAX		180,981,483	175,855,935	5,125,548
828				
829 IERCO TAXABLE INCOME	E10	22,439,409	21,436,137	1,003,272
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(44,428,314)	(42,692,133)	(1,736,180)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		158,992,578	154,599,938	4,392,640
833				
834 IDAHO TAX AT 5.6 PERCENT		8,903,584	8,657,597	245,988
835 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
836				
837 STATE INCOME TAX ALLOWED - IDAHO		8,903,584	8,657,597	245,988
838 ADD: FIN 48 ADJUSTMENT	L 834	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(3,143,228)	(3,056,387)	(86,841)
840 STATE INCOME TAX PAID - IDAHO		5,760,356	5,601,210	159,147
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		180,981,483	175,855,935	5,125,548
845				
846 IERCO TAXABLE INCOME	E10	22,439,409	21,436,137	1,003,272
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		203,420,892	197,292,072	6,128,820
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		203,420,892	197,292,072	6,128,820
852				
853 OTHER TAX AT 0.1 PERCENT		203,421	197,292	6,129
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(186,273)	(181,127)	(5,146)
856 OTHER STATES' INCOME TAX PAID		17,148	16,165	982

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	325,417	312,977	12,440
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,670,331	4,489,871	180,460
862 536 / WATER FOR POWER	E10	733,422	700,631	32,792
863 537 / HYDRAULIC EXPENSES	D10	5,732,484	5,513,341	219,143
864 538 / ELECTRIC EXPENSES	D10	1,679,613	1,615,404	64,209
865 539 / MISCELLANEOUS EXPENSES	D10	3,413,665	3,283,166	130,499
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,229,516	15,602,413	627,102
868 541 / SUPERVISION & ENGINEERING	L 873	184,178	177,138	7,041
869 542 / STRUCTURES	D10	492,012	473,204	18,809
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	244,825	235,466	9,359
871 544 / ELECTRIC PLANT	D10	1,724,420	1,658,498	65,922
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,009,599	1,932,775	76,824
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,655,034	4,477,080	177,954
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,884,550	20,079,493	805,057
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	587,111	564,667	22,444
877 548 / GENERATING EXPENSES	D10	0	0	0
878 549 / MISCELLANEOUS EXPENSES	D10	2,902,499	2,791,541	110,958
879 550 / RENTS	D10	445,691	428,653	17,038
880 TOTAL OTHER POWER OPER EXPENSES		3,935,301	3,784,861	150,440
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	43,379	41,720	1,658
884 553 / GENERATING & ELECTRIC PLANT	D10	80,315	77,245	3,070
885 554 / MISCELLANEOUS EXPENSES	D10	372,600	358,356	14,244
886 TOTAL OTHER POWER MAINT EXPENSES		496,294	477,322	18,973
887 TOTAL OTHER POWER GENERATION EXP		4,431,595	4,262,183	169,413
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	61	59	2
890	D10	4,025,341	3,871,459	153,882
891 TOTAL OTHER POWER SUPPLY EXPENSES		4,025,402	3,871,518	153,884
892				
893 TOTAL PRODUCTION EXPENSES		29,666,965	28,526,171	1,140,794
894				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
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IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	9,683	9,289	394
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,514,151	2,421,367	92,784
932 593 / OVERHEAD LINES	L 148+149	4,100,649	3,796,921	303,727
933 594 / UNDERGROUND LINES	L 150+151	276,758	272,731	4,026
934 595 / LINE TRANSFORMERS	L 152	26,531	25,597	934
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	136,691	130,594	6,098
936 597 / METERS	L 154	661,998	640,029	21,969
937 598 / MISCELLANEOUS PLANT	L 158	112,896	108,301	4,595
938 TOTAL DISTRIBUTION MAINTENANCE		7,839,357	7,404,829	434,528
939 TOTAL DISTRIBUTION EXPENSES		26,882,616	25,609,453	1,273,163
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	634,259	596,768	37,491
943 902 / METER READING	CW902	1,239,426	934,501	304,925
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,977,104	8,678,130	298,975
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,850,789	10,209,398	641,391
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	633,883	604,652	29,231
951 908 / CUSTOMER ASSISTANCE	L 564	4,357,701	4,156,752	200,950
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	384,275	366,554	17,720
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,375,859	5,127,958	247,901
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
959 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	49,213,890	47,026,400	2,187,490
963 921 / OFFICE SUPPLIES	PTDCAS	180,518	172,494	8,024
964 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
965 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
966 924 / PROPERTY INSURANCE				
967 PRODUCTION - STEAM	L 97	0	0	0
968 ALL RISK & MISCELLANEOUS	P101P	319,822	307,324	12,498
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	119,307	114,009	5,298
972 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
973 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
974 928 / REGULATORY COMMISSION EXPENSES				
975 FERC ADMIN ASSESSMENTS	L 174	0	0	0
976 FERC RATE CASE EXPENSE	RESREV	0	0	0
977 SEC EXPENSES	L 174	0	0	0
978 IDAHO PUC - RATE CASE	CIDA	0	0	0
979 - OTHER	CIDA	0	0	0
980 OREGON PUC - RATE CASE	CODA	0	0	0
981 -OTHER	CODA	0	0	0
982 TOTAL ACCOUNT 928				
983				
984 929 / DUPLICATE CHARGES	SUBEX	0	0	0
985 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
986 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	165,085	157,747	7,338
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,006,069	966,754	39,315
989 TOTAL ADMIN & GENERAL EXPENSES		51,004,691	48,744,727	2,259,963
990 TOTAL OPER & MAINT EXPENSES		134,867,979	128,880,407	5,987,572
991				
992 TOTAL LABOR - RATIO (%)		1	0.9556	0.0444

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,559,751.7	2,461,896.6	97,855.1
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,559,751.7	2,461,896.6	97,855.1
998 RETAIL TRANSMISSION	D12	2,559,751.7	2,461,896.6	97,855.1
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,431,502.8	2,345,927.6	85,575.2
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	16,054,695.0	15,336,885.0	717,810.0
1003 RETAIL MWH AT GENERATION LVL	E100	16,054,695.0	15,336,885.0	717,810.0
1004 CUSTOMER LEVEL	E99	14,796,085.0	14,129,371.0	666,714.0
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	63,809,989	60,952,446	2,857,543
1008 370-METER INVESTMENT	ACCT370	99,150,036	95,859,593	3,290,442
1009 902-CUSTOMER WEIGHTED	CW902	1,962,900	1,479,985	482,915
1010 903-CUSTOMER WEIGHTED	CW903	14,723,735	14,233,374	490,361
1011 904-CUSTOMER WEIGHTED	CW904	1,877,187	1,786,110	91,077
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	578,745	559,468	19,277

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,115,964	5,078,714	37,250
1017 350-LAND & LAND RIGHTS	DA350	0	0	0
1018 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020 354-TOWERS & FIXTURES	DA354	0	0	0
1021 355-POLES & FIXTURES	DA355	33,842	0	33,842
1022 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023 359-ROADS & TRAILS	DA359	0	0	0
1024 360-LAND & LAND RIGHTS	ACCT360	7,429,778	7,238,993	190,785
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	50,879,274	49,083,482	1,795,792
1026 362-STATION EQUIPMENT	ACCT362	287,263,363	276,661,984	10,601,379
1027 364-POLES, TOWERS & FIXTURES	DA364	286,999,480	264,417,479	22,582,001
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	145,543,569	136,087,926	9,455,643
1029 366-UNDERGROUND CONDUIT	DA366	53,381,868	52,626,664	755,205
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	295,495,391	291,175,144	4,320,247
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,555,641	3,314,560	241,082
1032 373-STREET LIGHTING SYSTEMS	DA373	4,802,534	4,588,301	214,233
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,352,130	4,308,346	43,784
1034 454-REVENUE - FACILITIES CHARGE	DA454	9,714,244	9,303,405	410,839
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	49,090,746	46,826,537	2,264,209
1036 440-RETAIL SALES REVENUE	RETREV	1,167,730,160	1,116,558,967	51,171,193
1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038 RIDER FUND DIRECT ASSIGNMENT	DARIDER	42,478,200	40,409,911	2,068,289
1039 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	176,633	169,064	7,569
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	(431,877)	(414,064)	(17,813)
1041 IDAHO	CIDA	1	1	0
1042 OREGON	CODA	1	0	1
1043 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1044 *** TABLE 14 - ALLOCATION FACTORS ***				
1045				
1046 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1047 PLANT - PROD,TRANS&DIST	PTD	5,705,522,501	5,482,560,745	222,961,756
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,863,288	80,135,680	3,727,608
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,773,214,326	2,667,333,789	105,880,538
1050 PLANT - GEN PLT (390,391,397&398)	P390B	241,275,290	231,846,677	9,428,613
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	6,117,004,665	5,877,962,912	239,041,753
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	676,601,865	644,977,165	31,624,700
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,863,288	80,135,680	3,727,608
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	134,428,850	128,459,075	5,969,775
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,243,535,075	1,188,998,110	54,536,965
1056 O&M - ALL EXCEPT FUEL	O&M M	650,859,649	618,302,108	32,557,542
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	984,694,676	947,041,563	37,653,113
1058 O&M - TOTAL (NOT USED)	OM401	830,516,144	789,970,940	40,545,205

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	96.18%	3.82%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	96.18%	3.82%
1064 RETAIL TRANSMISSION	D12	100.00%	96.18%	3.82%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.48%	3.52%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.53%	4.47%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.53%	4.47%
1070 CUSTOMER LEVEL	E99	100.00%	95.49%	4.51%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.52%	4.48%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.68%	3.32%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	75.40%	24.60%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.67%	3.33%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	95.15%	4.85%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.67%	3.33%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.27%	0.73%
1083 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1084 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1085 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1086 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1087 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1088 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1089 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1090 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.43%	2.57%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	96.47%	3.53%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	96.31%	3.69%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.13%	7.87%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.50%	6.50%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.59%	1.41%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.54%	1.46%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.22%	6.78%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.54%	4.46%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.99%	1.01%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.77%	4.23%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	95.39%	4.61%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.62%	4.38%
1103 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1104 IDAHO	CIDA	100.00%	100.00%	0.00%
1105 OREGON	CODA	100.00%	0.00%	100.00%
1106 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	96.09%	3.91%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.56%	4.44%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	96.18%	3.82%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	96.09%	3.91%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	96.09%	3.91%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.33%	4.67%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.56%	4.44%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.56%	4.44%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.61%	4.39%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.00%	5.00%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	96.18%	3.82%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.12%	4.88%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		6,190,451,551	5,948,569,371	241,882,180
LESS: ACCUM PROVISION FOR DEPRECIATION		2,352,094,911	2,257,698,741	94,396,169
AMORT OF OTHER UTILITY PLANT		30,165,647	29,005,673	1,159,973
NET ELECTRIC PLANT IN SERVICE		3,808,190,994	3,661,864,957	146,326,037
LESS: CUSTOMER ADV FOR CONSTRUCTION		5,978,148	5,934,620	43,528
LESS: ACCUM DEFERRED INCOME TAXES		482,889,524	464,054,120	18,835,404
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		123,634,350	118,272,063	5,362,286
ADD : CONSERVATION+OTHER DFRD PROG.		27,186,175	23,909,045	3,277,130
ADD : SUBSIDIARY RATE BASE		48,836,245	46,652,763	2,183,482
TOTAL COMBINED RATE BASE		3,518,980,091	3,380,710,087	138,270,004
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,233,820,831	1,179,694,705	54,126,126
OTHER OPERATING REVENUES		71,041,171	68,345,774	2,695,398
TOTAL OPERATING REVENUES		1,304,862,002	1,248,040,479	56,821,524
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		782,468,372	743,600,373	38,867,999
DEPRECIATION EXPENSE		162,318,740	155,941,650	6,377,090
AMORTIZATION OF LIMITED TERM PLANT		7,458,160	7,169,496	288,664
ACCRETION EXPENSE		176,633	169,064	7,569
TAXES OTHER THAN INCOME		33,047,694	30,879,121	2,168,573
REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
PROVISION FOR DEFERRED INCOME TAXES		(4,182,193)	(3,971,387)	(210,806)
INVESTMENT TAX CREDIT ADJUSTMENT		2,820,899	2,710,663	110,236
FEDERAL INCOME TAXES		30,648,406	29,922,212	726,194
STATE INCOME TAXES		1,646,587	1,701,541	(54,954)
TOTAL OPERATING EXPENSES		1,016,947,089	969,198,088	47,749,001
OPERATING INCOME		287,914,913	278,842,390	9,072,523
ADD: IERCO OPERATING INCOME	E10	8,402,214	8,026,549	375,665
CONSOLIDATED OPERATING INCOME		296,317,127	286,868,939	9,448,188
RATE OF RETURN UNDER PRESENT RATES		8.421%	8.485%	6.833%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
RATE OF RETURN UNDER PRESENT RATES				
TOTAL COMBINED RATE BASE		3,518,980,091	3,380,710,087	138,270,004
SALES REVENUES				
SALES REVENUES		1,233,820,831	1,179,694,705	54,126,126
OTHER OPERATING REVENUES		71,041,171	68,345,774	2,695,398
TOTAL OPERATING REVENUES		1,304,862,002	1,248,040,479	56,821,524
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		782,468,372	743,600,373	38,867,999
DEPRECIATION EXPENSE		162,318,740	155,941,650	6,377,090
AMORTIZATION OF LIMITED TERM PLANT		7,458,160	7,169,496	288,664
ACCRETION EXPENSE		176,633	169,064	7,569
TAXES OTHER THAN INCOME		33,047,694	30,879,121	2,168,573
REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
PROVISION FOR DEFERRED INCOME TAXES		(4,182,193)	(3,971,387)	(210,806)
INVESTMENT TAX CREDIT ADJUSTMENT		2,820,899	2,710,663	110,236
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STATE INCOME TAXES		1,646,587	1,701,541	(54,954)
TOTAL OPERATING EXPENSES		1,016,947,089	969,198,088	47,749,001
OPERATING INCOME		287,914,913	278,842,390	9,072,523
ADD: IERCO OPERATING INCOME		8,402,214	8,026,549	375,665
CONSOLIDATED OPERATING INCOME		296,317,127	286,868,939	9,448,188
RATE OF RETURN UNDER PRESENT RATES		8.421%	8.485%	6.833%
DEVELOPMENT OF REVENUE REQUIREMENTS				
RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.538%	7.538%	7.538%
RETURN AT CLAIMED RATE OF RETURN				
RETURN AT CLAIMED RATE OF RETURN		265,260,719	254,837,926	10,422,793
EARNINGS DEFICIENCY		(31,056,408)	(32,031,013)	974,605
NET-TO-GROSS TAX MULTIPLIER		1.347	1.347	1.347
REVENUE DEFICIENCY				
REVENUE DEFICIENCY		(41,832,981)	(43,145,774)	1,312,793
FIRM JURISDICTIONAL REVENUES				
FIRM JURISDICTIONAL REVENUES		1,243,087,162	1,188,606,799	54,480,363
PERCENT INCREASE REQUIRED				
PERCENT INCREASE REQUIRED		-3.37%	-3.63%	2.41%
SALES AND WHEELING REVENUES REQUIRED				
SALES AND WHEELING REVENUES REQUIRED		1,201,254,181	1,145,461,025	55,793,155

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,480	223
302 - FRANCHISES & CONSENTS	D10	35,001,586	33,663,534	1,338,053
303 - MISCELLANEOUS	P101P	38,439,598	36,937,446	1,502,152
TOTAL INTANGIBLE PLANT		73,446,887	70,606,460	2,840,427
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,041,597,836	1,001,779,276	39,818,560
330-336 / HYDRAULIC PRODUCTION	D10	953,882,048	917,416,718	36,465,330
340-346 / OTHER PRODUCTION	D10	553,544,059	532,382,987	21,161,072
TOTAL PRODUCTION PLANT		2,549,023,943	2,451,578,980	97,444,963
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	39,073,933	37,580,201	1,493,732
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		39,073,933	37,580,201	1,493,732
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	82,398,472	79,248,515	3,149,957
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		82,399,130	79,248,515	3,150,615
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	442,085,221	425,185,035	16,900,186
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		442,196,815	425,260,135	16,936,680

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
354 / TOWERS & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	217,439,845	209,127,480	8,312,365
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		217,439,845	209,127,480	8,312,365
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	210,194,443	202,159,058	8,035,385
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		210,228,284	202,159,058	8,069,227
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	242,242,083	232,981,569	9,260,514
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		242,268,578	232,982,758	9,285,820
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	390,266	375,347	14,919
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		390,266	375,347	14,919
TOTAL TRANSMISSION PLANT		1,233,996,851	1,186,733,494	47,263,357

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	7,405,078	7,214,926	190,151
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	50,337,342	48,560,678	1,776,664
147 362 / STATION EQUIPMENT	ACCT362	279,372,769	269,062,590	10,310,179
148 364 / POLES, TOWERS & FIXTURES	DA364	286,999,480	264,417,479	22,582,001
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	145,543,569	136,087,926	9,455,643
150 366 / UNDERGROUND CONDUIT	DA366	53,381,868	52,626,663	755,205
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	295,495,391	291,175,144	4,320,247
152 368 / LINE TRANSFORMERS	D60	629,857,589	607,690,148	22,167,441
153 369 / SERVICES	DA369	63,809,989	60,952,446	2,857,543
154 370 / METERS	ACCT370	101,940,457	98,557,410	3,383,047
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,555,641	3,314,560	241,082
156 373 / STREET LIGHTING SYSTEMS	DA373	4,802,534	4,588,301	214,233
157				
158 TOTAL DISTRIBUTION PLANT		1,922,501,707	1,844,248,271	78,253,436
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	18,151,088	17,441,776	709,313
162 390 / STRUCTURES & IMPROVEMENTS	PTD	134,800,667	129,532,895	5,267,772
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	44,488,145	42,749,627	1,738,518
164 392 / TRANSPORTATION EQUIPMENT	PTD	99,495,286	95,607,186	3,888,100
165 393 / STORES EQUIPMENT	PTD	4,155,416	3,993,029	162,386
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	11,844,273	11,381,419	462,853
167 395 / LABORATORY EQUIPMENT	PTD	14,722,429	14,147,103	575,327
168 396 / POWER OPERATED EQUIPMENT	PTD	21,838,381	20,984,976	853,405
169 397 / COMMUNICATIONS EQUIPMENT	PTD	54,133,424	52,017,985	2,115,439
170 398 / MISCELLANEOUS EQUIPMENT	PTD	7,853,054	7,546,170	306,883
171				
172 TOTAL GENERAL PLANT		411,482,164	395,402,167	16,079,997
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		6,190,451,551	5,948,569,371	241,882,180
175				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	594,475,789	571,749,964	22,725,825
180 330-336 / HYDRAULIC PRODUCTION	L 98	454,354,846	436,985,612	17,369,233
181 340-346 / OTHER PRODUCTION	L 99	127,965,680	123,073,764	4,891,916
182 TOTAL PRODUCTION PLANT		1,176,796,314	1,131,809,341	44,986,974
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	9,110,329	8,762,056	348,273
186 352 / STRUCTURES & IMPROVEMENTS	L 112	30,506,597	29,340,146	1,166,451
187 353 / STATION EQUIPMENT	L 117	114,876,427	110,476,520	4,399,908
188 354 / TOWERS & FIXTURES	L 123	73,514,360	70,704,028	2,810,332
189 355 / POLES & FIXTURES	L 128	70,342,478	67,642,511	2,699,967
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	82,696,371	79,526,733	3,169,638
191 359 / ROADS & TRAILS	L 138	288,034	277,023	11,011
192 TOTAL TRANSMISSION PLANT		381,334,598	366,729,018	14,605,580
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	151,424	147,535	3,888
196 361 / STRUCTURES & IMPROVEMENTS	L 146	14,201,855	13,700,598	501,257
197 362 / STATION EQUIPMENT	L 147	64,881,269	62,486,843	2,394,426
198 364 / POLES, TOWERS & FIXTURES	L 148	148,195,646	136,535,157	11,660,489
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	56,904,854	53,207,872	3,696,982
200 366 / UNDERGROUND CONDUIT	L 150	17,552,356	17,304,039	248,317
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	95,114,970	93,724,355	1,390,614
202 368 / LINE TRANSFORMERS	L 152	186,661,669	180,092,229	6,569,440
203 369 / SERVICES	L 153	44,219,940	42,239,680	1,980,260
204 370 / METERS	L 154	35,195,826	34,027,800	1,168,026
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,814,868	1,691,815	123,053
206 373 / STREET LIGHTING SYSTEMS	L 156	3,372,036	3,221,615	150,421
207 TOTAL DISTRIBUTION PLANT		668,266,711	638,379,538	29,887,173
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
209 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	34,641,238	33,287,519	1,353,718
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	16,560,760	15,913,595	647,165
215 392 / TRANSPORTATION EQUIPMENT	L 164	25,607,665	24,606,963	1,000,702
216 393 / STORES EQUIPMENT	L 165	1,101,883	1,058,824	43,060
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	4,165,091	4,002,326	162,764
218 395 / LABORATORY EQUIPMENT	L 167	6,387,183	6,137,584	249,600
219 396 / POWER OPERATED EQUIPMENT	L 168	4,583,413	4,404,301	179,112
220 397 / COMMUNICATIONS EQUIPMENT	L 169	24,964,298	23,988,737	975,561
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,499,465	3,362,713	136,753
222 TOTAL GENERAL PLANT		121,510,997	116,762,561	4,748,435
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,347,908,620	2,253,680,458	94,228,162
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	4,186,291	4,018,284	168,008
228 TOTAL ACCUM PROVISION DEPRECIATION		2,352,094,911	2,257,698,741	94,396,169
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	15,264,573	14,674,243	590,330
232 HYDRAULIC PRODUCTION	L 98	14,901,074	14,331,430	569,643
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		30,165,647	29,005,673	1,159,973
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,382,260,558	2,286,704,415	95,556,143
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,808,190,994	3,661,864,957	146,326,037
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,978,148	5,934,620	43,528
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,978,148	5,934,620	43,528
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,294,173)	(1,284,750)	(9,423)
251 OTHER	LABOR	(17,559,294)	(16,796,890)	(762,404)
252 TOTAL ACCOUNT 190		(18,853,467)	(18,081,640)	(771,827)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	454,701,941	436,932,991	17,768,950
255 283 / OTHER	P101P	47,041,050	45,202,769	1,838,281
256 TOTAL ACCUM DEFERRED INCOME TAXES		482,889,524	464,054,120	18,835,404
257				
258 NET ELECTRIC PLANT IN SERVICE		3,319,323,322	3,191,876,217	127,447,105
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	30,953,280	29,569,350	1,383,930
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,691,165	17,014,861	676,304
264 TRANSMISSION - GENERAL	L 139	10,192,961	9,802,560	390,401
265 DISTRIBUTION - GENERAL	L 158	29,463,821	28,264,527	1,199,294
266 OTHER - UNCLASSIFIED	L 174	4,034,388	3,876,751	157,637
267 TOTAL ACCOUNT 154		61,382,335	58,958,698	2,423,637
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 696	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 990	0	0	0
273 SOFTWARE CONTRACTS	L 92	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 614	31,298,735	29,744,015	1,554,720
277				
278 TOTAL WORKING CAPITAL		123,634,350	118,272,063	5,362,286
279				
280 NET ELECTRIC PLANT IN SERVICE		3,442,957,672	3,310,148,280	132,809,392

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,442,957,672	3,310,148,280	132,809,392
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D10	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	16,487	0	16,487
305 AM. FALLS BOND REFINANCE	D10	260,631	250,668	9,963
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	6,014,090	0	6,014,090
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	43,604	43,604	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,475,469	9,475,469	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	14,139,304	14,139,304	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	389,789	0	389,789
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	589,736	0	589,736
313 TOTAL OTHER REGULATORY ASSETS		30,929,111	23,909,045	7,020,066
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(3,731,897)	0	(3,731,897)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(11,039)	0	(11,039)
317 TOTAL DEFERRED PROGRAMS		27,186,175	23,909,045	3,277,130
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	29,441,872	28,125,517	1,316,355
321 PREPAID COAL ROYALTIES	E10	848,318	810,389	37,929
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	18,546,055	17,716,856	829,199
323 TOTAL SUBSIDIARY RATE BASE		48,836,245	46,652,763	2,183,482
324				

1 IDAHO POWER COMPANY
 2 BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
 3 JURISDICTIONAL SEPARATION STUDY
 4 TWELVE MONTHS ENDED DECEMBER 31, 2020
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7	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
8	TOTAL COMBINED RATE BASE		3,518,980,091	3,380,710,087	138,270,004

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
326 *** TABLE 4 - OPERATING REVENUES ***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES				
329 440-448 / RETAIL	RETREV	1,167,730,160	1,116,558,967	51,171,193
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	66,090,671	63,135,738	2,954,933
332 TOTAL SALES OF ELECTRICITY		1,233,820,831	1,179,694,705	54,126,126
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	4,409,044	4,211,915	197,130
336				
337 449 / OATT TARIFF REFUND				
338 NETWORK	D11	0	0	0
339 POINT-TO-POINT	D11	0	0	0
340 TOTAL ACCOUNT 449		0	0	0
341				
342 451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,352,130	4,308,346	43,784
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,212,253	3,089,220	123,033
346 TRANSFORMER RENTALS	L 152	17,330	16,720	610
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,745,871	1,667,813	78,058
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,667,628	1,536,414	131,214
351 FACILITIES CHARGES	DA454	9,714,244	9,303,405	410,839
352 OTHER RENTALS	L 101	709,024	681,919	27,105
353 WATER LEASE	E10	24,962	23,846	1,116
354 TOTAL ACCOUNT 454		17,491,312	16,719,337	771,976
355				

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	9,266,331	8,912,095	354,236
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	816,367	787,635	28,732
359 TRANSMISSION - POINT-TO-POINT	D11	33,825,036	32,531,961	1,293,075
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	0	0	0
363 STANDBY SERVICE CHARGE	CIDA	736,193	736,193	0
364 SIERRA PACIFIC USAGE CHARGE	E10	143,564	137,145	6,419
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	1,194	1,147	47
368 TOTAL ACCOUNT 456		44,788,685	43,106,176	1,682,509
369				
370 TOTAL OTHER OPERATING REVENUES		71,041,171	68,345,774	2,695,398
371				
372 TOTAL OPERATING REVENUES		1,304,862,002	1,248,040,479	56,821,524

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	1,377,694	1,325,027	52,667
378 501 / FUEL	E10	119,677,855	114,327,024	5,350,831
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,790,106	9,352,388	437,718
383 TOTAL ACCOUNT 502		9,790,106	9,352,388	437,718
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,754,144	1,675,716	78,428
387 TOTAL ACCOUNT 505		1,754,144	1,675,716	78,428
388 506 / MISCELLANEOUS EXPENSES				
389 507 / RENTS	L 97	220,267	211,847	8,420
390 TOTAL STEAM OPERATION EXPENSES		142,598,732	136,296,845	6,301,887
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	9,350	8,993	357
394 511 / STRUCTURES	D10	383,245	368,594	14,651
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	8,491,253	8,111,607	379,646
398 TOTAL ACCOUNT 512		8,491,253	8,111,607	379,646
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	3,148,003	3,007,255	140,748
402 TOTAL ACCOUNT 513		3,148,003	3,007,255	140,748
403 514 / MISCELLANEOUS STEAM PLANT				
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	3,597,407	3,459,884	137,523
405		15,629,258	14,956,332	672,926
406 TOTAL STEAM GENERATION EXPENSES		158,227,990	151,253,177	6,974,813
407				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,189,854	4,989,320	200,534
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	480,000	461,650	18,350
414 OTHER	D10	6,334,017	6,091,878	242,139
415 TOTAL ACCOUNT 536		6,814,017	6,553,528	260,489
416				
417 537 / HYDRAULIC EXPENSES	D10	14,157,093	13,615,890	541,202
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,445,642	1,390,378	55,264
420 OTHER	E10	424,684	405,696	18,988
421 TOTAL ACCOUNT 538		1,870,326	1,796,074	74,252
422				
423 539 / MISCELLANEOUS EXPENSES	D10	4,455,122	4,284,810	170,312
424 540 / RENTS	D10	257,897	248,038	9,859
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		32,744,309	31,487,661	1,256,648
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	186,267	179,146	7,121
430 542 / STRUCTURES	D10	632,847	608,655	24,193
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	393,073	378,046	15,027
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,484,208	1,427,469	56,739
434 OTHER	E10	783,425	748,398	35,027
435 TOTAL ACCOUNT 544		2,267,633	2,175,867	91,766
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,736,869	2,632,243	104,626
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,216,689	5,973,957	242,732
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		38,960,998	37,461,618	1,499,380

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	592,065	569,431	22,634
446 547 / FUEL				
447 SALMON DIESEL	E10	6,219	5,941	278
448 OTHER	E10	53,056,238	50,684,078	2,372,160
449 TOTAL ACCOUNT 547		53,062,457	50,690,019	2,372,438
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	(404,319)	(388,863)	(15,456)
453 OTHER	E10	4,617,761	4,411,300	206,461
454 TOTAL ACCOUNT 548		4,213,442	4,022,437	191,005
455				
456 549 / MISCELLANEOUS EXPENSES				
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		58,645,672	56,029,865	2,615,807
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
463 552 / STRUCTURES	D10	168,791	162,338	6,453
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	69,127	66,485	2,643
466 OTHER	E10	55,278	52,806	2,471
467 TOTAL ACCOUNT 553		124,405	119,291	5,114
468				
469 554 / MISCELLANEOUS EXPENSES				
470 TOTAL OTHER POWER MAINT EXPENSES	L 99	1,813,883	1,744,541	69,342
471		2,107,079	2,026,171	80,908
472				
472 TOTAL OTHER POWER GENERATION EXP		60,752,751	58,056,036	2,696,715
473				

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	413,537	395,048	18,489
477 OTHER PURCHASED POWER	E10	97,906,887	93,529,442	4,377,445
478 TOTAL ACCOUNT 555.0		98,320,424	93,924,490	4,395,934
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	220,373,830	210,520,853	9,852,977
482 TOTAL COGEN & SMALL POWER PROD		220,373,830	210,520,853	9,852,977
483				
484 TOTAL ACCOUNT 555		318,694,254	304,445,343	14,248,911
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	6,313	6,072	241
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	(50,287,078)	(50,287,078)	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	(183,629)	0	(183,629)
490 OTHER	D10	4,757,954	4,576,065	181,889
491 TOTAL ACCOUNT 557		(45,712,753)	(45,711,013)	(1,740)
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		272,987,814	258,740,402	14,247,412
494				
495 TOTAL PRODUCTION EXPENSES		530,929,553	505,511,233	25,418,320

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,609,477	2,509,532	99,946
502 561 / LOAD DISPATCHING	D12	4,421,513	4,252,486	169,027
503 562 / STATION EXPENSES	L 117	2,480,362	2,385,361	95,001
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	826,334	794,674	31,659
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	4,027,586	3,847,512	180,075
506 566 / MISCELLANEOUS EXPENSES	L 140	1,000,000	961,699	38,301
507 567 / RENTS	L 140	4,011,443	3,857,801	153,642
508				
509 TOTAL TRANSMISSION OPERATION		19,376,716	18,609,064	767,651
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	143,522	138,025	5,497
513 569 / STRUCTURES	L 112	1,206,790	1,160,647	46,143
514 570 / STATION EQUIPMENT	L 117	1,615,540	1,553,663	61,877
515 571 / OVERHEAD LINES	L 123+128+133	1,351,865	1,300,071	51,794
515 573 / MISCELLANEOUS PLANT	L 139	424	407	16
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	515,586	495,839	19,747
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,833,728	4,648,652	185,075
519				
520 TOTAL TRANSMISSION EXPENSES		24,210,443	23,257,717	952,726

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	3,652,645	3,503,968	148,677
527 581 / LOAD DISPATCHING	D60	4,397,607	4,242,836	154,771
528 582 / STATION EXPENSES	L 147	1,534,293	1,477,670	56,623
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,826,683	3,543,248	283,435
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	4,125,504	4,065,487	60,018
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	7,837	7,487	350
532 586 / METER EXPENSES	L 154	4,150,365	4,012,629	137,736
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	914,518	852,511	62,007
534 588 / MISCELLANEOUS EXPENSES	L 158	3,746,640	3,594,136	152,503
535 589 / RENTS	L 158	329,140	315,742	13,397
536 TOTAL DISTRIBUTION OPERATION		26,685,230	25,615,713	1,069,516
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	13,381	12,837	545
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,477,721	3,349,376	128,344
542 593 / OVERHEAD LINES	L 148+149	15,416,840	14,274,944	1,141,896
543 594 / UNDERGROUND LINES	L 150+151	494,618	487,422	7,196
544 595 / LINE TRANSFORMERS	L 152	45,003	43,419	1,584
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	251,021	239,823	11,198
546 597 / METERS	L 154	746,985	722,196	24,790
547 598 / MISCELLANEOUS PLANT	L 158	124,108	119,057	5,052
548 TOTAL DISTRIBUTION MAINTENANCE		20,569,678	19,249,074	1,320,604
549				
550 TOTAL DISTRIBUTION EXPENSES		47,254,907	44,864,787	2,390,120
551				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	631,617	594,282	37,335
554 902 / METER READING	CW902	1,790,248	1,349,809	440,439
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,473,221	13,024,507	448,714
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,224,630	4,971,142	253,488
557 905 / MISC EXPENSES	L 554+555+556	130	123	7
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		21,119,845	19,939,862	1,179,982
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	638,873	619,452	19,421
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	323,161	308,713	14,449
563 OTHER	DA908	6,005,516	5,827,581	177,935
564 TOTAL ACCOUNT 908		6,328,677	6,136,294	192,383
565 909 / INFORMATION & INSTRUCTIONAL	DA909	296,792	286,906	9,886
566 910 / MISCELLANEOUS EXPENSES	L 564+565	684,104	663,219	20,885
567 TOTAL CUST SERV & INFORMATN EXPENSES		7,948,446	7,705,871	242,575

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924		0	0	0
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	80,133,666	76,654,358	3,479,309
575 921 / OFFICE SUPPLIES	LABOR	13,609,000	13,018,113	590,887
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(29,768,610)	(28,476,092)	(1,292,518)
577 923 / OUTSIDE SERVICES	LABOR	6,803,893	6,508,476	295,417
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	387,571	372,755	14,816
580 ALL RISK & MISCELLANEOUS	P110P	3,673,693	3,533,432	140,261
581 TOTAL ACCOUNT 924		4,061,264	3,906,187	155,077
582				
583 925 / INJURIES & DAMAGES	LABOR	6,013,031	5,751,952	261,079
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	30,420,305	29,099,491	1,320,814
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,303,481	0	1,303,481
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
587 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
588 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
589 928 / REGULATORY COMMISSION EXPENSES				
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	1,900,946	1,828,276	72,670
592 ENERGY RELATED	E10	1,042,530	995,918	46,612
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	863,584	824,671	38,913
595 FERC OTHER	D11	161,057	154,900	6,157
596 FERC - OREGON HYDRO FEE	D10	158,501	152,442	6,059
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	43,855	43,855	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	1,759,804	0	1,759,804
602 TOTAL ACCOUNT 928		5,930,277	4,000,062	1,930,215
603				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,399,511	3,251,909	147,603
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		139,059,531	130,868,168	8,191,363
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	7,311,781	7,026,049	285,732
611 TOTAL ADMIN & GENERAL EXPENSES		146,371,312	137,894,218	8,477,094
612				
613 416 / MERCHANDISING EXPENSE	E10	4,633,866	4,426,685	207,181
614 TOTAL OPER & MAINT EXPENSES		782,468,372	743,600,373	38,867,999
615				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	46,097,778	44,335,537	1,762,242
620 330-336 / HYDRAULIC PRODUCTION	L 98	17,944,253	17,258,274	685,979
621 340-346 / OTHER PRODUCTION	L 99	16,034,889	15,421,902	612,987
622 TOTAL PRODUCTION PLANT		80,076,920	77,015,712	3,061,208
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	318,690	306,507	12,183
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,551,950	1,492,610	59,340
627 353 / STATION EQUIPMENT	L 117	8,961,952	8,618,698	343,254
628 354 / TOWERS & FIXTURES	L 123	2,321,782	2,233,024	88,758
629 355 / POLES & FIXTURES	L 128	5,733,903	5,513,817	220,085
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,526,538	4,353,042	173,496
631 359 / ROADS & TRAILS	L 138	3,551	3,416	136
632 TOTAL TRANSMISSION PLANT		23,418,366	22,521,114	897,252
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,090	28,343	747
636 361 / STRUCTURES & IMPROVEMENTS	L 146	1,091,341	1,052,822	38,519
637 362 / STATION EQUIPMENT	L 147	5,156,232	4,965,942	190,289
638 364 / POLES, TOWERS & FIXTURES	L 148	6,857,166	6,317,623	539,543
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,852,976	3,602,657	250,319
640 366 / UNDERGROUND CONDUIT	L 150	1,008,626	994,357	14,269
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,602,573	5,520,661	81,912
642 368 / LINE TRANSFORMERS	L 152	13,635,741	13,155,840	479,901
643 369 / SERVICES	L 153	1,006,879	961,789	45,090
644 370 / METERS	L 154	4,866,524	4,705,022	161,503
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	101,325	94,455	6,870
646 373 / STREET LIGHTING SYSTEMS	L 156	83,017	79,314	3,703
647 TOTAL DISTRIBUTION PLANT		43,291,491	41,478,825	1,812,666

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
GENERAL PLANT				
389 / LAND & LAND RIGHTS	L 161	0	0	0
390 / STRUCTURES & IMPROVEMENTS	L 162	2,818,167	2,708,038	110,129
391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,231,333	6,948,745	282,588
392 / TRANSPORTATION EQUIPMENT	L 164	188,456	181,092	7,365
393 / STORES EQUIPMENT	L 165	156,592	150,472	6,119
394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	587,172	564,226	22,946
395 / LABORATORY EQUIPMENT	L 167	731,746	703,151	28,595
396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
397 / COMMUNICATIONS EQUIPMENT	L 169	4,080,960	3,921,483	159,477
398 / MISCELLANEOUS EQUIPMENT	L 170	465,715	447,515	18,199
TOTAL GENERAL PLANT		16,260,139	15,624,722	635,418
403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	(431,877)	(414,064)	(17,813)
DEPR EXP BEFORE DISALLOWED COSTS		162,615,039	156,226,309	6,388,731
DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(284,658)	(11,641)
TOTAL DEPRECIATION EXPENSE		162,318,740	155,941,650	6,377,090
AMORTIZATION EXPENSE				
INTANGIBLE PLANT	L 94	7,981,848	7,673,164	308,684
HYDRAULIC PRODUCTION	L 98	0	0	0
ADJUSTMENTS, GAINS & LOSSES	L 94	(523,688)	(503,668)	(20,020)
TOTAL AMORTIZATION EXPENSE		7,458,160	7,169,496	288,664
TOTAL DEPRECIATION & AMORTIZATION EXP		169,776,900	163,111,146	6,665,754
411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	176,633	169,064	7,569

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	16,486,185	15,770,374	715,811
684 FUTA	LABOR	44,858	42,910	1,948
685 LESS PAYROLL DEDUCTION	LABOR	(16,752,922)	(16,025,530)	(727,392)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,335,122	1,284,083	51,040
690 VALMY	L 97	605,003	581,875	23,128
691 BOARDMAN	L 97	94,344	90,737	3,607
692 OTHER-PRODUCTION PLANT	L 101	7,500,669	7,213,931	286,738
693 OTHER-TRANSMISSION PLANT	L 139	6,388,087	6,143,417	244,670
694 OTHER-DISTRIBUTION PLANT	L 158	9,528,636	9,140,783	387,853
695 OTHER-GENERAL PLANT	L 172	1,846,486	1,774,328	72,157
696 SUB-TOTAL		27,298,347	26,229,153	1,069,194
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,346	4,180	166
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	3,083,918	3,083,918	0
702 STATE OF OREGON	CODA	257,789	0	257,789
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	779,989	0	779,989
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	221,880	212,246	9,634
709 HYDRO GENERATION KWH TAX	E10	1,374,066	1,312,631	61,435
710 IRRIGATION-PIC	CIDA	249,238	249,238	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		33,047,694	30,879,121	2,168,573
715				
716				

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
REGULATORY DEBITS/CREDITS				
STATE OF IDAHO	CIDA	1,075,354	1,075,354	0
STATE OF OREGON	CODA	(531,563)	0	(531,563)
TOTAL REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
*** TABLE 9 - INCOME TAXES ***				
410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
ACCOUNT #282 - RELATED	P101P	(9,544,549)	(9,171,565)	(372,984)
ACCOUNTS #190 & #283 - RELATED	L 758	5,362,356	5,200,178	162,178
TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(4,182,193)	(3,971,387)	(210,806)
411.4 - INVESTMENT TAX CREDIT ADJUSTMENT				
	P101P	2,820,899	2,710,663	110,236
SUMMARY OF INCOME TAXES				
TOTAL FEDERAL INCOME TAX	L 775	30,648,406	29,922,212	726,194
STATE INCOME TAX				
STATE OF IDAHO	L 840	1,048,225	1,135,645	(87,420)
STATE OF OREGON	L 815	563,099	548,764	14,335
OTHER STATES	L 856	35,263	17,133	18,131
TOTAL STATE INCOME TAXES		1,646,587	1,701,541	(54,954)

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,304,862,002	1,248,040,479	56,821,524
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		782,468,372	743,600,373	38,867,999
749 DEPRECIATION EXPENSE		162,318,740	155,941,650	6,377,090
750 AMORTIZATION OF LIMITED TERM PLANT		7,458,160	7,169,496	288,664
751 ACCRETION EXPENSE		176,633	169,064	7,569
752 TAXES OTHER THAN INCOME		33,047,694	30,879,121	2,168,573
753 REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
754 TOTAL OPERATING EXPENSES		986,013,390	938,835,058	47,178,332
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		318,848,613	309,205,421	9,643,192
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	87,966,394	84,509,963	3,456,431
762 OTHER INTEREST EXPENSE	L 24	14,715,753	14,137,532	578,221
763 TOTAL INTEREST CHARGES		102,682,147	98,647,495	4,034,652
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		216,166,466	210,557,926	5,608,540
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		2,629,328	2,679,342	(50,014)
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		213,537,138	207,878,584	5,658,554
770				
771 FEDERAL TAX AT 21 PERCENT		44,842,799	43,654,503	1,188,296
772 OTHER CURRENT TAX ADJUSTMENTS	L 771	(4,582,263)	(4,460,837)	(121,426)
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(2)	(2)	(0)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		40,260,534	39,193,664	1,066,870
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(26,934,005)	(25,881,472)	(1,052,533)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(18,838,033)	(18,268,299)	(569,734)
781 SUM OF OTHER ADJUSTMENTS		(45,772,038)	(44,149,771)	(1,622,267)
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(9,612,128)	(9,271,452)	(340,676)
783				
784 TOTAL FEDERAL INCOME TAX		30,648,406	29,922,212	726,194

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785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	216,166,466	210,557,926	5,608,540
788				
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(26,934,005)	(25,881,472)	(1,052,533)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(18,838,033)	(18,268,299)	(569,734)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(45,772,038)	(44,149,771)	(1,622,267)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(45,772,038)	(44,149,771)	(1,622,267)
797				
798 INCOME SUBJECT TO OREGON TAX		170,394,428	166,408,155	3,986,273
799				
800 IERCO TAXABLE INCOME	E10	22,439,409	21,436,137	1,003,272
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(5,905,664)	(5,674,881)	(230,783)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		186,928,173	182,169,411	4,758,762
804 APPORTIONMENT FACTOR (0.045454550)		8,496,736	8,280,429	216,307
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		8,496,736	8,280,429	216,307
807				
808 OREGON TAX AT 6.6 PERCENT		560,785	546,508	14,276
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		560,785	546,508	14,276
812 ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	2,314	2,255	59
814				
815 STATE INCOME TAX PAID - OREGON		563,099	548,764	14,335
816				

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817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	216,166,466	210,557,926	5,608,540
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(26,934,005)	(25,881,472)	(1,052,533)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(18,838,033)	(18,268,299)	(569,734)
825 STATE INCOME TAX ADJUSTMENTS		(45,772,038)	(44,149,771)	(1,622,267)
826				
827 INCOME SUBJECT TO IDAHO TAX		170,394,428	166,408,155	3,986,273
828				
829 IERCO TAXABLE INCOME	E10	22,439,409	21,436,137	1,003,272
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(44,428,314)	(42,692,134)	(1,736,180)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		148,405,523	145,152,158	3,253,365
833				
834 IDAHO TAX AT 5.6 PERCENT		8,310,709	8,128,521	182,188
835 LESS: INVESTMENT TAX CREDIT	P101P	6,435,000	6,183,532	251,468
836				
837 STATE INCOME TAX ALLOWED - IDAHO		1,875,709	1,944,989	(69,280)
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(827,484)	(809,344)	(18,140)
840 STATE INCOME TAX PAID - IDAHO		1,048,225	1,135,645	(87,420)
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		170,394,428	166,408,155	3,986,273
845				
846 IERCO TAXABLE INCOME	E10	22,439,409	21,436,137	1,003,272
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		192,833,837	187,844,292	4,989,545
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		192,833,837	187,844,292	4,989,545
852				
853 OTHER TAX AT 0.1 PERCENT		192,834	187,844	4,990
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(157,571)	(170,712)	13,141
856 OTHER STATES' INCOME TAX PAID		35,263	17,133	18,131

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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	325,417	312,977	12,440
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,670,331	4,489,871	180,460
862 536 / WATER FOR POWER	E10	733,422	700,631	32,792
863 537 / HYDRAULIC EXPENSES	D10	5,732,484	5,513,341	219,143
864 538 / ELECTRIC EXPENSES	D10	1,679,613	1,615,404	64,209
865 539 / MISCELLANEOUS EXPENSES	D10	3,413,665	3,283,166	130,499
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,229,516	15,602,413	627,102
868 541 / SUPERVISION & ENGINEERING	L 873	184,178	177,138	7,041
869 542 / STRUCTURES	D10	492,012	473,204	18,809
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	244,825	235,466	9,359
871 544 / ELECTRIC PLANT	D10	1,724,420	1,658,498	65,922
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,009,599	1,932,775	76,824
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,655,034	4,477,080	177,954
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,884,550	20,079,493	805,057
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	587,111	564,667	22,444
877 548 / GENERATING EXPENSES	D10	0	0	0
878 549 / MISCELLANEOUS EXPENSES	D10	2,902,499	2,791,541	110,958
879 550 / RENTS	D10	445,691	428,653	17,038
880 TOTAL OTHER POWER OPER EXPENSES		3,935,301	3,784,861	150,440
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	43,379	41,720	1,658
884 553 / GENERATING & ELECTRIC PLANT	D10	80,315	77,245	3,070
885 554 / MISCELLANEOUS EXPENSES	D10	372,600	358,356	14,244
886 TOTAL OTHER POWER MAINT EXPENSES		496,294	477,322	18,973
887 TOTAL OTHER POWER GENERATION EXP		4,431,595	4,262,183	169,413
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	61	59	2
890	D10	4,025,341	3,871,459	153,882
891 TOTAL OTHER POWER SUPPLY EXPENSES		4,025,402	3,871,518	153,884
892				
893 TOTAL PRODUCTION EXPENSES		29,666,965	28,526,171	1,140,794
894				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897				
898	TRANSMISSION EXPENSES			
898	560 / SUPERVISION & ENGINEERING	L 140 1,808,110	1,738,858	69,252
899	561 / LOAD DISPATCHING	D12 3,128,461	3,008,865	119,596
900	562 / STATION EXPENSES	L 117 2,170,439	2,087,308	83,130
901	563 / OVERHEAD LINE EXPENSES	L 123+128+133 416,072	400,131	15,941
902	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10 0	0	0
903	566 / MISCELLANEOUS EXPENSES	L 520 0	0	0
904	567 / RENTS	L 140 0	0	0
905	TOTAL TRANSMISSION OPERATION	7,523,082	7,235,162	287,920
906	568 / SUPERVISION & ENGINEERING	L 140 73,949	71,117	2,832
907	569 / STRUCTURES	L 112 1,098,228	1,056,236	41,992
908	570 / STATION EQUIPMENT	L 117 1,776,162	1,708,132	68,029
909	571 / OVERHEAD LINES	L 123+128+133 615,194	591,624	23,570
910	575 / OPER TRANS MKT ADMIN - EIM	L 140 445	428	17
911	TOTAL TRANSMISSION MAINTENANCE	3,563,978	3,427,537	136,440
912	TOTAL TRANSMISSION EXPENSES	11,087,060	10,662,699	424,360
913				
914	DISTRIBUTION EXPENSES			
915	580 / SUPERVISION & ENGINEERING	L 158 2,996,406	2,874,441	121,966
916	581 / LOAD DISPATCHING	D60 4,061,960	3,919,001	142,958
917	582 / STATION EXPENSES	L 147 983,329	947,040	36,289
918	583 / OVERHEAD LINE EXPENSES	L 148+149 2,941,457	2,723,589	217,868
919	584 / UNDERGROUND LINE EXPENSES	L 150+151 1,202,508	1,185,014	17,494
920	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156 4,390	4,194	196
921	586 / METER EXPENSES	L 154 3,289,846	3,180,668	109,178
922	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155 773,219	720,793	52,426
923	588 / MISCELLANEOUS EXPENSES	L 550 2,790,012	2,648,895	141,117
924	589 / RENTS	L 158 132	126	5
925	TOTAL DISTRIBUTION OPERATION	19,043,260	18,203,761	839,498

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	9,683	9,289	394
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,514,151	2,421,367	92,784
932 593 / OVERHEAD LINES	L 148+149	4,100,649	3,796,921	303,727
933 594 / UNDERGROUND LINES	L 150+151	276,758	272,731	4,026
934 595 / LINE TRANSFORMERS	L 152	26,531	25,597	934
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	136,691	130,594	6,098
936 597 / METERS	L 154	661,998	640,029	21,969
937 598 / MISCELLANEOUS PLANT	L 158	112,896	108,301	4,595
938 TOTAL DISTRIBUTION MAINTENANCE		7,839,357	7,404,829	434,528
939 TOTAL DISTRIBUTION EXPENSES		26,882,616	25,608,590	1,274,026
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	634,259	596,768	37,491
943 902 / METER READING	CW902	1,239,426	934,501	304,925
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,977,104	8,678,130	298,975
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,850,789	10,209,398	641,391
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	633,883	614,614	19,269
951 908 / CUSTOMER ASSISTANCE	L 564	4,357,701	4,225,233	132,468
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	384,275	372,593	11,681
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,375,859	5,212,440	163,419
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
ADMINISTRATIVE & GENERAL EXPENSES				
920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	49,213,890	47,075,470	2,138,419
921 / OFFICE SUPPLIES	PTDCAS	180,518	172,674	7,844
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
923 / OUTSIDE SERVICES	PTDCAS	0	0	0
924 / PROPERTY INSURANCE				
PRODUCTION - STEAM	L 97	0	0	0
ALL RISK & MISCELLANEOUS	P101P	319,822	307,324	12,498
TOTAL ACCOUNT 924				
925 / INJURIES & DAMAGES	LABOR	119,307	114,127	5,180
926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
928 / REGULATORY COMMISSION EXPENSES				
FERC ADMIN ASSESSMENTS	L 174	0	0	0
FERC RATE CASE EXPENSE	RESREV	0	0	0
SEC EXPENSES	L 174	0	0	0
IDAHO PUC - RATE CASE	CIDA	0	0	0
- OTHER	CIDA	0	0	0
OREGON PUC - RATE CASE	CODA	0	0	0
-OTHER	CODA	0	0	0
TOTAL ACCOUNT 928				
929 / DUPLICATE CHARGES	SUBEX	0	0	0
930.1 / GENERAL ADVERTISING	RELAB	0	0	0
930.2 / MISCELLANEOUS EXPENSES	PTDCAS	165,085	157,912	7,173
931 / RENTS	L 172	0	0	0
935 / GENERAL PLANT MAINTENANCE	P3908	1,006,069	966,754	39,315
TOTAL ADMIN & GENERAL EXPENSES		51,004,691	48,794,261	2,210,430
TOTAL OPER & MAINT EXPENSES		134,867,979	129,013,559	5,854,419
TOTAL LABOR - RATIO (%)		1	0.9566	0.0434

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,559,751.7	2,461,896.6	97,855.1
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,559,751.7	2,461,896.6	97,855.1
998 RETAIL TRANSMISSION	D12	2,559,751.7	2,461,896.6	97,855.1
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,431,502.8	2,345,927.6	85,575.2
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	16,054,695.0	15,336,885.0	717,810.0
1003 RETAIL MWH AT GENERATION LVL	E100	16,054,695.0	15,336,885.0	717,810.0
1004 CUSTOMER LEVEL	E99	14,796,085.0	14,129,371.0	666,714.0
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	63,809,989	60,952,446	2,857,543
1008 370-METER INVESTMENT	ACCT370	99,150,036	95,859,593	3,290,442
1009 902-CUSTOMER WEIGHTED	CW902	1,962,900	1,479,985	482,915
1010 903-CUSTOMER WEIGHTED	CW903	14,723,735	14,233,374	490,361
1011 904-CUSTOMER WEIGHTED	CW904	1,877,187	1,786,110	91,077
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	578,745	559,468	19,277

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,115,964	5,078,714	37,250
1017 350-LAND & LAND RIGHTS	DA350	0	0	0
1018 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020 354-TOWERS & FIXTURES	DA354	0	0	0
1021 355-POLES & FIXTURES	DA355	33,842	0	33,842
1022 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023 359-ROADS & TRAILS	DA359	0	0	0
1024 360-LAND & LAND RIGHTS	ACCT360	7,429,778	7,238,993	190,785
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	50,879,274	49,083,482	1,795,792
1026 362-STATION EQUIPMENT	ACCT362	287,263,363	276,661,984	10,601,379
1027 364-POLES, TOWERS & FIXTURES	DA364	286,999,480	264,417,479	22,582,001
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	145,543,569	136,087,926	9,455,643
1029 366-UNDERGROUND CONDUIT	DA366	53,381,868	52,626,664	755,205
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	295,495,391	291,175,144	4,320,247
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,555,641	3,314,560	241,082
1032 373-STREET LIGHTING SYSTEMS	DA373	4,802,534	4,588,301	214,233
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,352,130	4,308,346	43,784
1034 454-REVENUE - FACILITIES CHARGE	DA454	9,714,244	9,303,405	410,839
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	6,612,546	6,416,626	195,920
1036 440-RETAIL SALES REVENUE	RETREV	1,167,730,160	1,116,558,967	51,171,193
1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038 RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1039 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	176,633	169,064	7,569
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	(431,877)	(414,064)	(17,813)
1041 IDAHO	CIDA	1	1	0
1042 OREGON	CODA	1	0	1
1043 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1044 *** TABLE 14 - ALLOCATION FACTORS ***				
1045				
1046 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1047 PLANT - PROD,TRANS&DIST	PTD	5,705,522,501	5,482,560,745	222,961,756
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,863,288	80,219,299	3,643,989
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,773,214,326	2,667,333,789	105,880,538
1050 PLANT - GEN PLT (390,391,397&398)	P3908	241,275,290	231,846,677	9,428,613
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	6,117,004,665	5,877,962,912	239,041,753
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	631,463,194	601,279,470	30,183,723
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,863,288	80,219,299	3,643,989
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	134,428,850	128,592,109	5,836,741
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,243,535,075	1,188,998,110	54,536,965
1056 O&M - ALL EXCEPT FUEL	O&M M	602,914,043	572,029,801	30,884,242
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	984,694,676	947,041,563	37,653,113
1058 O&M - TOTAL (NOT USED)	OM401	782,468,372	743,600,373	38,867,999

IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	96.18%	3.82%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	96.18%	3.82%
1064 RETAIL TRANSMISSION	D12	100.00%	96.18%	3.82%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.48%	3.52%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.53%	4.47%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.53%	4.47%
1070 CUSTOMER LEVEL	E99	100.00%	95.49%	4.51%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.52%	4.48%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.68%	3.32%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	75.40%	24.60%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.67%	3.33%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	95.15%	4.85%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.67%	3.33%

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.27%	0.73%
1083 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1084 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1085 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1086 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1087 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1088 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1089 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1090 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.43%	2.57%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	96.47%	3.53%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	96.31%	3.69%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.13%	7.87%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.50%	6.50%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.59%	1.41%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.54%	1.46%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.22%	6.78%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.54%	4.46%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.99%	1.01%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.77%	4.23%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	97.04%	2.96%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.62%	4.38%
1103 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1104 IDAHO	CIDA	100.00%	100.00%	0.00%
1105 OREGON	CODA	100.00%	0.00%	100.00%
1106 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	96.09%	3.91%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.65%	4.35%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	96.18%	3.82%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	96.09%	3.91%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	96.09%	3.91%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.22%	4.78%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.65%	4.35%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.66%	4.34%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.61%	4.39%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	94.88%	5.12%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	96.18%	3.82%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.03%	4.97%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		6,190,451,551	5,946,572,869	243,878,682
LESS: ACCUM PROVISION FOR DEPRECIATION		2,353,108,753	2,257,907,636	95,201,116
AMORT OF OTHER UTILITY PLANT		30,274,064	29,098,216	1,175,848
NET ELECTRIC PLANT IN SERVICE		3,807,068,735	3,659,567,017	147,501,718
LESS: CUSTOMER ADV FOR CONSTRUCTION		5,978,148	5,934,620	43,528
LESS: ACCUM DEFERRED INCOME TAXES		482,560,949	463,581,042	18,979,907
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		123,051,944	117,749,868	5,302,076
ADD : CONSERVATION+OTHER DFRD PROG.		27,186,175	23,908,938	3,277,237
ADD : SUBSIDIARY RATE BASE		48,836,245	46,624,306	2,211,939
TOTAL COMBINED RATE BASE		3,517,604,002	3,378,334,465	139,269,536
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,120,977,085	1,068,692,861	52,284,224
OTHER OPERATING REVENUES		71,041,171	68,322,399	2,718,772
TOTAL OPERATING REVENUES		1,192,018,256	1,137,015,260	55,002,996
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		767,908,229	731,423,770	36,484,459
DEPRECIATION EXPENSE		165,196,268	158,649,475	6,546,792
AMORTIZATION OF LIMITED TERM PLANT		7,674,994	7,375,173	299,822
ACCRETION EXPENSE		176,633	169,064	7,569
TAXES OTHER THAN INCOME		33,521,544	31,325,948	2,195,596
REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
PROVISION FOR DEFERRED INCOME TAXES		(4,839,343)	(4,684,518)	(154,825)
INVESTMENT TAX CREDIT ADJUSTMENT		2,820,899	2,709,755	111,144
FEDERAL INCOME TAXES		11,244,785	10,597,988	646,797
STATE INCOME TAXES		(4,251,170)	(4,148,219)	(102,951)
TOTAL OPERATING EXPENSES		979,996,630	934,493,790	45,502,840
OPERATING INCOME		212,021,626	202,521,471	9,500,156
ADD: IERCO OPERATING INCOME	E10	8,402,214	8,021,653	380,561
CONSOLIDATED OPERATING INCOME		220,423,840	210,543,123	9,880,717
RATE OF RETURN UNDER PRESENT RATES				
		6.266%	6.232%	7.095%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** SUMMARY OF RESULTS ***				
RATE OF RETURN UNDER PRESENT RATES				
TOTAL COMBINED RATE BASE		3,517,604,002	3,378,334,465	139,269,536
SALES REVENUES				
OTHER OPERATING REVENUES		71,041,171	68,322,399	2,718,772
TOTAL OPERATING REVENUES		1,192,018,256	1,137,015,260	55,002,996
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OPERATION & MAINTENANCE EXPENSES		767,908,229	731,423,770	36,484,459
DEPRECIATION EXPENSE		165,196,268	158,649,475	6,546,792
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OPERATING INCOME		212,021,626	202,521,471	9,500,156
ADD: IERCO OPERATING INCOME		8,402,214	8,021,653	380,561
CONSOLIDATED OPERATING INCOME		220,423,840	210,543,123	9,880,717
RATE OF RETURN UNDER PRESENT RATES		6.266%	6.232%	7.095%
DEVELOPMENT OF REVENUE REQUIREMENTS				
RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.538%	7.538%	7.538%
RETURN AT CLAIMED RATE OF RETURN				
EARNINGS DEFICIENCY		44,733,149	44,115,729	617,421
NET-TO-GROSS TAX MULTIPLIER		1.347	1.347	1.347
REVENUE DEFICIENCY				
FIRM JURISDICTIONAL REVENUES		1,130,243,416	1,077,601,149	52,642,267
PERCENT INCREASE REQUIRED				
SALES AND WHEELING REVENUES REQUIRED		1,190,498,968	1,137,025,035	53,473,933

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
89 INTANGIBLE PLANT				
90 301 - ORGANIZATION	P101P	5,703	5,478	225
91 302 - FRANCHISES & CONSENTS	D10	35,001,586	33,649,153	1,352,433
92 303 - MISCELLANEOUS	P101P	38,439,598	36,925,068	1,514,530
94 TOTAL INTANGIBLE PLANT		73,446,887	70,579,699	2,867,188
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	1,041,597,836	1,001,351,330	40,246,505
98 330-336 / HYDRAULIC PRODUCTION	D10	953,882,048	917,024,810	36,857,238
99 340-346 / OTHER PRODUCTION	D10	553,544,059	532,155,560	21,388,499
101 TOTAL PRODUCTION PLANT		2,549,023,943	2,450,531,701	98,492,242
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	39,073,933	37,564,147	1,509,785
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		39,073,933	37,564,147	1,509,785
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	82,398,472	79,214,661	3,183,811
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		82,399,130	79,214,661	3,184,469
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	442,085,221	425,003,402	17,081,819
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		442,196,815	425,078,502	17,118,312

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
354 / TOWERS & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	217,439,845	209,038,144	8,401,701
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		217,439,845	209,038,144	8,401,701
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	210,194,443	202,072,698	8,121,745
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		210,228,284	202,072,698	8,155,586
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	242,242,083	232,882,043	9,360,040
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		242,268,578	232,883,232	9,385,346
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	390,266	375,187	15,080
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		390,266	375,187	15,080
TOTAL TRANSMISSION PLANT		1,233,996,851	1,186,226,571	47,770,280

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
DISTRIBUTION PLANT				
360 / LAND & LAND RIGHTS	ACCT360	7,405,078	7,214,926	190,151
361 / STRUCTURES & IMPROVEMENTS	ACCT361	50,337,342	48,560,678	1,776,664
362 / STATION EQUIPMENT	ACCT362	279,372,769	269,062,590	10,310,179
364 / POLES, TOWERS & FIXTURES	DA364	286,999,480	264,417,479	22,582,001
365 / OVERHEAD CONDUCTORS & DEVICES	DA365	145,543,569	136,087,926	9,455,643
366 / UNDERGROUND CONDUIT	DA366	53,381,868	52,626,663	755,205
367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	295,495,391	291,175,144	4,320,247
368 / LINE TRANSFORMERS	D60	629,857,589	607,407,109	22,450,480
369 / SERVICES	DA369	63,809,989	60,952,446	2,857,543
370 / METERS	ACCT370	101,940,457	98,557,410	3,383,047
371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,555,641	3,314,560	241,082
373 / STREET LIGHTING SYSTEMS	DA373	4,802,534	4,588,301	214,233
TOTAL DISTRIBUTION PLANT		1,922,501,707	1,843,965,233	78,536,474
GENERAL PLANT				
389 / LAND & LAND RIGHTS	PTD	18,151,088	17,435,931	715,157
390 / STRUCTURES & IMPROVEMENTS	PTD	134,800,667	129,489,487	5,311,180
391 / OFFICE FURNITURE & EQUIPMENT	PTD	44,488,145	42,735,301	1,752,844
392 / TRANSPORTATION EQUIPMENT	PTD	99,495,286	95,575,147	3,920,139
393 / STORES EQUIPMENT	PTD	4,155,416	3,991,691	163,724
394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	11,844,273	11,377,605	466,667
395 / LABORATORY EQUIPMENT	PTD	14,722,429	14,142,362	580,067
396 / POWER OPERATED EQUIPMENT	PTD	21,838,381	20,977,944	860,438
397 / COMMUNICATIONS EQUIPMENT	PTD	54,133,424	52,000,554	2,132,870
398 / MISCELLANEOUS EQUIPMENT	PTD	7,853,054	7,543,641	309,412
TOTAL GENERAL PLANT		411,482,164	395,269,665	16,212,499
TOTAL ELECTRIC PLANT IN SERVICE		6,190,451,551	5,946,572,869	243,878,682

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	594,377,103	571,410,848	22,966,255
180 330-336 / HYDRAULIC PRODUCTION	L 98	454,692,833	437,123,867	17,568,967
181 340-346 / OTHER PRODUCTION	L 99	127,954,335	123,010,282	4,944,053
182 TOTAL PRODUCTION PLANT		1,177,024,271	1,131,544,997	45,479,274
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	9,111,922	8,759,844	352,077
186 352 / STRUCTURES & IMPROVEMENTS	L 112	30,528,548	29,348,715	1,179,833
187 353 / STATION EQUIPMENT	L 117	114,967,235	110,516,626	4,450,609
188 354 / TOWERS & FIXTURES	L 123	73,528,982	70,687,881	2,841,101
189 355 / POLES & FIXTURES	L 128	70,393,341	67,662,505	2,730,836
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	82,704,227	79,500,312	3,203,914
191 359 / ROADS & TRAILS	L 138	288,034	276,905	11,129
192 TOTAL TRANSMISSION PLANT		381,522,289	366,752,789	14,769,500
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	151,424	147,535	3,888
196 361 / STRUCTURES & IMPROVEMENTS	L 146	14,232,820	13,730,471	502,350
197 362 / STATION EQUIPMENT	L 147	64,962,735	62,565,302	2,397,433
198 364 / POLES, TOWERS & FIXTURES	L 148	148,262,307	136,596,573	11,665,734
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	56,925,616	53,227,285	3,698,331
200 366 / UNDERGROUND CONDUIT	L 150	17,552,124	17,303,810	248,314
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	95,171,401	93,779,962	1,391,439
202 368 / LINE TRANSFORMERS	L 152	186,816,415	180,157,580	6,658,836
203 369 / SERVICES	L 153	44,227,454	42,246,857	1,980,596
204 370 / METERS	L 154	35,249,244	34,079,445	1,169,799
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,822,869	1,699,274	123,595
206 373 / STREET LIGHTING SYSTEMS	L 156	3,373,657	3,223,164	150,493
207 TOTAL DISTRIBUTION PLANT		668,748,065	638,757,257	29,990,808
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	34,658,521	33,292,967	1,365,554
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	16,514,540	15,863,863	650,677
215 392 / TRANSPORTATION EQUIPMENT	L 164	25,607,665	24,598,717	1,008,948
216 393 / STORES EQUIPMENT	L 165	1,106,952	1,063,338	43,614
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	4,168,832	4,004,579	164,253
218 395 / LABORATORY EQUIPMENT	L 167	6,392,003	6,140,156	251,846
219 396 / POWER OPERATED EQUIPMENT	L 168	4,583,413	4,402,825	180,588
220 397 / COMMUNICATIONS EQUIPMENT	L 169	25,090,692	24,102,112	988,579
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,505,219	3,367,113	138,107
222 TOTAL GENERAL PLANT		121,627,836	116,835,669	4,792,167
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,348,922,461	2,253,890,712	95,031,749
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	4,186,291	4,016,924	169,367
228 TOTAL ACCUM PROVISION DEPRECIATION		2,353,108,753	2,257,907,636	95,201,116
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	15,267,508	14,671,502	596,006
232 HYDRAULIC PRODUCTION	L 98	15,006,556	14,426,715	579,841
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		30,274,064	29,098,216	1,175,848
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,383,382,817	2,287,005,853	96,376,964
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		3,807,068,735	3,659,567,017	147,501,718
LESS:				
CUSTOMER ADVANCES FOR CONSTRUCTION				
POWER SUPPLY	D10	0	0	0
OTHER	DA252	5,978,148	5,934,620	43,528
TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,978,148	5,934,620	43,528
ACCUMULATED DEFERRED INCOME TAXES				
190 / ACCUMULATED DEFERRED INCOME TAXES				
CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,294,173)	(1,284,750)	(9,423)
OTHER	LABOR	(17,559,294)	(16,792,772)	(766,522)
TOTAL ACCOUNT 190		(18,853,467)	(18,077,522)	(775,945)
281 / ACCELERATED AMORTIZATION	P101P	0	0	0
282 / OTHER PROPERTY	P101P	454,373,366	436,470,943	17,902,423
283 / OTHER	P101P	47,041,050	45,187,621	1,853,429
TOTAL ACCUM DEFERRED INCOME TAXES		482,560,949	463,581,042	18,979,907
NET ELECTRIC PLANT IN SERVICE		3,318,529,638	3,190,051,354	128,478,284
ADD:				
WORKING CAPITAL				
151 / FUEL INVENTORY	E10	30,953,280	29,551,313	1,401,967
154 / PLANT MATERIALS & SUPPLIES				
PRODUCTION - GENERAL	L 101	17,691,165	17,007,593	683,572
TRANSMISSION - GENERAL	L 139	10,192,961	9,798,373	394,588
DISTRIBUTION - GENERAL	L 158	29,463,821	28,260,189	1,203,632
OTHER - UNCLASSIFIED	L 174	4,034,388	3,875,449	158,939
TOTAL ACCOUNT 154		61,382,335	58,941,604	2,440,731
165 / PREPAID ITEMS				
AD VALOREM TAXES	L 696	0	0	0
OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
INSURANCE	L 101	0	0	0
PENSION-RELATED PREPAYMENTS	L 990	0	0	0
SOFTWARE CONTRACTS	L 92	0	0	0
MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
TOTAL ACCOUNT 165		0	0	0
WORKING CASH ALLOWANCE	L 614	30,716,329	29,256,951	1,459,378
TOTAL WORKING CAPITAL		123,051,944	117,749,868	5,302,076
NET ELECTRIC PLANT IN SERVICE		3,441,581,582	3,307,801,222	133,780,360

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		3,441,581,582	3,307,801,222	133,780,360
ADD:				
105 / PLANT HELD FOR FUTURE USE				
HYDRAULIC PRODUCTION	L 98	0	0	0
TRANS LAND & LAND RIGHTS	L 107	0	0	0
TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
TRANS STATION EQUIPMENT	L 117	0	0	0
DIST LAND & LAND RIGHTS	L 145	0	0	0
DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
GEN LAND & LAND RIGHTS	L 161	0	0	0
GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
TOTAL PLANT HELD FOR FUTURE USE		0	0	0
ELECTRIC PLANT ACQUISITION ADJ.-114/5	D10	0	0	0
DEFERRED PROGRAMS:				
182 / CONSERVATION PROGRAMS				
IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
TOTAL CONSERVATION PROGRAMS		0	0	0
182 / MISC. OTHER REGULATORY ASSETS				
CUB FUND INTEREST - OPUC ORDER 15-399	CODA	16,487	0	16,487
AM. FALLS BOND REFINANCE	D10	260,631	250,560	10,071
SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	6,014,090	0	6,014,090
PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0	0
LIDAR SURVEY - IPUC ORDER 32426	CIDA	43,604	43,604	0
SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,475,469	9,475,469	0
SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	14,139,304	14,139,304	0
SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	389,789	0	389,789
SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	589,736	0	589,736
TOTAL OTHER REGULATORY ASSETS		30,929,111	23,908,938	7,020,173
186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(3,731,897)	0	(3,731,897)
RECONNECT FEES - OPUC ADV 16-09	CODA	(11,039)	0	(11,039)
TOTAL DEFERRED PROGRAMS		27,186,175	23,908,938	3,277,237
DEVELOPMENT OF IERCO RATE BASE				
INVESTMENT IN IERCO	E10	29,441,872	28,108,362	1,333,510
PREPAID COAL ROYALTIES	E10	848,318	809,895	38,423
NOTES RECEIVABLE FROM SUBSIDIARY	E10	18,546,055	17,706,049	840,006
TOTAL SUBSIDIARY RATE BASE		48,836,245	46,624,306	2,211,939
TOTAL COMBINED RATE BASE		3,517,604,002	3,378,334,465	139,269,536

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 4 - OPERATING REVENUES ***				
OPERATING REVENUES				
FIRM ENERGY SALES				
440-448 / RETAIL	RETREV	1,097,218,185	1,046,010,073	51,208,112
447/ FIRM SALES FOR RESALE	E10	0	0	0
447/ SYSTEM OPPORTUNITY SALES	E10	23,758,900	22,682,788	1,076,112
TOTAL SALES OF ELECTRICITY		1,120,977,085	1,068,692,861	52,284,224
OTHER OPERATING REVENUES				
415 / MERCHANDISING REVENUES	E10	4,409,044	4,209,345	199,699
449 / OATT TARIFF REFUND				
NETWORK	D11	0	0	0
POINT-TO-POINT	D11	0	0	0
TOTAL ACCOUNT 449		0	0	0
451 / MISCELLANEOUS SERVICE REVENUES				
	DA451	4,352,130	4,308,346	43,784
454 / RENTS FROM ELECTRIC PROPERTY				
SUBSTATION EQUIPMENT	L 117	3,212,253	3,087,900	124,353
TRANSFORMER RENTALS	L 152	17,330	16,712	618
LINE RENTALS	D11	0	0	0
COGENERATION	L 482	1,745,871	1,666,795	79,076
DARK FIBER PROJECT	CIDA	400,000	400,000	0
POLE ATTACHMENTS	L 148	1,667,628	1,536,414	131,214
FACILITIES CHARGES	DA454	9,714,244	9,303,405	410,839
OTHER RENTALS	L 101	709,024	681,628	27,396
WATER LEASE	E10	24,962	23,831	1,131
TOTAL ACCOUNT 454		17,491,312	16,716,686	774,626

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	9,266,331	8,908,287	358,044
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	816,367	787,269	29,098
359 TRANSMISSION - POINT-TO-POINT	D11	33,825,036	32,518,064	1,306,972
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	0	0	0
363 STANDBY SERVICE CHARGE	CIDA	736,193	736,193	0
364 SIERRA PACIFIC USAGE CHARGE	E10	143,564	137,062	6,502
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	1,194	1,147	47
368 TOTAL ACCOUNT 456		44,788,685	43,088,021	1,700,664
369				
370 TOTAL OTHER OPERATING REVENUES		71,041,171	68,322,399	2,718,772
371				
372 TOTAL OPERATING REVENUES		1,192,018,256	1,137,015,260	55,002,996

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	1,375,970	1,322,804	53,166
378 501 / FUEL	E10	59,573,500	56,875,238	2,698,262
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,790,106	9,346,683	443,423
383 TOTAL ACCOUNT 502		9,790,106	9,346,683	443,423
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,754,144	1,674,694	79,450
387 TOTAL ACCOUNT 505		1,754,144	1,674,694	79,450
388 506 / MISCELLANEOUS EXPENSES				
389 507 / RENTS	L 97	220,267	211,756	8,511
390 TOTAL STEAM OPERATION EXPENSES		82,492,652	78,832,000	3,660,652
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	9,350	8,989	361
394 511 / STRUCTURES	D10	383,245	368,437	14,808
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	8,491,253	8,106,659	384,594
398 TOTAL ACCOUNT 512		8,491,253	8,106,659	384,594
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	3,148,003	3,005,421	142,582
402 TOTAL ACCOUNT 513		3,148,003	3,005,421	142,582
403 514 / MISCELLANEOUS STEAM PLANT				
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	3,597,407	3,458,406	139,001
405		15,629,258	14,947,911	681,347
406 TOTAL STEAM GENERATION EXPENSES				
407		98,121,910	93,779,910	4,342,000

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,165,108	4,963,352	201,756
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	480,000	461,453	18,547
414 OTHER	D10	6,330,131	6,085,540	244,591
415 TOTAL ACCOUNT 536		6,810,131	6,546,993	263,138
416				
417 537 / HYDRAULIC EXPENSES	D10	14,126,719	13,580,874	545,845
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,436,742	1,381,227	55,515
420 OTHER	E10	424,684	405,449	19,235
421 TOTAL ACCOUNT 538		1,861,426	1,786,676	74,750
422				
423 539 / MISCELLANEOUS EXPENSES	D10	4,437,034	4,265,591	171,443
424 540 / RENTS	D10	257,897	247,932	9,965
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		32,658,315	31,391,417	1,266,897
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	185,291	178,131	7,159
430 542 / STRUCTURES	D10	630,241	605,889	24,352
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	391,776	376,638	15,138
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,475,071	1,418,075	56,996
434 OTHER	E10	783,425	747,942	35,484
435 TOTAL ACCOUNT 544		2,258,496	2,166,017	92,479
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,726,221	2,620,882	105,339
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,192,024	5,947,556	244,468
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		38,850,339	37,338,974	1,511,365

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
OTHER POWER GENERATION				
OPERATION				
546 / SUPERVISION & ENGINEERING	L 880	588,954	566,197	22,757
547 / FUEL				
SALMON DIESEL	E10	6,219	5,937	282
OTHER	E10	55,654,100	53,133,360	2,520,740
TOTAL ACCOUNT 547		55,660,319	53,139,297	2,521,022
548 / GENERATING EXPENSES				
LABOR	D10	(419,698)	(403,481)	(16,217)
OTHER	E10	4,617,761	4,408,609	209,152
TOTAL ACCOUNT 548		4,198,063	4,005,128	192,935
549 / MISCELLANEOUS EXPENSES				
550 / RENTS	D10	0	0	0
TOTAL OTHER POWER OPER EXPENSES		61,222,682	58,456,009	2,766,673
MAINTENANCE				
551 / SUPERVISION & ENGINEERING	L 886	0	0	0
552 / STRUCTURES	D10	168,561	162,048	6,513
553 / GENERATING & ELECTRIC PLANT				
LABOR	D10	68,701	66,047	2,655
OTHER	E10	55,278	52,774	2,504
TOTAL ACCOUNT 553		123,979	118,821	5,158
554 / MISCELLANEOUS EXPENSES				
TOTAL OTHER POWER MAINT EXPENSES	L 99	1,811,909	1,741,898	70,011
TOTAL OTHER POWER MAINT EXPENSES		2,104,449	2,022,767	81,682
TOTAL OTHER POWER GENERATION EXP		63,327,131	60,478,776	2,848,355

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	413,537	394,807	18,730
477 OTHER PURCHASED POWER	E10	89,977,400	85,902,055	4,075,345
478 TOTAL ACCOUNT 555.0		90,390,937	86,296,861	4,094,076
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	221,519,193	211,485,927	10,033,266
482 TOTAL COGEN & SMALL POWER PROD		221,519,193	211,485,927	10,033,266
483				
484 TOTAL ACCOUNT 555		311,910,130	297,782,788	14,127,342
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	6,313	6,069	244
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	0	0	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	0	0	0
490 OTHER	D10	4,736,625	4,553,606	183,019
491 TOTAL ACCOUNT 557		4,736,625	4,553,606	183,019
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		316,653,068	302,342,463	14,310,605
494				
495 TOTAL PRODUCTION EXPENSES		516,952,448	493,940,123	23,012,324

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,599,897	2,499,250	100,647
502 561 / LOAD DISPATCHING	D12	4,404,936	4,234,733	170,203
503 562 / STATION EXPENSES	L 117	2,468,862	2,373,288	95,575
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	824,129	792,216	31,914
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	4,027,586	3,845,165	182,421
506 566 / MISCELLANEOUS EXPENSES	L 140	1,000,000	961,288	38,712
507 567 / RENTS	L 140	4,011,443	3,856,153	155,290
508				
509 TOTAL TRANSMISSION OPERATION		19,336,854	18,562,092	774,762
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	143,130	137,590	5,541
513 569 / STRUCTURES	L 112	1,200,971	1,154,557	46,414
514 570 / STATION EQUIPMENT	L 117	1,606,129	1,543,953	62,176
515 571 / OVERHEAD LINES	L 123+128+133	1,348,605	1,296,382	52,223
515 573 / MISCELLANEOUS PLANT	L 139	421	405	16
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	515,586	495,627	19,959
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,814,844	4,628,514	186,330
519				
520 TOTAL TRANSMISSION EXPENSES		24,151,698	23,190,606	961,092

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	3,636,768	3,488,202	148,566
527 581 / LOAD DISPATCHING	D60	4,376,084	4,220,104	155,980
528 582 / STATION EXPENSES	L 147	1,529,082	1,472,652	56,430
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,811,097	3,528,817	282,281
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	4,119,133	4,059,208	59,925
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	7,813	7,465	349
532 586 / METER EXPENSES	L 154	4,132,934	3,995,776	137,158
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	910,421	848,692	61,729
534 588 / MISCELLANEOUS EXPENSES	L 158	3,731,857	3,579,406	152,451
535 589 / RENTS	L 158	329,139	315,693	13,446
536 TOTAL DISTRIBUTION OPERATION		26,584,328	25,516,014	1,068,314
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	13,330	12,785	545
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,464,399	3,336,546	127,853
542 593 / OVERHEAD LINES	L 148+149	15,395,113	14,254,826	1,140,287
543 594 / UNDERGROUND LINES	L 150+151	493,151	485,977	7,174
544 595 / LINE TRANSFORMERS	L 152	44,863	43,263	1,599
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	250,297	239,131	11,165
546 597 / METERS	L 154	743,478	718,804	24,673
547 598 / MISCELLANEOUS PLANT	L 158	123,510	118,465	5,046
548 TOTAL DISTRIBUTION MAINTENANCE		20,528,140	19,209,798	1,318,342
549				
550 TOTAL DISTRIBUTION EXPENSES		47,112,468	44,725,812	2,386,656
551				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	628,256	591,120	37,136
554 902 / METER READING	CW902	1,783,681	1,344,857	438,823
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,425,655	12,978,525	447,130
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,224,778	4,971,283	253,495
557 905 / MISC EXPENSES	L 554+555+556	130	123	7
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		21,062,499	19,885,908	1,176,591
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	635,514	616,174	19,340
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	323,161	308,524	14,637
563 OTHER	DA908	5,982,426	5,805,176	177,250
564 TOTAL ACCOUNT 908		6,305,587	6,113,700	191,887
565 909 / INFORMATION & INSTRUCTIONAL	DA909	296,792	286,906	9,886
566 910 / MISCELLANEOUS EXPENSES	L 564+565	682,068	661,223	20,844
567 TOTAL CUST SERV & INFORMATN EXPENSES		7,919,961	7,678,004	241,957

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
SALES EXPENSES				
912 / DEMO & SELLING EXPENSES	E10	0	0	0
TOTAL ACCOUNT 924		0	0	0
ADMINISTRATIVE & GENERAL EXPENSES				
920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	79,872,904	76,386,183	3,486,720
921 / OFFICE SUPPLIES	LABOR	13,608,043	13,014,006	594,037
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(29,768,610)	(28,469,110)	(1,299,500)
923 / OUTSIDE SERVICES	LABOR	6,803,893	6,506,880	297,013
924 / PROPERTY INSURANCE				
PRODUCTION - STEAM	L 97	387,571	372,596	14,975
ALL RISK & MISCELLANEOUS	P110P	3,671,998	3,530,521	141,477
TOTAL ACCOUNT 924		4,059,569	3,903,117	156,452
INJURIES & DAMAGES	LABOR	6,012,399	5,749,938	262,461
926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	30,394,535	29,067,712	1,326,823
EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,303,481	0	1,303,481
EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
REGULATORY COMMISSION EXPENSES				
FERC ADMIN ASSESS & SECURITIES				
CAPACITY RELATED	D10	1,900,946	1,827,495	73,451
ENERGY RELATED	E10	1,042,530	995,311	47,219
FERC RATE CASE	D11	0	0	0
FERC ORDER 472	E99	863,584	824,174	39,410
FERC OTHER	D11	161,057	154,834	6,223
FERC - OREGON HYDRO FEE	D10	158,501	152,377	6,124
SEC EXPENSES	L 174	0	0	0
IDAHO PUC -RATE CASE	CIDA	0	0	0
-OTHER	CIDA	43,855	43,855	0
OREGON PUC -RATE CASE	CODA	0	0	0
-OTHER	CODA	1,759,804	0	1,759,804
TOTAL ACCOUNT 928		5,930,277	3,998,046	1,932,231

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020**

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,398,636	3,250,275	148,362
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		138,768,840	130,560,759	8,208,081
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	7,306,450	7,018,574	287,876
611 TOTAL ADMIN & GENERAL EXPENSES		146,075,290	137,579,333	8,495,957
612				
613 416 / MERCHANDISING EXPENSE	E10	4,633,866	4,423,984	209,882
614 TOTAL OPER & MAINT EXPENSES		767,908,229	731,423,770	36,484,459
615				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	45,900,406	44,126,851	1,773,555
620 330-336 / HYDRAULIC PRODUCTION	L 98	18,620,228	17,900,757	719,471
621 340-346 / OTHER PRODUCTION	L 99	16,012,199	15,393,501	618,699
622 TOTAL PRODUCTION PLANT		80,532,833	77,421,109	3,111,724
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	321,876	309,439	12,437
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,595,853	1,534,178	61,675
627 353 / STATION EQUIPMENT	L 117	9,143,568	8,789,602	353,966
628 354 / TOWERS & FIXTURES	L 123	2,351,025	2,260,183	90,842
629 355 / POLES & FIXTURES	L 128	5,835,628	5,609,241	226,387
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,542,250	4,366,286	175,964
631 359 / ROADS & TRAILS	L 138	3,552	3,414	137
632 TOTAL TRANSMISSION PLANT		23,793,750	22,872,342	921,407
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,091	28,344	747
636 361 / STRUCTURES & IMPROVEMENTS	L 146	1,153,271	1,112,566	40,705
637 362 / STATION EQUIPMENT	L 147	5,319,164	5,122,861	196,302
638 364 / POLES, TOWERS & FIXTURES	L 148	6,990,489	6,440,456	550,033
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,894,500	3,641,483	253,017
640 366 / UNDERGROUND CONDUIT	L 150	1,008,161	993,899	14,263
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,715,436	5,631,875	83,562
642 368 / LINE TRANSFORMERS	L 152	13,945,235	13,448,175	497,060
643 369 / SERVICES	L 153	1,021,906	976,143	45,763
644 370 / METERS	L 154	4,973,360	4,808,312	165,048
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	117,327	109,372	7,955
646 373 / STREET LIGHTING SYSTEMS	L 156	86,260	82,412	3,848
647 TOTAL DISTRIBUTION PLANT		44,254,199	42,395,896	1,858,304

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
GENERAL PLANT				
389 / LAND & LAND RIGHTS	L 161	0	0	0
390 / STRUCTURES & IMPROVEMENTS	L 162	2,852,733	2,740,335	112,398
391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,138,892	6,857,618	281,274
392 / TRANSPORTATION EQUIPMENT	L 164	188,456	181,031	7,425
393 / STORES EQUIPMENT	L 165	166,729	160,160	6,569
394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	594,654	571,224	23,430
395 / LABORATORY EQUIPMENT	L 167	741,384	712,173	29,211
396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
397 / COMMUNICATIONS EQUIPMENT	L 169	4,333,748	4,162,997	170,751
398 / MISCELLANEOUS EQUIPMENT	L 170	477,222	458,419	18,803
TOTAL GENERAL PLANT		16,493,818	15,843,958	649,861
403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	417,967	400,728	17,239
DEPR EXP BEFORE DISALLOWED COSTS		165,492,567	158,934,032	6,558,535
DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(284,557)	(11,742)
TOTAL DEPRECIATION EXPENSE		165,196,268	158,649,475	6,546,792
AMORTIZATION EXPENSE				
INTANGIBLE PLANT	L 94	8,198,682	7,878,626	320,057
HYDRAULIC PRODUCTION	L 98	0	0	0
ADJUSTMENTS, GAINS & LOSSES	L 94	(523,688)	(503,453)	(20,235)
TOTAL AMORTIZATION EXPENSE		7,674,994	7,375,173	299,822
TOTAL DEPRECIATION & AMORTIZATION EXP		172,871,262	166,024,648	6,846,614
411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	176,633	169,064	7,569

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	0	0	0
684 FUTA	LABOR	0	0	0
685 LESS PAYROLL DEDUCTION	LABOR	0	0	0
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,335,122	1,283,534	51,588
690 VALMY	L 97	605,003	581,627	23,377
691 BOARDMAN	L 97	94,344	90,698	3,645
692 OTHER-PRODUCTION PLANT	L 101	7,500,669	7,210,849	289,820
693 OTHER-TRANSMISSION PLANT	L 139	6,388,087	6,140,792	247,295
694 OTHER-DISTRIBUTION PLANT	L 158	9,528,636	9,139,380	389,256
695 OTHER-GENERAL PLANT	L 172	1,846,486	1,773,734	72,752
696 SUB-TOTAL		27,298,347	26,220,614	1,077,733
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,346	4,178	168
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	3,083,918	3,083,918	0
702 STATE OF OREGON	CODA	258,306	0	258,306
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	780,035	0	780,035
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	0	0	0
709 HYDRO GENERATION KWH TAX	E10	1,752,014	1,672,660	79,354
710 IRRIGATION-PIC	CIDA	344,578	344,578	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		33,521,544	31,325,948	2,195,596
715				
716				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	1,075,354	1,075,354	0
720 STATE OF OREGON	CODA	(531,563)	0	(531,563)
721				
722 TOTAL REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(10,201,699)	(9,799,749)	(401,949)
729 ACCOUNTS #190 & #283 - RELATED	L 758	5,362,356	5,115,231	247,125
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(4,839,343)	(4,684,518)	(154,825)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	2,820,899	2,709,755	111,144
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	11,244,785	10,597,988	646,797
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	(4,456,348)	(4,337,520)	(118,828)
740 STATE OF OREGON	L 815	268,211	253,294	14,917
741 OTHER STATES	L 856	(63,033)	(63,993)	960
742 TOTAL STATE INCOME TAXES		(4,251,170)	(4,148,219)	(102,951)

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744 OPERATING REVENUES		1,192,018,256	1,137,015,260	55,002,996
746 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		767,908,229	731,423,770	36,484,459
749 DEPRECIATION EXPENSE		165,196,268	158,649,475	6,546,792
750 AMORTIZATION OF LIMITED TERM PLANT		7,674,994	7,375,173	299,822
751 ACCRETION EXPENSE		176,633	169,064	7,569
752 TAXES OTHER THAN INCOME		33,521,544	31,325,948	2,195,596
753 REGULATORY DEBITS/CREDITS		543,791	1,075,354	(531,563)
754 TOTAL OPERATING EXPENSES		975,021,459	930,018,784	45,002,674
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
758 INCOME BEFORE TAX ADJUSTMENTS		216,996,798	206,996,476	10,000,322
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	87,504,894	84,040,386	3,464,508
762 OTHER INTEREST EXPENSE	L 24	14,715,753	14,133,125	582,628
763 TOTAL INTEREST CHARGES		102,220,647	98,173,511	4,047,136
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		114,776,151	108,822,965	5,953,186
767 TOTAL STATE INCOME TAXES (ALLOWED)		(3,268,430)	(3,225,889)	(42,540)
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		118,044,580	112,048,854	5,995,726
771 FEDERAL TAX AT 21 PERCENT		24,789,362	23,530,259	1,259,102
772 OTHER CURRENT TAX ADJUSTMENTS	L 771	(4,582,263)	(4,349,521)	(232,743)
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(2)	(1)	(0)
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		20,207,097	19,180,737	1,026,360
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(23,839,643)	(22,900,355)	(939,288)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(18,838,033)	(17,969,880)	(868,153)
781 SUM OF OTHER ADJUSTMENTS		(42,677,676)	(40,870,235)	(1,807,441)
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(8,962,312)	(8,582,749)	(379,563)
784 TOTAL FEDERAL INCOME TAX		11,244,785	10,597,988	646,797

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
786 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	114,776,151	108,822,965	5,953,186
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(23,839,643)	(22,900,355)	(939,288)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(18,838,033)	(17,969,880)	(868,153)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(42,677,676)	(40,870,235)	(1,807,441)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(42,677,676)	(40,870,235)	(1,807,441)
798 INCOME SUBJECT TO OREGON TAX		72,098,475	67,952,730	4,145,745
800 IERCO TAXABLE INCOME	E10	22,439,409	21,423,061	1,016,348
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(5,905,664)	(5,672,979)	(232,685)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		88,632,220	83,702,812	4,929,408
804 APPORTIONMENT FACTOR (0.045454550)		4,028,738	3,804,674	224,064
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		4,028,738	3,804,674	224,064
808 OREGON TAX AT 6.6 PERCENT		265,897	251,108	14,788
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
811 STATE INCOME TAX ALLOWED - OREGON		265,897	251,108	14,788
812 ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	2,314	2,186	129
815 STATE INCOME TAX PAID - OREGON		268,211	253,294	14,917

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	114,776,151	108,822,965	5,953,186
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(23,839,643)	(22,900,355)	(939,288)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(18,838,033)	(17,969,880)	(868,153)
825 STATE INCOME TAX ADJUSTMENTS		(42,677,676)	(40,870,235)	(1,807,441)
826				
827 INCOME SUBJECT TO IDAHO TAX		72,098,475	67,952,730	4,145,745
828				
829 IERCO TAXABLE INCOME	E10	22,439,409	21,423,061	1,016,348
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(44,428,314)	(42,677,827)	(1,750,487)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		50,109,570	46,697,964	3,411,606
833				
834 IDAHO TAX AT 5.6 PERCENT		2,806,136	2,615,086	191,050
835 LESS: INVESTMENT TAX CREDIT	P101P	6,435,000	6,181,459	253,541
836				
837 STATE INCOME TAX ALLOWED - IDAHO		(3,628,864)	(3,566,373)	(62,491)
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(827,484)	(771,147)	(56,338)
840 STATE INCOME TAX PAID - IDAHO		(4,456,348)	(4,337,520)	(118,828)
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		72,098,475	67,952,730	4,145,745
845				
846 IERCO TAXABLE INCOME	E10	22,439,409	21,423,061	1,016,348
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		94,537,884	89,375,791	5,162,093
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		94,537,884	89,375,791	5,162,093
852				
853 OTHER TAX AT 0.1 PERCENT		94,538	89,376	5,162
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(157,571)	(153,369)	(4,202)
856 OTHER STATES' INCOME TAX PAID		(63,033)	(63,993)	960

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8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	325,417	312,843	12,574
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,670,331	4,487,901	182,430
862 536 / WATER FOR POWER	E10	733,422	700,203	33,219
863 537 / HYDRAULIC EXPENSES	D10	5,732,484	5,510,986	221,499
864 538 / ELECTRIC EXPENSES	D10	1,679,613	1,614,714	64,899
865 539 / MISCELLANEOUS EXPENSES	D10	3,413,665	3,281,764	131,901
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,229,516	15,595,568	633,947
868 541 / SUPERVISION & ENGINEERING	L 873	184,178	177,062	7,117
869 542 / STRUCTURES	D10	492,012	473,001	19,011
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	244,825	235,365	9,460
871 544 / ELECTRIC PLANT	D10	1,724,420	1,657,789	66,630
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,009,599	1,931,950	77,649
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,655,034	4,475,168	179,867
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,884,550	20,070,736	813,814
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	587,111	564,426	22,686
877 548 / GENERATING EXPENSES	D10	0	0	0
878 549 / MISCELLANEOUS EXPENSES	D10	2,902,499	2,790,349	112,150
879 550 / RENTS	D10	445,691	428,470	17,221
880 TOTAL OTHER POWER OPER EXPENSES		3,935,301	3,783,244	152,057
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	43,379	41,702	1,676
884 553 / GENERATING & ELECTRIC PLANT	D10	80,315	77,212	3,103
885 554 / MISCELLANEOUS EXPENSES	D10	372,600	358,203	14,397
886 TOTAL OTHER POWER MAINT EXPENSES		496,294	477,118	19,176
887 TOTAL OTHER POWER GENERATION EXP		4,431,595	4,260,362	171,233
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	61	59	2
890	D10	4,025,341	3,869,805	155,536
891 TOTAL OTHER POWER SUPPLY EXPENSES		4,025,402	3,869,864	155,538
892				
893 TOTAL PRODUCTION EXPENSES		29,666,965	28,513,805	1,153,159
894				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	1,808,110	1,738,115	69,995
899 561 / LOAD DISPATCHING	D12	3,128,461	3,007,580	120,881
900 562 / STATION EXPENSES	L 117	2,170,439	2,086,417	84,022
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	416,072	399,960	16,112
902 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903 566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904 567 / RENTS	L 140	0	0	0
905 TOTAL TRANSMISSION OPERATION		7,523,082	7,232,071	291,010
906 568 / SUPERVISION & ENGINEERING	L 140	73,949	71,086	2,863
907 569 / STRUCTURES	L 112	1,098,228	1,055,785	42,443
908 570 / STATION EQUIPMENT	L 117	1,776,162	1,707,403	68,759
909 571 / OVERHEAD LINES	L 123+128+133	615,194	591,372	23,823
910 575 / OPER TRANS MKT ADMIN - EIM	L 140	445	428	17
911 TOTAL TRANSMISSION MAINTENANCE		3,563,978	3,426,073	137,905
912 TOTAL TRANSMISSION EXPENSES		11,087,060	10,658,145	428,915
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	2,996,406	2,874,000	122,407
916 581 / LOAD DISPATCHING	D60	4,061,960	3,917,176	144,783
917 582 / STATION EXPENSES	L 147	983,329	947,040	36,289
918 583 / OVERHEAD LINE EXPENSES	L 148+149	2,941,457	2,723,589	217,868
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,202,508	1,185,014	17,494
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	4,390	4,194	196
921 586 / METER EXPENSES	L 154	3,289,846	3,180,668	109,178
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	773,219	720,793	52,426
923 588 / MISCELLANEOUS EXPENSES	L 550	2,790,012	2,648,674	141,338
924 589 / RENTS	L 158	132	126	5
925 TOTAL DISTRIBUTION OPERATION		19,043,260	18,201,274	841,986

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
590 / SUPERVISION & ENGINEERING	L 158	9,683	9,288	396
591 / STRUCTURES	L 146	0	0	0
592 / STATION EQUIPMENT	L 147	2,514,151	2,421,367	92,784
593 / OVERHEAD LINES	L 148+149	4,100,649	3,796,921	303,727
594 / UNDERGROUND LINES	L 150+151	276,758	272,731	4,026
595 / LINE TRANSFORMERS	L 152	26,531	25,585	946
596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	136,691	130,594	6,098
597 / METERS	L 154	661,998	640,029	21,969
598 / MISCELLANEOUS PLANT	L 158	112,896	108,284	4,612
TOTAL DISTRIBUTION MAINTENANCE		7,839,357	7,404,799	434,558
TOTAL DISTRIBUTION EXPENSES		26,882,616	25,606,073	1,276,544
CUSTOMER ACCOUNTING EXPENSES				
901 / SUPERVISION	L 947	634,259	596,768	37,491
902 / METER READING	CW902	1,239,426	934,501	304,925
903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,977,104	8,678,130	298,975
904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
905 / MISC EXPENSES	L 943-945	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSES		10,850,789	10,209,398	641,391
CUSTOMER SERVICES & INFORMATION EXPENSES				
907 / SUPERVISION	L 953	633,883	614,593	19,290
908 / CUSTOMER ASSISTANCE	L 954	4,357,701	4,225,091	132,611
909 / INFORMATION & INSTRUCTIONAL	L 955	0	0	0
910 / MISCELLANEOUS EXPENSES	L 951+952	384,275	372,581	11,694
TOTAL CUST SERV & INFORMATN EXPENSES		5,375,859	5,212,264	163,595
SALES EXPENSES				
912 / DEMO & SELLING EXPENSES	L 570	0	0	0
TOTAL SALES EXPENSES		0	0	0

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
ADMINISTRATIVE & GENERAL EXPENSES				
920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	49,213,890	47,063,960	2,149,930
921 / OFFICE SUPPLIES	PTDCAS	180,518	172,632	7,886
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
923 / OUTSIDE SERVICES	PTDCAS	0	0	0
924 / PROPERTY INSURANCE				
PRODUCTION - STEAM	L 97	0	0	0
ALL RISK & MISCELLANEOUS	P101P	319,822	307,221	12,601
TOTAL ACCOUNT 924				
925 / INJURIES & DAMAGES	LABOR	119,307	114,099	5,208
926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
928 / REGULATORY COMMISSION EXPENSES				
FERC ADMIN ASSESSMENTS	L 174	0	0	0
FERC RATE CASE EXPENSE	RESREV	0	0	0
SEC EXPENSES	L 174	0	0	0
IDAHO PUC - RATE CASE	CIDA	0	0	0
- OTHER	CIDA	0	0	0
OREGON PUC - RATE CASE	CODA	0	0	0
-OTHER	CODA	0	0	0
TOTAL ACCOUNT 928				
929 / DUPLICATE CHARGES	SUBEX	0	0	0
930.1 / GENERAL ADVERTISING	RELAB	0	0	0
930.2 / MISCELLANEOUS EXPENSES	PTDCAS	165,085	157,873	7,212
931 / RENTS	L 172	0	0	0
935 / GENERAL PLANT MAINTENANCE	P3908	1,006,069	966,430	39,639
TOTAL ADMIN & GENERAL EXPENSES		51,004,691	48,782,215	2,222,476
TOTAL OPER & MAINT EXPENSES		134,867,979	128,981,899	5,886,079
TOTAL LABOR - RATIO (%)		1	0.9564	0.0436

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,573,424.0	2,473,988.9	99,435.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,573,424.0	2,473,988.9	99,435.0
998 RETAIL TRANSMISSION	D12	2,573,424.0	2,473,988.9	99,435.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,445,175.1	2,358,019.9	87,155.2
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	16,158,568.0	15,426,698.2	731,869.8
1003 RETAIL MWH AT GENERATION LVL	E100	16,158,568.0	15,426,698.2	731,869.8
1004 CUSTOMER LEVEL	E99	14,890,859.4	14,211,317.2	679,542.1
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	63,809,989	60,952,446	2,857,543
1008 370-METER INVESTMENT	ACCT370	99,150,036	95,859,593	3,290,442
1009 902-CUSTOMER WEIGHTED	CW902	1,962,900	1,479,985	482,915
1010 903-CUSTOMER WEIGHTED	CW903	14,723,735	14,233,374	490,361
1011 904-CUSTOMER WEIGHTED	CW904	1,877,187	1,786,110	91,077
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	578,745	559,468	19,277

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,115,964	5,078,714	37,250
1017 350-LAND & LAND RIGHTS	DA350	0	0	0
1018 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020 354-TOWERS & FIXTURES	DA354	0	0	0
1021 355-POLES & FIXTURES	DA355	33,842	0	33,842
1022 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023 359-ROADS & TRAILS	DA359	0	0	0
1024 360-LAND & LAND RIGHTS	ACCT360	7,429,778	7,238,993	190,785
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	50,879,274	49,083,482	1,795,792
1026 362-STATION EQUIPMENT	ACCT362	287,263,363	276,661,984	10,601,379
1027 364-POLES, TOWERS & FIXTURES	DA364	286,999,480	264,417,479	22,582,001
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	145,543,569	136,087,926	9,455,643
1029 366-UNDERGROUND CONDUIT	DA366	53,381,868	52,626,664	755,205
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	295,495,391	291,175,144	4,320,247
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,555,641	3,314,560	241,082
1032 373-STREET LIGHTING SYSTEMS	DA373	4,802,534	4,588,301	214,233
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,352,130	4,308,346	43,784
1034 454-REVENUE - FACILITIES CHARGE	DA454	9,714,244	9,303,405	410,839
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	6,612,546	6,416,626	195,920
1036 440-RETAIL SALES REVENUE	RETREV	1,097,218,185	1,046,010,073	51,208,112
1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038 RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1039 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	176,633	169,064	7,569
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	(431,877)	(414,064)	(17,813)
1041 IDAHO	CIDA	1	1	0
1042 OREGON	CODA	1	0	1
1043 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 14 - ALLOCATION FACTORS ***				
INTERNALLY DEVELOPED ALLOCATION FACTORS				
PLANT - PROD,TRANS&DIST	PTD	5,705,522,501	5,480,723,505	224,798,996
LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,863,288	80,199,685	3,663,603
PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,773,214,326	2,666,366,467	106,847,860
PLANT - GEN PLT (390,391,397&398)	P3908	241,275,290	231,768,984	9,506,306
PLANT - PROD,TRANS,DIST&GEN	P101P	6,117,004,665	5,875,993,170	241,011,495
O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	617,199,073	589,420,453	27,778,620
LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,863,288	80,199,685	3,663,603
LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	134,428,850	128,560,580	5,868,270
REV - RETAIL, RESALE & WHEELING	FMREV	1,130,691,329	1,077,996,266	52,695,063
O&M - ALL EXCEPT FUEL	O&M M	645,864,279	614,862,242	31,002,037
PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	984,694,676	946,637,004	38,057,672
O&M - TOTAL (NOT USED)	OM401	767,908,229	731,423,770	36,484,459

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	96.14%	3.86%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	96.14%	3.86%
1064 RETAIL TRANSMISSION	D12	100.00%	96.14%	3.86%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.44%	3.56%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.47%	4.53%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.47%	4.53%
1070 CUSTOMER LEVEL	E99	100.00%	95.44%	4.56%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.52%	4.48%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.68%	3.32%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	75.40%	24.60%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.67%	3.33%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	95.15%	4.85%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.67%	3.33%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.27%	0.73%
1083 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1084 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1085 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1086 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1087 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1088 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1089 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1090 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.43%	2.57%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	96.47%	3.53%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	96.31%	3.69%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.13%	7.87%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.50%	6.50%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.59%	1.41%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.54%	1.46%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.22%	6.78%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.54%	4.46%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.99%	1.01%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.77%	4.23%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	97.04%	2.96%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.33%	4.67%
1103 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1104 IDAHO	CIDA	100.00%	100.00%	0.00%
1105 OREGON	CODA	100.00%	0.00%	100.00%
1106 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2020

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	96.06%	3.94%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.63%	4.37%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	96.15%	3.85%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	96.06%	3.94%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	96.06%	3.94%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.50%	4.50%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.63%	4.37%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.63%	4.37%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.34%	4.66%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.20%	4.80%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	96.14%	3.86%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.25%	4.75%

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

APRIL 2019

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

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IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

SECTION A

**JANUARY - DECEMBER 2020
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2020**

TOTAL SYSTEM

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OPERATING REVENUES					
Retail Sales Revenues	1,167,730,160	0	1,167,730,160	(70,511,975)	1,097,218,185
Sales for Resale	0	0	0	0	0
Opportunity Sales	66,090,671	0	66,090,671	(42,331,771)	23,758,900
Other Operating Revenues	109,110,327	(38,069,156)	71,041,171	0	71,041,171
Total Operating Revenue	1,342,931,158	(38,069,156)	1,304,862,002	(112,843,746)	1,192,018,256
OPERATING EXPENSES					
Operation & Maintenance Expense	830,516,144	(48,047,772)	782,468,372	(14,560,143)	767,908,229
Depreciation Expense	162,318,740	0	162,318,740	2,877,528	165,196,268
Amortization Expense	7,727,513	(269,353)	7,458,160	216,835	7,674,994
Accretion Expense	176,633	0	176,633	0	176,633
Taxes Other Than Income Taxes	33,047,694	0	33,047,694	473,850	33,521,544
Regulatory Debits/Credits	543,791	0	543,791	0	543,791
Provision for Deferred Income Taxes	(6,233,127)	2,050,934	(4,182,193)	(657,150)	(4,839,343)
Investment Tax Credit Adjustment	2,820,899	0	2,820,899	0	2,820,899
Federal Income Tax	26,204,172	4,444,234	30,648,406	(19,403,621)	11,244,785
State Income Taxes	6,286,257	(4,639,670)	1,646,587	(5,897,757)	(4,251,170)
Total Operating Expenses	1,063,408,716	(46,461,627)	1,016,947,089	(36,950,459)	979,996,630
OPERATING NET INCOME	279,522,442	8,392,471	287,914,913	(75,893,287)	212,021,626
Add: IERCO Operating Income	8,402,214	0	8,402,214	0	8,402,214
CONSOLIDATED OPERATING INCOME	287,924,656	8,392,471	296,317,127	(75,893,287)	220,423,840
RATE OF RETURN EARNED	8.136%		8.421%		6.266%

IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OPERATING REVENUES					
Retail Sales Revenues	51,171,193	0	51,171,193	36,919	51,208,112
Sales for Resale	0	0	0	0	0
Opportunity Sales	2,954,933	0	2,954,933	(1,878,821)	1,076,112
Other Operating Revenues	4,566,557	(1,871,159)	2,695,398	23,375	2,718,772
Total Operating Revenue	58,692,683	(1,871,159)	56,821,524	(1,818,528)	55,002,996
OPERATING EXPENSES					
Operation & Maintenance Expense	40,545,205	(1,677,205)	38,867,999	(2,383,541)	36,484,459
Depreciation Expense	6,377,090	0	6,377,090	169,702	6,546,792
Amortization Expense	298,961	(10,297)	288,664	11,158	299,822
Accretion Expense	7,569	0	7,569	0	7,569
Taxes Other Than Income Taxes	2,168,573	(0)	2,168,573	27,023	2,195,596
Regulatory Debits/Credits	(531,563)	0	(531,563)	0	(531,563)
Provision for Deferred Income Taxes	(259,873)	49,067	(210,806)	55,981	(154,825)
Investment Tax Credit Adjustment	110,236	0	110,236	908	111,144
Federal Income Tax	743,000	(16,805)	726,194	(79,397)	646,797
State Income Taxes	175,321	(230,276)	(54,954)	(47,996)	(102,951)
Total Operating Expenses	49,634,518	(1,885,517)	47,749,001	(2,246,161)	45,502,840
OPERATING NET INCOME	9,058,165	14,357	9,072,523	427,633	9,500,156
Add: IERCO Operating Income	375,665	0	375,665	4,896	380,561
CONSOLIDATED OPERATING INCOME	9,433,831	14,357	9,448,188	432,529	9,880,717
RATE OF RETURN EARNED	6.779%		6.833%		7.095%
IMPLIED RETURN ON EQUITY	8.508%		8.607%		9.087%

COST OF CAPITAL - DEC 31, 2020	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	45.462%	4.705%	2.139%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.538%	9.900%	5.399%
Total	100.000%		7.538%

**ALLOCATED OREGON
TYPE I ADJUSTMENTS
NET OF TAXES**

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Other Revenues - Acct. #415	\$197,130	\$29,778	\$12,419	\$154,933
DSM Rider Removal	(\$2,068,289)	(\$312,428)	(\$130,302)	(\$1,625,559)
Allocator Impacts	\$0	\$0	\$0	\$0
Total	(\$1,871,159)	(\$282,650)	(\$117,883)	(\$1,470,626)
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$2,068,289)	(\$312,428)	(\$130,302)	(\$1,625,559)
Employee Incentive	(\$815,716)	(\$123,219)	(\$51,390)	(\$641,107)
Other O&M - Account #416	\$207,181	\$31,296	\$13,052	\$162,833
CSPP Adjustment	\$1,152,828	\$174,142	\$72,628	\$906,058
Advertising	(\$19,017)	(\$2,873)	(\$1,198)	(\$14,946)
Allocator Impacts	(\$134,192)	(\$20,271)	(\$8,454)	(\$105,467)
Total	(\$1,677,205)	(\$253,352)	(\$105,664)	(\$1,318,189)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	(\$10,417)	(\$1,574)	(\$656)	(\$8,187)
Allocator Impacts	\$120	\$18	\$8	\$94
Total	(\$10,297)	(\$1,555)	(\$649)	(\$8,093)
Taxes Other Than Income Taxes				
Allocator Impacts	(\$0)	(\$0)	(\$0)	(\$0)
Total	(\$0)	(\$0)	(\$0)	(\$0)
Interest Expense				
Long-Term Synchronization	\$146,107	\$22,070	\$9,205	\$114,832
Allocator Impacts	(\$3,081)	(\$465)	(\$194)	(\$2,422)
Total	\$143,025	\$21,605	\$9,011	\$112,410
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	(\$483,937)	(\$73,102)	(\$30,488)	(\$380,347)
Allocator Impacts	(\$328,827)	(\$49,671)	(\$20,716)	(\$258,439)
Total	(\$812,764)	(\$122,773)	(\$51,204)	(\$638,787)
NET TOTAL	(\$1,139,447)	(\$172,120)	(\$71,785)	(\$895,541)

**ALLOCATED OREGON
TYPE II ADJUSTMENTS
NET OF TAXES**

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	\$36,919	\$7,390	\$2,326	\$27,203
Normalized Opportunity	(\$1,878,821)	(\$376,060)	(\$118,366)	(\$1,384,395)
Allocator Impacts	\$23,375	\$4,679	\$1,473	\$17,224
Total	(\$1,818,528)	(\$363,992)	(\$114,567)	(\$1,339,969)
LESS:				
O&M Expenses				
Annualized Operating Payroll	(\$31,027)	(\$6,210)	(\$1,955)	(\$22,862)
Annualized P/R Related Adj	(\$1,119)	(\$224)	(\$70)	(\$824)
Removal of #557 Amortization	\$183,629	\$36,755	\$11,569	\$135,306
Normalized Power Supply	(\$2,874,452)	(\$575,343)	(\$181,090)	(\$2,118,018)
Revenue Sensitive Adj	\$148	\$30	\$9	\$109
Allocator Impacts	\$339,281	\$67,910	\$21,375	\$249,996
Total	(\$2,383,541)	(\$477,084)	(\$150,163)	(\$1,756,294)
Depreciation Expense				
Annualizing Adj	\$113,051	\$22,628	\$7,122	\$83,301
Allocator Impacts	\$56,652	\$11,339	\$3,569	\$41,743
Total	\$169,702	\$33,967	\$10,691	\$125,044
Amortization Expense				
Annualizing Adjustment	\$8,386	\$1,678	\$528	\$6,179
Allocator Impacts	\$2,772	\$555	\$175	\$2,043
Total	\$11,158	\$2,233	\$703	\$8,221
Taxes Other Than Income Taxes				
Hydro KWH Tax	\$16,898	\$3,382	\$1,065	\$12,451
Revenue Sensitive Adj	\$563	\$113	\$35	\$415
Allocator Impacts	\$9,562	\$1,914	\$602	\$7,046
Total	\$27,023	\$5,409	\$1,702	\$19,912
Interest Expense				
Long-Term Synchronization	(\$18,134)	(\$3,630)	(\$1,142)	(\$13,362)
Allocator Impacts	\$30,617	\$6,128	\$1,929	\$22,560
Total	\$12,484	\$2,499	\$786	\$9,199
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$109,671	\$21,952	\$6,909	\$80,811
Allocator Impacts	(\$294,845)	(\$59,015)	(\$18,575)	(\$217,254)
Total	(\$185,174)	(\$37,064)	(\$11,666)	(\$136,444)
NET TOTAL	\$159,472	\$31,920	\$10,047	\$117,506

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds DSM Revenues - IPUC Order	(\$42,478,200)	(\$2,068,289)
Other Operating Revenues - Account #415 Power Solutions, Water Mgmt, Etc.	\$4,409,044	\$197,130
Allocator Impacts Effect of Other Allocators	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	(\$38,069,156)	(\$1,871,159)

TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales Ordered Weather Normalization and Rate Annualization	(\$70,511,975)	\$36,919
Normalization/Annualization of Firm Wholesale Sales Ordered Weather Normalization and Rate Annualization	\$0	\$0
Normalization of Opportunity Sales Ordered Sales Normalization	(\$42,331,771)	(\$1,878,821)
Allocator Impacts	\$0	\$23,375
TOTAL TYPE II ADJUSTMENTS	(\$112,843,746)	(\$1,818,528)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral Removal of deferred power supply expenses as directed by OPUC Staff	(\$16,762,677)	\$0
Advertising Standard Removal of Non-Allowable Advertising Expenses	(\$437,993)	(\$19,017)
DSM Rider Funds DSM Rider Expenses - IPUC Order	(\$42,478,200)	(\$2,068,289)
Cogeneration & Small Power Production Difference Between Actual CSPP Costs And Costs Using Oregon Methodology	\$25,784,396	\$1,152,828
Annualized Incentive Pay Adjustment Removal of Incentive Pay: 100% Officers; 50% Other Employees	(\$18,787,164)	(\$815,716)
Allocator Impacts Effect of Other Allocators	\$0	(\$134,192)
Other Operating O&M - Account #416 Power Solutions, Water Mgmt, Etc.	\$4,633,866	\$207,181
TOTAL TYPE I ADJUSTMENTS	(\$48,047,772)	(\$1,677,205)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply	(\$64,290,617)	(\$2,874,452)
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
Removal of #557 Amortization Expense	\$50,470,707	\$183,629
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	\$148	\$148
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	(\$714,606)	(\$31,027)
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	(\$25,770)	(\$1,119)
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	\$339,281
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$14,560,138)	(\$2,383,541)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$2,877,528	\$113,051
Annualized December Costs Compared to Actual Costs		
Allocator Impacts	\$0	\$56,652
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$2,877,528	\$169,702

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$120
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	(\$269,353)	(\$10,417)
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	(\$269,353)	(\$10,297)

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$216,835	\$8,386
Annualized December Costs Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	\$2,772
TOTAL TYPE II ADJUSTMENTS	\$216,835	\$11,158

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
ARO Accretion Adjustment	\$0	\$0
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$0	\$0

IDAHO POWER COMPANY
Taxes Other Than Income Taxes
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
None		
TOTAL TYPE I ADJUSTMENTS	(\$0)	(\$0)

TYPE II ADJUSTMENTS		
Revenue Sensitive Adjustments	\$563	\$563
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
Hydro KWH Tax	\$377,948	\$16,898
Normalizing Adjustment for Hydro Generation		
Irrigation PIC	\$95,340	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	\$9,562
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	\$473,851	\$27,023

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
None		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
None		
TOTAL TYPE II ADJUSTMENTS	\$0	\$0

IDAHO POWER COMPANY
Provision for Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	\$2,050,934	\$85,508
Allocator Impacts Effect of Other Allocators	\$0	(\$36,441)
TOTAL TYPE I ADJUSTMENTS	\$2,050,934	\$49,067

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$657,150)	(\$33,124)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	\$89,106
TOTAL TYPE II ADJUSTMENTS	(\$657,150)	\$55,981

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having ITC Implications		
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Investment Tax Credit Implications		
Allocator Impacts	\$0	\$908
Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$908

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization	\$3,715,585	\$146,107
Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt		
Allocator Impacts	\$0	(\$3,081)
Effect of Other Allocators, Primarily Working Cash Allowance		
TOTAL TYPE I ADJUSTMENTS	\$3,715,585	\$143,025

TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization	(\$461,500)	(\$18,134)
Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt		
Allocator Impacts	\$0	\$30,617
Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance		
TOTAL TYPE II ADJUSTMENTS	(\$461,500)	\$12,484

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	(\$17,125,485)	(\$483,937)
Allocator Impacts	\$0	(\$328,827)
TOTAL TYPE I ADJUSTMENTS	(\$17,125,485)	(\$812,764)

TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	\$3,094,362	\$109,671
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	(\$294,845)
TOTAL TYPE II ADJUSTMENTS	\$3,094,362	(\$185,174)

IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Allocator Impacts		
Effect of Allocators	\$0	\$4,896
TOTAL TYPE II ADJUSTMENTS	\$0	\$4,896

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

SECTION C

**DEVELOPMENT OF RATE BASE COMPONENTS
- AS ADJUSTED**

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

TOTAL SYSTEM

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	6,190,451,551	0	6,190,451,551	0	6,190,451,551
Less: Accumulated Depreciation	2,352,094,911	0	2,352,094,911	1,013,842	2,353,108,753
Amortization of Other Utility Plant	30,165,647	0	30,165,647	108,417	30,274,064
Net Electric Plant in Service	3,808,190,994	0	3,808,190,994	(1,122,259)	3,807,068,735
Less: Customer Advances	5,978,148	0	5,978,148	0	5,978,148
Accumulated Deferred Income Taxes	482,889,524	0	482,889,524	(328,575)	482,560,949
Net Electric Plant Investment	3,319,323,322	0	3,319,323,322	(793,684)	3,318,529,638
Add: Fuel Inventory	48,902,185	(17,948,905)	30,953,280	0	30,953,280
Materials and Supplies	61,382,335	0	61,382,335	0	61,382,335
Prepaid Items	0	0	0	0	0
Working Cash Allowance	33,220,646	(1,921,911)	31,298,735	(582,406)	30,716,329
Conservation & Other Deferred Programs	27,186,175	0	27,186,175	0	27,186,175
Net Electric Rate Base	3,490,014,662	(19,870,816)	3,470,143,846	(1,376,090)	3,468,767,757
IERCO Rate Base	48,836,245	0	48,836,245	0	48,836,245
Total Combined Rate Base	3,538,850,907	(19,870,816)	3,518,980,091	(1,376,090)	3,517,604,002

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	241,882,180	0	241,882,180	1,996,502	243,878,682
Less: Accumulated Depreciation	94,396,169	0	94,396,169	804,947	95,201,116
Amortization of Other Utility Plant	1,159,973	0	1,159,973	15,874	1,175,848
Net Electric Plant in Service	146,326,037	0	146,326,037	1,175,681	147,501,718
Less: Customer Advances	43,528	0	43,528	0	43,528
Accumulated Deferred Income Taxes	18,818,027	17,377	18,835,404	144,502	18,979,907
Net Electric Plant Investment	127,464,482	(17,377)	127,447,105	1,031,179	128,478,284
Add: Fuel Inventory	2,186,431	(802,501)	1,383,930	18,037	1,401,967
Materials and Supplies	2,423,637	0	2,423,637	17,095	2,440,731
Prepaid Items	0	0	0	0	0
Working Cash Allowance	1,621,808	(67,088)	1,554,720	(95,342)	1,459,378
Conservation & Other Deferred Programs	3,277,130	0	3,277,130	107	3,277,237
Net Electric Rate Base	136,973,487	(886,966)	136,086,521	971,075	137,057,597
IERCO Rate Base	2,183,482	0	2,183,482	28,457	2,211,939
Total Combined Rate Base	139,156,970	(886,966)	138,270,004	999,532	139,269,536

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts Effect of Allocators	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Allocator Impacts Effect of Allocators, Primarily the Labor Allocator	\$0	\$1,996,502
TOTAL TYPE II ADJUSTMENTS	\$0	\$1,996,502

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$1,013,842	\$40,688
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$764,259
TOTAL TYPE II ADJUSTMENTS	\$1,013,842	\$804,947

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$108,417	\$4,169
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$11,705
TOTAL TYPE II ADJUSTMENTS	\$108,417	\$15,874

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$0
TOTAL TYPE II ADJUSTMENTS	\$0	\$0

IDAHO POWER COMPANY
Accumulated Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$17,377
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$17,377

TYPE II ADJUSTMENTS		
Cumulative Impacts	(\$328,575)	(\$12,816)
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$157,319
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$328,575)	\$144,502

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment	(\$17,948,905)	(\$802,501)
Commission-Ordered Adjustment To Allowed Inventory		
 Allocator Impacts	 \$0	 \$0
Effect of Allocators		
 TOTAL TYPE I ADJUSTMENTS	 (\$17,948,905)	 (\$802,501)

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$18,037
 TOTAL TYPE II ADJUSTMENTS	 \$0	 \$18,037

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$17,095
TOTAL TYPE II ADJUSTMENTS	\$0	\$17,095

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts Effect of Allocators	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Allocator Impacts Effect of Allocators, Primarily the Labor Allocator	\$0	\$0
TOTAL TYPE II ADJUSTMENTS	\$0	\$0

IDAHO POWER COMPANY
Working Cash Allowance
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses	(\$1,921,911)	(\$93,826)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	\$26,738
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$1,921,911)	(\$67,088)

TYPE II ADJUSTMENTS		
Change in O&M Expenses	(\$582,406)	(\$28,930)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	(\$66,411)
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$582,406)	(\$95,342)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$107
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$107

IDAHO POWER COMPANY
IERCO Rate Base
Summary
For the Twelve Months Ended December 31, 2020

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$28,457
TOTAL TYPE II ADJUSTMENTS	\$0	\$28,457

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

**JURISDICTIONAL SEPARATION STUDY
TYPE I ADJUSTED**

**IDAHO POWER COMPANY
YEAR-END REPORT TO THE OREGON PUBLIC UTILITY COMMISSION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

**SUMMARY OF RESULTS - OPUC JURISDICTION
TYPE I ADJUSTED
(X1000)**

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	241,882.2
Less: Accum Prov for Depreciation	94,396.2
Amort of Other Utility Plant	1,160.0
Net Electric Plant-in-Service	146,326.0
Less: Cust Advances for Construction	43.5
Accumulated Deferred Income Taxes	18,835.4
Add: Fuel Inventory	1,383.9
Materials & Supplies	2,423.6
Prepayments	0.0
Working Cash Allowance	1,554.7
Net Electric Rate Base	132,809.4
Add: Conservation & Deferred Programs	3,277.1
IERCO Rate Base	2,183.5
Total Combined Rate Base	138,270.0
Development of Net Income	
Operation Revenues	56,821.5
Operating Expenses	
Operation & Maintenance Expenses	38,868.0
Depreciation Expense	6,377.1
Amortization Expense	288.7
Accretion Expense	7.6
Taxes Other Than Income Taxes	2,168.6
Regulatory Debits/Credits	(531.6)
Deferred Income Taxes	(210.8)
Investment Tax Credits Adj - Net	110.2
Federal Income Taxes	726.2
State Income Taxes	(55.0)
Total Operating Expenses	47,749.0
Operating Income	9,072.5
Add: IERCO Operating Income	375.7
Total Operating Income	9,448.2
Rate of Return Earned - Percent	6.833%

IDAHO POWER COMPANY

2020 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

**JURISDICTIONAL SEPARATION STUDY
TYPE I & II ADJUSTED**

**IDAHO POWER COMPANY
YEAR-END REPORT TO THE OREGON PUBLIC UTILITY COMMISSION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

**SUMMARY OF RESULTS - OPUC JURISDICTION
TYPE I & II ADJUSTED
(X1000)**

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	243,878.7
Less: Accum Prov for Depreciation	95,201.1
Amort of Other Utility Plant	1,175.8
Net Electric Plant-in-Service	147,501.7
Less: Cust Advances for Construction	43.5
Accumulated Deferred Income Taxes	18,979.9
Add: Fuel Inventory	1,402.0
Materials & Supplies	2,440.7
Prepayments	0.0
Working Cash Allowance	1,459.4
Net Electric Rate Base	133,780.4
Add: Conservation & Deferred Programs	3,277.2
IERCO Rate Base	2,211.9
Total Combined Rate Base	139,269.5
Development of Net Income	
Operation Revenues	55,003.0
Operating Expenses	
Operation & Maintenance Expenses	36,484.5
Depreciation Expense	6,546.8
Amortization Expense	299.8
Accretion Expense	7.6
Taxes Other Than Income Taxes	2,195.6
Regulatory Debits/Credits	(531.6)
Deferred Income Taxes	(154.8)
Investment Tax Credits Adj - Net	111.1
Federal Income Taxes	646.8
State Income Taxes	(103.0)
Total Operating Expenses	45,502.8
Operating Income	9,500.2
Add: IERCO Operating Income	380.6
Total Operating Income	9,880.7
Rate of Return Earned - Percent	7.095%

IDAHO POWER COMPANY

**WORKING PAPERS
FOR 2020 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

MARCH 2021

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ELECTRIC PLANT-IN-SERVICE

**ALLOCATED OREGON
PLANT-IN-SERVICE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)

TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$1,996,502 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$1,996,502 (D)

(A) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
(B)	\$241,882,180	\$241,882,180	\$0

(C) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
(D)	\$241,882,180	\$243,878,682	\$1,996,502

**ACCUMULATED DEPRECIATION
& AMORTIZATION**

**ALLOCATED OREGON
ACCUMULATED DEPRECIATION
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
 TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.01%	\$1,013,842	\$40,688
Allocator Impacts		\$0	\$764,259 (C)
TOTAL TYPE II ADJUSTMENTS		\$1,013,842	\$804,947 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$94,396,169	\$94,396,169	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$94,396,169	\$95,201,116	\$804,947

**ALLOCATED OREGON
ACCUMULATED AMORTIZATION
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	3.85%	\$108,417	\$4,169
Allocator Impacts		\$0	\$11,705 (C)
TOTAL TYPE II ADJUSTMENTS		\$108,417	\$15,874 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,159,973	\$1,159,973	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$1,159,973	\$1,175,848	\$15,874

OTHER RATE BASE ITEMS

**ALLOCATED OREGON
CUSTOMER ADVANCES FOR CONSTRUCTION
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) Effect of Other Allocators

	OREGON CUST ADV BEFORE TYPE I ADJ	OREGON CUST ADV AFTER TYPE I ADJ	DIFFERENCE
	\$43,528	\$43,528	\$0

(C) Effect of Other Allocators

	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$43,528	\$43,528	\$0

**ALLOCATED OREGON
ACCUMULATED DEFERRED INCOME TAXES
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	3.90%	\$0	\$0
Allocator Impacts		\$0	\$17,377 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$17,377 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	3.90%	(\$328,575)	(\$12,816)
Allocator Impacts		\$0	\$157,319 (C)
TOTAL TYPE II ADJUSTMENTS		(\$328,575)	\$144,502 (D)

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$18,818,027	\$18,835,404	\$17,377

(C) Effect of Other Allocators, Primarily
the Normalized Demand and the
Normalized Energy Allocators

(D)	OREGON ADIT BEFORE TYPE II ADJ	OREGON ADIT AFTER TYPE II ADJ	DIFFERENCE
	\$18,835,404	\$18,979,907	\$144,502

**ALLOCATED OREGON
REQUIRED FUEL INVENTORY
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Fuel Inventory Adj	4.47%	(\$17,948,905)	(\$802,501)
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$17,948,905)	(\$802,501) (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$18,037 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$18,037 (D)

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$2,186,431	\$1,383,930	(\$802,501)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$1,383,930	\$1,401,967	\$18,037

**ALLOCATED OREGON
MATERIALS & SUPPLIES
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$17,095 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$17,095 (D)

(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$2,423,637	\$2,423,637	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$2,423,637	\$2,440,731	\$17,095

**ALLOCATED OREGON
PREPAID ITEMS
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) Effect of Other Allocators

(B)	OREGON PREPAID BEFORE TYPE I ADJ	OREGON PREPAID AFTER TYPE I ADJ	DIFFERENCE
	\$0	\$0	\$0

(C) Effect of Other Allocators

(D)	OREGON PREPAID BEFORE TYPE II ADJ	OREGON PREPAID AFTER TYPE II ADJ	DIFFERENCE
	\$0	\$0	\$0

**ALLOCATED OREGON
WORKING CASH ALLOWANCE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Change In O&M Expense	4.88%	(\$1,921,911)	(\$93,826)
Allocator Impacts		\$0	\$26,738 (A)
TOTAL TYPE I ADJUSTMENTS		(\$1,921,911)	(\$67,088) (B)
TYPE II ADJUSTMENTS			
Change In O&M Expense	4.97%	(\$582,406)	(\$28,930)
Allocator Impacts		\$0	(\$66,411) (C)
TOTAL TYPE II ADJUSTMENTS		(\$582,406)	(\$95,342) (D)

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,621,808	\$1,554,720	(\$67,088)

(C) Effect of Other Allocators, Primarily
the Labor Allocator

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$1,554,720	\$1,459,378	(\$95,342)

**ALLOCATED OREGON
INVESTMENT IN CONSERVATION AND OTHER
DEFERRED PROGRAMS
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
 TOTAL TYPE I ADJUSTMENTS		 \$0	 \$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$107 (C)
 TOTAL TYPE II ADJUSTMENTS		 \$0	 \$107 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
	\$3,277,130	\$3,277,130	\$0

(C) Effect of Other Allocators

(D)	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
	\$3,277,130	\$3,277,237	\$107

**ALLOCATED OREGON
IERCO RATE BASE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$28,457 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$28,457 (D)

(A) Effect of Other Allocators

	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
(B)	\$2,183,482	\$2,183,482	\$0

(C) Effect of Other Allocators

	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
(D)	\$2,183,482	\$2,211,939	\$28,457

OPERATING REVENUES

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2020**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
SALES OF ELECTRICITY					
FIRM ENERGY SALES					
Retail Sales					
IPUC	1,116,558,967	0	1,116,558,967	(70,548,894)	1,046,010,073
OPUC	51,171,193	0	51,171,193	36,919	51,208,112
SUBTOTAL	1,167,730,160	0	1,167,730,160	(70,511,975)	1,097,218,185
Sales for Resale					
Raft River	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
Total Firm Energy Sales	1,167,730,160	0	1,167,730,160	(70,511,975)	1,097,218,185
OPPORTUNITY SALES	66,090,671	0	66,090,671	(42,331,771)	23,758,900
TOTAL SALES OF ELECTRICITY	1,233,820,831	0	1,233,820,831	(112,843,746)	1,120,977,085

IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER OPERATING REVENUES					
415 - Merchandising Revenues	0	4,409,044	4,409,044	0	4,409,044
449 - OATT Tariff Refund	0	0	0	0	0
451 - Misc Service Revenue	4,352,130	0	4,352,130	0	4,352,130
454 - Rents from Electric Property					
Substation Equipment	3,212,253	0	3,212,253	0	3,212,253
Transformer Rentals	17,330	0	17,330	0	17,330
Line Rentals	0	0	0	0	0
Cogeneration	1,745,871	0	1,745,871	0	1,745,871
Dark Fiber Project	400,000	0	400,000	0	400,000
Pole Attachments	1,667,628	0	1,667,628	0	1,667,628
Facilities Charges	9,714,244	0	9,714,244	0	9,714,244
Other Rentals	709,024	0	709,024	0	709,024
Miscellaneous	24,962	0	24,962	0	24,962
Total Account 454	17,491,312	0	17,491,312	0	17,491,312
456 - Other Electric Revenues					
Transmission for Others - Network	9,266,331	0	9,266,331	0	9,266,331
Transmission - Network Dist Facilities	816,367	0	816,367	0	816,367
Transmission - Point-to-Point & Other	33,825,036	0	33,825,036	0	33,825,036
Photovoltaic Station Service	0	0	0	0	0
DSM Rider Funds	42,478,200	(42,478,200)	0	0	0
Standby Service Charge	736,193	0	736,193	0	736,193
Sierra Pacific Usage Charge	143,564	0	143,564	0	143,564
Antelope	0	0	0	0	0
Miscellaneous	1,194	0	1,194	0	1,194
Total Account 456	87,266,885	(42,478,200)	44,788,685	0	44,788,685
TOTAL OTHER OPERATING REVENUE	109,110,327	(38,069,156)	71,041,171	0	71,041,171
TOTAL OPERATING REVENUES	1,342,931,158	(38,069,156)	1,304,862,002	(112,843,746)	1,192,018,256

**ALLOCATED OREGON
OPERATING REVENUES
TYPE I ADJUSTMENTS WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON TYPE I ALLOCATION
TYPE I ADJUSTMENTS			
DSM Rider Funds	Direct Allocation	(\$42,478,200)	(\$2,068,289)
Other Revenue - Acct #415	Allocate over E10	\$4,409,044	\$197,130
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$38,069,156)	(\$1,871,159) (B)

(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$58,692,683	\$56,821,524	(\$1,871,159)

**ALLOCATED OREGON
OPERATING REVENUES
TYPE II ADJUSTMENTS WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalizing/Annualizing Firm Sales Revenues	Direct Allocation	(\$70,511,975)	\$36,919
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	(\$42,331,771)	(\$1,878,821)
Allocator Impacts		\$0	\$23,375
TOTAL TYPE II ADJUSTMENTS		(\$112,843,746)	(\$1,818,528) (B)

(A) Effect of Other Allocators, Primarily
the Normalized Energy Allocator

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$56,821,524	\$55,002,996	(\$1,818,528)

OPERATING EXPENSES

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	12/31/2020 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
STEAM POWER GENERATION OPERATION					
500 / SUPERVISION & ENGINEERING	1,423,007	(45,313)	1,377,694	(1,724)	1,375,970
501 / FUEL	119,677,855	0	119,677,855	(60,104,355)	59,573,500
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	9,790,106	0	9,790,106	0	9,790,106
TOTAL ACCOUNT 502	9,790,106	0	9,790,106	0	9,790,106
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,754,144	0	1,754,144	0	1,754,144
TOTAL ACCOUNT 505	1,754,144	0	1,754,144	0	1,754,144
506 / MISCELLANEOUS EXPENSES	9,778,684	(18)	9,778,666	(1)	9,778,665
507 / RENTS	220,267	0	220,267	0	220,267
TOTAL STEAM OPERATION EXPENSES	142,644,063	(45,331)	142,598,732	(60,106,080)	82,492,652
MAINTENANCE					
510 / SUPERVISION & ENGINEERING	9,350	0	9,350	0	9,350
511 / STRUCTURES	383,245	0	383,245	0	383,245
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	8,491,253	0	8,491,253	0	8,491,253
TOTAL ACCOUNT 512	8,491,253	0	8,491,253	0	8,491,253
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	3,148,003	0	3,148,003	0	3,148,003
TOTAL ACCOUNT 513	3,148,003	0	3,148,003	0	3,148,003
514 / MISCELLANEOUS STEAM PLANT	3,597,407	0	3,597,407	0	3,597,407
TOTAL STEAM MAINTENANCE EXPENSES	15,629,258	0	15,629,258	0	15,629,258
TOTAL STEAM GENERATION EXPENSES	158,273,321	(45,331)	158,227,990	(60,106,080)	98,121,910

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	12/31/2020 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
HYDRAULIC POWER GENERATION OPERATION					
535 / SUPERVISION & ENGINEERING	5,840,433	(650,579)	5,189,854	(24,746)	5,165,108
536 / WATER FOR POWER					
WATER LEASE	480,000	0	480,000	0	480,000
OTHER	6,436,183	(102,166)	6,334,017	(3,886)	6,330,131
TOTAL ACCOUNT 536	6,916,183	(102,166)	6,814,017	(3,886)	6,810,131
537 / HYDRAULIC EXPENSES	14,955,630	(798,537)	14,157,093	(30,374)	14,126,719
538 / ELECTRIC EXPENSES					
LABOR	1,679,613	(233,971)	1,445,642	(8,900)	1,436,742
OTHER	424,684	0	424,684	0	424,684
TOTAL ACCOUNT 538	2,104,297	(233,971)	1,870,326	(8,900)	1,861,426
539 / MISCELLANEOUS EXPENSES	4,930,647	(475,525)	4,455,122	(18,088)	4,437,034
540 / RENTS	257,897	0	257,897	0	257,897
TOTAL HYDRAULIC OPERATION EXPENSES	35,005,087	(2,260,778)	32,744,309	(85,994)	32,658,315
MAINTENANCE					
541 / SUPERVISION & ENGINEERING	211,923	(25,656)	186,267	(976)	185,291
542 / STRUCTURES	701,385	(68,538)	632,847	(2,607)	630,241
543 / RESERVOIRS, DAMS & WATERWAYS	427,177	(34,104)	393,073	(1,297)	391,776
544 / ELECTRIC PLANT					
LABOR	1,724,420	(240,212)	1,484,208	(9,137)	1,475,071
OTHER	783,425	0	783,425	0	783,425
TOTAL ACCOUNT 544	2,507,845	(240,212)	2,267,633	(9,137)	2,258,496
545 / MISCELLANEOUS HYDRAULIC PLANT	3,016,807	(279,938)	2,736,869	(10,648)	2,726,221
TOTAL HYDRAULIC MAINTENANCE EXPENSES	6,865,137	(648,448)	6,216,689	(24,665)	6,192,024
TOTAL HYDRAULIC GENERATION EXPENSES	41,870,224	(2,909,226)	38,960,998	(110,659)	38,850,339

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	12/31/2020 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER POWER GENERATION OPERATION					
546 / SUPERVISION & ENGINEERING	673,850	(81,785)	592,065	(3,111)	588,954
547 / FUEL					
SALMON DIESEL	6,219	0	6,219	0	6,219
OTHER	53,056,238	0	53,056,238	2,597,862	55,654,100
TOTAL ACCOUNT 547	53,062,457	0	53,062,457	2,597,862	55,660,319
548 / GENERATING EXPENSES					
LABOR	0	(404,319)	(404,319)	(15,379)	(419,698)
OTHER	4,617,761	0	4,617,761	0	4,617,761
TOTAL ACCOUNT 548	4,617,761	(404,319)	4,213,442	(15,379)	4,198,063
549 / MISCELLANEOUS EXPENSES	839,793	(62,085)	777,708	(2,362)	775,346
550 / RENTS	0	0	0	0	0
TOTAL OTHER POWER OPER EXPENSES	59,193,861	(548,189)	58,645,672	2,577,010	61,222,682
MAINTENANCE					
551 / SUPERVISION & ENGINEERING	0	0	0	0	0
552 / STRUCTURES	174,834	(6,043)	168,791	(230)	168,561
553 / GENERATING & ELECTRIC PLANT					
LABOR	80,315	(11,188)	69,127	(426)	68,701
OTHER	55,278	0	55,278	0	55,278
TOTAL ACCOUNT 553	135,593	(11,188)	124,405	(426)	123,979
554 / MISCELLANEOUS EXPENSES	1,865,786	(51,903)	1,813,883	(1,974)	1,811,909
TOTAL OTHER POWER MAINT EXPENSES	2,176,213	(69,134)	2,107,079	(2,630)	2,104,449
TOTAL OTHER POWER GENERATION EXP	61,370,074	(617,323)	60,752,751	2,574,380	63,327,131
OTHER POWER SUPPLY EXPENSE					
555.0 / PURCHASED POWER					
PURCHASED POWER - TRANS LOSSES	413,537	0	413,537	0	413,537
OTHER PURCHASED POWER	97,906,887	0	97,906,887	(7,929,487)	89,977,400
TOTAL ACCOUNT 555.0	98,320,424	0	98,320,424	(7,929,487)	90,390,937
555.1 / COGENERATION & SMALL POWER PROD CAPACITY RELATED	0	0	0	0	0

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	12/31/2020 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ENERGY RELATED	194,589,434	25,784,396	220,373,830	1,145,363	221,519,193
TOTAL COGEN & SMALL POWER PROD	194,589,434	25,784,396	220,373,830	1,145,363	221,519,193
TOTAL ACCOUNT 555	292,909,858	25,784,396	318,694,254	(6,784,124)	311,910,130
556 / LOAD CONTROL & DISPATCHING EXPENSES	6,313	0	6,313	0	6,313
557 / OTHER EXPENSES					
IDAHO POWER COST-RELATED EXPENSES	(33,524,401)	(16,762,677)	(50,287,078)	50,287,078	0
OREGON POWER COST-RELATED EXPENSES	(183,629)	0	(183,629)	183,629	0
OTHER	5,318,694	(560,740)	4,757,954	(21,329)	4,736,625
TOTAL ACCOUNT 557	(28,389,336)	(17,323,417)	(45,712,753)	50,449,378	4,736,625
TOTAL OTHER POWER SUPPLY EXPENSES	264,526,835	8,460,979	272,987,814	43,665,254	316,653,068
TOTAL PRODUCTION EXPENSES	526,040,454	4,889,099	530,929,553	(13,977,105)	516,952,448

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	12/31/2020 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TRANSMISSION EXPENSES					
OPERATION					
560 / SUPERVISION & ENGINEERING	2,861,348	(251,870)	2,609,477	(9,580)	2,599,897
561 / LOAD DISPATCHING	4,857,309	(435,796)	4,421,513	(16,576)	4,404,936
562 / STATION EXPENSES	2,782,705	(302,343)	2,480,362	(11,500)	2,468,862
563 / OVERHEAD LINE EXPENSES	884,293	(57,959)	826,334	(2,205)	824,129
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	4,027,586	0	4,027,586	0	4,027,586
566 / MISCELLANEOUS EXPENSES	1,000,000	0	1,000,000	0	1,000,000
567 / RENTS	4,011,443	0	4,011,443	(0)	4,011,443
TOTAL TRANSMISSION OPERATION	20,424,684	(1,047,968)	19,376,716	(39,862)	19,336,854
MAINTENANCE					
568 / SUPERVISION & ENGINEERING	153,823	(10,301)	143,522	(392)	143,130
569 / STRUCTURES	1,359,773	(152,984)	1,206,790	(5,819)	1,200,971
570 / STATION EQUIPMENT	1,862,960	(247,420)	1,615,540	(9,411)	1,606,129
571 / OVERHEAD LINES	1,437,562	(85,697)	1,351,865	(3,260)	1,348,605
573 / MISCELLANEOUS PLANT	486	(62)	424	(2)	421
575 / OPER TRANS MKT ADMIN - EIM	515,586	0	515,586	0	515,586
TOTAL TRANSMISSION MAINTENANCE	5,330,191	(496,464)	4,833,728	(18,884)	4,814,844
TOTAL TRANSMISSION EXPENSES	25,754,875	(1,544,432)	24,210,443	(58,745)	24,151,698
DISTRIBUTION EXPENSES					
OPERATION					
580 / SUPERVISION & ENGINEERING	4,070,045	(417,401)	3,652,645	(15,877)	3,636,768
581 / LOAD DISPATCHING	4,963,439	(565,833)	4,397,607	(21,523)	4,376,084
582 / STATION EXPENSES	1,671,271	(136,978)	1,534,293	(5,210)	1,529,082
583 / OVERHEAD LINE EXPENSES	4,236,429	(409,746)	3,826,683	(15,585)	3,811,097
584 / UNDERGROUND LINE EXPENSES	4,293,014	(167,510)	4,125,504	(6,372)	4,119,133
585 / STREET LIGHTING & SIGNAL SYSTEMS	8,448	(612)	7,837	(23)	7,813
586 / METER EXPENSES	4,608,642	(458,277)	4,150,365	(17,431)	4,132,934
587 / CUSTOMER INSTALLATIONS EXPENSE	1,022,228	(107,710)	914,518	(4,097)	910,421
588 / MISCELLANEOUS EXPENSES	4,135,289	(388,650)	3,746,640	(14,783)	3,731,857
589 / RENTS	329,158	(18)	329,140	(1)	329,139
TOTAL DISTRIBUTION OPERATION	29,337,963	(2,652,734)	26,685,230	(100,902)	26,584,328

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	12/31/2020 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
MAINTENANCE					
590 / SUPERVISION & ENGINEERING	14,730	(1,349)	13,381	(51)	13,330
591 / STRUCTURES	0	0	0	0	0
592 / STATION EQUIPMENT	3,827,943	(350,222)	3,477,721	(13,321)	3,464,399
593 / OVERHEAD LINES	15,988,062	(571,222)	15,416,840	(21,728)	15,395,113
594 / UNDERGROUND LINES	533,170	(38,552)	494,618	(1,466)	493,151
595 / LINE TRANSFORMERS	48,699	(3,696)	45,003	(141)	44,863
596 / STREET LIGHTING & SIGNAL SYSTEMS	270,062	(19,041)	251,021	(724)	250,297
597 / METERS	839,202	(92,217)	746,985	(3,508)	743,478
598 / MISCELLANEOUS PLANT	139,835	(15,726)	124,108	(598)	123,510
TOTAL DISTRIBUTION MAINTENANCE	21,661,703	(1,092,026)	20,569,678	(41,537)	20,528,140
TOTAL DISTRIBUTION EXPENSES	50,999,667	(3,744,759)	47,254,907	(142,439)	47,112,468
CUSTOMER ACCOUNTING EXPENSES					
901 / SUPERVISION	719,969	(88,352)	631,617	(3,361)	628,256
902 / METER READING	1,962,900	(172,652)	1,790,248	(6,567)	1,783,681
903 / CUSTOMER RECORDS & COLLECTIONS	14,723,735	(1,250,514)	13,473,221	(47,566)	13,425,655
904 / UNCOLLECTIBLE ACCOUNTS	5,224,630	0	5,224,630	148	5,224,778
905 / MISC EXPENSES	130	0	130	0	130
TOTAL CUSTOMER ACCOUNTING EXPENSES	22,631,364	(1,511,519)	21,119,845	(57,346)	21,062,499
CUSTOMER SERVICES & INFORMATION EXPENSES					
907 / SUPERVISION	727,173	(88,300)	638,873	(3,359)	635,514
908 / CUSTOMER ASSISTANCE					
SYSTEM CONSERVATION	323,161	0	323,161	0	323,161
OTHER	49,090,746	(43,085,230)	6,005,516	(23,090)	5,982,426
TOTAL ACCOUNT 908	49,413,907	(43,085,230)	6,328,677	(23,090)	6,305,587
909 / INFORMATION & INSTRUCTIONAL	296,792	0	296,792	0	296,792
910 / MISCELLANEOUS EXPENSES	737,634	(53,530)	684,104	(2,036)	682,068
TOTAL CUST SERV & INFORMATN EXPENSES	51,175,506	(43,227,060)	7,948,446	(28,485)	7,919,961

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

DESCRIPTION	12/31/2020 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ADMINISTRATIVE & GENERAL EXPENSES					
920 / ADMINISTRATIVE & GENERAL SALARIES	86,989,181	(6,855,515)	80,133,666	(260,763)	79,872,904
921 / OFFICE SUPPLIES	13,634,146	(25,146)	13,609,000	(956)	13,608,043
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-C	(29,768,610)	0	(29,768,610)	0	(29,768,610)
923 / OUTSIDE SERVICES	6,803,893	0	6,803,893	0	6,803,893
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	387,571	0	387,571	0	387,571
ALL RISK & MISCELLANEOUS	3,718,244	(44,551)	3,673,693	(1,695)	3,671,998
TOTAL ACCOUNT 924	4,105,815	(44,551)	4,061,264	(1,695)	4,059,569
925 / INJURIES & DAMAGES	6,029,651	(16,620)	6,013,031	(632)	6,012,399
926 / EMPLOYEE PENSIONS & BENEFITS	48,877,499	0	48,877,499	(25,770)	48,851,729
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	1,900,946	0	1,900,946	0	1,900,946
ENERGY RELATED	1,042,530	0	1,042,530	0	1,042,530
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	863,584	0	863,584	0	863,584
FERC OTHER	161,057	0	161,057	0	161,057
FERC - OREGON HYDRO FEE	158,501	0	158,501	0	158,501
SEC EXPENSES	0	0	0	0	0
IDAHO PUC -RATE CASE	0	0	0	0	0
-OTHER	43,855	0	43,855	0	43,855
OREGON PUC -RATE CASE	0	0	0	0	0
-OTHER	1,759,804	0	1,759,804	0	1,759,804
TOTAL ACCOUNT 928	5,930,277	0	5,930,277	0	5,930,277
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	168,222	(168,222)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	3,692,278	(292,767)	3,399,511	(875)	3,398,636
931 / RENTS	0	0	0	0	0
TOTAL ADM & GEN OPERATION	146,462,352	(7,402,821)	139,059,531	(290,691)	138,768,840
935 / GENERAL PLANT MAINTENANCE	7,451,927	(140,146)	7,311,781	(5,331)	7,306,450
TOTAL ADMIN & GENERAL EXPENSES	153,914,279	(7,542,967)	146,371,312	(296,022)	146,075,290
416 / MERCHANDISING EXPENSE	0	4,633,866	4,633,866	0	4,633,866
TOTAL OPER & MAINT EXPENSES	830,516,144	(48,047,772)	782,468,372	(14,560,143)	767,908,229

**ALLOCATED OREGON
O&M TYPE I ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON ALLOCATION
REMOVAL OF #557 OUT OF PERIOD DEFERRAL			
#557	Direct Assign	(16,762,677)	0
REMOVAL OF DSM RIDER FUNDS			
Idaho DSM Rider Funds	Direct Assign	(40,409,911)	\$0
Oregon DSM Rider Funds	Direct Assign	(2,068,289)	(\$2,068,289)
CSPP AT OREGON RATES			
#555-CSPP	4.47%	\$25,784,396	\$1,152,828
REMOVAL OF ADVERTISING EXPENSES			
#930.1	4.34%	(168,222)	(\$7,304)
#930.2	4.34%	(269,771)	(\$11,713)
		(\$437,993)	(\$19,017)
EMPLOYEE INCENTIVE			
Labor Allocator	4.34%	(\$18,787,164)	(\$815,716)
OTHER OPERATING O&M EXP			
#416	4.47%	\$4,633,866	\$207,181
SUBTOTAL		(\$48,047,772)	(\$1,543,013)
ALLOCATOR IMPACTS		\$0	(\$134,192) (A)
TOTAL O&M TYPE I ADJUSTMENTS		(\$48,047,772)	(\$1,677,205) (B)

(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$40,545,205	\$38,867,999	(\$1,677,205)

**ALLOCATED OREGON
O&M TYPE II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
ANNUALIZED OPERATING PAYROLL ADJ			
Labor Allocator	4.34%	(\$714,606)	(\$31,027)
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.34%	(\$25,770)	(\$1,119)
#926 EGLI	4.34%	\$0	\$0
POWER COST NORMALIZATION			
#501-Fuel	4.47%	(\$60,104,355)	(\$2,687,283)
#547-Fuel	4.47%	\$2,597,862	\$116,151
#555-PP	4.47%	(\$7,929,487)	(\$354,530)
#555-CSPP	4.47%	\$1,145,363	\$51,209
REMOVAL OF #557 AMORTIZATION EXPENSE			
#557 Idaho	Direct Assignment	\$50,287,078	\$0
#557 Oregon - EPC	Direct Assignment	\$183,629	\$183,629
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	\$148	\$148
SUBTOTAL		(\$14,560,138)	(\$2,722,821)
ALLOCATOR IMPACTS		\$0	\$339,281 (A)
TOTAL O&M TYPE II ADJUSTMENTS		(\$14,560,138)	(\$2,383,541) (B)

(A) Effect of Other Allocators, Primarily
the Labor Allocator, the Normalized Demand Allocator
and the Normalized Energy Allocator

(B)	OREGON O&M BEFORE TYPE II ADJ	OREGON O&M AFTER TYPE II ADJ	DIFFERENCE
	\$38,867,999	\$36,484,459	(\$2,383,541)

**ALLOCATED OREGON
DEPRECIATION EXPENSE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	3.93%	\$2,877,528	\$113,051
Allocator Impacts		\$0	\$56,652 (C)
TOTAL TYPE II ADJUSTMENTS		\$2,877,528	\$169,702 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$6,377,090	\$6,377,090	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$6,377,090	\$6,546,792	\$169,702

**ALLOCATED OREGON
AMORTIZATION EXPENSE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Acct #411.8 - Clean Air Credits	3.87%	(\$269,353)	(\$10,417)
Allocator Impacts		\$0	\$120 (A)
TOTAL TYPE I ADJUSTMENTS		(\$269,353)	(\$10,297) (B)
 TYPE II ADJUSTMENTS			
Annualizing Adjustment	3.87%	\$216,835	\$8,386
Allocator Impacts		\$0	\$2,772 (C)
TOTAL TYPE II ADJUSTMENTS		\$216,835	\$11,158 (D)

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$298,961	\$288,664	(\$10,297)

(C) Effect of Other Allocators, Primarily
the Labor Allocator and the Normalized
Energy Allocator

(D)	OREGON AMORT EXP BEFORE TYPE II ADJ	OREGON AMORT EXP AFTER TYPE II ADJ	DIFFERENCE
	\$288,664	\$299,822	\$11,158

**ALLOCATED OREGON
ACCRETION EXPENSE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
ARO Accretion Adjustment	4.29%	\$0	\$0
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$7,569	\$7,569	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$7,569	\$7,569	\$0

**ALLOCATED OREGON
TAXES OTHER THAN INCOME TAXES
TYPE I ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJUSTMENTS	OREGON TYPE I ALLOCATION
TYPE I ADJUSTMENTS			
None			
TOTAL TYPE I ADJUSTMENTS		(\$0)	(\$0) (A)

(A)	OREGON OTHER TAXES BEFORE TYPE I ADJ	OREGON OTHER TAXES AFTER TYPE I ADJ	DIFFERENCE
	\$2,168,573	\$2,168,573	(\$0)

**ALLOCATED OREGON
TAXES OTHER THAN INCOME TAXES
TYPE II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJUSTMENTS	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalization of Hyrdo kWh Tax	4.47%	\$377,948	\$16,898
Normalization of Irrigation PIC	Direct Allocation	\$95,340	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	\$517	\$517
Franchise Taxes	Direct Allocation	\$46	\$46
Allocator Impacts		\$0	\$9,562 (A)
TOTAL TYPE II ADJUSTMENTS		\$473,850	\$27,023 (B)

(A) Effect of Other Allocators, Primarily
the Normalized Demand and the
Normalized Energy Allocators

(B)	OREGON OTHER TAXES BEFORE TYPE II ADJ	OREGON OTHER TAXES AFTER TYPE II ADJ	DIFFERENCE
	\$2,168,573	\$2,195,596	\$27,023

**ALLOCATED OREGON
REGULATORY DEBITS/CREDITS EXPENSE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	DIFFERENCE
	(\$531,563)	(\$531,563)	\$0

(C) No Type II Adjustments

(D)	OREGON REG DEB/ CRED EXP BEFORE TYPE II ADJ	OREGON REG DEB/ CRED EXP AFTER TYPE II ADJ	DIFFERENCE
	(\$531,563)	(\$531,563)	\$0

**ALLOCATED OREGON
PROVISION FOR DEFERRED INCOME TAXES
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.17%	\$2,050,934	\$85,508
Allocator Impacts		\$0	(\$36,441) (A)
TOTAL TYPE I ADJUSTMENTS		\$2,050,934	\$49,067 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	5.04%	(\$657,150)	(\$33,124)
Allocator Impacts		\$0	\$89,106 (C)
TOTAL TYPE II ADJUSTMENTS		(\$657,150)	\$55,981 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	(\$259,873)	(\$210,806)	\$49,067

(C) Difference Between Total & Other Adjustments
To Derive Effect of Other Allocators, Primarily
the Labor Allocator and the Normalized
Demand Allocator

(D)	ORE DEFERRED I/T BEFORE TYPE II ADJ	ORE DEFERRED I/T AFTER TYPE II ADJ	DIFFERENCE
	(\$210,806)	(\$154,825)	\$55,981

**ALLOCATED OREGON
INVESTMENT TAX CREDIT ADJUSTMENTS
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	3.91%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	3.91%	\$0	\$0
Allocator Impacts		\$0	\$908 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$908 (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$110,236	\$110,236	\$0

(C) Difference Between Total & Other Adjustments
To Derive Effect of Other Allocators, Primarily
the Labor Allocator and the Normalized
Demand Allocator

(D)	OREGON ITC ADJ BEFORE TYPE II ADJ	OREGON ITC ADJ AFTER TYPE II ADJ	DIFFERENCE
	\$110,236	\$111,144	\$908

**ALLOCATED OREGON
AFUDC & FEDERAL SCHEDULE M TAX ADJUSTMENTS
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Adjustment	2.83%	(\$17,125,485)	(\$483,937)
Allocator Impacts		\$0	(\$328,827) (A)
TOTAL TYPE I ADJUSTMENTS		(\$17,125,485)	(\$812,764) (B)
TYPE II ADJUSTMENTS			
Cumulative Adjustment	3.54%	\$3,094,362	\$109,671
Other Allocator Impacts		\$0	(\$294,845) (C)
TOTAL TYPE II ADJUSTMENTS		\$3,094,362	(\$185,174) (D)

(A) Effect of Other Allocators, Primarily
the Labor Allocator

(B)	OREGON SCH M ADJ BEFORE TYPE I ADJ	OREGON SCH M ADJ AFTER TYPE I ADJ	DIFFERENCE
	(\$809,503)	(\$1,622,267)	(\$812,764)

(C) Effect of Other Allocators, Primarily
the Normalized Demand and the
Normalized Energy Allocators

(D)	OREGON SCH M ADJ BEFORE TYPE II ADJ	OREGON SCH M ADJ AFTER TYPE II ADJ	DIFFERENCE
	(\$1,622,267)	(\$1,807,441)	(\$185,174)

**ALLOCATED OREGON
INTEREST EXPENSE
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Long-Term Interest Synchronization	3.93%	\$3,715,585	\$146,107
Allocator Impacts		\$0	(\$3,081) (A)
TOTAL TYPE I ADJUSTMENTS		\$3,715,585	\$143,025 (B)
TYPE II ADJUSTMENTS			
Long-Term Interest Synchronization	3.93%	(\$461,500)	(\$18,134)
Allocator Impacts		\$0	\$30,617 (C)
TOTAL TYPE II ADJUSTMENTS		(\$461,500)	\$12,484 (D)

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$3,891,627	\$4,034,652	\$143,025

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$4,034,652	\$4,047,136	\$12,484

**ALLOCATED OREGON
IERCO OPERATING INCOME
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$4,896 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$4,896 (D)

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$375,665	\$375,665	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$375,665	\$380,561	\$4,896

**IDAHO POWER COMPANY
FEDERAL & STATE INCOME TAXES
TYPE I ADJUSTMENTS
WORKPAPER**

Line No.		TOTAL TYPE I ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$1,871,159)	(\$282,650)	(\$117,883)
2	OPERATING EXPENSES			
	O&M	(\$1,677,205)	(\$253,352)	(\$105,664)
3	Depreciation	\$0	\$0	\$0
4	Amortization	(\$10,297)	(\$1,555)	(\$649)
6	Taxes Other Than I/T	(\$0)	(\$0)	(\$0)
7	Interest Expense	\$143,025	\$21,605	\$9,011
8	AFUDC & Federal Sch M Adj (Neg)	\$812,764	\$122,773	\$51,204
9	Total Operating Exp	(\$731,713)	(\$110,530)	(\$46,098)
10	NET OPERATING INCOME	(\$1,139,447)	(\$172,120)	(\$71,785)
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$54,417)		(\$3,428)
12	Add: IERCO Inc * 6.300%	(\$0)		(\$0)
13	Taxable Income *6.300%	(\$1,085,029) (L.9 - L.10 + L.11)		(\$68,357)
14	Less: State Investment Tax Credits			\$251,468
15	Subtotal			(\$319,825)
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$89,549 \$0
17	Total State Tax			(\$230,276)
	FEDERAL:			
18	Less: State Tax (L.15)	(\$319,825)		
19	Taxable Income * 21%	(\$819,621) (L.9 - L.18)	(\$172,120)	
20	PLUS: FIN 48 Tax Adjustment		\$164,753	
21	Prior Year's Tax Adj		(\$9,473)	
22	Federal Income Taxes		(\$16,841)	

**IDAHO POWER COMPANY
FEDERAL & STATE INCOME TAXES
TYPE II ADJUSTMENTS
WORKPAPER**

Line No.		TOTAL TYPE II ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$1,818,528)	(\$363,992)	(\$114,567)
	OPERATING EXPENSES			
2	O&M	(\$2,383,541)	(\$477,084)	(\$150,163)
3	Depreciation	\$169,702	\$33,967	\$10,691
4	Amortization	\$11,158	\$2,233	\$703
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	\$27,023	\$5,409	\$1,702
7	Interest Expense	\$12,484	\$2,499	\$786
8	AFUDC & Federal Sch M Adj (Neg)	\$185,174	\$37,064	\$11,666
9	Total Operating Exp	(\$1,978,000)	(\$395,912)	(\$124,614)
10	NET OPERATING INCOME	\$159,472	\$31,920	\$10,047
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$7,331		\$462
12	Add: IERCO Inc * 6.300%	(\$611)		(\$38)
13	Taxable Income *6.300%	\$151,530 (L.9 - L.10 + L.11)		\$9,546
14	Less: State Investment Tax Credits			\$2,072
15	Subtotal			\$7,474
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			(\$55,470) \$0
17	Total State Tax			(\$47,996)
	FEDERAL:			
18	Less: State Tax (L.15)	\$7,474		
19	Taxable Income * 21%	\$151,998 (L.9 - L.18)	\$31,920	
20	PLUS: FIN 48 Tax Adjustment		(\$111,316)	
21	Prior Year's Tax Adj		(\$0)	
22	Federal Income Taxes		(\$79,397)	

ALLOCATION FACTORS

IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

Adjusted System Figures
For the Oregon Jurisdictional Separation Study

Description	Actual	Type I Adjustments	Adjusted Total - Type I	Type II Adjustments	Adjusted Total - Type I & II
OPERATING REVENUE					
Firm Energy - Retail	1,167,730,160	0	1,167,730,160	(70,511,975)	1,097,218,185
Firm Energy - Wholesale	0	0	0	0	0
Opportunity Sales	66,090,671	0	66,090,671	(42,331,771)	23,758,900
Other Operating Revenues	109,110,327	(38,069,156)	71,041,171 *	0	71,041,171
Total	1,342,931,158	(38,069,156)	1,304,862,002	(112,843,746)	1,192,018,256
OPERATING EXPENSES					
Operation & Maintenance	830,516,144	(48,047,772)	782,468,372 **	(14,560,143)	767,908,229
Depreciation	162,318,740	0	162,318,740	2,877,528	165,196,268
Amortization	7,727,513	(269,353)	7,458,160 ***	216,835	7,674,994
Accretion	176,633	0	176,633	0	176,633
Taxes Other Than I/T	33,047,694	0	33,047,694	473,850	33,521,544
Regulatory Debits/Credits	543,791	0	543,791	0	543,791
Interest Expense	98,966,562	3,715,585	102,682,147	(461,500)	102,220,647
Total Operating Expense Before Income Taxes	1,133,297,077	(44,601,540)	1,088,695,537	(11,453,431)	1,077,242,106
PLUS: Allowance for AFUDC (#419.1 & #432)	41,128,438	(41,128,438)	0	0	0
NET INCOME BEFORE INCOME TAXES	250,762,519	(34,596,054)	216,166,466	(101,390,315)	114,776,151

* Includes Acct 415 Revenues = \$4,409,044

** Includes Acct 416 Expenses = \$4,633,866

-*** Includes Removal of Acct 411.8 = \$269,353

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020**

OREGON - Adjusted

OPERATING REVENUE	Adjustments
<u>Type I Adjustments</u>	
Actual Adjustments:	
Other Revenue - Account #415	4,409,044
DSM Rider Fund Removal	(42,478,200)
 <u>Type II Adjustments</u>	
Revenue Normalization/Annualization	
Firm Energy - Retail	(70,511,975)
Firm Energy - Wholesale	0
Opportunity Sales - System	(42,331,771)
Total Revenue Adjustments	(150,912,902)
 OPERATING EXPENSES	
OPERATION & MAINTENANCE	
<u>Type I Adjustments</u>	
Actual Adjustments:	
O&M - Account #416	4,633,866
DSM Rider Funds	(42,478,200)
 Out of Period Adjustments	
Account #557 Deferred Expenses	(16,762,677)
 Commission-Ordered Adjustments:	
CSPP at Oregon Rates	25,784,396
Account 930.1	(168,222)
Account 930.2	(269,771)
Employee Incentive Adjustment	(18,787,164)
 <u>Type II Adjustments</u>	
Normalizing Adjustments:	
Account #501 - Fuel	(60,104,355)
Account #547 - Fuel	2,597,862
Account #555 - Purchased Power	(7,929,487)
Account #555 - CSPP	1,145,363
 Commission-Ordered Adjustments:	
Account 904 - Revenue Sensitive	148
 Annualizing Adjustments:	
Operating Payroll	(714,606)
Payroll Related Items	(25,770)
Labor Taxes Transferred from Other Taxes	0
Removal of #557 Amortization Expense	50,470,707
Total O&M Adjustments	(62,607,910)

DEPRECIATION	
<u>Type II Adjustments</u>	2,877,528
AMORTIZATION	
<u>Type I Adjustments</u>	
Actual Adj: Acct#411.8	(269,353)
<u>Type II Adjustments</u>	
Annualizing Adjustment	216,835
Total Amortization Adjustments	(52,518)
ACCRETION	
<u>Type II Adjustments</u>	0
TAXES OTHER THAN I/T	
<u>Type II Adjustments</u>	
Normalized Irrigation KWH Taxes	377,948
Normalized Irrigation Refund	95,340
Franchise Fees - Revenue Sensitive	46
OPUC Fees - Revenue Sensitive	517
Total Taxes Other Than I/T Adjustments	473,851
REGULATORY DEBITS/CREDITS	
<u>Type I Adjustments</u>	0
INTEREST SYNHCRONIZATION EXPENSE	
<u>Type I Adjustments</u>	3,715,585
<u>Type II Adjustments</u>	(461,500)
Total Interest Synchronization Expense	3,254,085

IMPLIED COST OF CAPITAL

Actual

COST OF CAPITAL - DEC 31, 2020	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
TOTAL SYSTEM			
Long Term Debt	45.462%	4.705%	2.139%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.538%	10.996%	5.997%
Total	100.000%		8.136%
 IDAHO			
Long Term Debt	45.462%	4.705%	2.139%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.538%	11.098%	6.053%
Total	100.000%		8.192%
 OREGON			
Long Term Debt	45.462%	4.705%	2.139%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.538%	8.508%	4.640%
Total	100.000%		6.779%

Adjusted - Type I

OREGON			
Long Term Debt	45.462%	4.705%	2.139%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.538%	8.607%	4.694%
Total	100.000%		6.833%

Adjusted - Type I & II

OREGON			
Long Term Debt	45.462%	4.705%	2.139%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.538%	9.087%	4.956%
Total	100.000%		7.095%

ERROR CHECKING

ENTER VALUES FROM FINANCE DEPARTMENT'S EXHIBITS FROM HISTORICAL TEST YEAR BINDI

ELECTRIC PLANT IN SERVICE - 13 MONTH AVERAGE (EXCL ARO)	\$	6,190,451,551
ACCUMULATED DEPRECIATION	\$	2,352,094,912
ACCUMULATED AMORTIZATION	\$	30,165,647
ACCOUNT 151 - FUEL INVENTORY	\$	48,902,185
ACCOUNTS 154 AND 163 - M&S	\$	61,382,335
TOTAL OTHER DEFERRED PROGRAMS	\$	27,186,176
CUSTOMER ADVANCES FOR CONSTRUCTION	\$	5,978,148
TOTAL OTHER OPERATING REVENUES	\$	109,110,327
TOTAL SYSTEM OPERATING REVENUES	\$	1,342,931,158
TOTAL POWER PRODUCTION EXPENSE	\$	526,040,453
TOTAL TRANSMISSION EXPENSE	\$	25,754,875
TOTAL DISTRIBUTION EXPENSE	\$	50,999,667
TOTAL CUSTOMER ACCOUNTS EXPENSES	\$	22,631,364
TOTAL CUSTOMER SERVICE AND INFORMATION EXPENSE	\$	51,175,506
TOTAL A & G EXPENSE	\$	153,914,280
TOTAL O & M EXPENSE	\$	830,516,145

