

e-FILING REPORT COVER SHEET

REPORT NAME: 2019 Results of Operations Report

COMPANY NAME: Idaho Power Company

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION?  No  Yes

If yes, please submit only the cover letter electronically. Submit confidential information as directed OAR 860-001-0070 or the terms of an applicable protective order.

If known, please select designation:  RE (Electric)  RG (Gas)  RW (Water)  
 RO (Other)

Report is required by:  OAR 860-027-0070 / 860-027-0045  
 Statute  
 Order  
 Other

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

Key words:

If known, please select the PUC Section to which the report should be directed:

- Corporate Analysis and Water Regulation
- Economic and Policy Analysis
- Electric and Natural Gas Revenue Requirements
- Electric Rates and Planning
- Natural Gas Rates and Planning
- Utility Safety, Reliability & Security
- Administrative Hearings Division
- Consumer Services Section

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- **Any daily safety or safety incident reports or**
- **Accident reports required by ORS 654.715.**

**LISA D. NORDSTROM**  
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April 15, 2020

Public Utility Commission of Oregon  
Filing Center  
201 High Street SE, Suite 100  
P.O. Box 1088  
Salem, Oregon 97301

RE: Year-End Results of Operations  
Twelve Months Ending December 31, 2019

Attention Filing Center:

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, 2019. Specifically, the two-volume report contains the following:

Section No.    Description

- A    Actual Results of Operations for the 12 months ending December 31, 2019.
- B    Statement of Operations – Adjusted: This section summarizes all adjustments made to the income statement as a result of normal weather, average water conditions, and other ratemaking adjustments.
- C    Development of Rate Base Components – Adjusted: This section summarizes all adjustments made to rate base components.
- D    Jurisdictional Separation Studies: 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 8.035 percent on an actual basis, 7.919 percent on a Type I adjusted basis, and 7.544 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 2019 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 2019 ROO in accordance with this methodology.

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

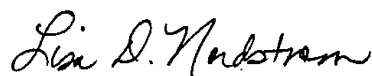
- Total Pro Forma Results with adjustments separately stated and the calculation of the Earnings Test: 2019 ROO page 27, Statement of Operations – OPUC Jurisdiction
- All regulatory assets and regulatory liabilities included in rate base: 2019 ROO page 24, Other Deferred Programs. None of the Oregon 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 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. UM 1355.

If you have any questions regarding this material, please do not hesitate to contact Senior Regulatory Analyst Courtney Waites at 208-388-5612 or [cwaites@idahopower.com](mailto:cwaites@idahopower.com).

Very truly yours,



Lisa D. Nordstrom

LDN/CW/kkt

Enclosures

**IDAHO POWER COMPANY**

**2019 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

**APRIL 2020**

**IDAHO POWER COMPANY**

**2019 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

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**IDAHO POWER COMPANY**

**2019 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

**SECTION A**

**JANUARY - DECEMBER 2019  
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY  
STATEMENT OF INCOME  
For The Twelve Months Ended December 31, 2019

Line No	Description	(1) Total
	Operating revenues:	
1	Sales to ultimate consumers	\$ 1,130,610,828
2	Sales to other utilities	101,908,387
3	Other	<u>106,507,581</u>
4	Total operating revenues	1,339,026,797
	Operating expenses:	
5	Purchased power	280,320,697
6	Fuel cost	156,872,118
7	PCA adjustment	2,046,773
8	Other operation	334,786,933
9	Maintenance	<u>65,633,215</u>
10	Total operation and maintenance	839,659,736
11	Depreciation	160,712,358
12	Elect Plnt/Reg Assets-amort,adj,gains & losses	6,900,068
13	Regulatory debits/credits - Oregon	237,316
14	Regulatory debits/credits - Idaho	1,075,354
15	ARO accretion expense	232,951
16	Taxes other than income taxes	34,045,010
	Income taxes - current	
17	Federal	18,660,529
18	Other	(4,663,949)
19	Provision for deferred income taxes - net	10,407,226
20	Investment tax credit	<u>2,016,034</u>
21	Total operating expenses	<u>1,069,282,635</u>
22	Operating income	<u>\$ 269,744,162</u>

IDAHO POWER COMPANY  
STATEMENT OF INCOME (Cont'd)  
For The Twelve Months Ended December 31, 2019

Line No	Description	(1) Amount
1	Operating income	\$ 269,744,162
	Other income and deductions:	
	Other income -	
2	Equity in earnings of subsidiary companies	8,489,145
3	Non operating rental income	(53,401)
4	Gain on disposition of property	-
5	Rev from jobbing and contract work	3,913,358
6	Interest and dividend income	10,967,595
	Allowance for other funds used during construction	27,112,279
8	Miscellaneous non-operating income	<u>435,869</u>
9	Total other income	50,864,844
	Other income deductions -	
10	Cost and expense - jobbing and contract work	4,427,209
11	Loss on disposition of property	0
12	Non utility operations - Rev	7,621
13	Miscellaneous income deductions	5,099,797
14	Taxes other than income taxes	23,370
	Income taxes -	
15	Federal	893,117
16	Other	271,449
17	Provision for deferred income taxes - net	<u>(1,250,239)</u>
18	Total other income deductions	<u>9,472,324</u>
19	Net other income and deductions	<u>41,392,519</u>
20	Income before interest charges	311,136,681
	Interest charges:	
21	First mortgage bonds	75,868,750
22	Other long-term debt	6,588,300
23	Short-term debt	846,181
24	Amort debt prem disc	3,848,973
25	Other interest charges	<u>10,250,503</u>
26	Total interest charges	97,402,706
27	Less: Allowance for borrowed funds used during construction	<u>10,702,847</u>
28	Net interest charges	<u>86,699,860</u>
29	Net income	<u>\$ 224,436,822</u>



IDAHO POWER COMPANY  
TOTAL OPERATING REVENUES  
For The Twelve Months Ended December 31, 2019

Line No	Description	(1) Total
	Ultimate consumers - retail:	
1	Residential	\$ 526,818,861
2	Commercial	291,277,359
3	Industrial	138,513,088
	Special contract customers:	
4	INEL	9,596,949
5	Micron	25,316,736
6	Simplot	7,886,628
7	Irrigation	135,804,387
8	Street lighting	3,837,064
9	Deferred revenue Hells Canyon relicensing AFUDC	(8,780,127)
10	Tax reform revenue adjustment	339,882
11	Revenue Sharing	-
12	Total general business revenues	1,130,610,828
13	Sales for resale	101,908,387
14	Total sales of electric energy	<u>1,232,519,215</u>
	Other operating revenues:	
15	Miscellaneous service revenues	4,661,497
16	Rent from electric property	16,936,179
17	Other electric revenues	84,909,906
18	Provision for rate refund - (449.1)	-
19	Total other operating revenues	<u>106,507,581</u>
20	Total system operating revenues	<u>\$1,339,026,797</u>

IDAHO POWER COMPANY  
OPERATION AND MAINTENANCE EXPENSES  
For The Twelve Months Ended December 31, 2019

Line No	Acct No.	Description	(1) Operation	(2) Maintenance	(3) Total
		Power production expenses:			
1	500-514	Steam power generation	\$ 128,887,315	\$ 21,069,868	\$ 149,957,183
2	535-545	Hydraulic power generation	35,199,176	6,587,761	41,786,937
3	546-554	Other power generation	57,315,459	3,309,482	60,624,940
4	555-557	Other power supply expenses	<u>287,085,293</u>	<u>-</u>	<u>287,085,293</u>
5		Total power production exp	508,487,242	30,967,112	539,454,354
6	560-575	Transmission expenses	19,152,935	4,405,134	23,558,069
7	580-598	Distribution expenses	28,760,914	23,022,623	51,783,538
8	901-905	Customer acctg and collect exp	18,226,019	-	18,226,019
9	907-912	Customer service and info exp	48,761,392	-	48,761,392
10	920-935	Administrative and general exp	<u>150,638,017</u>	<u>7,238,346</u>	<u>157,876,363</u>
11		Total operation and maintenance expenses	<u>\$ 774,026,521</u>	<u>\$ 65,633,215</u>	<u>\$ 839,659,736</u>

IDAHO POWER COMPANY  
OPERATION AND MAINTENANCE EXPENSES  
For The Twelve Months Ended December 31, 2019

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	\$ 181,861	\$ 431,898	\$ 919,380	\$ -	\$ 1,533,140
2	501	Fuel	74,980,977	6,702,539	23,573,460	-	105,256,975
3	502	Steam expenses	5,699,367	983,727	4,100,136	-	10,783,230
4	505	Electric expenses	-	-	1,894,278	-	1,894,278
5	506	Misc steam power expenses	6,888,420	982,144	1,324,479	-	9,195,043
6	507	Rents	224,649	-	-	-	224,649
7		Total operation	87,975,274	9,100,308	31,811,733	-	128,887,315
Maintenance -							
8	510	Main supv and engineering	92,916	46,252	-	-	139,167
9	511	Main of structures	-	35,851	259,350	-	295,201
10	512	Main of boiler plant	6,848,631	120,817	3,562,719	-	10,532,166
11	513	Main of electric plant	2,400,660	996,116	681,687	-	4,078,463
12	514	Main of misc steam plant	5,919,586	47,821	57,463	-	6,024,870
13		Total maintenance	15,261,792	1,246,857	4,561,220	-	21,069,868
14		Total steam power generation	103,237,066	10,347,165	36,372,952	-	149,957,183
Hydraulic power generation -							
Operation -							
15	535	Oper supv and engineering	-	-	-	5,775,190	5,775,190
16	536	Water for power/Cloud seeding	-	-	-	4,526,256	4,526,256
17	536	Water lease	-	-	-	2,100,000	2,100,000
18	537	Hydraulic expenses	-	-	-	14,697,182	14,697,182
19	538	Electric expenses	-	-	-	2,049,374	2,049,374
20	539	Misc hydro pwr gen exp	-	-	-	5,798,449	5,798,449
21	540	Rents	-	-	-	252,726	252,726
22		Total operation	-	-	-	35,199,176	35,199,176
Maintenance -							
23	541	Main supv and engineering	-	-	-	134,465	134,465
24	542	Main of structures	-	-	-	646,148	646,148
25	543	Main of res,dams,waterwys	-	-	-	633,585	633,585
26	544	Main of electric plant	-	-	-	2,369,254	2,369,254
27	545	Main of misc hydro plant	-	-	-	2,804,309	2,804,309
28		Total maintenance	-	-	-	6,587,761	6,587,761
29		Total hydraulic power generation	-	-	-	41,786,937	41,786,937
Other power generation -							
Operation -							
30	546	Oper supv and engineering	-	-	-	671,349	671,349
31	547	Fuel - Salmon diesel	-	-	-	7,398	7,398
32	547	Fuel	-	-	-	51,607,745	51,607,745
33	548	Generation expenses	-	-	-	4,395,345	4,395,345
34	549	Misc other pwr gen exp	-	-	-	633,622	633,622
35	550	Rents	-	-	-	-	-
36		Total operation	-	-	-	57,315,459	57,315,459

IDAHO POWER COMPANY  
OPERATION AND MAINTENANCE EXPENSES  
For The Twelve Months Ended December 31, 2019

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	-	-	-	207,999	207,999
3	553	Main of gen and elec plt	-	-	-	260,734	260,734
4	554	Main misc oth pwr gen plt	-	-	-	2,840,749	2,840,749
5	Total maintenance		-	-	-	3,309,482	3,309,482
6	Total other power generation		-	-	-	60,624,940	60,624,940
Other power supply expenses -							
7	555	Purchased power - transmission losse	-	-	-	417,254	417,254
8	555	Purchased power	-	-	-	279,903,443	279,903,443
9	556	System cont and load disp	-	-	-	4,948	4,948
10	557	Other expenses - other power product	-	-	-	4,712,875	4,712,875
11	557	Other expenses - PCA, EPC and PCA	-	-	-	2,046,773	2,046,773
12	Total other power supply expenses		-	-	-	287,085,293	287,085,293
13	Total power production expenses		103,237,066	10,347,165	36,372,952	389,497,170	539,454,354

IDAHO POWER COMPANY  
OPERATION AND MAINTENANCE EXPENSES  
For The Twelve Months Ended December 31, 2019

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	\$ -	\$ -	\$ -	\$ 3,163,972	\$ 3,163,972
2	561	Load dispatching	-	-	-	5,496,867	5,496,867
3	562	Station expenses	-	-	-	2,816,318	2,816,318
4	563	Overhead line expenses	-	-	-	896,240	896,240
5	564	Underground line expenses	-	-	-	-	-
6	565	Trans of elec by others	-	-	-	2,844,842	2,844,842
7	566	Misc trans expenses	-	-	-	-	-
8	567	Rents	-	-	-	3,934,696	3,934,696
9	Total operation		-	-	-	19,152,935	19,152,935
Maintenance -							
10	568	Main supv and engineering	-	-	-	(40,993)	(40,993)
11	569	Main of structures	-	-	-	1,227,204	1,227,204
12	570	Main of station equip	-	1,183	7,752	1,607,202	1,616,137
13	571	Main of overhead lines	-	-	-	991,062	991,062
14	573	Main of misc trans plant	-	-	-	470	470
15	575	Admin-EIM	-	-	-	611,254	611,254
16	Total maintenance		-	1,183	7,752	4,396,199	4,405,134
17	Total transmission expenses		-	1,183	7,752	23,549,134	23,558,069
Distribution expenses:							
Operation -							
18	580	Oper supv and engineering	-	-	-	4,385,764	4,385,764
19	581	Load dispatching	-	-	-	4,529,601	4,529,601
20	582	Station expenses	-	-	-	1,601,059	1,601,059
21	583	Overhead line expenses	-	-	-	4,095,135	4,095,135
22	584	Underground line expenses	-	-	-	3,628,041	3,628,041
23	585	St light and sgnl sys exp	-	-	-	61,704	61,704
24	586	Meter expenses	-	-	-	4,402,350	4,402,350
25	587	Customer install expenses	-	-	-	1,231,750	1,231,750
26	588	Misc distribution exp	-	-	-	4,492,746	4,492,746
27	589	Rents	-	-	-	332,764	332,764
28	Total operation		-	-	-	28,760,914	28,760,914
Maintenance -							
29	590	Main supv and engineering	-	-	-	(274,492)	(274,492)
30	591	Main of structures	-	-	-	68,850	68,850
31	592	Main of station equip	-	-	-	4,143,359	4,143,359
32	593	Main of overhead lines	-	-	-	16,936,900	16,936,900
33	594	Main of underground lines	-	-	-	726,528	726,528
34	595	Main of line transformers	-	-	-	51,099	51,099
35	596	Main of st lght-sgnl sys	-	-	-	260,970	260,970
36	597	Main of meters	-	-	-	910,486	910,486
37	598	Main of misc dist plant	-	-	-	198,923	198,923
38	Total maintenance		-	-	-	23,022,623	23,022,623
39	Total distribution expenses		-	-	-	51,783,538	51,783,538

IDAHO POWER COMPANY  
OPERATION AND MAINTENANCE EXPENSES  
For The Twelve Months Ended December 31, 2019

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	\$ -	\$ -	\$ -	\$ 941,128	\$ 941,128
2	902	Meter reading expenses	-	-	-	1,801,856	1,801,856
3	903	Cust records - collect exp	-	-	-	13,233,844	13,233,844
4	904	Uncollectible accounts	-	-	-	2,249,077	2,249,077
5	905	Misc customer accts exp	-	-	-	114	114
6	Total customer accounts expenses		-	-	-	18,226,019	18,226,019
Customer service and informational expenses:							
Operation -							
7	907	Supervision	-	-	-	786,744	786,744
8	908	Customer assistance exp	-	-	-	7,060,958	7,060,958
9	908	Energy efficiency rider - Idaho	-	-	-	38,069,980	38,069,980
10	908	Energy efficiency rider - Oregon	-	-	-	2,057,892	2,057,892
11	909	Info and instruct adv exp	-	-	-	165,868	165,868
12	910	Misc cust svc and inf exp	-	-	-	619,951	619,951
13	912	Demo and selling exp	-	-	-	-	-
14	Total customer service and informational expenses		-	-	-	48,761,392	48,761,392
Administrative and general expenses:							
Operation -							
15	920	Admin and gen salaries	-	-	-	89,843,262	89,843,262
16	921	Office supplies and exp	-	-	-	14,655,584	14,655,584
17	922	Admin exp transf - cr	-	-	-	(33,154,579)	(33,154,579)
18	923	Outside services employed	-	-	-	9,431,043	9,431,043
19	924	Property insurance	254,012	65,731	78,963	3,038,880	3,437,586
20	925	Injuries and damages	-	-	-	5,349,936	5,349,936
21	926	Emp pensions and benefits	-	-	-	33,676,975	33,676,975
22	926.OR	Emp pensions and benefits - Oregon	-	-	-	1,242,059	1,242,059
23	926.2	Emp pensions and benefits - Idaho	-	-	-	17,153,713	17,153,713
24	926.21	Emp pensions and benefits - FERC	-	-	-	-	-
25	927	Franchise requirements	-	-	-	-	-
26	928	Reg commission expenses	-	-	-	5,320,889	5,320,889
27	929	Duplicate charges - cr	-	-	-	-	-
28	930.1	General advertising exp	-	-	-	46,762	46,762
29	930.2	Misc general expenses	-	-	-	3,634,788	3,634,788
30	931	Rents	-	-	-	-	-
31	Total operation		254,012	65,731	78,963	150,239,311	150,638,017
Maintenance -							
32	935	Main of general plant	-	-	-	7,238,346	7,238,346
33	Total maintenance		-	-	-	7,238,346	7,238,346
34	Total administrative and general expenses		254,012	65,731	78,963	157,477,657	157,876,363
35	Total electric operation and maintenance expenses		\$ 103,491,078	\$ 10,414,078	\$ 36,459,668	\$ 689,294,911	\$ 839,659,736

**Idaho Power Company**  
**12-Month Expense**  
**Twelve Months Ending 12/31/2019**

FERC Account	1/31/2019 Activity	2/28/2019 Activity	3/31/2019 Activity	4/30/2019 Activity	5/31/2019 Activity	6/30/2019 Activity
302	96,417.13	96,917.42	96,927.47	96,927.47	96,930.07	96,934.55
303	468,081.77	485,620.43	460,515.74	516,876.94	519,412.45	517,197.84
<b>Total 404000</b>	<b>564,498.90</b>	<b>582,537.85</b>	<b>557,443.21</b>	<b>613,804.41</b>	<b>616,342.52</b>	<b>614,132.39</b>
310	2,376.69	2,376.69	2,376.69	2,376.69	2,376.69	2,376.69
311	442,600.13	442,983.44	444,012.23	443,877.41	431,572.96	-130,090.02
312	2,558,778.57	2,559,413.55	2,559,557.13	2,559,718.46	2,574,129.91	3,240,495.05
314	749,288.87	749,330.64	749,334.75	749,535.53	753,666.39	-274,316.65
315	186,667.33	186,710.44	186,754.16	187,357.29	185,644.75	334,883.23
316	134,502.61	134,647.28	134,822.42	134,884.26	136,441.92	-318,706.11
<b>STEAM PRODUCTION</b>	<b>4,074,214.20</b>	<b>4,075,462.04</b>	<b>4,076,857.38</b>	<b>4,077,749.64</b>	<b>4,083,832.62</b>	<b>2,854,642.19</b>
331	337,631.71	337,635.47	337,787.10	338,566.03	339,042.24	340,111.15
332	397,475.28	397,627.88	397,700.22	398,178.16	398,138.30	398,146.09
333	431,868.41	435,239.59	435,330.02	435,487.60	435,270.80	435,543.25
334	151,444.26	151,572.73	151,644.65	151,710.01	151,802.67	151,811.04
335	52,439.67	52,572.42	52,657.49	52,746.12	52,555.19	52,236.27
336	23,968.76	23,968.76	23,969.09	23,969.09	23,969.09	23,969.09
<b>HYDRO PRODUCTION</b>	<b>1,394,628.09</b>	<b>1,398,616.85</b>	<b>1,399,088.57</b>	<b>1,400,657.01</b>	<b>1,400,778.29</b>	<b>1,401,816.89</b>
341	324,973.08	325,056.00	325,067.26	325,111.38	325,081.66	325,261.15
342	25,115.93	25,115.93	25,115.93	24,463.57	24,463.57	24,463.57
343	607,601.69	607,602.00	601,921.64	601,778.86	597,695.25	597,517.88
344	135,975.19	135,975.19	135,975.19	135,975.19	135,975.19	135,975.19
345	222,637.26	223,008.98	223,082.01	222,735.15	222,794.89	223,017.45
346	17,506.95	17,506.95	17,293.48	17,648.11	17,659.65	17,842.12
<b>OTHER PRODUCTION</b>	<b>1,333,810.10</b>	<b>1,334,265.05</b>	<b>1,328,435.51</b>	<b>1,327,712.26</b>	<b>1,323,670.21</b>	<b>1,324,077.36</b>
<b>Total PRODUCTION</b>	<b>6,802,652.39</b>	<b>6,808,343.94</b>	<b>6,804,381.46</b>	<b>6,806,118.91</b>	<b>6,808,281.12</b>	<b>5,580,536.44</b>
352	127,135.04	127,061.87	127,171.77	127,270.95	127,326.87	128,099.56
353	747,659.15	750,879.01	752,262.06	753,241.62	754,588.28	680,805.83
<b>TRANSMISSION STATIONS</b>	<b>874,794.19</b>	<b>877,940.88</b>	<b>879,433.83</b>	<b>880,512.57</b>	<b>881,914.95</b>	<b>808,905.39</b>
350	25,988.19	26,033.47	26,044.81	26,052.40	26,128.47	26,131.57
354	188,460.74	188,652.08	188,819.72	188,822.98	189,188.62	189,178.73
355	437,969.17	438,313.87	438,280.70	440,233.78	442,607.66	444,906.62
356	363,345.80	362,950.63	363,191.71	363,345.34	365,122.16	364,735.11
359	295.95	295.95	295.95	295.95	295.95	295.95
<b>TRANSMISSION LINES</b>	<b>1,016,059.85</b>	<b>1,016,246.00</b>	<b>1,016,632.89</b>	<b>1,018,750.45</b>	<b>1,023,342.88</b>	<b>1,026,247.98</b>
<b>Total TRANSMISSION</b>	<b>1,890,854.04</b>	<b>1,894,186.88</b>	<b>1,896,066.72</b>	<b>1,899,263.02</b>	<b>1,905,257.81</b>	<b>1,834,153.37</b>
361	72,846.46	73,126.92	73,260.55	73,260.61	73,376.66	81,222.00
362	392,143.55	396,451.21	397,020.40	399,299.67	399,116.86	399,977.77
<b>DISTRIBUTION STATIONS</b>	<b>464,990.01</b>	<b>469,578.13</b>	<b>470,280.95</b>	<b>472,560.28</b>	<b>472,493.52</b>	<b>481,199.77</b>
360	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17
364	518,047.58	518,135.22	518,979.07	528,241.16	535,328.99	544,610.77
365	310,238.07	310,629.72	310,686.91	312,584.88	313,905.26	314,505.16
366	82,274.85	81,808.52	81,807.20	81,981.18	82,153.63	82,245.43
367	436,950.97	437,358.24	437,109.59	438,932.56	440,044.28	441,307.80
368	1,062,562.52	1,064,682.22	1,066,981.35	1,072,523.77	1,076,169.32	1,079,778.14
369	81,527.64	81,617.59	81,743.78	81,766.74	81,809.85	82,043.99
370	29,099.60	29,254.41	29,306.27	29,388.03	29,396.89	29,545.22
370.1	342,884.43	343,665.45	345,939.89	347,587.93	349,918.74	352,732.00
371	7,498.40	7,507.98	7,506.44	7,512.57	7,517.18	7,514.41
373	6,615.64	6,616.74	6,628.76	6,637.70	6,641.84	6,646.92
<b>DISTRIBUTION LINES</b>	<b>2,879,923.87</b>	<b>2,883,700.26</b>	<b>2,889,113.43</b>	<b>2,909,580.69</b>	<b>2,925,310.15</b>	<b>2,943,354.01</b>
<b>Total DISTRIBUTION</b>	<b>3,344,813.88</b>	<b>3,353,278.39</b>	<b>3,359,394.38</b>	<b>3,382,140.97</b>	<b>3,397,803.67</b>	<b>3,424,553.78</b>
390	222,639.32	222,832.58	222,947.19	223,065.26	223,054.41	223,445.21
391	639,084.92	618,208.32	612,946.38	607,598.82	608,603.93	555,107.18
392	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69
393	9,338.25	9,581.02	9,587.16	10,981.43	10,979.65	11,006.29
394	45,958.32	46,684.53	46,632.33	46,768.31	47,074.65	47,230.99
395	56,796.52	56,837.83	57,311.92	57,932.35	58,519.18	58,384.53
397	313,722.59	313,787.92	313,795.69	314,245.65	313,896.32	313,250.53
398	36,297.49	36,482.74	37,127.56	37,152.89	37,133.85	37,248.81
<b>GENERAL</b>	<b>1,339,642.10</b>	<b>1,320,118.63</b>	<b>1,316,052.92</b>	<b>1,313,449.40</b>	<b>1,314,926.68</b>	<b>1,281,378.23</b>
<b>Total 403200</b>	<b>13,377,962.41</b>	<b>13,375,928.84</b>	<b>13,375,895.48</b>	<b>13,400,972.30</b>	<b>13,426,269.28</b>	<b>12,100,621.82</b>



**Idaho Power Company**  
**12-Month Expense**  
**Twelve Months Ending 12/31/2019**

FERC Account	7/31/2019 Activity	8/31/2019 Activity	9/30/2019 Activity	10/31/2019 Activity	11/30/2019 Activity	12/31/2019 Activity	Total
302	98,934.55	97,064.57	97,081.61	97,079.60	97,099.32	97,105.30	1,163,419.06
303	523,976.86	514,017.26	508,633.19	510,642.61	511,541.70	469,618.08	6,006,134.87
<b>Total 404000</b>	<b>620,911.41</b>	<b>611,081.83</b>	<b>605,714.80</b>	<b>607,722.21</b>	<b>608,641.02</b>	<b>566,723.38</b>	<b>7,169,553.93</b>
310	2,376.69	2,376.69	2,376.69	2,376.69	2,376.69	2,376.74	28,520.33
311	400,493.07	400,543.76	400,539.72	399,795.88	393,692.73	393,576.41	4,463,597.72
312	2,658,839.66	2,658,407.69	2,656,370.17	2,660,519.91	2,772,134.47	3,007,740.43	32,466,105.00
314	686,327.54	686,490.25	686,823.40	688,891.39	722,723.14	719,162.89	7,667,258.14
315	196,941.71	197,056.61	197,041.73	197,290.64	200,202.85	200,351.62	2,456,902.36
316	96,688.64	96,878.86	96,907.53	97,008.18	96,065.70	96,092.06	936,233.35
<b>STEAM PRODUCTION</b>	<b>4,041,667.31</b>	<b>4,041,753.86</b>	<b>4,040,059.24</b>	<b>4,045,882.69</b>	<b>4,187,195.58</b>	<b>4,419,300.15</b>	<b>48,018,616.90</b>
331	339,772.99	347,460.36	347,757.28	349,122.94	352,911.31	353,334.58	4,121,133.16
332	398,144.36	398,231.08	398,445.28	398,489.44	398,509.78	425,027.18	4,804,113.05
333	435,555.00	435,226.86	435,236.47	435,215.17	434,970.59	434,891.96	5,219,635.72
334	153,226.89	153,676.33	154,227.65	154,089.92	155,291.62	155,141.53	1,835,639.30
335	52,305.79	52,370.57	54,493.91	54,713.34	56,818.40	54,905.61	640,814.78
336	23,969.09	23,969.09	23,969.09	23,969.09	24,173.85	24,167.53	288,031.62
<b>HYDRO PRODUCTION</b>	<b>1,402,974.12</b>	<b>1,410,934.29</b>	<b>1,414,129.68</b>	<b>1,415,599.90</b>	<b>1,422,675.55</b>	<b>1,447,468.39</b>	<b>16,909,367.63</b>
341	346,846.18	347,008.29	347,346.72	347,554.58	347,491.53	347,425.51	4,034,223.34
342	24,463.57	24,463.57	24,465.68	24,465.68	24,465.68	24,465.64	295,528.32
343	601,132.60	601,356.48	601,342.30	601,354.13	601,345.54	601,346.09	7,221,994.46
344	135,975.19	135,975.19	135,975.19	135,975.19	135,975.19	135,975.15	1,631,702.24
345	223,017.75	223,056.56	223,058.70	223,065.16	223,120.72	223,183.99	2,675,758.62
346	17,840.06	17,849.84	17,882.27	17,937.48	17,943.54	17,944.06	212,854.51
<b>OTHER PRODUCTION</b>	<b>1,349,275.35</b>	<b>1,349,709.93</b>	<b>1,350,070.86</b>	<b>1,350,352.22</b>	<b>1,350,342.20</b>	<b>1,350,340.44</b>	<b>16,072,061.49</b>
<b>Total PRODUCTION</b>	<b>6,793,916.78</b>	<b>6,802,398.08</b>	<b>6,804,259.78</b>	<b>6,811,834.81</b>	<b>6,960,213.33</b>	<b>7,217,108.98</b>	<b>81,000,046.02</b>
352	128,266.87	127,500.75	127,481.69	127,895.27	128,260.39	128,166.56	1,531,637.39
353	756,188.54	754,762.77	731,690.60	735,315.66	734,688.96	736,148.37	8,888,230.85
<b>TRANSMISSION STATIONS</b>	<b>884,455.41</b>	<b>882,263.52</b>	<b>859,172.29</b>	<b>863,210.93</b>	<b>862,949.35</b>	<b>864,314.93</b>	<b>10,419,868.24</b>
350	26,316.57	26,322.25	26,447.26	26,445.51	26,460.18	26,465.92	314,836.60
354	189,584.94	189,700.71	189,773.77	190,152.48	190,125.13	190,142.85	2,272,602.75
355	454,020.46	454,629.50	454,457.59	456,682.69	466,433.44	468,915.42	5,397,450.90
356	370,010.88	369,896.58	369,876.76	370,384.05	371,247.46	372,880.08	4,406,986.56
359	295.95	295.95	295.95	295.95	295.95	295.97	3,551.42
<b>TRANSMISSION LINES</b>	<b>1,040,228.80</b>	<b>1,040,844.99</b>	<b>1,040,851.33</b>	<b>1,043,960.68</b>	<b>1,054,562.16</b>	<b>1,058,700.24</b>	<b>12,395,428.23</b>
<b>Total TRANSMISSION</b>	<b>1,924,684.21</b>	<b>1,923,108.51</b>	<b>1,900,023.62</b>	<b>1,907,171.61</b>	<b>1,917,511.51</b>	<b>1,923,015.17</b>	<b>22,815,296.47</b>
361	85,537.02	85,388.52	85,224.74	86,993.25	87,113.50	83,356.21	961,706.44
362	404,021.65	404,041.22	403,756.59	402,960.14	404,559.14	408,124.28	4,811,472.48
<b>DISTRIBUTION STATIONS</b>	<b>489,558.67</b>	<b>489,429.74</b>	<b>489,981.33</b>	<b>489,953.39</b>	<b>491,672.64</b>	<b>491,480.49</b>	<b>5,773,178.92</b>
360	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17	2,424.22	29,090.09
364	553,182.75	553,247.77	555,482.47	558,048.27	559,156.29	560,581.25	6,503,041.59
365	316,665.44	316,808.53	317,438.97	317,092.53	316,977.64	317,616.27	3,775,149.38
366	82,599.97	82,441.20	83,083.54	83,514.50	82,825.54	82,742.47	989,478.03
367	445,983.73	447,304.84	450,766.17	453,178.97	454,189.08	455,537.58	5,338,663.81
368	1,086,800.74	1,090,139.36	1,094,018.58	1,097,660.00	1,100,119.55	1,103,754.01	12,995,189.56
369	82,156.09	82,366.28	82,542.16	82,500.97	82,561.23	82,596.59	985,232.91
370	29,600.32	29,725.75	29,626.29	30,241.52	30,386.81	30,531.79	356,102.90
370.1	355,299.26	358,236.04	352,063.76	353,243.59	355,366.05	356,074.67	4,212,811.81
371	7,515.56	7,521.09	7,534.06	7,537.30	7,544.90	7,548.89	90,258.78
373	6,641.90	6,641.39	6,650.81	6,668.62	6,675.65	6,702.08	79,768.05
<b>DISTRIBUTION LINES</b>	<b>2,968,889.93</b>	<b>2,976,856.42</b>	<b>2,981,630.98</b>	<b>2,992,110.44</b>	<b>2,998,226.91</b>	<b>3,006,109.82</b>	<b>35,354,786.91</b>
<b>Total DISTRIBUTION</b>	<b>3,458,428.60</b>	<b>3,466,286.16</b>	<b>3,471,612.31</b>	<b>3,482,063.83</b>	<b>3,489,899.55</b>	<b>3,497,590.31</b>	<b>41,127,965.63</b>
390	224,768.18	223,778.08	223,776.50	224,331.16	224,779.69	228,899.41	2,688,316.99
391	573,359.50	568,482.99	562,531.32	559,445.98	562,709.10	561,642.27	7,029,720.71
392	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69	15,704.68	188,456.27
393	10,901.91	9,629.60	9,629.61	11,045.72	11,045.74	11,045.69	124,772.07
394	47,369.20	47,100.52	47,710.26	47,458.96	47,898.04	47,606.38	565,492.49
395	58,417.18	58,429.77	58,418.57	61,161.71	61,942.28	61,497.26	705,649.10
397	312,741.12	311,833.95	310,880.34	311,469.02	311,499.57	309,015.83	3,750,098.53
398	37,314.39	37,251.37	37,315.55	37,305.80	37,761.20	37,786.38	446,178.03
<b>GENERAL</b>	<b>1,280,576.17</b>	<b>1,272,210.97</b>	<b>1,265,966.84</b>	<b>1,267,923.04</b>	<b>1,273,340.31</b>	<b>1,273,197.90</b>	<b>15,498,684.19</b>
<b>Total 403200</b>	<b>13,457,605.76</b>	<b>13,464,003.72</b>	<b>13,441,862.55</b>	<b>13,468,993.29</b>	<b>13,640,964.70</b>	<b>13,910,912.36</b>	<b>160,441,992.51</b>



IDAHO POWER COMPANY  
ELECTRIC PLANT/REGULATORY ASSETS - AMORT.,ADJUST.,GAINS & LOSSES  
For The Twelve Months Ended December 31, 2019

Line No	Acct No	Program	(1) Amount
1	404	Amortization of limited term electric plant	\$ 7,169,554
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	(23)
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>(284,481)</u>
9		Total	<u>\$ 6,900,068</u>

IDAHO POWER COMPANY  
TAXES OTHER THAN INCOME TAXES  
For The Twelve Months Ended December 31, 2019

Line No	Description	(1) Total
	Federal taxes:	
1	Unemployment	\$ 92,008
2	Social Security	16,370,738
3	Total federal taxes	<u>16,462,746</u>
	State, county and local taxes:	
	Real and personal property:	
4	Idaho	19,310,731
5	Idaho PIC	2,480,719
6	Oregon	3,538,947
7	Montana	358,390
8	Washington	4,416
9	Wyoming	1,346,901
10	Nevada	776,752
11	Shoshone-Bannock	81,832
12	Total real and personal property	<u>27,898,686</u>
13	Kilowatt-hour tax - Idaho	1,934,493
	Licenses:	
14	Wyoming	3,982
15	Shoshone-Bannock	150
16	Total licenses	<u>4,132</u>
	Regulatory commission:	
17	Idaho	3,092,482
18	Oregon	263,573
19	Total regulatory commission	<u>3,356,055</u>
	Foreign taxes:	
20	Canada GST taxes	-
	Franchise:	
21	Oregon total franchise	851,644
22	Unemployment - total state	<u>243,515</u>
23	Total state, county and local taxes	<u>34,288,525</u>
24	Total other taxes	50,751,271
25	Less: State & Fed P/R Loading Reversal	<u>(16,706,261)</u>
26	Net other taxes	<u>\$ 34,045,010</u>

IDAHO POWER COMPANY  
STATEMENT OF INCOME  
FOR IDAHO ENERGY RESOURCES COMPANY  
For The Twelve Months Ended December 31, 2019

No	Description	(1) Total
Income:		
1	Bridger Coal Company - joint venture	\$ 10,284,812
2	Bridger Coal Company - overriding royalties	-
3	Interest and dividend income	287,350
4	Miscellaneous income	-
5	Total income	<u>10,572,162</u>
Expenses:		
6	Operation expense	432
7	Income taxes	2,082,585
8	Interest expense	-
9	Total expenses	<u>2,083,017</u>
10	Net income from operations	8,489,145
11	Add/Less: Interest exp/inc from notes pay/rec to parent (net of tax)	<u>(227,006)</u>
12	Net income (earnings to Idaho Power Company)	<u>\$ 8,262,139</u>

IDAHO POWER COMPANY  
ELECTRIC PLANT IN SERVICE (Excluding ARO Entries)  
For The Twelve Months Ended December 31, 2019

Line No	Month	(1) Amount
1	December 2018	\$ 6,088,805,453
2	January 2019	6,098,285,913
3	February	6,100,274,973
4	March	6,110,111,278
5	April	6,120,205,561
6	May	6,134,336,224
7	June	6,181,534,771
8	July	6,186,088,782
9	August	6,177,681,975
10	September	6,190,362,198
11	October	6,201,214,364
12	November	6,212,696,776
13	December	6,098,075,395
14	Average	<u>\$ 6,146,128,743</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

Dec-18	\$ 14,299,376
Jan-19	14,299,376
Feb-19	14,299,376
Mar-19	14,156,745
Apr-19	14,156,745
May-19	14,156,745
Jun-19	14,874,460
Jul-19	14,874,460
Aug-19	14,874,460
Sep-19	14,992,027
Oct-19	14,992,027
Nov-19	14,992,027
Dec-19	14,740,897

IDAHO POWER COMPANY  
ACCUMULATED PROVISION FOR DEPRECIATION (Excludes ARO Entries)  
For The Twelve Months Ended December 31, 2019

Line No	Month	(1) Amount
1	December 2018	\$ 2,358,647,764
2	January 2019	2,370,404,597
3	February	2,381,123,604
4	March	2,386,980,954
5	April	2,399,961,082
6	May	2,407,723,670
7	June	2,416,524,738
8	July	2,424,358,434
9	August	2,419,959,650
10	September	2,431,710,280
11	October	2,443,960,359
12	November	2,454,472,570
13	December	2,301,953,741
14	Average	<u>\$ 2,399,829,342</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-18	10,653,584
Jan-19	10,698,929
Feb-19	10,744,273
Mar-19	10,759,648
Apr-19	10,804,992
May-19	10,850,336
Jun-19	11,006,713
Jul-19	11,052,058
Aug-19	11,097,402
Sep-19	11,305,044
Oct-19	11,350,389
Nov-19	11,395,733
Dec-19	11,611,945
Average	<u>\$ 11,025,465</u>

IDAHO POWER COMPANY  
ACCUMULATED PROVISION FOR AMORTIZATION  
OF ELECTRIC UTILITY PLANT  
For The Twelve Months Ended December 31, 2019

Line No	Month	Amount
1	December 2018	\$ 25,229,722
2	January 2019	25,670,313
3	February	24,308,224
4	March	24,835,348
5	April	25,340,047
6	May	25,956,390
7	June	26,251,511
8	July	25,927,001
9	August	26,102,184
10	September	26,580,840
11	October	27,155,733
12	November	27,334,950
13	December	27,839,718
14	September	<u>\$ 26,040,922</u>

IDAHO POWER COMPANY  
CUSTOMER ADVANCES FOR CONSTRUCTION  
For The Twelve Months Ended December 31, 2019

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2018	\$ 5,156,242
2	January 2019	5,198,736
3	February	5,320,559
4	March	5,521,541
5	April	5,779,764
6	May	5,988,540
7	June	6,443,632
8	July	6,033,601
9	August	6,003,792
10	September	6,282,621
11	October	6,412,812
12	November	6,102,599
13	December	6,011,590
14	Average	<u>\$ 5,865,848</u>

**IDAHO POWER COMPANY**  
**SYSTEM TOTAL Deferred Income Tax Balances**  
**At 12/31/2019 and 12/31/2018**

Description	December 31 2019	December 31 2018	Average Bal. (Rounded)
<b><u>Deferred income taxes applicable to rate base components:</u></b>			
Account 190:			
Construction Advances	1,262,433.90	1,082,810.82	1,172,622.00
Postemployment Benefits	419,011.69	313,223.89	366,118.00
USBR - American Falls O&M Costs Settlement	55,478.46	64,474.85	59,977.00
Non-VEBA Pension & Benefits	(557,866.88)	(468,289.62)	(513,078.00)
Executive Deferred Comp	4,341.06	4,427.02	4,384.00
Stock Based Compensation	3,036,305.52	3,437,428.80	3,236,867.00
Pension Expense-Oregon	3,378,637.55	3,019,303.80	3,198,971.00
Bridger Revenue Deferral	652,901.55	499,057.16	575,979.00
OR Reconnect Fees Adv	1,717.63	955.47	1,337.00
Rate Case Disallowances	1,191,952.48	1,268,220.10	1,230,086.00
VEBA - Post Retirement Benefits	8,714,849.73	8,976,089.11	8,845,469.00
Total Account 190	<u>18,159,762.69</u>	<u>18,197,701.40</u>	<u>18,178,732.00</u>
Account 281 - Accelerated amortization property:			
Total Account 281 - Accelerated amortization property	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Account 282 - Other property			
Depr Timing Diff - Operating	(275,481,789.69)	(278,685,257.69)	(277,083,524.00)
Excess Deferred Taxes on Depreciation (ARAM)	(183,881,576.37)	(190,062,340.59)	(186,971,958.00)
Total Account 282 - Other property	<u>(459,363,366.06)</u>	<u>(468,747,598.28)</u>	<u>(464,055,482.00)</u>
Account 283 - Other			
Royalty Income	(235,386.64)	(233,397.96)	(234,392.00)
Pension Expense	(43,205,227.06)	(36,366,190.14)	(39,785,709.00)
Intervenor Funding Orders	(61,364.16)	(58,708.05)	(60,036.00)
PS & I Costs	0.00	(34,335.88)	(17,168.00)
2011 LIDAR Surveys Deferral	(33,671.52)	(44,895.18)	(39,283.00)
Siemens LTP Contract	(76,061.97)	(58,848.34)	(67,455.00)
Prepaid Credit Facility	(70,032.63)	(106,571.58)	(88,302.00)
Siemens OR Interest Reserve	25,884.67	17,468.46	21,677.00
Boardman Removal Costs	(10,307.33)	(7,623.93)	(8,966.00)
Total - Account 283 - Other	<u>(43,666,166.64)</u>	<u>(36,893,102.60)</u>	<u>(40,279,634.00)</u>
Total Accounts (190, 281, 282, 283)	<u>(484,869,770.01)</u>	<u>(487,442,999.48)</u>	<u>(486,156,384.00)</u>



**IDAHO POWER COMPANY**  
**OREGON Deferred Income Tax Balances**  
**At 12/31/2019 and 12/31/2018**

Description	December 31 2019	December 31 2018	Average Bal. (Rounded)	Type I Adjustments	Type II Adjustments	Average Adjustment	Adjusted Average Balance (Rounded)
<b>Deferred income taxes applicable to rate base components:</b>							
Account 190:							
Construction Advances	1,262,433.90	1,082,810.82	1,172,622.00	0.00	0.00	0.00	1,172,622.00
Postemployment Benefits-SFAS112	419,011.69	313,223.89	366,118.00	0.00	0.00	0.00	366,118.00
USBR - American Falls O&M Costs Settlement	55,478.46	64,474.85	59,977.00	0.00	0.00	0.00	59,977.00
Non-VEBA Pension & Benefits	(557,866.88)	(468,289.62)	(513,078.00)	0.00	0.00	0.00	(513,078.00)
Executive Deferred Comp	4,341.06	4,427.02	4,384.00	0.00	0.00	0.00	4,384.00
Stock Based Compensation - FAS 123R	3,036,305.52	3,437,428.80	3,236,867.00	0.00	0.00	0.00	3,236,867.00
Pension Expense-Oregon	3,378,637.55	3,019,303.80	3,198,971.00	0.00	0.00	0.00	3,198,971.00
Brdgr Revenue Deferral	652,901.55	499,057.16	575,979.00	0.00	0.00	0.00	575,979.00
OR Reconnect Fees Adv	1,717.63	955.47	1,337.00	0.00	0.00	0.00	1,337.00
Rate Case Disallowances	1,191,952.48	1,268,220.10	1,230,086.00	0.00	0.00	0.00	1,230,086.00
VEBA - Post Retirement Benefits	8,714,849.73	8,976,089.11	8,845,469.00	0.00	0.00	0.00	8,845,469.00
<b>Total Account 190</b>	<b>18,159,762.69</b>	<b>18,197,701.40</b>	<b>18,178,732.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,178,732.00</b>
Account 281 - Accelerated amortization property:							
<b>Total Account 281 - Accelerated amortization property</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Account 282 - Other property							
Depr Timing Diff - Operating	(275,481,789.69)	(278,685,257.69)	(277,083,524.00)	0.00	1,299,722.00	649,861.00	(276,433,663.00)
Regulatory Liability - Deferred Income Tax - ARAM	(183,881,576.37)	(190,062,340.59)	(186,971,958.00)	0.00	0.00	0.00	(186,971,958.00)
<b>Total Account 282 - Other property</b>	<b>(459,363,366.06)</b>	<b>(468,747,598.28)</b>	<b>(464,055,482.00)</b>	<b>0.00</b>	<b>1,299,722.00</b>	<b>649,861.00</b>	<b>(463,405,621.00)</b>
Account 283 - Other							
Royalty Income	(235,386.64)	(233,397.96)	(234,392.00)	0.00	0.00	0.00	(234,392.00)
Pension Expense	(43,205,227.06)	(36,366,190.14)	(39,785,709.00)	0.00	0.00	0.00	(39,785,709.00)
Intervenor Funding Orders	(61,364.16)	(58,708.05)	(60,036.00)	0.00	0.00	0.00	(60,036.00)
PS & I Costs	0.00	(34,335.88)	(17,168.00)	0.00	0.00	0.00	(17,168.00)
2011 LIDAR Surveys Deferral	(33,671.52)	(44,895.18)	(39,283.00)	0.00	0.00	0.00	(39,283.00)
Siemens LTP Contract	(76,061.97)	(58,848.34)	(67,455.00)	0.00	0.00	0.00	(67,455.00)
Prepaid Credit Facility	(70,032.63)	(106,571.58)	(88,302.00)	0.00	0.00	0.00	(88,302.00)
Siemens OR Interest Reserve	25,884.67	17,468.46	21,677.00	0.00	0.00	0.00	21,677.00
Boardman Removal Costs	(10,307.33)	(7,623.93)	(8,966.00)	0.00	0.00	0.00	(8,966.00)
<b>Total - Account 283 - Other</b>	<b>(43,666,166.64)</b>	<b>(36,893,102.60)</b>	<b>(40,279,634.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(40,279,634.00)</b>
<b>Total Deferred Income Taxes Applicable to Rate Base Components</b>	<b>(484,869,770.01)</b>	<b>(487,442,999.48)</b>	<b>(486,156,384.00)</b>	<b>0.00</b>	<b>1,299,722.00</b>	<b>649,861.00</b>	<b>(485,506,523.00)</b>

IDAHO POWER COMPANY  
FUEL STOCK INVENTORY  
For The Twelve Months Ended December 31, 2019

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 Mtn Natural Gas	(9) Total
1	December 2018	\$ 42,027,752	\$ 505,366	\$ 2,659,117	\$ 77,498	\$ 2,301,305	\$ 58,151	\$ 20,195	\$ 329,739	\$ 47,979,122
2	January 2019	45,746,160	569,479	2,449,541	68,671	1,324,895	51,382	20,195	125,206	\$ 50,355,529
3	February.....	43,459,324	502,995	2,185,686	65,025	(371,683)	88,756	20,195	88,209	\$ 46,038,508
4	March.....	43,650,235	490,743	2,207,130	59,420	1,831,288	133,110	19,135	101,959	\$ 48,493,021
5	April.....	43,905,550	486,438	2,711,136	59,408	1,846,099	135,007	19,135	267,020	\$ 49,429,793
6	May.....	42,975,832	570,185	3,789,012	59,396	6,334,817	139,456	17,313	277,446	\$ 54,163,456
7	June.....	40,666,664	551,476	4,364,894	82,993	9,866,063	146,483	17,313	277,446	\$ 55,973,330
8	July.....	43,229,088	482,696	3,962,655	68,725	11,508,658	88,497	16,327	255,778	\$ 59,612,424
9	August.....	43,930,411	451,893	3,878,109	59,953	10,603,587	105,793	15,883	289,754	\$ 59,335,383
10	September.....	44,169,502	508,795	3,661,393	53,715	11,127,942	103,914	14,256	273,727	\$ 59,913,245
11	October.....	44,850,369	508,086	3,523,949	46,252	9,711,072	66,850	12,797	278,576	\$ 58,997,950
12	November.....	44,147,395	537,279	2,941,889	59,922	9,910,123	49,197	12,797	330,057	\$ 57,988,658
13	December.....	43,278,479	601,675	2,094,158	57,934	10,995,848	0	12,797	406,663	\$ 57,447,554
14	Average	<u>\$ 43,541,289</u>	<u>\$ 520,547</u>	<u>\$ 3,109,898</u>	<u>\$ 62,993</u>	<u>\$ 6,691,540</u>	<u>\$ 89,738</u>	<u>\$ 16,795</u>	<u>\$ 253,968</u>	<u>\$ 54,286,767</u>

IDAHO POWER COMPANY  
MATERIALS AND SUPPLIES  
For The Twelve Months Ended December 31, 2019

Line No	Month	(1) Account 154	(2) Account 163	(3) Total
1	December 2018	\$ 53,553,674	\$ 1,433,652	\$ 54,987,326
2	January 2019	53,651,148	1,642,569	55,293,717
3	February	54,786,505	1,686,262	56,472,767
4	March	56,443,342	1,927,152	58,370,494
5	April	57,150,008	1,930,410	59,080,418
6	May	56,527,078	1,764,239	58,291,317
7	June	56,259,124	2,181,591	58,440,715
8	July	55,814,205	2,200,846	58,015,050
9	August	56,233,539	1,941,071	58,174,610
10	September	55,522,543	1,990,639	57,513,182
11	October	55,604,948	2,235,254	57,840,202
12	November	54,230,209	2,123,560	56,353,769
13	December	54,238,962	2,420,600	56,659,562
14	Average	<u>\$ 55,385,791</u>	<u>\$ 1,959,834</u>	<u>\$ 57,345,625</u>

IDAHO POWER COMPANY  
PREPAYMENTS  
For The Twelve Months Ended December 31, 2019

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2018	\$ 16,373,874
2	January 2019	18,585,087
3	February	19,727,834
4	March	17,477,957
5	April	17,802,775
6	May	18,279,955
7	June	16,898,389
8	July	21,602,989
9	August	17,172,396
10	September	14,040,976
11	October	13,767,880
12	November	15,537,238
13	December	17,520,138
14	Average	\$ 17,291,345

IDAHO POWER COMPANY  
OTHER DEFERRED PROGRAMS  
For The Twelve Months Ended December 31, 2019

Line No	Program	(1) Amount
Idaho Public Utilities Commission:		
Account 186		
1	American Falls Bond Refinancing - (IPUC Order 28880)	\$ 323,182
Account 182		
2	LiDAR Survey - (IPUC Order 32426)	87,209
3	Siemens LTP Deferred Rate Base - (IPUC Order 33420)	9,906,957
4	Siemens LTP Rate Base - (IPUC Order 33420)	14,783,171
Oregon Public Utilities Commission:		
Account 182		
5	CUB Fund Grant - (OPUC Order 15-399)	3,833
6	Siemens LTP Deferred Rate Base - (OPUC Order 15-387)	403,036
7	Siemens LTP Rate Base - (OPUC Order 15-387)	629,052
8	SFAS 87 Capitalized Pension - (OPUC Order 10-064)	5,441,885
Account 254		
9	Reconnect Fees - (OPUC ADV 16-09)	(9,411)
10	Jim Bridger Plant End-of-Life Depreciation - (OPUC Order 12-296)	<u>(3,134,211)</u>
11	Total	<u>\$ 28,434,703</u>

IDAHO POWER COMPANY  
 IERCo - SUBSIDIARY RATE BASE COMPONENTS  
 For The Twelve Months Ended December 31, 2019

Line No	Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Receivable from Subsidiary	(4) Notes Payable to Subsidiary	(5) Total
1	December 2018	\$ 57,026,771	\$ 943,618	\$ -	\$ (4,552,447)	\$ 53,417,942
2	January 2019	59,295,051	934,890	-	(3,357,218)	56,872,723
3	February	60,548,944	930,604	-	(7,964,507)	53,515,041
4	March	58,813,179	923,522	-	(12,282,379)	47,454,322
5	April	59,553,448	917,727	-	(17,024,611)	43,446,563
6	May	59,817,706	915,217	-	(16,954,321)	43,778,602
7	June	60,487,521	911,447	-	(15,515,955)	45,883,012
8	July	61,350,503	904,163	-	(14,842,892)	47,411,774
9	August	62,246,922	900,872	-	(19,621,152)	43,526,642
10	September	63,143,671	897,995	-	(21,072,335)	42,969,331
11	October	63,946,388	891,477	-	(20,293,144)	44,544,720
12	November	64,636,489	880,480	-	(21,118,062)	44,398,907
13	December	25,515,916	871,944	20,021,988	-	46,409,848
14	Average	<u>\$ 58,183,270</u>	<u>\$ 909,535</u>	<u>\$ 1,540,153</u>	<u>\$ (13,430,694)</u>	<u>\$ 47,202,264</u>

**IDAHO POWER COMPANY**

**2019 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

**SECTION B**

**STATEMENT OF OPERATIONS - AS ADJUSTED**

**IDAHO POWER COMPANY  
STATEMENT OF OPERATIONS  
TWELVE MONTHS ENDED DECEMBER 31, 2019**

**TOTAL SYSTEM**

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>OPERATING REVENUES</b>					
Retail Sales Revenues	1,130,610,828	0	1,130,610,828	(49,968,968)	1,080,641,860
Sales for Resale	0	0	0	0	0
Opportunity Sales	101,908,387	0	101,908,387	(74,639,887)	27,268,500
Other Operating Revenues	106,507,581	(36,214,513)	70,293,068	0	70,293,068
Total Operating Revenue	1,339,026,796	(36,214,513)	1,302,812,283	(124,608,855)	1,178,203,428
<b>OPERATING EXPENSES</b>					
Operation & Maintenance Expense	839,659,736	(76,666,937)	762,992,799	(15,493,449)	747,499,349
Depreciation Expense	160,712,358	0	160,712,358	6,488,958	167,201,316
Amortization Expense	6,900,068	(284,504)	6,615,564	(368,873)	6,246,691
Accretion Expense	232,951	0	232,951	0	232,951
Taxes Other Than Income Taxes	34,045,011	0	34,045,011	126,020	34,171,031
Regulatory Debits/Credits	1,312,669	0	1,312,669	(1,075,354)	237,315
Provision for Deferred Income Taxes	10,407,226	(1,535,498)	8,871,729	(1,299,722)	7,572,006
Investment Tax Credit Adjustment	2,016,034	0	2,016,034	0	2,016,034
Federal Income Tax	18,660,529	1,796,420	20,456,949	(21,336,046)	(879,097)
State Income Taxes	(4,663,949)	9,600,357	4,936,408	(6,485,120)	(1,548,712)
Total Operating Expenses	1,069,282,634	(67,090,163)	1,002,192,472	(39,443,587)	962,748,885
<b>OPERATING NET INCOME</b>	269,744,162	30,875,649	300,619,811	(85,165,268)	215,454,543
Add: IERCO Operating Income	8,489,145	0	8,489,145	0	8,489,145
<b>CONSOLIDATED OPERATING INCOME</b>	278,233,307	30,875,649	309,108,956	(85,165,268)	223,943,688
<b>RATE OF RETURN EARNED</b>	8.067%		9.016%		6.538%



**IDAHO POWER COMPANY  
STATEMENT OF OPERATIONS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

**OPUC JURISDICTION**

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>OPERATING REVENUES</b>					
Retail Sales Revenues	51,990,825	0	51,990,825	(83,854)	51,906,971
Sales for Resale	0	0	0	0	0
Opportunity Sales	4,619,029	0	4,619,029	(3,382,813)	1,236,216
Other Operating Revenues	4,743,428	(1,880,501)	2,862,927	2,098	2,865,025
Total Operating Revenue	61,353,282	(1,880,501)	59,472,782	(3,464,570)	56,008,212
<b>OPERATING EXPENSES</b>					
Operation & Maintenance Expense	39,427,441	(1,627,015)	37,800,427	(2,710,041)	35,090,386
Depreciation Expense	6,731,531	0	6,731,531	278,399	7,009,930
Amortization Expense	286,450	(11,768)	274,681	(15,069)	259,612
Accretion Expense	9,990	0	9,990	0	9,990
Taxes Other Than Income Taxes	2,355,672	0	2,355,672	1,385	2,357,057
Regulatory Debits/Credits	237,315	0	237,315	0	237,315
Provision for Deferred Income Taxes	430,944	(165,453)	265,491	191,069	456,560
Investment Tax Credit Adjustment	83,980	0	83,980	72	84,052
Federal Income Tax	771,954	(133,796)	638,158	(617,534)	20,625
State Income Taxes	(191,275)	294,302	103,027	(47,890)	55,137
Total Operating Expenses	50,144,003	(1,643,730)	48,500,273	(2,919,608)	45,580,665
<b>OPERATING NET INCOME</b>	<b>11,209,279</b>	<b>(236,771)</b>	<b>10,972,509</b>	<b>(544,961)</b>	<b>10,427,547</b>
Add: IERCO Operating Income	384,773	0	384,773	82	384,855
<b>CONSOLIDATED OPERATING INCOME</b>	<b>11,594,052</b>	<b>(236,771)</b>	<b>11,357,282</b>	<b>(544,880)</b>	<b>10,812,402</b>
<b>RATE OF RETURN EARNED</b>	<b>8.035%</b>		<b>7.919%</b>		<b>7.544%</b>
<b>IMPLIED RETURN ON EQUITY</b>	<b>10.551%</b>		<b>10.343%</b>		<b>9.665%</b>

**COST OF CAPITAL - DEC 31, 2019**

	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	44.647%	4.915%	2.194%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	55.353%	9.900%	5.480%
Total	100.000%		7.674%

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

	<b>TOTAL OREGON ADJUSTMENT</b>	<b>FEDERAL TAX ADJUSTMENT</b>	<b>STATE TAX ADJUSTMENT</b>	<b>NET OREGON ADJUSTMENT</b>
<b>Operating Revenues</b>				
Other Revenues - Acct. #415	\$177,374	\$49,329	\$11,175	\$116,871
DSM Rider Removal	(\$2,057,892)	(\$572,312)	(\$129,647)	(\$1,355,932)
Allocator Impacts	\$17	\$5	\$1	\$11
Total	(\$1,880,501)	(\$522,979)	(\$118,472)	(\$1,239,050)
<b>LESS:</b>				
<b>O&amp;M Expenses</b>				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$2,057,892)	(\$572,312)	(\$129,647)	(\$1,355,932)
Employee Incentive	(\$926,682)	(\$257,716)	(\$58,381)	(\$610,585)
Other O&M - Account #416	\$200,665	\$55,806	\$12,642	\$132,217
CSPP Adjustment	\$1,310,800	\$364,542	\$82,580	\$863,678
Advertising	(\$15,881)	(\$4,417)	(\$1,000)	(\$10,464)
Allocator Impacts	(\$138,025)	(\$38,386)	(\$8,696)	(\$90,944)
Total	(\$1,627,015)	(\$452,483)	(\$102,502)	(\$1,072,030)
<b>Depreciation Expense</b>				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
<b>Amortization Expense</b>				
Clean Air Credits - Acct 411.8	(\$11,809)	(\$3,284)	(\$744)	(\$7,781)
Allocator Impacts	\$41	\$11	\$3	\$27
Total	(\$11,768)	(\$3,273)	(\$741)	(\$7,754)
<b>Taxes Other Than Income Taxes</b>				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
<b>Interest Expense</b>				
Long-Term Synchronization	\$170,049	\$47,292	\$10,713	\$112,044
Allocator Impacts	(\$471)	(\$131)	(\$30)	(\$310)
Total	\$169,577	\$47,161	\$10,683	\$111,734
<b>PLUS:</b>				
<b>AFUDC &amp; Federal Schedule M Tax Adj</b>				
Cumulative Adj	(\$624,753)	(\$173,748)	(\$39,359)	(\$411,646)
Allocator Impacts	\$145,107	\$40,355	\$9,142	\$95,610
Total	(\$479,647)	(\$133,393)	(\$30,218)	(\$316,036)
<b>NET TOTAL</b>	<b>(\$890,942)</b>	<b>(\$247,776)</b>	<b>(\$56,129)</b>	<b>(\$587,036)</b>

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
<b>Operating Revenues</b>				
Normalized Retail	(\$83,854)	(\$16,503)	(\$5,283)	(\$62,069)
Normalized Opportunity	(\$3,382,813)	(\$665,747)	(\$213,117)	(\$2,503,949)
Allocator Impacts	\$2,098	\$413	\$132	\$1,553
Total	(\$3,464,570)	(\$681,837)	(\$218,268)	(\$2,564,465)
<b>LESS:</b>				
<b>O&amp;M Expenses</b>				
Annualized Operating Payroll	(\$1,582)	(\$311)	(\$100)	(\$1,171)
Annualized P/R Related Adj	(\$58)	(\$11)	(\$4)	(\$43)
Removal of #557 Amortization	\$119,394	\$23,497	\$7,522	\$88,375
Normalized Power Supply	(\$2,839,359)	(\$558,793)	(\$178,880)	(\$2,101,686)
Revenue Sensitive Adj	(\$335)	(\$66)	(\$21)	(\$248)
Allocator Impacts	\$11,898	\$2,342	\$750	\$8,807
Total	(\$2,710,041)	(\$533,343)	(\$170,733)	(\$2,005,965)
<b>Depreciation Expense</b>				
Annualizing Adj	\$271,794	\$53,490	\$17,123	\$201,181
Allocator Impacts	\$6,605	\$1,300	\$416	\$4,889
Total	\$278,399	\$54,790	\$17,539	\$206,070
<b>Amortization Expense</b>				
Annualizing Adjustment	(\$15,311)	(\$3,013)	(\$965)	(\$11,333)
Allocator Impacts	\$242	\$48	\$15	\$179
Total	(\$15,069)	(\$2,966)	(\$949)	(\$11,154)
<b>Taxes Other Than Income Taxes</b>				
Hydro KWH Tax	\$1,672	\$329	\$105	\$1,237
Revenue Sensitive Adj	(\$1,279)	(\$252)	(\$81)	(\$947)
Allocator Impacts	\$992	\$195	\$62	\$734
Total	\$1,385	\$272	\$87	\$1,025
<b>Interest Expense</b>				
Long-Term Synchronization	(\$3,377)	(\$665)	(\$213)	(\$2,500)
Allocator Impacts	\$1,073	\$211	\$68	\$794
Total	(\$2,304)	(\$453)	(\$145)	(\$1,706)
<b>PLUS:</b>				
<b>AFUDC &amp; Federal Schedule M Tax Adj</b>				
Cumulative Adj	\$234,604	\$46,171	\$14,780	\$173,653
Allocator Impacts	(\$341,164)	(\$67,142)	(\$21,493)	(\$252,529)
Total	(\$106,561)	(\$20,971)	(\$6,713)	(\$78,876)
<b>NET TOTAL</b>	(\$1,123,500)	(\$221,108)	(\$70,781)	(\$831,612)

**IDAHO POWER COMPANY**  
**Operating Revenues**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>DSM Rider Funds</b> DSM Revenues - IPUC Order	(\$40,127,871)	(\$2,057,892)
<b>Other Operating Revenues - Account #415</b> Power Solutions, Water Mgmt, Etc.	\$3,913,358	\$177,374
<b>Allocator Impacts</b> Effect of Other Allocators	\$0	\$17
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>(\$36,214,513)</b>	<b>(\$1,880,501)</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Normalization/Annualization of Firm Sales</b> Ordered Weather Normalization and Rate Annualization	(\$49,968,968)	(\$83,854)
<b>Normalization/Annualization of Firm Wholesale Sales</b> Ordered Weather Normalization and Rate Annualization	\$0	\$0
<b>Normalization of Opportunity Sales</b> Ordered Sales Normalization	(\$74,639,887)	(\$3,382,813)
<b>Allocator Impacts</b>	\$0	\$2,098
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$124,608,855)</b>	<b>(\$3,464,570)</b>

**IDAHO POWER COMPANY**  
**Operation & Maintenance Expenses**  
**Type I Adjustments**  
**For the Twelve Months Ended December 31, 2019**

	COMPANY	OREGON ALLOCATION
<b>Removal of Out of Period Deferral</b>	<b>(\$49,233,661)</b>	<b>\$0</b>
Removal of deferred power supply expenses as directed by OPUC Staff		
<b>Advertising</b>	<b>(\$348,679)</b>	<b>(\$15,881)</b>
Standard Removal of Non-Allowable Advertising Expenses		
<b>DSM Rider Funds</b>	<b>(\$40,127,871)</b>	<b>(\$2,057,892)</b>
DSM Rider Expenses - IPUC Order		
<b>Cogeneration &amp; Small Power Production</b>	<b>\$28,926,189</b>	<b>\$1,310,800</b>
Difference Between Actual CSPP Costs And Costs Using Oregon Methodology		
<b>Annualized Incentive Pay Adjustment</b>	<b>(\$20,346,124)</b>	<b>(\$926,682)</b>
Removal of Incentive Pay: 100% Officers; 50% Other Employees		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>(\$138,025)</b>
Effect of Other Allocators		
<b>Other Operating O&amp;M - Account #416</b>	<b>\$4,427,209</b>	<b>\$200,665</b>
Power Solutions, Water Mgmt, Etc.		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>(\$76,702,937)</b>	<b>(\$1,627,015)</b>

**IDAHO POWER COMPANY**  
**Operation & Maintenance Expenses**  
**Type II Adjustments**  
**For the Twelve Months Ended December 31, 2019**

	COMPANY	OREGON ALLOCATION
<b>Normalizing Power Supply</b>	<b>(\$62,644,004)</b>	<b>(\$2,839,359)</b>
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
<b>Removal of #557 Amortization Expense</b>	<b>\$47,186,888</b>	<b>\$119,394</b>
Removal of amortization expense as directed by OPUC Staff		
<b>Revenue Sensitive Adjustments</b>	<b>(\$335)</b>	<b>(\$335)</b>
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
<b>Annualized Operating Payroll</b>	<b>(\$34,729)</b>	<b>(\$1,582)</b>
Annualizing Adjustment to Operating Payroll		
<b>Annualized Payroll Related Items</b>	<b>(\$1,269)</b>	<b>(\$58)</b>
Contributions to Employee Savings Plan and Employee Group Life Insurance		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$11,898</b>
Effect of Other Allocators, Primarily the Labor Allocator		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$15,493,449)</b>	<b>(\$2,710,041)</b>

**IDAHO POWER COMPANY**  
**Depreciation Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Other Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Annualizing Adjustment</b>	<b>\$6,488,958</b>	<b>\$271,794</b>
Annualized December Costs Compared to Actual Costs		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$6,605</b>
Effect of Other Allocators		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$6,488,958</b>	<b>\$278,399</b>

**IDAHO POWER COMPANY**  
**Amortization Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$41</b>
Effect of Allocators		
<b>Removal of Clean Air Credits - Acct 411.8</b>	<b>(\$284,504)</b>	<b>(\$11,809)</b>
Regulatory Adjustment		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>(\$284,504)</b>	<b>(\$11,768)</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Annualizing Adjustment</b>	<b>(\$368,873)</b>	<b>(\$15,311)</b>
Annualized December Costs		
Compared to Actual Costs		
<b>Allocator Impacts</b>		
Effect of Allocators	<b>\$0</b>	<b>\$242</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$368,873)</b>	<b>(\$15,069)</b>



**IDAHO POWER COMPANY**  
**Accretion Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Other Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>ARO Accretion Adjustment</b>	<b>\$0</b>	<b>\$0</b>
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Other Allocators		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>

**IDAHO POWER COMPANY**  
**Taxes Other Than Income Taxes**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
None		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Revenue Sensitive Adjustments</b>	<b>(\$1,279)</b>	<b>(\$1,279)</b>
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
<b>Hydro KWH Tax</b>	<b>\$36,884</b>	<b>\$1,672</b>
Normalizing Adjustment for Hydro Generation		
<b>Irrigation PIC</b>	<b>\$90,414</b>	<b>\$0</b>
Directly Assigned to Idaho Customers		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$992</b>
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$126,020</b>	<b>\$1,385</b>

**IDAHO POWER COMPANY**  
**Regulatory Debits/Credits Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
None		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
None		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$1,075,354)</b>	<b>\$0</b>

**IDAHO POWER COMPANY**  
**Provision for Deferred Income Taxes**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Cumulative Impacts</b> Impacts of All Adjustments Having Deferred Tax Implications	<b>(\$1,535,498)</b>	<b>(\$63,582)</b>
<b>Allocator Impacts</b> Effect of Other Allocators	<b>\$0</b>	<b>(\$101,871)</b>
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>(\$1,535,498)</b>	<b>(\$165,453)</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Cumulative Impacts</b> Impacts of All Adjustments Having Deferred Tax Implications	<b>(\$1,299,722)</b>	<b>(\$38,895)</b>
<b>Allocator Impacts</b> Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	<b>\$0</b>	<b>\$229,964</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$1,299,722)</b>	<b>\$191,069</b>

**IDAHO POWER COMPANY**  
**Investment Tax Credit Adjustment**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Cumulative Impacts</b> Impacts of All Adjustments Having ITC Implications	<b>\$0</b>	<b>\$0</b>
<b>Allocator Impacts</b> Effect of Other Allocators	<b>\$0</b>	<b>\$0</b>
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Cumulative Impacts</b> Impacts of All Adjustments Having Investment Tax Credit Implications	<b>\$0</b>	<b>\$0</b>
<b>Allocator Impacts</b> Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	<b>\$0</b>	<b>\$72</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$72</b>

**IDAHO POWER COMPANY**  
**Interest Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Long-Term Interest Synchronization</b> Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	<b>\$4,064,666</b>	<b>\$170,049</b>
<b>Allocator Impacts</b> Effect of Other Allocators, Primarily Working Cash Allowance	<b>\$0</b>	<b>(\$471)</b>
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$4,064,666</b>	<b>\$169,577</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Long-Term Interest Synchronization</b> Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	<b>(\$80,734)</b>	<b>(\$3,377)</b>
<b>Allocator Impacts</b> Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance	<b>\$0</b>	<b>\$1,073</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$80,734)</b>	<b>(\$2,304)</b>

**IDAHO POWER COMPANY**  
**AFUDC & Federal Schedule M Tax Adjustments**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Cumulative Adjustment</b> Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	(\$15,059,793)	(\$624,753)
<b>Allocator Impacts</b>	\$0	\$145,107
<b>TOTAL TYPE I ADJUSTMENTS</b>	(\$15,059,793)	(\$479,647)
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Cumulative Adjustment</b> Impact of All Adjustments Having Schedule M Implications	\$6,120,085	\$234,604
<b>Other Allocator Impacts</b> Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	(\$341,164)
<b>TOTAL TYPE II ADJUSTMENTS</b>	\$6,120,085	(\$106,561)

**IDAHO POWER COMPANY  
 IERCO Operating Income  
 Summary  
 For the Twelve Months Ended December 31, 2019**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b>		
Effect of Allocators	<b>\$0</b>	<b>\$82</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$82</b>



**IDAHO POWER COMPANY**

**2019 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

**SECTION C**

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

**IDAHO POWER COMPANY  
DEVELOPMENT OF RATE BASE COMPONENTS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

**TOTAL SYSTEM**

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	6,146,128,743	0	6,146,128,743	0	6,146,128,743
Less: Accumulated Depreciation	2,399,829,342	0	2,399,829,342	3,244,477	2,403,073,819
Amortization of Other Utility Plant	26,040,922	0	26,040,922	(184,437)	25,856,485
Net Electric Plant in Service	3,720,258,480	0	3,720,258,480	(3,060,040)	3,717,198,440
Less: Customer Advances	5,865,848	0	5,865,848	0	5,865,848
Accumulated Deferred Income Taxes	486,156,384	0	486,156,384	(649,861)	485,506,523
Net Electric Plant Investment	3,228,236,248	0	3,228,236,248	(2,410,179)	3,225,826,069
Add: Fuel Inventory	54,286,767	(17,723,238)	36,563,529	0	36,563,529
Materials and Supplies	57,345,624	0	57,345,624	0	57,345,624
Prepaid Items	0	0	0	0	0
Working Cash Allowance	33,586,389	(3,066,677)	30,519,712	(619,738)	29,899,974
Conservation & Other Deferred Programs	28,434,703	0	28,434,703	0	28,434,703
Net Electric Rate Base	3,401,889,731	(20,789,915)	3,381,099,816	(3,029,917)	3,378,069,899
IERCO Rate Base	47,202,264	0	47,202,264	0	47,202,264
Total Combined Rate Base	3,449,091,995	(20,789,915)	3,428,302,080	(3,029,917)	3,425,272,163

**IDAHO POWER COMPANY  
DEVELOPMENT OF RATE BASE COMPONENTS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

**OPUC JURISDICTION**

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	256,012,675	0	256,012,675	221,165	256,233,840
Less: Accumulated Depreciation	102,334,304	0	102,334,304	221,904	102,556,208
Amortization of Other Utility Plant	1,079,203	0	1,079,203	(6,584)	1,072,619
Net Electric Plant in Service	152,599,168	0	152,599,168	5,844	152,605,013
Less: Customer Advances	11,294	0	11,294	0	11,294
Accumulated Deferred Income Taxes	20,214,432	17,287	20,231,719	(9,377)	20,222,342
Net Electric Plant Investment	132,373,443	(17,287)	132,356,156	15,221	132,371,377
Add: Fuel Inventory	2,460,564	(803,311)	1,657,253	352	1,657,605
Materials and Supplies	2,397,355	0	2,397,355	1,866	2,399,221
Prepaid Items	0	0	0	0	0
Working Cash Allowance	1,577,098	(65,081)	1,512,017	(108,402)	1,403,615
Conservation & Other Deferred Programs	3,347,552	0	3,347,552	14	3,347,566
Net Electric Rate Base	142,156,012	(885,679)	141,270,333	(90,949)	141,179,384
IERCO Rate Base	2,139,457	0	2,139,457	454	2,139,912
Total Combined Rate Base	144,295,469	(885,679)	143,409,790	(90,495)	143,319,296

**IDAHO POWER COMPANY  
Plant-in-Service  
Summary  
For the Twelve Months Ended December 31, 2019**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b> Effect of Allocators	<b>\$0</b>	<b>\$0</b>
 <b>TOTAL TYPE I ADJUSTMENTS</b>	 <b>\$0</b>	 <b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b> Effect of Allocators, Primarily the Labor Allocator	<b>\$0</b>	<b>\$221,165</b>
 <b>TOTAL TYPE II ADJUSTMENTS</b>	 <b>\$0</b>	 <b>\$221,165</b>

**IDAHO POWER COMPANY**  
**Accumulated Depreciation**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Other Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Annualizing Adjustment</b>	<b>\$3,244,477</b>	<b>\$138,352</b>
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$83,552</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$3,244,477</b>	<b>\$221,904</b>

**IDAHO POWER COMPANY**  
**Accumulated Amortization**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Annualizing Adjustment</b>	<b>(\$184,437)</b>	<b>(\$7,644)</b>
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$1,060</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$184,437)</b>	<b>(\$6,584)</b>

**IDAHO POWER COMPANY**  
**Customer Advances for Construction**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>

**IDAHO POWER COMPANY**  
**Accumulated Deferred Income Taxes**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Cumulative Impacts</b>	<b>\$0</b>	<b>\$0</b>
Impacts of All Adjustments Having Deferred Tax Implications		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$17,287</b>
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$17,287</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Cumulative Impacts</b>	<b>(\$649,861)</b>	<b>(\$27,044)</b>
Impacts of All Adjustments Having Deferred Tax Implications		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$17,668</b>
Effect of Allocators, Primarily the Labor Allocator		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$649,861)</b>	<b>(\$9,377)</b>



**IDAHO POWER COMPANY**  
**Required Fuel Inventory**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Fuel Inventory Adjustment</b>	(\$17,723,238)	(\$803,311)
Commission-Ordered Adjustment To Allowed Inventory		
 <b>Allocator Impacts</b>	 \$0	 \$0
Effect of Allocators		
 <b>TOTAL TYPE I ADJUSTMENTS</b>	 (\$17,723,238)	 (\$803,311)
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	\$0	\$352
 <b>TOTAL TYPE II ADJUSTMENTS</b>	 \$0	 \$352

**IDAHO POWER COMPANY  
Materials & Supplies  
Summary  
For the Twelve Months Ended December 31, 2019**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$1,866</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$1,866</b>

**IDAHO POWER COMPANY**  
**Prepaid Items**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Allocators, Primarily the Labor Allocator		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>

**IDAHO POWER COMPANY**  
**Working Cash Allowance**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Change in O&amp;M Expenses</b>	<b>(\$3,066,677)</b>	<b>(\$144,000)</b>
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$78,920</b>
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>(\$3,066,677)</b>	<b>(\$65,081)</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Change in O&amp;M Expenses</b>	<b>(\$619,738)</b>	<b>(\$30,703)</b>
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>(\$77,698)</b>
Effect of Allocators, Primarily the Labor Allocator		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$619,738)</b>	<b>(\$108,402)</b>

**IDAHO POWER COMPANY**  
**Investment in Conservation and Other Deferred Programs**  
**Summary**  
**For the Twelve Months Ended December 31, 2019**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$14</b>
Effect of Other Allocators, Primarily the Labor Allocator		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$14</b>

**IDAHO POWER COMPANY  
 IERCO Rate Base  
 Summary  
 For the Twelve Months Ended December 31, 2019**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$454</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$454</b>

**IDAHO POWER COMPANY**

**2019 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

**SECTION D**

**JURISDICTIONAL SEPARATION STUDIES**

**IDAHO POWER COMPANY**

**2019 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

**JURISDICTIONAL SEPARATION STUDY  
ACTUAL RESULTS**



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	5,465	238
91 302 - FRANCHISES & CONSENTS	D10	33,869,237	32,468,248	1,400,989
92 303 - MISCELLANEOUS	P101P	33,024,672	31,649,000	1,375,673
93				
94 TOTAL INTANGIBLE PLANT		66,899,612	64,122,713	2,776,899
95				
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	1,185,467,329	1,136,430,882	49,036,447
98 330-336 / HYDRAULIC PRODUCTION	D10	906,708,051	869,202,386	37,505,666
99 340-346 / OTHER PRODUCTION	D10	553,311,826	530,424,273	22,887,553
100				
101 TOTAL PRODUCTION PLANT		2,645,487,206	2,536,057,541	109,429,665
102				
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	39,239,168	37,616,054	1,623,115
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		39,239,168	37,616,054	1,623,115
108				
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	81,366,133	78,000,451	3,365,682
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		81,366,791	78,000,451	3,366,340
113				
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	440,768,106	422,535,885	18,232,221
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		440,879,700	422,610,985	18,268,714

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	212,601,572	203,807,381	8,794,191
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		212,601,572	203,807,381	8,794,191
124					
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	199,555,638	191,301,088	8,254,550
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		199,589,479	191,301,088	8,288,392
129					
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	236,011,515	226,248,980	9,762,535
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		236,038,010	226,250,169	9,787,841
134					
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	374,123	16,143
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	374,123	16,143
139					
140	TOTAL TRANSMISSION PLANT		1,210,104,986	1,159,960,250	50,144,736

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	6,627,367	6,474,144	153,223
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	44,583,043	42,941,639	1,641,403
147 362 / STATION EQUIPMENT	ACCT362	260,801,894	250,818,653	9,983,241
148 364 / POLES, TOWERS & FIXTURES	DA364	277,770,034	256,070,512	21,699,522
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	142,602,742	133,166,726	9,436,016
150 366 / UNDERGROUND CONDUIT	DA366	52,498,650	51,750,346	748,304
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	281,802,144	277,807,478	3,994,666
152 368 / LINE TRANSFORMERS	D80	600,089,413	576,842,602	23,246,811
153 369 / SERVICES	DA369	62,420,697	59,567,436	2,853,261
154 370 / METERS	ACCT370	95,712,247	92,544,827	3,167,419
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,138,777	2,900,735	238,042
156 373 / STREET LIGHTING SYSTEMS	DA373	4,614,487	4,401,456	213,031
157				
158 TOTAL DISTRIBUTION PLANT		1,832,661,495	1,755,286,555	77,374,939
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,777,302	17,036,772	740,530
162 390 / STRUCTURES & IMPROVEMENTS	PTD	128,539,199	123,184,783	5,354,416
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	44,553,893	42,697,961	1,855,933
164 392 / TRANSPORTATION EQUIPMENT	PTD	91,951,222	88,120,911	3,830,311
165 393 / STORES EQUIPMENT	PTD	3,355,882	3,216,090	139,792
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	11,397,449	10,922,678	474,771
167 395 / LABORATORY EQUIPMENT	PTD	14,240,026	13,646,845	593,181
168 396 / POWER OPERATED EQUIPMENT	PTD	19,768,953	18,945,459	823,494
169 397 / COMMUNICATIONS EQUIPMENT	PTD	51,848,072	49,688,294	2,159,778
170 398 / MISCELLANEOUS EQUIPMENT	PTD	7,543,445	7,229,216	314,229
171				
172 TOTAL GENERAL PLANT		390,975,444	374,689,009	16,286,435
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		6,146,128,743	5,890,116,068	256,012,675
175				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	692,345,832	663,707,185	28,638,646
180 330-336 / HYDRAULIC PRODUCTION	L 98	440,917,255	422,678,865	18,238,390
181 340-346 / OTHER PRODUCTION	L 99	118,031,940	113,149,590	4,882,350
182 TOTAL PRODUCTION PLANT		1,251,295,027	1,199,535,640	51,759,387
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	8,793,318	8,429,586	363,733
186 352 / STRUCTURES & IMPROVEMENTS	L 112	29,765,521	28,534,049	1,231,471
187 353 / STATION EQUIPMENT	L 117	120,560,463	115,564,804	4,995,659
188 354 / TOWERS & FIXTURES	L 123	71,227,731	68,281,420	2,946,310
189 355 / POLES & FIXTURES	L 128	66,937,702	64,157,967	2,779,735
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	79,849,684	76,538,539	3,311,145
191 359 / ROADS & TRAILS	L 138	284,483	272,715	11,768
192 TOTAL TRANSMISSION PLANT		377,418,901	361,779,080	15,639,821
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	122,333	119,505	2,828
196 361 / STRUCTURES & IMPROVEMENTS	L 146	13,395,954	12,902,758	493,196
197 362 / STATION EQUIPMENT	L 147	63,101,131	60,685,681	2,415,449
198 364 / POLES, TOWERS & FIXTURES	L 148	145,134,447	133,796,478	11,337,969
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	55,467,811	51,797,508	3,670,302
200 366 / UNDERGROUND CONDUIT	L 150	17,000,790	16,758,464	242,325
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	92,197,272	90,890,336	1,306,936
202 368 / LINE TRANSFORMERS	L 152	180,936,335	173,927,058	7,009,277
203 369 / SERVICES	L 153	43,702,036	41,704,408	1,997,628
204 370 / METERS	L 154	33,818,749	32,699,580	1,119,169
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,770,354	1,636,092	134,262
206 373 / STREET LIGHTING SYSTEMS	L 156	3,658,205	3,489,322	168,884
207 TOTAL DISTRIBUTION PLANT		650,305,417	620,407,192	29,898,225
208				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	33,425,753	32,033,373	1,392,380
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	16,494,763	15,807,659	687,104
215 392 / TRANSPORTATION EQUIPMENT	L 164	24,229,547	23,220,243	1,009,304
216 393 / STORES EQUIPMENT	L 165	993,622	952,231	41,390
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,977,920	3,812,216	165,704
218 395 / LABORATORY EQUIPMENT	L 167	6,596,358	6,321,581	274,777
219 396 / POWER OPERATED EQUIPMENT	L 168	4,697,342	4,501,670	195,672
220 397 / COMMUNICATIONS EQUIPMENT	L 169	22,614,528	21,672,500	942,029
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,297,573	3,160,209	137,363
222 TOTAL GENERAL PLANT		116,327,406	111,481,683	4,845,723
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,395,346,751	2,293,203,595	102,143,156
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	4,482,591	4,291,442	191,148
228 TOTAL ACCUM PROVISION DEPRECIATION		2,399,829,342	2,297,495,038	102,334,304
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	14,109,887	13,524,207	585,680
232 HYDRAULIC PRODUCTION	L 98	11,931,034	11,437,511	493,523
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		26,040,922	24,961,719	1,079,203
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,425,870,263	2,322,456,756	103,413,507
238				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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		3,720,258,480	3,567,659,312	152,599,168
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,865,848	5,854,554	11,294
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,865,848	5,854,554	11,294
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,172,622)	(1,170,364)	(2,258)
251 OTHER	LABOR	(17,006,110)	(16,214,265)	(791,845)
252 TOTAL ACCOUNT 190		(18,178,732)	(17,384,629)	(794,103)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	464,055,482	444,724,832	19,330,650
255 283 / OTHER	P101P	40,279,634	38,601,749	1,677,885
256 TOTAL ACCUM DEFERRED INCOME TAXES		486,156,384	465,941,952	20,214,432
257				
258 NET ELECTRIC PLANT IN SERVICE		3,228,236,248	3,095,862,805	132,373,443
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	54,286,767	51,826,203	2,460,564
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	18,383,744	17,623,307	760,437
264 TRANSMISSION - GENERAL	L 139	8,824,227	8,458,566	365,661
265 DISTRIBUTION - GENERAL	L 158	28,096,944	26,910,691	1,186,253
266 OTHER - UNCLASSIFIED	L 174	2,040,709	1,955,705	85,004
267 TOTAL ACCOUNT 154		57,345,624	54,948,269	2,397,355
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 896	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	33,586,389	32,009,292	1,577,098
277				
278 TOTAL WORKING CAPITAL		145,218,780	138,783,763	6,435,017
279				
280 NET ELECTRIC PLANT IN SERVICE		3,373,455,028	3,234,646,569	138,808,460

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,373,455,028	3,234,646,569	138,808,460
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	3,833	0	3,833
305 AM. FALLS BOND REFINANCE	D10	323,182	309,814	13,368
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	5,441,885	0	5,441,885
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	87,209	87,209	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,906,957	9,906,957	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	14,783,171	14,783,171	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	403,036	0	403,036
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	629,052	0	629,052
313 TOTAL OTHER REGULATORY ASSETS		31,578,325	25,087,151	6,491,174
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(3,134,211)	0	(3,134,211)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(9,411)	0	(9,411)
317 TOTAL DEFERRED PROGRAMS		28,434,703	25,087,151	3,347,552
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	58,183,270	55,546,096	2,637,174
321 PREPAID COAL ROYALTIES	E10	909,535	868,310	41,225
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(11,890,541)	(11,351,599)	(538,942)
323 TOTAL SUBSIDIARY RATE BASE		47,202,264	45,062,807	2,139,457
324				
325 TOTAL COMBINED RATE BASE		3,449,091,995	3,304,796,526	144,295,469

**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>
326 *** TABLE 4 - OPERATING REVENUES ***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES				
329 440-448 / RETAIL	RETREV	1,130,610,828	1,078,620,003	51,990,825
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	101,908,387	97,289,358	4,619,029
332 TOTAL SALES OF ELECTRICITY		1,232,519,215	1,175,909,361	56,609,854
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	4,661,497	4,578,839	82,658
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,298,295	3,161,624	136,671
346 TRANSFORMER RENTALS	L 152	17,333	16,662	671
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,657,817	1,582,692	75,125
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,602,787	1,477,577	125,210
351 FACILITIES CHARGES	DA454	9,096,809	8,686,291	410,518
352 OTHER RENTALS	L 101	794,037	761,192	32,845
353 WATER LEASE	E10	69,101	65,969	3,132
354 TOTAL ACCOUNT 454		16,936,179	16,152,006	784,173
355				



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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	9,879,396	9,470,738	408,658
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	806,019	774,795	31,224
359 TRANSMISSION - POINT-TO-POINT	D11	33,163,189	31,791,405	1,371,784
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	40,127,871	38,069,980	2,057,892
363 STANDBY SERVICE CHARGE	CIDA	777,139	777,139	0
364 SIERRA PACIFIC USAGE CHARGE	E10	144,360	137,817	6,543
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	11,931	11,434	497
368 TOTAL ACCOUNT 456		84,909,905	81,033,307	3,876,598
369				
370 TOTAL OTHER OPERATING REVENUES		106,507,581	101,764,153	4,743,428
371				
372 TOTAL OPERATING REVENUES		1,339,026,796	1,277,673,513	61,353,282

**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	1,533,140	1,469,722	63,418
378 501 / FUEL	E10	105,256,975	100,486,170	4,770,805
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	10,783,230	10,294,477	488,753
383 TOTAL ACCOUNT 502		10,783,230	10,294,477	488,753
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,894,278	1,808,419	85,859
387 TOTAL ACCOUNT 505		1,894,278	1,808,419	85,859
388 506 / MISCELLANEOUS EXPENSES				
389 507 / RENTS	L 97	224,649	215,356	9,293
390 TOTAL STEAM OPERATION EXPENSES		128,887,315	123,088,838	5,798,477
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	139,167	133,410	5,757
394 511 / STRUCTURES	D10	295,201	282,990	12,211
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	10,532,166	10,054,792	477,374
398 TOTAL ACCOUNT 512		10,532,166	10,054,792	477,374
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	4,078,463	3,893,605	184,858
402 TOTAL ACCOUNT 513		4,078,463	3,893,605	184,858
403 514 / MISCELLANEOUS STEAM PLANT				
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	6,024,870	5,775,653	249,217
405		21,069,867	20,140,452	929,415
406 TOTAL STEAM GENERATION EXPENSES		149,957,182	143,229,290	6,727,892
407				

**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>
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 887	5,775,190	5,534,512	240,678
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	2,100,000	2,013,134	86,866
414 OTHER	D10	4,526,256	4,339,029	187,227
415 TOTAL ACCOUNT 536		6,626,256	6,352,163	274,093
416				
417 537 / HYDRAULIC EXPENSES				
418 538 / ELECTRIC EXPENSES	D10	14,697,182	14,089,238	607,944
419 LABOR				
420 OTHER	E10	1,589,339	1,523,597	65,742
421 TOTAL ACCOUNT 538		460,035	439,184	20,851
422		2,049,374	1,962,780	86,594
423 539 / MISCELLANEOUS EXPENSES				
424 540 / RENTS	D10	5,798,449	5,558,598	239,851
425	D10	252,726	242,272	10,454
426 TOTAL HYDRAULIC OPERATION EXPENSES		35,199,177	33,739,564	1,459,613
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	134,465	128,903	5,562
430 542 / STRUCTURES	D10	646,148	619,420	26,728
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	633,585	607,377	26,208
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,632,968	1,565,421	67,547
434 OTHER	E10	736,286	702,914	33,372
435 TOTAL ACCOUNT 544		2,369,254	2,268,334	100,920
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,804,309	2,688,310	115,999
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,587,761	6,312,344	275,417
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		41,786,938	40,051,908	1,735,030

**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	671,349	643,579	27,770
446 547 / FUEL				
447 SALMON DIESEL	E10	7,398	7,063	335
448 OTHER	E10	51,607,745	49,268,608	2,339,137
449 TOTAL ACCOUNT 547		51,615,143	49,275,671	2,339,472
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,680,180	2,569,315	110,865
453 OTHER	E10	1,715,165	1,637,425	77,740
454 TOTAL ACCOUNT 548		4,395,345	4,206,740	188,605
455				
456 549 / MISCELLANEOUS EXPENSES				
457 550 / RENTS	D10	633,622	607,412	26,210
458	D10	0	0	0
459 TOTAL OTHER POWER OPER EXPENSES		57,315,459	54,733,402	2,582,057
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
463 552 / STRUCTURES	D10	207,999	199,395	8,604
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	80,714	77,375	3,339
466 OTHER	E10	180,020	171,861	8,159
467 TOTAL ACCOUNT 553		260,734	249,236	11,498
468				
469 554 / MISCELLANEOUS EXPENSES				
470 TOTAL OTHER POWER MAINT EXPENSES	L 99	2,840,749	2,723,242	117,507
471		3,309,482	3,171,873	137,609
472 TOTAL OTHER POWER GENERATION EXP		60,624,941	57,905,276	2,719,665
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	417,254	398,342	18,912
477 OTHER PURCHASED POWER	E10	92,342,046	88,156,614	4,185,431
478 TOTAL ACCOUNT 555.0		92,759,300	88,554,956	4,204,344
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	471,599	452,091	19,508
481 ENERGY RELATED	E10	187,089,798	178,609,896	8,479,902
482 TOTAL COGEN & SMALL POWER PROD		187,561,397	179,061,987	8,499,410
483				
484 TOTAL ACCOUNT 555		280,320,697	267,616,944	12,703,753
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	4,948	4,743	205
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	2,166,167	2,166,167	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	(119,394)	0	(119,394)
490 OTHER	D10	4,712,875	4,517,929	194,946
491 TOTAL ACCOUNT 557		6,759,648	6,684,096	75,552
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		287,085,293	274,305,783	12,779,510
494				
495 TOTAL PRODUCTION EXPENSES		539,454,354	515,492,256	23,962,098

**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	3,163,972	3,032,862	131,110
502 561 / LOAD DISPATCHING	D12	5,496,867	5,269,491	227,376
503 562 / STATION EXPENSES	L 117	2,816,318	2,699,618	116,700
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	896,240	859,089	37,151
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	2,844,842	2,715,899	128,943
506 566 / MISCELLANEOUS EXPENSES	L 140	0	0	0
507 567 / RENTS	L 140	3,934,696	3,771,649	163,047
508				
509 TOTAL TRANSMISSION OPERATION		19,152,935	18,348,608	804,327
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	(40,993)	(39,294)	(1,699)
513 569 / STRUCTURES	L 112	1,227,204	1,176,432	50,772
514 570 / STATION EQUIPMENT	L 117	1,616,137	1,549,169	66,968
515 571 / OVERHEAD LINES	L 123+128+133	991,063	949,981	41,082
515 573 / MISCELLANEOUS PLANT	L 140	470	451	19
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	611,254	585,925	25,329
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,405,135	4,222,663	182,472
519				
520 TOTAL TRANSMISSION EXPENSES		23,558,070	22,571,271	986,799

**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	4,385,764	4,200,597	185,167
527 581 / LOAD DISPATCHING	D60	4,529,601	4,354,129	175,472
528 582 / STATION EXPENSES	L 147	1,601,059	1,539,772	61,287
529 583 / OVERHEAD LINE EXPENSES	L 148+149	4,095,135	3,791,823	303,312
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	3,628,041	3,576,567	51,474
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	61,704	58,855	2,849
532 586 / METER EXPENSES	L 154	4,402,350	4,256,662	145,688
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,231,750	1,138,335	93,415
534 588 / MISCELLANEOUS EXPENSES	L 158	4,492,746	4,303,062	189,684
535 589 / RENTS	L 158	332,764	318,715	14,049
536 TOTAL DISTRIBUTION OPERATION		28,760,914	27,538,518	1,222,396
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	(274,492)	(262,903)	(11,589)
540 591 / STRUCTURES	L 146	68,850	66,315	2,535
541 592 / STATION EQUIPMENT	L 147	4,143,359	3,984,755	158,604
542 593 / OVERHEAD LINES	L 148+149	16,936,900	15,682,443	1,254,457
543 594 / UNDERGROUND LINES	L 150+151	726,528	716,220	10,308
544 595 / LINE TRANSFORMERS	L 152	51,099	49,119	1,980
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	260,970	248,922	12,048
546 597 / METERS	L 154	910,486	880,355	30,131
547 598 / MISCELLANEOUS PLANT	L 158	198,923	190,524	8,399
548 TOTAL DISTRIBUTION MAINTENANCE		23,022,623	21,555,752	1,466,871
549				
550 TOTAL DISTRIBUTION EXPENSES		51,783,537	49,094,271	2,689,266
551				

**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>
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	941,128	885,823	55,305
554 902 / METER READING	CW902	1,801,856	1,344,480	457,376
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,233,844	12,785,254	448,590
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	2,249,077	2,076,567	172,510
557 905 / MISC EXPENSES	L 554+555+556	114	107	7
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		18,226,019	17,092,231	1,133,788
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	786,744	748,595	38,149
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	336,699	321,438	15,261
563 OTHER	DA908	46,852,130	44,579,160	2,272,970
564 TOTAL ACCOUNT 908		47,188,829	44,900,598	2,288,231
565 909 / INFORMATION & INSTRUCTIONAL	DA909	165,868	160,245	5,623
566 910 / MISCELLANEOUS EXPENSES	L 564+565	619,951	589,921	30,030
567 TOTAL CUST SERV & INFORMATN EXPENSES		48,761,392	46,399,358	2,362,034



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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	89,843,262	85,659,945	4,183,317
575 921 / OFFICE SUPPLIES	LABOR	14,655,584	13,973,185	682,399
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(33,154,579)	(31,610,823)	(1,543,756)
577 923 / OUTSIDE SERVICES	LABOR	9,431,043	8,991,911	439,132
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	398,706	382,214	16,492
580 ALL RISK & MISCELLANEOUS	P110P	3,038,880	2,914,155	124,725
581 TOTAL ACCOUNT 924		3,437,586	3,296,368	141,218
582				
583 925 / INJURIES & DAMAGES	LABOR	5,349,936	5,100,830	249,106
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	33,676,975	32,108,895	1,568,080
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,242,059	0	1,242,059
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	2,129,316	2,041,238	88,078
592 ENERGY RELATED	E10	1,396,891	1,333,576	63,315
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	800,199	763,650	36,549
595 FERC OTHER	D11	112,711	108,049	4,662
596 FERC - OREGON HYDRO FEE	D10	158,501	151,945	6,556
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	63,470	63,470	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	659,801	0	659,801
602 TOTAL ACCOUNT 928		5,320,889	4,461,927	858,962
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	46,762	44,585	2,177
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,634,788	3,465,544	169,244
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		150,638,018	142,646,081	7,991,937
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	7,238,346	6,936,826	301,520
611 TOTAL ADMIN & GENERAL EXPENSES		157,876,364	149,582,907	8,293,457
612				
613 416 / MERCHANDISING EXPENSE	E10	0	0	0
614 TOTAL OPER & MAINT EXPENSES		839,659,736	800,232,295	39,427,441
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	48,018,617	46,032,343	1,986,274
620 330-336 / HYDRAULIC PRODUCTION	L 98	16,909,368	16,209,917	699,450
621 340-346 / OTHER PRODUCTION	L 99	16,072,061	15,407,246	664,815
622 TOTAL PRODUCTION PLANT		81,000,046	77,649,507	3,350,539
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	314,837	301,813	13,023
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,531,637	1,468,270	63,368
627 353 / STATION EQUIPMENT	L 117	8,888,231	8,519,930	368,301
628 354 / TOWERS & FIXTURES	L 123	2,272,603	2,178,597	94,005
629 355 / POLES & FIXTURES	L 128	5,397,451	5,173,310	224,141
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,406,987	4,224,241	182,746
631 359 / ROADS & TRAILS	L 138	3,551	3,405	147
632 TOTAL TRANSMISSION PLANT		22,815,296	21,869,566	945,731
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,090	28,418	673
636 361 / STRUCTURES & IMPROVEMENTS	L 146	961,706	926,300	35,407
637 362 / STATION EQUIPMENT	L 147	4,811,472	4,627,294	184,178
638 364 / POLES, TOWERS & FIXTURES	L 148	6,503,042	5,995,021	508,021
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,775,149	3,525,348	249,801
640 366 / UNDERGROUND CONDUIT	L 150	989,478	975,374	14,104
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,338,664	5,262,986	75,678
642 368 / LINE TRANSFORMERS	L 152	12,995,190	12,491,770	503,420
643 369 / SERVICES	L 153	985,233	940,198	45,035
644 370 / METERS	L 154	4,568,915	4,417,715	151,200
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	90,259	83,414	6,845
646 373 / STREET LIGHTING SYSTEMS	L 156	79,768	76,086	3,683
647 TOTAL DISTRIBUTION PLANT		41,127,966	39,349,922	1,778,044

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
GENERAL PLANT				
389 / LAND & LAND RIGHTS	L 161	0	0	0
390 / STRUCTURES & IMPROVEMENTS	L 162	2,688,317	2,576,333	111,984
391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,029,721	6,736,891	292,829
392 / TRANSPORTATION EQUIPMENT	L 164	188,456	180,606	7,850
393 / STORES EQUIPMENT	L 165	124,772	119,575	5,197
394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	565,492	541,936	23,556
395 / LABORATORY EQUIPMENT	L 167	705,649	676,255	29,394
396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
397 / COMMUNICATIONS EQUIPMENT	L 169	3,750,099	3,593,885	156,214
398 / MISCELLANEOUS EQUIPMENT	L 170	446,178	427,592	18,586
TOTAL GENERAL PLANT		15,498,684	14,853,073	645,612
BOARDMAN ARO DEPRECIATION EXP				
403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	542,648	24,017
DEPR EXP BEFORE DISALLOWED COSTS		161,008,658	154,264,716	6,743,942
DEPRECIATION ON DISALLOWED COSTS				
DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,889)	(12,411)
TOTAL DEPRECIATION EXPENSE		160,712,358	153,980,827	6,731,531
AMORTIZATION EXPENSE				
INTANGIBLE PLANT	L 94	7,169,554	6,871,957	297,597
HYDRAULIC PRODUCTION	L 98	0	0	0
ADJUSTMENTS, GAINS & LOSSES	L 94	(269,486)	(258,339)	(11,147)
TOTAL AMORTIZATION EXPENSE		6,900,068	6,613,618	286,450
TOTAL DEPRECIATION & AMORTIZATION EXP				
TOTAL DEPRECIATION & AMORTIZATION EXP		167,612,426	160,594,445	7,017,981
411.093/4 / ARO ACCRETION EXPENSE				
411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	232,951	222,961	9,990

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8 <b>DESCRIPTION</b>	<b>ALLOC/ SOURCE</b>	<b>TOTAL SYSTEM</b>	<b>IDAHO IPUC</b>	<b>OREGON OPUC</b>
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	16,370,738	15,608,477	762,261
684 FUTA	LABOR	92,008	87,724	4,284
685 LESS PAYROLL DEDUCTION	LABOR	(16,706,261)	(15,928,378)	(777,883)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,238,843	1,187,599	51,244
690 VALMY	L 97	759,443	728,029	31,414
691 BOARDMAN	L 97	124,709	119,550	5,159
692 OTHER-PRODUCTION PLANT	L 101	7,646,558	7,330,261	316,297
693 OTHER-TRANSMISSION PLANT	L 139	6,382,264	6,117,794	264,470
694 OTHER-DISTRIBUTION PLANT	L 158	9,852,380	9,436,413	415,967
695 OTHER-GENERAL PLANT	L 172	1,894,490	1,815,573	78,917
696 SUB-TOTAL		27,898,687	26,735,218	1,163,469
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,132	3,961	171
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	3,092,482	3,092,482	0
702 STATE OF OREGON	CODA	263,573	0	263,573
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	851,644	0	851,644
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	243,515	232,176	11,339
709 HYDRO GENERATION KWH TAX	E10	1,694,765	1,617,949	76,816
710 IRRIGATION-PIC	CIDA	239,729	239,729	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		34,045,011	31,689,339	2,355,672
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	237,315	0	237,315
721				
722 TOTAL REGULATORY DEBITS/CREDITS		1,312,669	1,075,354	237,315
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(13,381,438)	(12,824,022)	(557,416)
729 ACCOUNTS #190 & #283 - RELATED	L 758	23,788,664	22,800,304	988,360
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		10,407,226	9,976,282	430,944
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	2,016,034	1,932,054	83,980
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	18,660,529	17,888,574	771,954
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	(5,340,313)	(5,120,531)	(219,782)
740 STATE OF OREGON	L 815	702,252	672,822	29,430
741 OTHER STATES	L 856	(25,887)	(24,965)	(923)
742 TOTAL STATE INCOME TAXES		(4,663,949)	(4,472,674)	(191,275)

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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		1,339,026,796	1,277,673,513	61,353,282
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		839,659,736	800,232,295	39,427,441
749 DEPRECIATION EXPENSE		160,712,358	153,980,827	6,731,531
750 AMORTIZATION OF LIMITED TERM PLANT		6,900,068	6,613,618	286,450
751 ACCRETION EXPENSE		232,951	222,961	9,990
752 TAXES OTHER THAN INCOME		34,045,011	31,689,339	2,355,672
753 REGULATORY DEBITS/CREDITS		1,312,669	1,075,354	237,315
754 TOTAL OPERATING EXPENSES		1,042,862,794	993,814,394	49,048,400
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		296,164,002	283,859,119	12,304,883
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	82,457,050	79,007,394	3,449,655
762 OTHER INTEREST EXPENSE	L 24	14,945,657	14,320,393	625,263
763 TOTAL INTEREST CHARGES		97,402,706	93,327,788	4,074,919
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		198,761,296	190,531,332	8,229,964
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		(4,788,236)	(4,591,568)	(196,668)
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		203,549,532	195,122,899	8,426,632
770				
771 FEDERAL TAX AT 21 PERCENT		42,745,402	40,975,809	1,769,593
772 ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(17,578,113)	(16,850,407)	(727,706)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		25,167,289	24,125,402	1,041,886
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	37,815,126	36,239,903	1,575,223
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(19,891,795)	(19,063,184)	(828,611)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(48,907,902)	(46,875,899)	(2,032,003)
781 SUM OF OTHER ADJUSTMENTS		(30,984,571)	(29,699,181)	(1,285,390)
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(6,506,760)	(6,236,828)	(269,932)
783				
784 TOTAL FEDERAL INCOME TAX		18,660,529	17,888,574	771,954

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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	198,761,296	190,531,332	8,229,964
788				
789 ALLOWANCE FOR AFUDC	P101P	37,815,126	36,239,903	1,575,223
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(19,891,795)	(19,063,184)	(828,611)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(48,907,902)	(46,875,899)	(2,032,003)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(68,799,697)	(65,939,084)	(2,860,613)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(30,984,571)	(29,699,181)	(1,285,390)
797				
798 INCOME SUBJECT TO OREGON TAX		167,776,725	160,832,151	6,944,574
799				
800 IERCO TAXABLE INCOME	E10	24,751,330	23,629,468	1,121,862
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(7,929,119)	(7,598,824)	(330,295)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		184,598,936	176,862,795	7,736,141
804 APPORTIONMENT FACTOR (0.045454550)		8,390,862	8,039,219	351,643
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		8,390,862	8,039,219	351,643
807				
808 OREGON TAX AT 6.6 PERCENT		553,797	530,588	23,208
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		553,797	530,588	23,208
812 ADD: FIN 48 ADJUSTMENT	L 808	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	148,455	142,234	6,221
814				
815 STATE INCOME TAX PAID - OREGON		702,252	672,822	29,430
816				



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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	198,761,296	190,531,332	8,229,964
820				
821 ALLOWANCE FOR AFUDC	P101P	37,815,126	36,239,903	1,575,223
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(19,891,795)	(19,063,184)	(828,611)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(48,907,902)	(46,875,899)	(2,032,003)
825 STATE INCOME TAX ADJUSTMENTS		(68,799,697)	(65,939,084)	(2,860,613)
826				
827 INCOME SUBJECT TO IDAHO TAX		167,776,725	160,832,151	6,944,574
828				
829 IERCO TAXABLE INCOME	E10	24,751,330	23,629,468	1,121,862
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(81,977,538)	(59,395,808)	(2,581,730)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		130,550,517	125,065,811	5,484,706
833				
834 IDAHO TAX AT 5.6 PERCENT		7,310,829	7,003,685	307,144
835 LESS: INVESTMENT TAX CREDIT	P101P	12,845,051	12,309,979	535,072
836				
837 STATE INCOME TAX ALLOWED - IDAHO		(5,534,222)	(5,306,293)	(227,929)
838 ADD: FIN 48 ADJUSTMENT	L 834	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	193,909	185,762	8,147
840 STATE INCOME TAX PAID - IDAHO		(5,340,313)	(5,120,531)	(219,782)
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		167,776,725	160,832,151	6,944,574
845				
846 IERCO TAXABLE INCOME	E10	24,751,330	23,629,468	1,121,862
847 BONUS DEPRECIATION ADJUSTMENT	P101P	(338,538)	(324,436)	(14,102)
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		192,189,517	184,137,183	8,052,334
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		192,189,517	184,137,183	8,052,334
852				
853 OTHER TAX AT 0.1 PERCENT		192,190	184,137	8,052
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(218,077)	(209,102)	(8,975)
856 OTHER STATES' INCOME TAX PAID		(25,887)	(24,965)	(923)

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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	315,527	302,475	13,052
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,757,101	4,558,851	198,250
862 536 / WATER FOR POWER	E10	914,021	872,593	41,428
863 537 / HYDRAULIC EXPENSES	D10	5,932,834	5,687,424	245,410
864 538 / ELECTRIC EXPENSES	D10	1,589,339	1,523,597	65,742
865 539 / MISCELLANEOUS EXPENSES	D10	3,248,457	3,114,086	134,371
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,441,752	15,756,551	685,201
868 541 / SUPERVISION & ENGINEERING	L 873	109,531	105,000	4,531
869 542 / STRUCTURES	D10	484,023	464,002	20,021
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	255,194	244,638	10,556
871 544 / ELECTRIC PLANT	D10	1,632,968	1,565,421	67,547
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,710,949	1,640,176	70,773
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,192,665	4,019,237	173,428
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,634,417	19,775,788	858,629
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	589,370	564,991	24,379
877 548 / GENERATING EXPENSES	D10	2,680,180	2,569,315	110,865
878 549 / MISCELLANEOUS EXPENSES	D10	480,810	460,921	19,889
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,750,360	3,595,228	155,132
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	89,807	86,092	3,715
884 553 / GENERATING & ELECTRIC PLANT	D10	80,714	77,375	3,339
885 554 / MISCELLANEOUS EXPENSES	D10	463,751	444,568	19,183
886 TOTAL OTHER POWER MAINT EXPENSES		634,272	608,036	26,236
887 TOTAL OTHER POWER GENERATION EXP		4,384,632	4,203,263	181,369
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	164	157	7
890	D10	3,712,488	3,558,922	153,566
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,712,652	3,559,079	153,573
892				
893 TOTAL PRODUCTION EXPENSES		29,047,228	27,840,605	1,206,623
894				

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	2,169,470	2,079,571	89,899
899 561 / LOAD DISPATCHING	D12	2,818,360	2,701,780	116,580
900 562 / STATION EXPENSES	L 117	2,191,892	2,101,067	90,825
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	405,578	388,766	16,812
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	146	140	6
905 TOTAL TRANSMISSION OPERATION		7,585,446	7,271,323	314,123
906 568 / SUPERVISION & ENGINEERING	L 140	83,624	80,159	3,465
907 569 / STRUCTURES	L 112	923,051	884,862	38,189
908 570 / STATION EQUIPMENT	L 117	1,738,567	1,666,526	72,041
909 571 / OVERHEAD LINES	L 123+128+133	655,562	628,388	27,174
910 575 / OPER TRANS MKT ADMIN - EIM	L 140	0	0	0
911 TOTAL TRANSMISSION MAINTENANCE		3,400,804	3,259,935	140,869
912 TOTAL TRANSMISSION EXPENSES		10,986,250	10,531,257	454,993
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,274,654	3,136,398	138,256
916 581 / LOAD DISPATCHING	D60	3,789,212	3,642,422	146,790
917 582 / STATION EXPENSES	L 147	928,485	892,944	35,541
918 583 / OVERHEAD LINE EXPENSES	L 148+149	2,829,381	2,619,819	209,562
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,079,002	1,063,693	15,309
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	39,777	37,941	1,836
921 586 / METER EXPENSES	L 154	3,152,940	3,048,599	104,341
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	940,000	868,711	71,289
923 588 / MISCELLANEOUS EXPENSES	L 550	2,963,221	2,809,332	153,889
924 589 / RENTS	L 158	606	580	26
925 TOTAL DISTRIBUTION OPERATION		18,997,278	18,120,440	876,838

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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 156	11,111	10,642	469
930 591 / STRUCTURES	L 146	4,114	3,963	151
931 592 / STATION EQUIPMENT	L 147	2,523,867	2,427,256	96,611
932 593 / OVERHEAD LINES	L 148+149	4,264,283	3,948,443	315,840
933 594 / UNDERGROUND LINES	L 150+151	410,753	404,925	5,828
934 595 / LINE TRANSFORMERS	L 152	24,452	23,505	947
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	168,997	161,195	7,802
936 597 / METERS	L 154	745,849	721,167	24,682
937 598 / MISCELLANEOUS PLANT	L 158	140,045	134,132	5,913
938 TOTAL DISTRIBUTION MAINTENANCE		8,293,471	7,835,227	458,244
939 TOTAL DISTRIBUTION EXPENSES		27,290,749	25,955,667	1,335,082
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	823,785	775,376	48,409
943 902 / METER READING	CW902	1,118,207	834,366	283,841
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,771,815	8,474,475	297,340
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,713,807	10,084,217	629,590
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	672,593	639,979	32,614
951 908 / CUSTOMER ASSISTANCE	L 564	4,468,288	4,251,616	216,672
952 909 / INFORMATION & INSTRUCTIONAL	L 565	222	214	8
953 910 / MISCELLANEOUS EXPENSES	L 951+952	336,800	320,468	16,332
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,477,903	5,212,278	265,625
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, 2019**

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	49,163,395	46,872,340	2,291,055
963 921 / OFFICE SUPPLIES	PTDCAS	261,937	249,731	12,206
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	292,766	280,571	12,195
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	122,702	116,989	5,713
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	160,034	152,576	7,458
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3808	1,043,006	999,559	43,447
989 TOTAL ADMIN & GENERAL EXPENSES		51,043,840	48,671,765	2,372,075
990 TOTAL OPER & MAINT EXPENSES		134,559,777	128,295,789	6,263,988
991				
992 TOTAL LABOR - RATIO (%)		1	0.9534	0.0466

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	2,505,835.0	2,402,182.0	103,653.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,505,835.0	2,402,182.0	103,653.0
998 RETAIL TRANSMISSION	D12	2,505,835.0	2,402,182.0	103,653.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,376,964.0	2,284,883.0	92,081.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,823,258.0	15,106,064.0	717,194.0
1003 RETAIL MWH AT GENERATION LVL	E100	15,823,258.0	15,106,064.0	717,194.0
1004 CUSTOMER LEVEL	E99	14,585,439.0	13,919,249.0	666,190.0
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	62,420,697	59,567,436	2,853,261
1008 370-METER INVESTMENT	ACCT370	97,890,962	94,651,442	3,239,520
1009 902-CUSTOMER WEIGHTED	CW802	1,801,856	1,344,480	457,376
1010 903-CUSTOMER WEIGHTED	CW903	13,233,844	12,785,254	448,590
1011 904-CUSTOMER WEIGHTED	CW904	2,591,220	2,392,467	198,753
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	563,967	544,849	19,118

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	5,865,848	5,854,554	11,294
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	7,384,698	7,213,966	170,732
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	47,760,416	46,002,032	1,758,384
1026 362-STATION EQUIPMENT	ACCT362	269,467,877	259,152,911	10,314,966
1027 364-POLES, TOWERS & FIXTURES	DA364	277,770,034	256,070,512	21,699,522
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	142,602,742	133,166,726	9,436,016
1029 366-UNDERGROUND CONDUIT	DA366	52,498,650	51,750,346	748,304
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	281,802,144	277,807,478	3,994,666
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,138,777	2,900,735	238,042
1032 373-STREET LIGHTING SYSTEMS	DA373	4,614,487	4,401,456	213,031
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,661,497	4,578,839	82,658
1034 454-REVENUE - FACILITIES CHARGE	DA454	9,096,809	8,686,291	410,518
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	46,852,190	44,579,217	2,272,973
1036 440-RETAIL SALES REVENUE	RETREV	1,130,610,829	1,078,620,004	51,990,825
1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038 RIDER FUND DIRECT ASSIGNMENT	DARIDER	40,127,871	38,069,980	2,057,892
1039 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	232,951	222,961	9,990
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	542,648	24,017
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, 2019**

8 <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	5,688,253,687	5,451,304,346	236,949,341
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,515,937	79,624,025	3,891,912
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,678,626,749	2,568,687,396	109,939,352
1050 PLANT - GEN PLT (390,391,397&398)	P3908	232,484,610	222,800,254	9,684,356
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	6,079,229,131	5,825,993,356	253,235,776
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	681,783,372	650,649,388	31,133,984
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,515,937	79,624,025	3,891,912
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	134,144,309	127,898,230	6,246,079
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,241,616,024	1,184,595,652	57,020,372
1056 O&M - ALL EXCEPT FUEL	O&M M	676,161,362	644,118,290	32,043,072
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	940,081,714	901,185,751	38,895,963
1058 O&M - TOTAL (NOT USED)	OM401	839,659,736	800,232,295	39,427,441



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <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%	95.86%	4.14%
1063	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.86%	4.14%
1064	RETAIL TRANSMISSION	D12	100.00%	95.86%	4.14%
1065	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.13%	3.87%
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%	95.43%	4.57%
1071					
1072 CUSTOMER RELATED FACTORS					
1073	369-DIRECT ASSIGNMENT	DA369	100.00%	95.43%	4.57%
1074	370-METER INVESTMENT	ACCT370	100.00%	96.69%	3.31%
1075	902-CUSTOMER WEIGHTED	CW902	100.00%	74.62%	25.38%
1076	903-CUSTOMER WEIGHTED	CW903	100.00%	96.61%	3.39%
1077	904-CUSTOMER WEIGHTED	CW904	100.00%	92.33%	7.67%
1078	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.61%	3.39%

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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%	99.81%	0.19%
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%	97.69%	2.31%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	96.32%	3.68%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	96.17%	3.83%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.19%	7.81%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.38%	6.62%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.57%	1.43%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.58%	1.42%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.42%	7.58%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.38%	4.62%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.23%	1.77%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.49%	4.51%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	95.15%	4.85%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.40%	4.60%
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, 2019**

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%	95.83%	4.17%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.34%	4.66%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.90%	4.10%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.83%	4.17%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.83%	4.17%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.43%	4.57%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.34%	4.66%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.34%	4.66%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.41%	4.59%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.26%	4.74%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.86%	4.14%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.30%	4.70%

**IDAHO POWER COMPANY**

**2019 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

**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, 2019**

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

<b>Description</b>	<b>Amount</b>
<b>Development of Rate Base Components</b>	
Electric Plant-in-Service	256,012.7
Less: Accum Prov for Depreciation	102,334.3
Amort of Other Utility Plant	1,079.2
Net Electric Plant-in-Service	152,599.2
Less: Cust Advances for Construction	11.3
Accumulated Deferred Income Taxes	20,231.7
Add: Fuel Inventory	1,657.3
Materials & Supplies	2,397.4
Prepayments	0.0
Working Cash Allowance	1,512.0
Net Electric Rate Base	137,922.8
Add: Conservation & Deferred Programs	3,347.6
IERCO Rate Base	2,139.5
Total Combined Rate Base	143,409.8
 <b>Development of Net Income</b>	
Operation Revenues	59,472.8
Operating Expenses	
Operation & Maintenance Expenses	37,800.4
Depreciation Expense	6,731.5
Amortization Expense	274.7
Accretion Expense	10.0
Taxes Other Than Income Taxes	2,355.7
Regulatory Debits/Credits	237.3
Deferred Income Taxes	265.5
Investment Tax Credits Adj - Net	84.0
Federal Income Taxes	638.2
State Income Taxes	103.0
Total Operating Expenses	48,500.3
Operating Income	10,972.5
Add: IERCO Operating Income	384.8
Total Operating Income	11,357.3
 Rate of Return Earned - Percent	 7.919%

1 IDAHO POWER COMPANY  
 2 BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I  
 3 JURISDICTIONAL SEPARATION STUDY  
 4 TWELVE MONTHS ENDED DECEMBER 31, 2019  
 5  
 6

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
87 ***TABLE 1 - ELECTRIC PLANT IN SERVICE***				
88				
89 INTANGIBLE PLANT				
90 301 - ORGANIZATION	P101P	5,703	5,465	238
91 302 - FRANCHISES & CONSENTS	D10	33,869,237	32,468,248	1,400,989
92 303 - MISCELLANEOUS	P101P	33,024,672	31,649,000	1,375,673
93				
94 TOTAL INTANGIBLE PLANT		66,899,612	64,122,713	2,776,899
95				
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	1,185,467,329	1,136,430,882	49,036,447
98 330-336 / HYDRAULIC PRODUCTION	D10	906,708,051	869,202,386	37,505,666
99 340-346 / OTHER PRODUCTION	D10	553,311,826	530,424,273	22,887,553
100				
101 TOTAL PRODUCTION PLANT		2,645,487,206	2,536,057,541	109,429,665
102				
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	39,239,168	37,616,054	1,623,115
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		39,239,168	37,616,054	1,623,115
108				
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	81,366,133	78,000,451	3,365,682
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		81,366,791	78,000,451	3,366,340
113				
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	440,768,106	422,535,885	18,232,221
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		440,879,700	422,610,985	18,268,714

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	212,601,572	203,807,381	8,794,191
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		212,601,572	203,807,381	8,794,191
124					
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	199,555,638	191,301,088	8,254,550
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		199,589,479	191,301,088	8,288,392
129					
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	236,011,515	226,248,980	9,762,535
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		236,038,010	226,250,169	9,787,841
134					
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	374,123	16,143
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	374,123	16,143
139					
140	TOTAL TRANSMISSION PLANT		1,210,104,986	1,159,960,250	50,144,736

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8 <b>DESCRIPTION</b>	<b>ALLOC/ SOURCE</b>	<b>TOTAL SYSTEM</b>	<b>IDAHO IPUC</b>	<b>OREGON OPUC</b>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	6,627,367	6,474,144	153,223
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	44,583,043	42,941,639	1,641,403
147 362 / STATION EQUIPMENT	ACCT362	260,801,894	250,818,653	9,983,241
148 364 / POLES, TOWERS & FIXTURES	DA364	277,770,034	256,070,512	21,699,522
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	142,602,742	133,166,726	9,436,016
150 366 / UNDERGROUND CONDUIT	DA366	52,498,650	51,750,346	748,304
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	281,802,144	277,807,478	3,994,666
152 368 / LINE TRANSFORMERS	D80	600,089,413	576,842,602	23,246,811
153 369 / SERVICES	DA369	62,420,697	59,567,436	2,853,261
154 370 / METERS	ACCT370	95,712,247	92,544,827	3,167,419
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,138,777	2,900,735	238,042
156 373 / STREET LIGHTING SYSTEMS	DA373	4,614,487	4,401,456	213,031
157				
158 TOTAL DISTRIBUTION PLANT		1,832,661,495	1,755,286,555	77,374,939
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,777,302	17,036,772	740,530
162 390 / STRUCTURES & IMPROVEMENTS	PTD	128,539,199	123,184,783	5,354,416
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	44,553,893	42,697,961	1,855,933
164 392 / TRANSPORTATION EQUIPMENT	PTD	91,951,222	88,120,911	3,830,311
165 393 / STORES EQUIPMENT	PTD	3,355,882	3,216,090	139,792
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	11,397,449	10,922,678	474,771
167 395 / LABORATORY EQUIPMENT	PTD	14,240,026	13,646,845	593,181
168 396 / POWER OPERATED EQUIPMENT	PTD	19,768,953	18,945,459	823,494
169 397 / COMMUNICATIONS EQUIPMENT	PTD	51,848,072	49,688,294	2,159,778
170 398 / MISCELLANEOUS EQUIPMENT	PTD	7,543,445	7,229,216	314,229
171				
172 TOTAL GENERAL PLANT		390,975,444	374,689,009	16,286,435
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		6,146,128,743	5,890,116,068	256,012,675
175				



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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	692,345,832	663,707,185	28,638,646
180 330-336 / HYDRAULIC PRODUCTION	L 98	440,917,255	422,678,865	18,238,390
181 340-346 / OTHER PRODUCTION	L 99	118,031,940	113,149,590	4,882,350
182 TOTAL PRODUCTION PLANT		1,251,295,027	1,199,535,640	51,759,387
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	8,793,318	8,429,586	363,733
186 352 / STRUCTURES & IMPROVEMENTS	L 112	29,765,521	28,534,049	1,231,471
187 353 / STATION EQUIPMENT	L 117	120,560,463	115,564,804	4,995,659
188 354 / TOWERS & FIXTURES	L 123	71,227,731	68,281,420	2,946,310
189 355 / POLES & FIXTURES	L 128	66,937,702	64,157,967	2,779,735
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	79,849,684	76,538,539	3,311,145
191 359 / ROADS & TRAILS	L 138	284,483	272,715	11,768
192 TOTAL TRANSMISSION PLANT		377,418,901	361,779,080	15,639,821
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	122,333	119,505	2,828
196 361 / STRUCTURES & IMPROVEMENTS	L 146	13,395,954	12,902,758	493,196
197 362 / STATION EQUIPMENT	L 147	63,101,131	60,685,681	2,415,449
198 364 / POLES, TOWERS & FIXTURES	L 148	145,134,447	133,796,478	11,337,969
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	55,467,811	51,797,508	3,670,302
200 366 / UNDERGROUND CONDUIT	L 150	17,000,790	16,758,464	242,325
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	92,197,272	90,890,336	1,306,936
202 368 / LINE TRANSFORMERS	L 152	180,936,335	173,927,058	7,009,277
203 369 / SERVICES	L 153	43,702,036	41,704,408	1,997,628
204 370 / METERS	L 154	33,818,749	32,699,580	1,119,169
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,770,354	1,636,092	134,262
206 373 / STREET LIGHTING SYSTEMS	L 156	3,658,205	3,489,322	168,884
207 TOTAL DISTRIBUTION PLANT		650,305,417	620,407,192	29,898,225
208				

**IDAHO POWER COMPANY**  
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8 <b>DESCRIPTION</b>	<b>ALLOC/ SOURCE</b>	<b>TOTAL SYSTEM</b>	<b>IDAHO IPUC</b>	<b>OREGON OPUC</b>
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	33,425,753	32,033,373	1,392,380
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	16,494,763	15,807,659	687,104
215 392 / TRANSPORTATION EQUIPMENT	L 164	24,229,547	23,220,243	1,009,304
216 393 / STORES EQUIPMENT	L 165	993,622	952,231	41,390
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,977,920	3,812,216	165,704
218 395 / LABORATORY EQUIPMENT	L 167	6,596,358	6,321,581	274,777
219 396 / POWER OPERATED EQUIPMENT	L 168	4,697,342	4,501,670	195,672
220 397 / COMMUNICATIONS EQUIPMENT	L 169	22,614,528	21,672,500	942,029
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,297,573	3,160,209	137,363
222 TOTAL GENERAL PLANT		116,327,406	111,481,683	4,845,723
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,395,346,751	2,293,203,595	102,143,156
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	4,482,591	4,291,442	191,148
228 TOTAL ACCUM PROVISION DEPRECIATION		2,399,829,342	2,297,495,038	102,334,304
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	14,109,887	13,524,207	585,680
232 HYDRAULIC PRODUCTION	L 98	11,931,034	11,437,511	493,523
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		26,040,922	24,961,719	1,079,203
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,425,870,263	2,322,456,756	103,413,507
238				

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
241 NET ELECTRIC PLANT IN SERVICE		3,720,258,480	3,567,659,312	152,599,168
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	O10	0	0	0
245 OTHER	DA252	5,865,848	5,854,554	11,294
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,865,848	5,854,554	11,294
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,172,622)	(1,170,364)	(2,258)
251 OTHER	LABOR	(17,006,110)	(16,231,552)	(774,558)
252 TOTAL ACCOUNT 190		(18,178,732)	(17,401,916)	(776,816)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	464,055,482	444,724,832	19,330,650
255 283 / OTHER	P101P	40,279,634	38,601,749	1,677,885
256 TOTAL ACCUM DEFERRED INCOME TAXES		486,156,384	465,924,665	20,231,719
257				
258 NET ELECTRIC PLANT IN SERVICE		3,228,236,248	3,095,880,092	132,356,156
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	36,563,529	34,906,276	1,657,253
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	18,383,744	17,623,307	760,437
264 TRANSMISSION - GENERAL	L 139	8,824,227	8,458,566	365,661
265 DISTRIBUTION - GENERAL	L 158	28,096,944	26,910,691	1,186,253
266 OTHER - UNCLASSIFIED	L 174	2,040,709	1,955,705	85,004
267 TOTAL ACCOUNT 154		57,345,624	54,948,269	2,397,355
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	30,519,712	29,007,695	1,512,017
277				
278 TOTAL WORKING CAPITAL		124,428,865	118,862,239	5,566,626
279				
280 NET ELECTRIC PLANT IN SERVICE		3,352,665,113	3,214,742,332	137,922,781

**IDAHO POWER COMPANY**  
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281 \*\*\* TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE \*\*\*

282	283 NET ELECTRIC PLANT IN SERVICE	3,352,665,113	3,214,742,332	137,922,781
284	ADD:			
285	105 / PLANT HELD FOR FUTURE USE			
286	HYDRAULIC PRODUCTION	L 98	0	0
287	TRANS LAND & LAND RIGHTS	L 107	0	0
288	TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0
289	TRANS STATION EQUIPMENT	L 117	0	0
290	DIST LAND & LAND RIGHTS	L 145	0	0
291	DIST STRUCTURES & IMPROVEMENTS	L 146	0	0
292	GEN LAND & LAND RIGHTS	L 161	0	0
293	GEN STRUCTURES & IMPROVEMENTS	L 162	0	0
294	TOTAL PLANT HELD FOR FUTURE USE		0	0
295				
296	ELECTRIC PLANT ACQUISITION ADJ.-114/5	D10	0	0
297				
298	DEFERRED PROGRAMS:			
299	182 / CONSERVATION PROGRAMS			
300	IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0
301	OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0
302	TOTAL CONSERVATION PROGRAMS		0	0
303	182 / MISC. OTHER REGULATORY ASSETS			
304	CUB FUND INTEREST - OPUC ORDER 15-399	CODA	3,833	3,833
305	AM. FALLS BOND REFINANCE	D10	323,182	13,368
306	SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CIDA	5,441,885	5,441,885
307	PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0
308	LIDAR SURVEY - IPUC ORDER 32426	CIDA	87,209	87,209
309	SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,906,957	9,906,957
310	SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	14,783,171	14,783,171
311	SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	403,036	403,036
312	SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	629,052	629,052
313	TOTAL OTHER REGULATORY ASSETS		31,578,325	6,491,174
314	186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0
315	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(3,134,211)	(3,134,211)
316	RECONNECT FEES - OPUC ADV 16-09	CODA	(9,411)	(9,411)
317	TOTAL DEFERRED PROGRAMS		28,434,703	3,347,552
318				
319	DEVELOPMENT OF IERCO RATE BASE			
320	INVESTMENT IN IERCO	E10	58,183,270	2,637,174
321	PREPAID COAL ROYALTIES	E10	909,535	41,225
322	NOTES RECEIVABLE FROM SUBSIDIARY	E10	(11,890,541)	(538,942)
323	TOTAL SUBSIDIARY RATE BASE		47,202,264	2,139,457
324				
325	TOTAL COMBINED RATE BASE		3,284,892,289	143,409,790

**IDAHO POWER COMPANY**  
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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	1,130,610,828	1,078,620,003	51,990,825
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	101,908,387	97,289,358	4,619,029
332 TOTAL SALES OF ELECTRICITY		1,232,519,215	1,175,909,361	56,609,854
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	3,913,358	3,735,984	177,374
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	4,661,497	4,578,839	82,658
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,298,295	3,161,624	136,671
346 TRANSFORMER RENTALS	L 152	17,333	16,662	671
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,657,817	1,582,676	75,141
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,602,787	1,477,577	125,210
351 FACILITIES CHARGES	DA454	9,096,809	8,686,291	410,518
352 OTHER RENTALS	L 101	794,037	761,192	32,845
353 WATER LEASE	E10	69,101	65,969	3,132
354 TOTAL ACCOUNT 454		16,936,179	16,151,990	784,189
355				

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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	9,879,396	9,470,738	408,658
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	806,019	774,795	31,224
359 TRANSMISSION - POINT-TO-POINT	D11	33,163,189	31,791,405	1,371,784
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	777,139	777,139	0
364 SIERRA PACIFIC USAGE CHARGE	E10	144,360	137,817	6,543
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	11,931	11,434	497
368 TOTAL ACCOUNT 456		44,782,034	42,963,327	1,818,706
369				
370 TOTAL OTHER OPERATING REVENUES		70,293,068	67,430,140	2,862,927
371				
372 TOTAL OPERATING REVENUES		1,302,812,283	1,243,339,501	59,472,782

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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	1,486,295	1,424,815	61,480
378 501 / FUEL	E10	105,256,975	100,486,170	4,770,805
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	10,783,230	10,294,477	488,753
383 TOTAL ACCOUNT 502		10,783,230	10,294,477	488,753
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,894,278	1,808,419	85,859
387 TOTAL ACCOUNT 505		1,894,278	1,808,419	85,859
388 506 / MISCELLANEOUS EXPENSES	D10	9,194,263	8,813,945	380,318
389 507 / RENTS	L 97	224,649	215,356	9,293
390 TOTAL STEAM OPERATION EXPENSES		128,839,690	123,043,183	5,796,507
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	139,167	133,410	5,757
394 511 / STRUCTURES	D10	295,201	282,990	12,211
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	10,532,166	10,054,792	477,374
398 TOTAL ACCOUNT 512		10,532,166	10,054,792	477,374
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	4,078,463	3,893,605	184,858
402 TOTAL ACCOUNT 513		4,078,463	3,893,605	184,858
403 514 / MISCELLANEOUS STEAM PLANT	D10	6,024,870	5,775,653	249,217
404 TOTAL STEAM MAINTENANCE EXPENSES		21,069,867	20,140,452	929,415
405				
406 TOTAL STEAM GENERATION EXPENSES		149,909,557	143,183,635	6,725,922
407				

**IDAHO POWER COMPANY**  
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
HYDRAULIC POWER GENERATION				
535 / SUPERVISION & ENGINEERING	L 887	5,057,165	4,846,410	210,755
536 / WATER FOR POWER				
WATER LEASE	D10	1,962,040	1,880,881	81,159
OTHER	D10	4,526,256	4,339,029	187,227
TOTAL ACCOUNT 536		6,488,296	6,219,910	268,386
537 / HYDRAULIC EXPENSES				
538 / ELECTRIC EXPENSES	D10	13,801,694	13,230,792	570,902
LABOR	D10	1,349,448	1,293,629	55,819
OTHER	E10	460,035	439,184	20,851
TOTAL ACCOUNT 538		1,809,483	1,732,812	76,671
539 / MISCELLANEOUS EXPENSES				
540 / RENTS	D10	5,308,135	5,088,566	219,569
TOTAL HYDRAULIC OPERATION EXPENSES		32,717,499	31,360,762	1,356,737
MAINTENANCE				
541 / SUPERVISION & ENGINEERING	L 873	117,933	113,055	4,878
542 / STRUCTURES	D10	573,091	549,385	23,706
543 / RESERVOIRS, DAMS & WATERWAYS	D10	595,067	570,452	24,615
544 / ELECTRIC PLANT				
LABOR	D10	1,386,492	1,329,140	57,352
OTHER	E10	736,286	702,914	33,372
TOTAL ACCOUNT 544		2,122,778	2,032,054	90,724
545 / MISCELLANEOUS HYDRAULIC PLANT				
TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,954,932	5,705,692	249,240
TOTAL HYDRAULIC GENERATION EXPENSES		38,672,431	37,066,454	1,605,977



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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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	582,391	558,301	24,090
547 / FUEL				
SALMON DIESEL	E10	7,398	7,063	335
OTHER	E10	51,607,745	49,268,608	2,339,137
TOTAL ACCOUNT 547		51,615,143	49,275,671	2,339,472
GENERATING EXPENSES				
LABOR	D10	2,275,640	2,181,509	94,131
OTHER	E10	1,715,165	1,637,425	77,740
TOTAL ACCOUNT 548		3,990,805	3,818,934	171,871
MISCELLANEOUS EXPENSES				
549 / MISCELLANEOUS EXPENSES	D10	561,050	537,842	23,208
550 / RENTS	D10	0	0	0
TOTAL OTHER POWER OPER EXPENSES		56,749,389	54,190,747	2,558,642
MAINTENANCE				
551 / SUPERVISION & ENGINEERING	L 886	0	0	0
552 / STRUCTURES	D10	194,444	186,401	8,043
GENERATING & ELECTRIC PLANT				
LABOR	D10	68,531	65,696	2,835
OTHER	E10	180,020	171,861	8,159
TOTAL ACCOUNT 553		248,551	237,557	10,994
MISCELLANEOUS EXPENSES				
554 / MISCELLANEOUS EXPENSES	L 99	2,770,752	2,656,141	114,611
TOTAL OTHER POWER MAINT EXPENSES		3,213,747	3,080,098	133,649
TOTAL OTHER POWER GENERATION EXP		59,963,136	57,270,846	2,692,290

**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	417,254	398,342	18,912
477 OTHER PURCHASED POWER	E10	92,342,046	88,156,614	4,185,431
478 TOTAL ACCOUNT 555.0		92,759,300	88,554,956	4,204,344
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	216,487,586	206,675,220	9,812,366
482 TOTAL COGEN & SMALL POWER PROD		216,487,586	206,675,220	9,812,366
483				
484 TOTAL ACCOUNT 555		309,246,886	295,230,176	14,016,710
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	4,923	4,719	204
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	(47,067,494)	(47,067,494)	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	(119,394)	0	(119,394)
490 OTHER	D10	4,152,521	3,980,753	171,768
491 TOTAL ACCOUNT 557		(43,034,367)	(43,086,741)	52,374
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		266,217,442	252,148,155	14,069,287
494				
495 TOTAL PRODUCTION EXPENSES		514,762,566	489,669,090	25,093,476

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 2 **IDAHO POWER COMPANY**  
 3 **BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
 4 **JURISDICTIONAL SEPARATION STUDY**  
 5 **TWELVE MONTHS ENDED DECEMBER 31, 2019**  
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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	2,836,517	2,718,976	117,541
502 581 / LOAD DISPATCHING	D12	5,071,471	4,861,691	209,780
503 562 / STATION EXPENSES	L 117	2,485,479	2,382,488	102,991
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	835,023	800,410	34,613
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	2,844,842	2,715,899	128,943
506 566 / MISCELLANEOUS EXPENSES	L 140	0	0	0
507 567 / RENTS	L 140	3,934,674	3,771,628	163,046
508				
509 TOTAL TRANSMISSION OPERATION		18,008,006	17,251,092	756,914
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	(53,615)	(51,393)	(2,222)
513 569 / STRUCTURES	L 112	1,087,881	1,042,873	45,008
514 570 / STATION EQUIPMENT	L 117	1,353,722	1,297,628	56,094
515 571 / OVERHEAD LINES	L 123+128+133	892,114	855,134	36,980
515 573 / MISCELLANEOUS PLANT	L 139	470	451	19
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	611,254	585,925	25,329
517				
518 TOTAL TRANSMISSION MAINTENANCE		3,891,826	3,730,617	161,209
519				
520 TOTAL TRANSMISSION EXPENSES		21,899,832	20,981,709	918,123

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
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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	3,891,496	3,727,197	164,299
527 581 / LOAD DISPATCHING	D60	3,957,667	3,804,351	153,316
528 582 / STATION EXPENSES	L 147	1,460,916	1,404,993	55,922
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,668,075	3,396,394	271,681
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	3,465,179	3,416,016	49,163
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	55,700	53,129	2,571
532 586 / METER EXPENSES	L 154	3,926,453	3,796,514	129,939
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,089,869	1,007,214	82,655
534 588 / MISCELLANEOUS EXPENSES	L 158	4,045,485	3,874,684	170,800
535 589 / RENTS	L 158	332,673	318,627	14,045
536 TOTAL DISTRIBUTION OPERATION		25,893,511	24,799,119	1,094,392
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	(276,169)	(264,509)	(11,660)
540 591 / STRUCTURES	L 146	68,229	65,717	2,512
541 592 / STATION EQUIPMENT	L 147	3,762,413	3,618,391	144,021
542 593 / OVERHEAD LINES	L 148+149	16,293,259	15,086,475	1,206,785
543 594 / UNDERGROUND LINES	L 150+151	664,530	655,102	9,428
544 595 / LINE TRANSFORMERS	L 152	47,408	45,572	1,837
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	235,462	224,592	10,870
546 597 / METERS	L 154	797,909	771,504	26,405
547 598 / MISCELLANEOUS PLANT	L 158	177,785	170,279	7,506
548 TOTAL DISTRIBUTION MAINTENANCE		21,770,827	20,373,122	1,397,705
549				
550 TOTAL DISTRIBUTION EXPENSES		47,664,338	45,172,241	2,492,097
551				

**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>
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	816,788	768,790	47,998
554 902 / METER READING	CW902	1,633,077	1,218,543	414,534
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	11,909,848	11,506,137	403,710
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	2,249,077	2,076,567	172,510
557 905 / MISC EXPENSES	L 554+555+556	114	107	7
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		16,608,903	15,570,144	1,038,759
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	685,224	662,830	22,394
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	336,699	321,438	15,261
563 OTHER	DA908	6,049,826	5,856,370	193,456
564 TOTAL ACCOUNT 908		6,386,525	6,177,808	208,717
565 909 / INFORMATION & INSTRUCTIONAL	DA909	165,834	160,212	5,622
566 910 / MISCELLANEOUS EXPENSES	L 564+565	569,115	550,498	18,617
567 TOTAL CUST SERV & INFORMATN EXPENSES		7,806,698	7,551,349	255,349

**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	82,422,659	78,668,648	3,754,011
575 921 / OFFICE SUPPLIES	LABOR	14,616,048	13,950,347	665,701
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(33,154,579)	(31,644,525)	(1,510,054)
577 923 / OUTSIDE SERVICES	LABOR	9,431,043	9,001,498	429,545
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	398,706	382,214	16,492
580 ALL RISK & MISCELLANEOUS	P110P	2,994,691	2,871,779	122,912
581 TOTAL ACCOUNT 924		3,393,397	3,253,993	139,404
582				
583 925 / INJURIES & DAMAGES	LABOR	5,331,416	5,088,592	242,824
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	33,676,975	32,143,128	1,533,847
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,242,059	0	1,242,059
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	2,129,316	2,041,238	88,078
592 ENERGY RELATED	E10	1,396,891	1,333,576	63,315
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	800,199	763,650	36,549
595 FERC OTHER	D11	112,711	108,049	4,662
596 FERC - OREGON HYDRO FEE	D10	158,501	151,945	6,556
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	63,470	63,470	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	659,801	0	659,801
602 TOTAL ACCOUNT 928		5,320,889	4,461,927	858,962
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>
929 / DUPLICATE CHARGES	LABOR	0	0	0
930.1 / GENERAL ADVERTISING	LABOR	0	0	0
930.2 / MISCELLANEOUS EXPENSES	LABOR	3,308,716	3,158,018	150,698
931 / RENTS	L 172	0	0	0
TOTAL ADM & GEN OPERATION		142,742,336	135,235,339	7,506,997
935 / GENERAL PLANT MAINTENANCE	L 172	7,080,917	6,785,955	294,962
TOTAL ADMIN & GENERAL EXPENSES		149,823,253	142,021,294	7,801,959
416 / MERCHANDISING EXPENSE	E10	4,427,209	4,226,544	200,665
TOTAL OPER & MAINT EXPENSES		762,992,799	725,192,372	37,800,427

**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>
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	48,018,617	46,032,343	1,986,274
620 330-336 / HYDRAULIC PRODUCTION	L 98	16,909,368	16,209,917	699,450
621 340-346 / OTHER PRODUCTION	L 99	16,072,061	15,407,246	664,815
622 TOTAL PRODUCTION PLANT		81,000,046	77,649,507	3,350,539
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	314,837	301,813	13,023
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,531,637	1,468,270	63,368
627 353 / STATION EQUIPMENT	L 117	8,888,231	8,519,930	368,301
628 354 / TOWERS & FIXTURES	L 123	2,272,603	2,178,597	94,005
629 355 / POLES & FIXTURES	L 128	5,397,451	5,173,310	224,141
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,406,987	4,224,241	182,746
631 359 / ROADS & TRAILS	L 138	3,551	3,405	147
632 TOTAL TRANSMISSION PLANT		22,815,296	21,869,566	945,731
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,090	28,418	673
636 361 / STRUCTURES & IMPROVEMENTS	L 146	961,706	926,300	35,407
637 362 / STATION EQUIPMENT	L 147	4,811,472	4,627,294	184,178
638 364 / POLES, TOWERS & FIXTURES	L 148	6,503,042	5,995,021	508,021
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,775,149	3,525,348	249,801
640 366 / UNDERGROUND CONDUIT	L 150	989,478	975,374	14,104
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,338,664	5,262,986	75,678
642 368 / LINE TRANSFORMERS	L 152	12,995,190	12,491,770	503,420
643 369 / SERVICES	L 153	985,233	940,198	45,035
644 370 / METERS	L 154	4,568,915	4,417,715	151,200
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	90,259	83,414	6,845
646 373 / STREET LIGHTING SYSTEMS	L 156	79,768	76,086	3,683
647 TOTAL DISTRIBUTION PLANT		41,127,966	39,349,922	1,778,044



**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>
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	2,688,317	2,576,333	111,984
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,029,721	6,736,891	292,829
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	180,606	7,850
655 393 / STORES EQUIPMENT	L 165	124,772	119,575	5,197
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	565,492	541,936	23,556
657 395 / LABORATORY EQUIPMENT	L 167	705,649	676,255	29,394
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,750,099	3,593,885	156,214
660 398 / MISCELLANEOUS EQUIPMENT	L 170	446,178	427,592	18,586
661 TOTAL GENERAL PLANT		15,498,684	14,853,073	645,612
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	542,648	24,017
664 DEPR EXP BEFORE DISALLOWED COSTS		161,008,658	154,264,716	6,743,942
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,889)	(12,411)
667 TOTAL DEPRECIATION EXPENSE		160,712,358	153,980,827	6,731,531
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	7,169,554	6,871,957	297,597
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	(553,990)	(531,074)	(22,916)
673 TOTAL AMORTIZATION EXPENSE		6,615,564	6,340,882	274,681
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		167,327,922	160,321,710	7,006,213
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	232,951	222,961	9,990
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	16,370,738	15,625,119	745,619
684 FUTA	LABOR	92,008	87,817	4,191
685 LESS PAYROLL DEDUCTION	LABOR	(16,706,261)	(15,945,360)	(760,901)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,238,843	1,187,599	51,244
690 VALMY	L 97	759,443	728,029	31,414
691 BOARDMAN	L 97	124,709	119,550	5,159
692 OTHER-PRODUCTION PLANT	L 101	7,646,558	7,330,261	316,297
693 OTHER-TRANSMISSION PLANT	L 139	6,382,264	6,117,794	264,470
694 OTHER-DISTRIBUTION PLANT	L 158	9,852,380	9,436,413	415,967
695 OTHER-GENERAL PLANT	L 172	1,894,490	1,815,573	78,917
696 SUB-TOTAL		27,898,687	26,735,218	1,163,469
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,132	3,961	171
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	3,092,482	3,092,482	0
702 STATE OF OREGON	CODA	263,573	0	263,573
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	851,644	0	851,644
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	243,515	232,424	11,091
709 HYDRO GENERATION KWH TAX	E10	1,694,765	1,617,949	76,816
710 IRRIGATION-PIC	CIDA	239,729	239,729	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		34,045,011	31,689,339	2,355,672
715				
716				

**IDAHO POWER COMPANY**  
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8 <b>DESCRIPTION</b>	<b>ALLOC/ SOURCE</b>	<b>TOTAL SYSTEM</b>	<b>IDAHO IPUC</b>	<b>OREGON OPUC</b>
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	237,315	0	237,315
721				
722 TOTAL REGULATORY DEBITS/CREDITS		1,312,669	1,075,354	237,315
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(8,918,930)	(8,547,404)	(371,526)
729 ACCOUNTS #190 & #283 - RELATED	L 758	17,790,659	17,153,642	637,017
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		8,871,729	8,606,238	265,491
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	2,016,034	1,932,054	83,980
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	20,456,949	19,818,790	638,158
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	4,215,982	4,140,427	75,556
740 STATE OF OREGON	L 815	735,298	710,889	24,408
741 OTHER STATES	L 858	(14,872)	(17,935)	3,063
742 TOTAL STATE INCOME TAXES		4,936,408	4,833,381	103,027

**IDAHO POWER COMPANY**  
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**JURISDICTIONAL SEPARATION STUDY**  
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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		1,302,812,283	1,243,339,501	59,472,782
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		762,992,799	725,192,372	37,800,427
749 DEPRECIATION EXPENSE		160,712,358	153,980,827	6,731,531
750 AMORTIZATION OF LIMITED TERM PLANT		6,615,564	6,340,882	274,681
751 ACCRETION EXPENSE		232,951	222,961	9,990
752 TAXES OTHER THAN INCOME		34,045,011	31,689,339	2,355,672
753 REGULATORY DEBITS/CREDITS		1,312,669	1,075,354	237,315
754 TOTAL OPERATING EXPENSES		965,911,352	918,501,736	47,409,616
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		336,900,930	324,837,765	12,063,165
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	86,521,716	82,902,414	3,619,302
762 OTHER INTEREST EXPENSE	L 24	14,945,657	14,320,463	625,194
763 TOTAL INTEREST CHARGES		101,467,373	97,222,877	4,244,496
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		235,433,558	227,614,889	7,818,669
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		4,842,563	4,745,525	97,038
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		230,590,994	222,869,363	7,721,631
770				
771 FEDERAL TAX AT 21 PERCENT		48,424,109	46,802,566	1,621,543
772 ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(18,297,844)	(17,685,117)	(612,726)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		30,126,265	29,117,449	1,008,816
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(19,891,795)	(19,063,184)	(828,611)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(26,152,569)	(25,216,143)	(936,426)
781 SUM OF OTHER ADJUSTMENTS		(46,044,364)	(44,279,327)	(1,765,037)
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(9,669,316)	(9,298,659)	(370,658)
783				
784 TOTAL FEDERAL INCOME TAX		20,456,949	19,818,790	638,158

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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	235,433,558	227,614,889	7,818,669
788				
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(19,891,795)	(19,063,184)	(828,611)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(26,152,569)	(25,216,143)	(936,426)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(46,044,364)	(44,279,327)	(1,765,037)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(46,044,364)	(44,279,327)	(1,765,037)
797				
798 INCOME SUBJECT TO OREGON TAX		189,389,194	183,335,561	6,053,633
799				
800 IERCO TAXABLE INCOME	E10	24,751,330	23,629,468	1,121,862
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(7,929,119)	(7,598,824)	(330,295)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		206,211,405	199,366,205	6,845,199
804 APPORTIONMENT FACTOR (0.045454550)		9,373,247	9,062,101	311,145
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		9,373,247	9,062,101	311,145
807				
808 OREGON TAX AT 6.6 PERCENT		618,634	598,099	20,536
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		618,634	598,099	20,536
812 ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	116,663	112,791	3,873
814				
815 STATE INCOME TAX PAID - OREGON		735,298	710,889	24,408
816				

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	235,433,558	227,614,889	7,818,669
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(19,891,795)	(19,063,184)	(828,611)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(26,152,569)	(25,216,143)	(936,426)
825 STATE INCOME TAX ADJUSTMENTS		(46,044,364)	(44,279,327)	(1,765,037)
826				
827 INCOME SUBJECT TO IDAHO TAX		189,389,194	183,335,561	6,053,633
828				
829 IERCO TAXABLE INCOME	E10	24,751,330	23,629,468	1,121,862
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(61,977,538)	(59,395,808)	(2,581,730)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		152,162,986	147,569,222	4,593,764
833				
834 IDAHO TAX AT 5.6 PERCENT		8,521,127	8,263,876	257,251
835 LESS: INVESTMENT TAX CREDIT	P101P	4,511,000	4,323,090	187,910
836				
837 STATE INCOME TAX ALLOWED - IDAHO		4,010,127	3,940,786	69,341
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	205,855	199,641	6,215
840 STATE INCOME TAX PAID - IDAHO		4,215,982	4,140,427	75,556
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		189,389,194	183,335,561	6,053,633
845				
846 IERCO TAXABLE INCOME	E10	24,751,330	23,629,468	1,121,862
847 BONUS DEPRECIATION ADJUSTMENT	P101P	(338,538)	(324,436)	(14,102)
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		213,801,986	206,640,594	7,161,392
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		213,801,986	206,640,594	7,161,392
852				
853 OTHER TAX AT 0.1 PERCENT		213,802	206,641	7,161
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(228,674)	(224,576)	(4,098)
856 OTHER STATES' INCOME TAX PAID		(14,872)	(17,935)	3,063

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8 <b>DESCRIPTION</b>	<b>ALLOC/ SOURCE</b>	<b>TOTAL SYSTEM</b>	<b>IDAHO IPUC</b>	<b>OREGON OPUC</b>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	315,527	302,475	13,052
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,757,101	4,558,851	198,250
862 536 / WATER FOR POWER	E10	914,021	872,593	41,428
863 537 / HYDRAULIC EXPENSES	D10	5,932,834	5,687,424	245,410
864 538 / ELECTRIC EXPENSES	D10	1,589,339	1,523,597	65,742
865 539 / MISCELLANEOUS EXPENSES	D10	3,248,457	3,114,086	134,371
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,441,752	15,756,551	685,201
868 541 / SUPERVISION & ENGINEERING	L 873	109,531	105,000	4,531
869 542 / STRUCTURES	D10	484,023	464,002	20,021
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	255,194	244,638	10,556
871 544 / ELECTRIC PLANT	D10	1,632,968	1,565,421	67,547
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,710,949	1,640,176	70,773
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,192,665	4,019,237	173,428
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,634,417	19,775,788	858,629
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	589,370	564,991	24,379
877 548 / GENERATING EXPENSES	D10	2,680,180	2,569,315	110,865
878 549 / MISCELLANEOUS EXPENSES	D10	480,810	460,921	19,889
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,750,360	3,595,228	155,132
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	89,807	86,092	3,715
884 553 / GENERATING & ELECTRIC PLANT	D10	80,714	77,375	3,339
885 554 / MISCELLANEOUS EXPENSES	D10	463,751	444,568	19,183
886 TOTAL OTHER POWER MAINT EXPENSES		634,272	608,036	26,236
887 TOTAL OTHER POWER GENERATION EXP		4,384,632	4,203,263	181,369
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	164	157	7
890	D10	3,712,488	3,558,922	153,566
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,712,652	3,559,079	153,573
892				
893 TOTAL PRODUCTION EXPENSES		29,047,228	27,840,605	1,206,623
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	2,169,470	2,079,571	89,899
899 561 / LOAD DISPATCHING	D12	2,818,360	2,701,780	116,580
900 562 / STATION EXPENSES	L 117	2,191,892	2,101,067	90,825
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	405,578	388,766	16,812
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	146	140	6
905 TOTAL TRANSMISSION OPERATION		7,585,446	7,271,323	314,123
906 568 / SUPERVISION & ENGINEERING	L 140	83,624	80,159	3,465
907 569 / STRUCTURES	L 112	923,051	884,862	38,189
908 570 / STATION EQUIPMENT	L 117	1,738,567	1,666,526	72,041
909 571 / OVERHEAD LINES	L 123+128+133	655,562	628,388	27,174
910 575 / OPER TRANS MKT ADMIN - EIM	L 140	0	0	0
911 TOTAL TRANSMISSION MAINTENANCE		3,400,804	3,259,935	140,869
912 TOTAL TRANSMISSION EXPENSES		10,986,250	10,531,257	454,993
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,274,654	3,136,398	138,256
916 581 / LOAD DISPATCHING	D60	3,789,212	3,642,422	146,790
917 582 / STATION EXPENSES	L 147	928,485	892,944	35,541
918 583 / OVERHEAD LINE EXPENSES	L 148+149	2,829,381	2,619,819	209,562
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,079,002	1,063,693	15,309
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 158	39,777	37,941	1,836
921 586 / METER EXPENSES	L 154	3,152,940	3,048,599	104,341
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	940,000	868,711	71,289
923 588 / MISCELLANEOUS EXPENSES	L 550	2,963,221	2,808,291	154,930
924 589 / RENTS	L 158	606	580	26
925 TOTAL DISTRIBUTION OPERATION		18,997,278	18,119,398	877,880



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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	11,111	10,642	469
930 591 / STRUCTURES	L 146	4,114	3,963	151
931 592 / STATION EQUIPMENT	L 147	2,523,867	2,427,256	96,611
932 593 / OVERHEAD LINES	L 148+149	4,264,283	3,948,443	315,840
933 594 / UNDERGROUND LINES	L 150+151	410,753	404,925	5,828
934 595 / LINE TRANSFORMERS	L 152	24,452	23,505	947
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	168,997	161,195	7,802
936 597 / METERS	L 154	745,849	721,167	24,682
937 598 / MISCELLANEOUS PLANT	L 158	140,045	134,132	5,913
938 TOTAL DISTRIBUTION MAINTENANCE		8,293,471	7,835,227	458,244
939 TOTAL DISTRIBUTION EXPENSES		27,290,749	25,954,625	1,336,124
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	823,785	775,376	48,409
943 902 / METER READING	CW902	1,118,207	834,366	283,841
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,771,815	8,474,475	297,340
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,713,807	10,084,217	629,590
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	672,593	650,612	21,981
951 908 / CUSTOMER ASSISTANCE	L 564	4,468,288	4,322,261	146,027
952 909 / INFORMATION & INSTRUCTIONAL	L 565	222	214	8
953 910 / MISCELLANEOUS EXPENSES	L 951+952	336,800	325,793	11,007
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,477,903	5,298,881	179,022
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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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	49,163,395	46,922,707	2,240,688
963 921 / OFFICE SUPPLIES	PTDCAS	261,937	249,999	11,938
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	292,766	280,571	12,195
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	122,702	117,113	5,589
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	160,034	152,740	7,294
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3808	1,043,006	999,559	43,447
989 TOTAL ADMIN & GENERAL EXPENSES		51,043,840	48,722,689	2,321,151
990 TOTAL OPER & MAINT EXPENSES		134,559,777	128,432,274	6,127,503
991				
992 TOTAL LABOR - RATIO (%)		1	0.9545	0.0455

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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	2,505,835.0	2,402,182.0	103,653.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,505,835.0	2,402,182.0	103,653.0
998 RETAIL TRANSMISSION	D12	2,505,835.0	2,402,182.0	103,653.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,376,964.0	2,284,883.0	92,081.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,823,258.0	15,106,064.0	717,194.0
1003 RETAIL MWH AT GENERATION LVL	E100	15,823,258.0	15,106,064.0	717,194.0
1004 CUSTOMER LEVEL	E99	14,585,439.0	13,919,249.0	666,190.0
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	62,420,697	59,567,436	2,853,261
1008 370-METER INVESTMENT	ACCT370	97,890,962	94,651,442	3,239,520
1009 902-CUSTOMER WEIGHTED	CW902	1,801,856	1,344,480	457,376
1010 903-CUSTOMER WEIGHTED	CW903	13,233,844	12,785,254	448,590
1011 904-CUSTOMER WEIGHTED	CW904	2,591,220	2,392,467	198,753
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	563,967	544,849	19,118

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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	5,865,848	5,854,554	11,294
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	7,384,698	7,213,966	170,732
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	47,760,416	46,002,032	1,758,384
1026 362-STATION EQUIPMENT	ACCT362	269,467,877	259,152,911	10,314,966
1027 364-POLES, TOWERS & FIXTURES	DA364	277,770,034	256,070,512	21,699,522
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	142,602,742	133,166,726	9,436,016
1029 366-UNDERGROUND CONDUIT	DA366	52,498,650	51,750,346	748,304
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	281,802,144	277,807,478	3,994,666
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,138,777	2,900,735	238,042
1032 373-STREET LIGHTING SYSTEMS	DA373	4,614,487	4,401,456	213,031
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,661,497	4,578,839	82,658
1034 454-REVENUE - FACILITIES CHARGE	DA454	9,096,809	8,686,291	410,518
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	6,724,259	6,509,237	215,022
1036 440-RETAIL SALES REVENUE	RETREV	1,130,610,829	1,078,620,004	51,990,825
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	232,951	222,961	9,990
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	542,648	24,017
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, 2019**

8 <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	5,688,253,687	5,451,304,346	236,949,341
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,515,937	79,709,586	3,806,351
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,678,626,749	2,568,687,396	109,939,352
1050 PLANT - GEN PLT (390,391,397&398)	P390B	232,484,610	222,800,254	9,684,356
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	6,079,229,131	5,825,993,356	253,235,776
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	608,742,337	578,944,533	29,797,803
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,515,937	79,709,586	3,806,351
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	134,144,309	128,034,590	6,109,719
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,241,616,024	1,184,595,652	57,020,372
1056 O&M - ALL EXCEPT FUEL	O&M M	599,632,385	569,210,621	30,421,764
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	940,081,714	901,185,751	38,895,963
1058 O&M - TOTAL (NOT USED)	OM401	762,992,799	725,192,372	37,800,427

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <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%	95.86%	4.14%
1063	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.86%	4.14%
1064	RETAIL TRANSMISSION	D12	100.00%	95.86%	4.14%
1065	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.13%	3.87%
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%	95.43%	4.57%
1071					
1072 CUSTOMER RELATED FACTORS					
1073	369-DIRECT ASSIGNMENT	DA369	100.00%	95.43%	4.57%
1074	370-METER INVESTMENT	ACCT370	100.00%	96.69%	3.31%
1075	902-CUSTOMER WEIGHTED	CW902	100.00%	74.62%	25.38%
1076	903-CUSTOMER WEIGHTED	CW903	100.00%	96.61%	3.39%
1077	904-CUSTOMER WEIGHTED	CW904	100.00%	92.33%	7.67%
1078	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.61%	3.39%

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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%	99.81%	0.19%
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%	97.69%	2.31%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	96.32%	3.68%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	96.17%	3.83%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.19%	7.81%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.38%	6.62%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.57%	1.43%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.58%	1.42%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.42%	7.58%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.38%	4.62%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.23%	1.77%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.49%	4.51%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.80%	3.20%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.40%	4.60%
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, 2019**

	<b>DESCRIPTION</b>	<b>ALLOC/ SOURCE</b>	<b>TOTAL SYSTEM</b>	<b>IDAHO IPUC</b>	<b>OREGON OPUC</b>
1107	***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1108	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110	PLANT - PROD, TRANS&DIST	PTD	100.00%	95.83%	4.17%
1111	LAB - PROD, TRANS, DIST, CUST ACCT&CSIS	PTDCAS	100.00%	95.44%	4.56%
1112	PLANT - HYDRO, OTHER, TSUBS, DSUBS&GP	P110P	100.00%	95.90%	4.10%
1113	PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.83%	4.17%
1114	PLANT - PROD, TRANS, DIST&GEN	P101P	100.00%	95.83%	4.17%
1115	O&M - PROD, TRANS, DIST, CUST ACCT&CSIS	SUBEX	100.00%	95.11%	4.89%
1116	LAB - PROD, TRANS, DIST, CUST ACCT&CSIS	RELAB	100.00%	95.44%	4.56%
1117	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.45%	4.55%
1118	REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.41%	4.59%
1119	O&M - ALL EXCEPT FUEL	O&M	100.00%	94.93%	5.07%
1120	PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.86%	4.14%
1121	O&M - TOTAL (NOT USED)	OM401	100.00%	95.05%	4.95%



**IDAHO POWER COMPANY**

**2019 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

**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, 2019**

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

<b>Description</b>	<b>Amount</b>
<b>Development of Rate Base Components</b>	
Electric Plant-in-Service	256,233.8
Less: Accum Prov for Depreciation	102,556.2
Amort of Other Utility Plant	1,072.6
Net Electric Plant-in-Service	152,605.0
Less: Cust Advances for Construction	11.3
Accumulated Deferred Income Taxes	20,222.3
Add: Fuel Inventory	1,657.6
Materials & Supplies	2,399.2
Prepayments	0.0
Working Cash Allowance	1,403.6
Net Electric Rate Base	137,831.8
Add: Conservation & Deferred Programs	3,347.6
IERCO Rate Base	2,139.9
Total Combined Rate Base	143,319.3
 <b>Development of Net Income</b>	
Operation Revenues	56,008.2
Operating Expenses	
Operation & Maintenance Expenses	35,090.4
Depreciation Expense	7,009.9
Amortization Expense	259.6
Accretion Expense	10.0
Taxes Other Than Income Taxes	2,357.1
Regulatory Debits/Credits	237.3
Deferred Income Taxes	456.6
Investment Tax Credits Adj - Net	84.1
Federal Income Taxes	20.6
State Income Taxes	55.1
Total Operating Expenses	45,580.7
Operating Income	10,427.5
Add: IERCO Operating Income	384.9
Total Operating Income	10,812.4
 Rate of Return Earned - Percent	 7.544%

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	5,465	238
91 302 - FRANCHISES & CONSENTS	D10	33,869,237	32,466,822	1,402,415
92 303 - MISCELLANEOUS	P101P	33,024,672	31,647,812	1,376,860
93				
94 TOTAL INTANGIBLE PLANT		66,899,612	64,120,100	2,779,512
95				
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	1,185,467,329	1,136,380,985	49,086,344
98 330-336 / HYDRAULIC PRODUCTION	D10	906,708,051	869,164,222	37,543,829
99 340-346 / OTHER PRODUCTION	D10	553,311,826	530,400,984	22,910,842
100				
101 TOTAL PRODUCTION PLANT		2,645,487,206	2,535,946,191	109,541,015
102				
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	39,239,168	37,614,402	1,624,766
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		39,239,168	37,614,402	1,624,766
108				
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	81,366,133	77,997,026	3,369,107
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		81,366,791	77,997,026	3,369,765
113				
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	440,768,106	422,517,333	18,250,773
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		440,879,700	422,592,433	18,287,267

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

8 <u>DESCRIPTION</u>	9 <u>ALLOC/ SOURCE</u>	10 <u>TOTAL SYSTEM</u>	11 <u>IDAHO IPUC</u>	12 <u>OREGON OPUC</u>	
118 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***					
119					
120 354 / TOWERS & FIXTURES					
121	SYSTEM TRANSMISSION SERVICE	D11	212,601,572	203,798,433	8,803,139
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		212,601,572	203,798,433	8,803,139
124					
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	199,555,638	191,292,688	8,262,949
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		199,589,479	191,292,688	8,296,791
129					
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	236,011,515	226,239,046	9,772,469
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		236,038,010	226,240,235	9,797,775
134					
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	374,107	16,160
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	374,107	16,160
139					
140	TOTAL TRANSMISSION PLANT		1,210,104,986	1,159,909,324	50,195,663

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

8 DESCRIPTION	<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	6,627,367	6,474,144	153,223
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	44,583,043	42,941,639	1,641,403
147 362 / STATION EQUIPMENT	ACCT362	260,801,894	250,818,653	9,983,241
148 364 / POLES, TOWERS & FIXTURES	DA364	277,770,034	256,070,512	21,699,522
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	142,602,742	133,166,726	9,436,016
150 366 / UNDERGROUND CONDUIT	DA366	52,498,650	51,750,346	748,304
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	281,802,144	277,807,478	3,994,666
152 368 / LINE TRANSFORMERS	D60	600,089,413	576,800,383	23,289,031
153 369 / SERVICES	DA369	62,420,697	59,567,436	2,853,261
154 370 / METERS	ACCT370	95,712,247	92,544,827	3,167,419
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,138,777	2,900,735	238,042
156 373 / STREET LIGHTING SYSTEMS	DA373	4,614,487	4,401,456	213,031
157				
158 TOTAL DISTRIBUTION PLANT		1,832,661,495	1,755,244,336	77,417,159
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,777,302	17,036,133	741,169
162 390 / STRUCTURES & IMPROVEMENTS	PTD	128,539,199	123,180,162	5,359,037
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	44,553,893	42,696,359	1,857,534
164 392 / TRANSPORTATION EQUIPMENT	PTD	91,951,222	88,117,606	3,833,617
165 393 / STORES EQUIPMENT	PTD	3,355,882	3,215,969	139,913
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	11,397,449	10,922,268	475,181
167 395 / LABORATORY EQUIPMENT	PTD	14,240,026	13,646,333	593,693
168 396 / POWER OPERATED EQUIPMENT	PTD	19,768,953	18,944,748	824,204
169 397 / COMMUNICATIONS EQUIPMENT	PTD	51,848,072	49,686,430	2,161,642
170 398 / MISCELLANEOUS EQUIPMENT	PTD	7,543,445	7,228,945	314,500
171				
172 TOTAL GENERAL PLANT		390,975,444	374,674,954	16,300,491
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		6,146,128,743	5,889,894,903	256,233,840
175				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	694,852,324	666,080,750	28,771,573
180 330-336 / HYDRAULIC PRODUCTION	L 98	441,147,382	422,880,905	18,266,477
181 340-346 / OTHER PRODUCTION	L 99	118,097,952	113,207,900	4,890,052
182 TOTAL PRODUCTION PLANT		1,254,097,658	1,202,169,555	51,928,102
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	8,794,695	8,430,535	364,160
186 352 / STRUCTURES & IMPROVEMENTS	L 112	29,768,702	28,535,846	1,232,856
187 353 / STATION EQUIPMENT	L 117	120,533,238	115,533,635	4,999,603
188 354 / TOWERS & FIXTURES	L 123	71,232,287	68,282,789	2,949,497
189 355 / POLES & FIXTURES	L 128	67,052,469	64,265,146	2,787,323
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	79,883,471	76,567,563	3,315,908
191 359 / ROADS & TRAILS	L 138	284,483	272,703	11,780
192 TOTAL TRANSMISSION PLANT		377,549,344	361,888,218	15,661,126
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	122,333	119,505	2,828
196 361 / STRUCTURES & IMPROVEMENTS	L 148	13,415,238	12,921,332	493,906
197 362 / STATION EQUIPMENT	L 147	63,144,140	60,727,044	2,417,096
198 364 / POLES, TOWERS & FIXTURES	L 148	145,246,414	133,899,698	11,346,716
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	55,485,934	51,814,432	3,671,501
200 366 / UNDERGROUND CONDUIT	L 150	17,002,506	16,760,156	242,350
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	92,261,166	90,953,324	1,307,842
202 368 / LINE TRANSFORMERS	L 152	181,061,264	174,034,409	7,026,855
203 369 / SERVICES	L 153	43,704,999	41,707,236	1,997,763
204 370 / METERS	L 154	33,853,930	32,733,597	1,120,333
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,770,518	1,636,244	134,274
206 373 / STREET LIGHTING SYSTEMS	L 156	3,658,533	3,489,635	168,899
207 TOTAL DISTRIBUTION PLANT		650,726,975	620,796,612	29,930,363
208				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
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	33,454,991	32,060,191	1,394,801
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	16,349,756	15,668,104	681,652
215 392 / TRANSPORTATION EQUIPMENT	L 164	24,229,547	23,219,372	1,010,175
216 393 / STORES EQUIPMENT	L 165	997,510	955,922	41,588
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,980,812	3,814,845	165,967
218 395 / LABORATORY EQUIPMENT	L 167	6,612,517	6,336,829	275,688
219 396 / POWER OPERATED EQUIPMENT	L 168	4,697,342	4,501,501	195,841
220 397 / COMMUNICATIONS EQUIPMENT	L 169	22,593,574	21,651,606	941,968
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,301,202	3,163,568	137,633
222 TOTAL GENERAL PLANT		116,217,251	111,371,939	4,845,313
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,398,591,228	2,296,226,324	102,364,904
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	4,482,591	4,291,287	191,304
228 TOTAL ACCUM PROVISION DEPRECIATION		2,403,073,819	2,300,517,611	102,556,208
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	14,110,809	13,524,540	586,269
232 HYDRAULIC PRODUCTION	L 98	11,745,675	11,259,325	486,350
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		25,856,485	24,783,865	1,072,619
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,428,930,303	2,325,301,476	103,628,827
238				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		3,717,198,440	3,564,593,427	152,605,013
LESS:				
252 CUSTOMER ADVANCES FOR CONSTRUCTION				
POWER SUPPLY	D10	0	0	0
OTHER	DA252	5,865,848	5,854,554	11,294
TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,865,848	5,854,554	11,294
ACCUMULATED DEFERRED INCOME TAXES				
190 / ACCUMULATED DEFERRED INCOME TAXES				
CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,172,622)	(1,170,364)	(2,258)
OTHER	LABOR	(17,006,110)	(16,231,138)	(774,972)
TOTAL ACCOUNT 190		(18,178,732)	(17,401,502)	(777,230)
281 / ACCELERATED AMORTIZATION	P101P	0	0	0
282 / OTHER PROPERTY	P101P	463,405,621	444,085,382	19,320,239
283 / OTHER	P101P	40,279,634	38,600,301	1,679,333
TOTAL ACCUM DEFERRED INCOME TAXES		485,506,523	465,284,181	20,222,342
NET ELECTRIC PLANT IN SERVICE		3,225,826,069	3,093,454,692	132,371,377
ADD:				
WORKING CAPITAL				
151 / FUEL INVENTORY	E10	36,563,529	34,905,924	1,657,605
154 / PLANT MATERIALS & SUPPLIES				
PRODUCTION - GENERAL	L 101	18,383,744	17,622,533	761,211
TRANSMISSION - GENERAL	L 139	8,824,227	8,458,194	366,033
DISTRIBUTION - GENERAL	L 158	28,096,944	26,910,044	1,186,900
OTHER - UNCLASSIFIED	L 174	2,040,709	1,955,631	85,078
TOTAL ACCOUNT 154		57,345,624	54,946,403	2,399,221
165 / PREPAID ITEMS				
AD VALOREM TAXES	L 898	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 814	29,899,974	28,496,359	1,403,615
TOTAL WORKING CAPITAL		123,809,127	118,348,685	5,460,442
NET ELECTRIC PLANT IN SERVICE		3,349,635,196	3,211,803,377	137,831,818



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,349,635,196	3,211,803,377	137,831,818
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 182	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	3,833	0	3,833
305 AM. FALLS BOND REFINANCE	D10	323,182	309,800	13,382
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	5,441,885	0	5,441,885
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	87,209	87,209	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,906,957	9,906,957	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	14,783,171	14,783,171	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	403,036	0	403,036
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	629,052	0	629,052
313 TOTAL OTHER REGULATORY ASSETS		31,578,325	25,087,137	6,491,188
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(3,134,211)	0	(3,134,211)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(9,411)	0	(9,411)
317 TOTAL DEFERRED PROGRAMS		28,434,703	25,087,137	3,347,566
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	58,183,270	55,545,535	2,637,735
321 PREPAID COAL ROYALTIES	E10	909,535	868,301	41,234
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(11,890,541)	(11,351,484)	(539,057)
323 TOTAL SUBSIDIARY RATE BASE		47,202,264	45,062,352	2,139,912
324				
325 TOTAL COMBINED RATE BASE		3,425,272,163	3,281,952,867	143,319,296

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	1,080,641,860	1,028,734,889	51,906,971
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	27,268,500	26,032,284	1,236,216
332 TOTAL SALES OF ELECTRICITY		1,107,910,360	1,054,767,173	53,143,187
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	3,913,358	3,735,946	177,412
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	4,661,497	4,578,839	82,658
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,298,295	3,161,485	136,810
346 TRANSFORMER RENTALS	L 152	17,333	16,660	673
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,657,817	1,582,660	75,157
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,602,787	1,477,577	125,210
351 FACILITIES CHARGES	DA454	9,096,809	8,686,291	410,518
352 OTHER RENTALS	L 101	794,037	761,159	32,878
353 WATER LEASE	E10	69,101	65,968	3,133
354 TOTAL ACCOUNT 454		16,936,179	16,151,800	784,379
355				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	9,879,396	9,470,322	409,074
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	806,019	774,738	31,281
359 TRANSMISSION - POINT-TO-POINT	D11	33,163,189	31,790,009	1,373,180
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	777,139	777,139	0
364 SIERRA PACIFIC USAGE CHARGE	E10	144,360	137,815	6,545
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	11,931	11,433	497
368 TOTAL ACCOUNT 456		44,782,034	42,961,457	1,820,576
369				
370 TOTAL OTHER OPERATING REVENUES		70,293,068	67,428,042	2,865,025
371				
372 TOTAL OPERATING REVENUES		1,178,203,428	1,122,195,216	56,008,212

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
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**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	1,486,215	1,424,676	61,539
378 501 / FUEL	E10	43,724,970	41,742,701	1,982,269
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	10,783,230	10,294,373	488,857
383 TOTAL ACCOUNT 502		10,783,230	10,294,373	488,857
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,894,278	1,808,401	85,877
387 TOTAL ACCOUNT 505		1,894,278	1,808,401	85,877
388 506 / MISCELLANEOUS EXPENSES	D10	9,194,262	8,813,558	380,704
389 507 / RENTS	L 97	224,649	215,347	9,302
390 TOTAL STEAM OPERATION EXPENSES		67,307,604	64,299,056	3,008,548
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	139,167	133,405	5,762
394 511 / STRUCTURES	D10	295,201	282,978	12,223
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	10,532,166	10,054,691	477,475
398 TOTAL ACCOUNT 512		10,532,166	10,054,691	477,475
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	4,078,463	3,893,566	184,897
402 TOTAL ACCOUNT 513		4,078,463	3,893,566	184,897
403 514 / MISCELLANEOUS STEAM PLANT	D10	6,024,870	5,775,400	249,470
404 TOTAL STEAM MAINTENANCE EXPENSES		21,069,867	20,140,039	929,828
405				
406 TOTAL STEAM GENERATION EXPENSES		88,377,471	84,439,095	3,938,376
407				

**IDAHO POWER COMPANY**  
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**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	5,055,937	4,845,034	210,903
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	1,962,040	1,880,798	81,242
414 OTHER	D10	4,526,020	4,338,612	187,408
415 TOTAL ACCOUNT 536		6,488,060	6,219,411	268,649
416				
417 537 / HYDRAULIC EXPENSES	D10	13,800,163	13,228,743	571,420
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,349,038	1,293,179	55,859
420 OTHER	E10	460,035	439,179	20,856
421 TOTAL ACCOUNT 538		1,809,073	1,732,358	76,715
422				
423 539 / MISCELLANEOUS EXPENSES	D10	5,307,297	5,087,539	219,758
424 540 / RENTS	D10	252,726	242,261	10,465
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		32,713,256	31,355,346	1,357,910
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	117,905	113,023	4,882
430 542 / STRUCTURES	D10	572,966	549,241	23,725
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	595,001	570,364	24,637
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,386,071	1,328,678	57,393
434 OTHER	E10	736,286	702,907	33,379
435 TOTAL ACCOUNT 544		2,122,357	2,031,585	90,772
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,545,621	2,440,215	105,406
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,953,850	5,704,428	249,422
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		38,667,106	37,059,774	1,607,332

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
<b>*** TABLE 5 - OPERATION &amp; MAINTENANCE EXPENSES ***</b>				
OTHER POWER GENERATION				
OPERATION				
546 / SUPERVISION & ENGINEERING	L 880	582,239	558,130	24,109
547 / FUEL				
SALMON DIESEL	E10	7,398	7,063	335
OTHER	E10	68,476,090	65,371,731	3,104,359
TOTAL ACCOUNT 547		68,483,488	65,378,794	3,104,694
548 / GENERATING EXPENSES				
LABOR	D10	2,274,948	2,180,750	94,198
OTHER	E10	1,715,165	1,637,408	77,757
TOTAL ACCOUNT 548		3,990,113	3,818,158	171,955
549 / MISCELLANEOUS EXPENSES				
550 / RENTS	D10	0	0	0
TOTAL OTHER POWER OPER EXPENSES		73,616,766	70,292,782	3,323,984
MAINTENANCE				
551 / SUPERVISION & ENGINEERING	L 888	0	0	0
552 / STRUCTURES	D10	194,421	186,371	8,050
553 / GENERATING & ELECTRIC PLANT				
LABOR	D10	68,510	65,673	2,837
OTHER	E10	180,020	171,859	8,161
TOTAL ACCOUNT 553		248,530	237,532	10,998
554 / MISCELLANEOUS EXPENSES				
TOTAL OTHER POWER MAINT EXPENSES	L 99	2,770,632	2,655,909	114,723
TOTAL OTHER POWER GENERATION EXP		76,830,349	73,372,594	3,457,755

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

8 <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	417,254	398,338	18,916
477 OTHER PURCHASED POWER	E10	75,015,800	71,614,964	3,400,836
478 TOTAL ACCOUNT 555.0		75,433,054	72,013,301	3,419,753
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	215,833,488	206,048,691	9,784,797
482 TOTAL COGEN & SMALL POWER PROD		215,833,488	206,048,691	9,784,797
483				
484 TOTAL ACCOUNT 555		291,266,542	278,061,993	13,204,549
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	4,923	4,719	204
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	4,151,563	3,979,660	171,903
491 TOTAL ACCOUNT 557		4,151,563	3,979,660	171,903
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		295,423,028	282,046,372	13,376,656
494				
495 TOTAL PRODUCTION EXPENSES		499,297,954	476,917,834	22,380,120

1 IDAHO POWER COMPANY  
 2 BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II  
 3 JURISDICTIONAL SEPARATION STUDY  
 4 TWELVE MONTHS ENDED DECEMBER 31, 2019  
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7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***					
497					
498 TRANSMISSION EXPENSES					
499					
500 OPERATION					
501	560 / SUPERVISION & ENGINEERING	L 140	2,835,957	2,718,320	117,637
502	561 / LOAD DISPATCHING	D12	5,070,744	4,860,781	209,963
503	562 / STATION EXPENSES	L 117	2,484,913	2,381,841	103,072
504	563 / OVERHEAD LINE EXPENSES	L 123+128+133	834,918	800,274	34,644
505	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	2,844,842	2,715,871	128,971
506	566 / MISCELLANEOUS EXPENSES	L 140	0	0	0
507	567 / RENTS	L 140	3,934,674	3,771,462	163,212
508					
509	TOTAL TRANSMISSION OPERATION		18,006,048	17,248,550	757,498
510					
511 MAINTENANCE					
512	568 / SUPERVISION & ENGINEERING	L 140	(53,637)	(51,412)	(2,225)
513	569 / STRUCTURES	L 112	1,087,643	1,042,599	45,044
514	570 / STATION EQUIPMENT	L 117	1,353,273	1,297,141	56,132
515	571 / OVERHEAD LINES	L 123+128+133	891,945	854,934	37,010
515	573 / MISCELLANEOUS PLANT	L 138	470	451	19
516	575 / OPER TRANS MKT ADMIN - EIM	L 140	611,254	585,899	25,355
517					
518	TOTAL TRANSMISSION MAINTENANCE		3,890,948	3,729,611	161,337
519					
520	TOTAL TRANSMISSION EXPENSES		21,896,997	20,978,161	918,835



**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	3,890,651	3,726,298	164,353
527 581 / LOAD DISPATCHING	060	3,956,689	3,803,132	153,556
528 582 / STATION EXPENSES	L 147	1,460,676	1,404,763	55,913
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,667,345	3,395,717	271,627
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	3,464,901	3,415,741	49,159
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	55,690	53,119	2,571
532 586 / METER EXPENSES	L 154	3,925,639	3,795,727	129,912
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,089,626	1,006,990	82,636
534 588 / MISCELLANEOUS EXPENSES	L 158	4,044,720	3,873,859	170,861
535 589 / RENTS	L 158	332,672	318,619	14,053
536 TOTAL DISTRIBUTION OPERATION		25,888,608	24,793,966	1,094,642
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	(276,172)	(264,506)	(11,666)
540 591 / STRUCTURES	L 146	68,228	65,716	2,512
541 592 / STATION EQUIPMENT	L 147	3,761,761	3,617,765	143,997
542 593 / OVERHEAD LINES	L 148+149	16,292,159	15,085,456	1,206,703
543 594 / UNDERGROUND LINES	L 150+151	664,424	654,997	9,427
544 595 / LINE TRANSFORMERS	L 152	47,402	45,562	1,840
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	235,418	224,550	10,868
546 597 / METERS	L 154	797,717	771,318	26,399
547 598 / MISCELLANEOUS PLANT	L 158	177,749	170,240	7,509
548 TOTAL DISTRIBUTION MAINTENANCE		21,768,686	20,371,099	1,397,587
549				
550 TOTAL DISTRIBUTION EXPENSES		47,657,294	45,165,065	2,492,229
551				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
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**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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8 <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	816,575	768,590	47,986
554 902 / METER READING	CW902	1,632,788	1,218,328	414,460
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	11,907,584	11,503,950	403,634
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	2,248,742	2,076,258	172,484
557 905 / MISC EXPENSES	L 554+555+556	114	107	7
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		16,605,803	15,567,232	1,038,571
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	685,050	662,662	22,388
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	336,699	321,435	15,264
563 OTHER	DA908	6,048,673	5,855,254	193,419
564 TOTAL ACCOUNT 908		6,385,372	6,176,689	208,683
565 909 / INFORMATION & INSTRUCTIONAL	DA909	165,834	160,212	5,622
566 910 / MISCELLANEOUS EXPENSES	L 564+565	569,028	550,414	18,614
567 TOTAL CUST SERV & INFORMATN EXPENSES		7,805,284	7,549,977	255,307

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	82,409,970	78,654,531	3,755,439
575 921 / OFFICE SUPPLIES	LABOR	14,615,980	13,949,927	666,053
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(33,154,579)	(31,643,718)	(1,510,861)
577 923 / OUTSIDE SERVICES	LABOR	9,431,043	9,001,268	429,775
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	398,706	382,197	16,509
580 ALL RISK & MISCELLANEOUS	P110P	2,994,615	2,871,598	123,017
581 TOTAL ACCOUNT 924		3,393,321	3,253,794	139,527
582				
583 925 / INJURIES & DAMAGES				
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	5,331,384	5,088,432	242,952
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	33,675,706	32,141,097	1,534,609
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CODA	1,242,059	0	1,242,059
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	2,129,316	2,041,148	88,168
592 ENERGY RELATED	E10	1,396,891	1,333,563	63,328
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	800,199	763,645	36,554
595 FERC OTHER	D11	112,711	108,044	4,667
596 FERC - OREGON HYDRO FEE	D10	158,501	151,938	6,563
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	63,470	63,470	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	659,801	0	659,801
602 TOTAL ACCOUNT 928		5,320,889	4,461,808	859,081
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	3,308,675	3,157,898	150,777
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		142,728,161	135,218,750	7,509,411
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	7,080,648	6,785,443	295,205
611 TOTAL ADMIN & GENERAL EXPENSES		149,808,809	142,004,193	7,804,616
612				
613 416 / MERCHANDISING EXPENSE	E10	4,427,209	4,226,502	200,707
614 TOTAL OPER & MAINT EXPENSES		747,499,349	712,408,964	35,090,386
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	53,031,602	50,835,736	2,195,866
620 330-336 / HYDRAULIC PRODUCTION	L 98	17,369,621	16,650,401	719,219
621 340-346 / OTHER PRODUCTION	L 99	16,204,085	15,533,127	670,958
622 TOTAL PRODUCTION PLANT		86,605,308	83,019,264	3,586,044
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	317,591	304,441	13,150
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,537,999	1,474,303	63,695
627 353 / STATION EQUIPMENT	L 117	8,833,781	8,467,364	366,417
628 354 / TOWERS & FIXTURES	L 123	2,281,714	2,187,236	94,478
629 355 / POLES & FIXTURES	L 128	5,626,985	5,393,076	233,910
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,474,561	4,288,825	185,736
631 359 / ROADS & TRAILS	L 138	3,551	3,404	147
632 TOTAL TRANSMISSION PLANT		23,076,182	22,118,648	957,534
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,091	28,419	673
636 361 / STRUCTURES & IMPROVEMENTS	L 146	1,000,274	963,448	36,827
637 362 / STATION EQUIPMENT	L 147	4,897,491	4,710,020	187,471
638 364 / POLES, TOWERS & FIXTURES	L 148	6,726,975	6,201,460	525,514
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,811,395	3,559,196	252,200
640 366 / UNDERGROUND CONDUIT	L 150	992,910	978,757	14,153
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,466,451	5,388,962	77,489
642 368 / LINE TRANSFORMERS	L 152	13,245,049	12,731,018	514,031
643 369 / SERVICES	L 153	991,159	945,853	45,306
644 370 / METERS	L 154	4,639,278	4,485,749	153,528
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	90,587	83,717	6,870
646 373 / STREET LIGHTING SYSTEMS	L 156	80,425	76,712	3,713
647 TOTAL DISTRIBUTION PLANT		41,971,085	40,153,310	1,817,775

**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	2,746,793	2,632,274	114,519
391 / OFFICE FURNITURE & EQUIPMENT	L 163	6,739,708	6,458,717	280,991
392 / TRANSPORTATION EQUIPMENT	L 164	188,456	180,599	7,857
393 / STORES EQUIPMENT	L 165	132,548	127,022	5,526
394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	571,276	547,459	23,818
395 / LABORATORY EQUIPMENT	L 167	737,967	707,200	30,767
396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
397 / COMMUNICATIONS EQUIPMENT	L 169	3,708,190	3,553,588	154,601
398 / MISCELLANEOUS EQUIPMENT	L 170	453,437	434,532	18,905
TOTAL GENERAL PLANT		15,278,375	14,641,391	636,984
BOARDMAN ARO DEPRECIATION EXP				
403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	542,648	24,017
DEPR EXP BEFORE DISALLOWED COSTS		167,497,615	160,475,263	7,022,353
DEPRECIATION ON DISALLOWED COSTS				
DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,877)	(12,422)
TOTAL DEPRECIATION EXPENSE		167,201,316	160,191,386	7,009,930
AMORTIZATION EXPENSE				
INTANGIBLE PLANT	L 94	6,800,681	6,518,130	282,551
HYDRAULIC PRODUCTION	L 98	0	0	0
ADJUSTMENTS, GAINS & LOSSES	L 94	(553,990)	(531,051)	(22,939)
TOTAL AMORTIZATION EXPENSE		6,246,691	5,987,078	259,612
TOTAL DEPRECIATION & AMORTIZATION EXP				
TOTAL DEPRECIATION & AMORTIZATION EXP		173,448,007	166,178,464	7,269,543
ARO ACCRETION EXPENSE				
411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	232,951	222,961	9,990

**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	1,238,843	1,187,547	51,296
690 VALMY	L 97	759,443	727,997	31,446
691 BOARDMAN	L 97	124,709	119,545	5,164
692 OTHER-PRODUCTION PLANT	L 101	7,646,558	7,329,939	316,619
693 OTHER-TRANSMISSION PLANT	L 139	6,382,264	6,117,525	264,739
694 OTHER-DISTRIBUTION PLANT	L 158	9,852,380	9,436,186	416,194
695 OTHER-GENERAL PLANT	L 172	1,894,490	1,815,505	78,985
696 SUB-TOTAL		27,898,687	26,734,244	1,164,443
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,132	3,961	171
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	3,092,482	3,092,482	0
702 STATE OF OREGON	CODA	263,468	0	263,468
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	850,470	0	850,470
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	0	0	0
709 HYDRO GENERATION KWH TAX	E10	1,731,649	1,653,145	78,504
710 IRRIGATION-PIC	CIDA	330,143	330,143	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		34,171,031	31,813,974	2,357,057
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	0	0	0
720 STATE OF OREGON	CODA	237,315	0	237,315
721				
722 TOTAL REGULATORY DEBITS/CREDITS		237,315	0	237,315
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(10,218,652)	(9,792,618)	(426,035)
729 ACCOUNTS #190 & #283 - RELATED	L 758	17,790,659	16,908,064	882,595
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		7,572,006	7,115,446	456,560
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	2,016,034	1,931,982	84,052
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	(879,097)	(899,721)	20,625
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	(1,836,796)	(1,859,146)	22,349
740 STATE OF OREGON	L 815	411,042	387,074	23,968
741 OTHER STATES	L 856	(122,958)	(131,778)	8,821
742 TOTAL STATE INCOME TAXES		(1,548,712)	(1,603,849)	55,137



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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		1,178,203,428	1,122,195,216	56,008,212
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		747,499,349	712,408,964	35,090,386
749 DEPRECIATION EXPENSE		167,201,316	160,191,386	7,009,930
750 AMORTIZATION OF LIMITED TERM PLANT		6,246,691	5,987,078	259,612
751 ACCRETION EXPENSE		232,951	222,961	9,990
752 TAXES OTHER THAN INCOME		34,171,031	31,813,974	2,357,057
753 REGULATORY DEBITS/CREDITS		237,315	0	237,315
754 TOTAL OPERATING EXPENSES		955,588,653	910,624,363	44,964,290
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		222,614,774	211,570,853	11,043,922
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	86,440,982	82,824,142	3,616,840
762 OTHER INTEREST EXPENSE	L 24	14,945,657	14,320,305	625,352
763 TOTAL INTEREST CHARGES		101,386,639	97,144,447	4,242,192
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		121,228,136	114,426,406	6,801,730
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		(1,642,557)	(1,671,911)	29,354
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		122,870,693	116,098,317	6,772,375
770				
771 FEDERAL TAX AT 21 PERCENT		25,802,845	24,380,647	1,422,199
772 ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(18,297,844)	(17,289,305)	(1,008,539)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		7,505,002	7,091,342	413,660
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(13,771,710)	(13,197,542)	(574,168)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(26,152,569)	(24,855,140)	(1,297,429)
781 SUM OF OTHER ADJUSTMENTS		(39,924,279)	(38,052,682)	(1,871,597)
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(8,384,099)	(7,991,063)	(393,035)
783				
784 TOTAL FEDERAL INCOME TAX		(879,097)	(899,721)	20,625

**IDAHO POWER COMPANY**  
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 11 - OREGON STATE INCOME TAXES ***				
NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	121,228,136	114,426,406	6,801,730
ALLOWANCE FOR AFUDC	P101P	0	0	0
STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(13,771,710)	(13,197,542)	(574,168)
STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(26,152,569)	(24,855,140)	(1,297,429)
TOTAL STATE INCOME TAX ADJUSTMENTS		(39,924,279)	(38,052,682)	(1,871,597)
ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(39,924,279)	(38,052,682)	(1,871,597)
INCOME SUBJECT TO OREGON TAX		81,303,857	76,373,724	4,930,132
IERCO TAXABLE INCOME	E10	24,751,330	23,629,230	1,122,100
BONUS DEPRECIATION ADJUSTMENT	P101P	(7,929,119)	(7,598,539)	(330,580)
FEDERAL NOL	L 750	0	0	0
TOTAL STATE TAXABLE INCOME - OREGON		98,126,068	92,404,415	5,721,653
APPORTIONMENT FACTOR (0.045454550)		4,460,276	4,200,201	260,075
POST APPORTIONMENT M ITEMS	L 757	0	0	0
TOTAL TAXABLE INCOME - OREGON		4,460,276	4,200,201	260,075
OREGON TAX AT 6.6 PERCENT		294,378	277,213	17,165
LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
STATE INCOME TAX ALLOWED - OREGON		294,378	277,213	17,165
ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
PRIOR YEARS' TAX ADJUSTMENT	L 808	116,663	109,861	6,803
STATE INCOME TAX PAID - OREGON		411,042	387,074	23,968

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	121,228,136	114,426,406	6,801,730
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(13,771,710)	(13,197,542)	(574,168)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(26,152,569)	(24,855,140)	(1,297,429)
825 STATE INCOME TAX ADJUSTMENTS		(39,924,279)	(38,052,682)	(1,871,597)
826				
827 INCOME SUBJECT TO IDAHO TAX		81,303,857	76,373,724	4,930,132
828				
829 IERCO TAXABLE INCOME	E10	24,751,330	23,629,230	1,122,100
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(61,977,538)	(59,393,580)	(2,583,958)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		44,077,649	40,609,375	3,468,274
833				
834 IDAHO TAX AT 5.6 PERCENT		2,468,348	2,274,125	194,223
835 LESS: INVESTMENT TAX CREDIT	P101P	4,511,000	4,322,928	188,072
836				
837 STATE INCOME TAX ALLOWED - IDAHO		(2,042,652)	(2,048,803)	6,151
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	205,855	189,657	16,198
840 STATE INCOME TAX PAID - IDAHO		(1,836,796)	(1,859,146)	22,349
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		81,303,857	76,373,724	4,930,132
845				
846 IERCO TAXABLE INCOME	E10	24,751,330	23,629,230	1,122,100
847 BONUS DEPRECIATION ADJUSTMENT	P101P	(338,538)	(324,424)	(14,114)
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		105,716,649	99,678,531	6,038,118
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		105,716,649	99,678,531	6,038,118
852				
853 OTHER TAX AT 0.1 PERCENT		105,717	99,679	6,038
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(228,674)	(231,457)	2,782
856 OTHER STATES' INCOME TAX PAID		(122,958)	(131,778)	8,821

**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>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	315,527	302,462	13,065
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,757,101	4,558,663	198,438
862 536 / WATER FOR POWER	E10	914,021	872,584	41,437
863 537 / HYDRAULIC EXPENSES	D10	5,932,834	5,687,175	245,659
864 538 / ELECTRIC EXPENSES	D10	1,589,339	1,523,530	65,809
865 539 / MISCELLANEOUS EXPENSES	D10	3,248,457	3,113,949	134,508
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,441,752	15,755,900	685,852
868 541 / SUPERVISION & ENGINEERING	L 873	109,531	104,996	4,535
869 542 / STRUCTURES	D10	484,023	463,981	20,042
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	255,194	244,627	10,567
871 544 / ELECTRIC PLANT	D10	1,632,968	1,565,352	67,616
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,710,949	1,640,104	70,845
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,192,665	4,019,060	173,605
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,634,417	19,774,961	859,456
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	589,370	564,966	24,404
877 548 / GENERATING EXPENSES	D10	2,680,180	2,569,202	110,978
878 549 / MISCELLANEOUS EXPENSES	D10	480,810	460,901	19,909
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,750,360	3,595,070	155,290
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	89,807	86,088	3,719
884 553 / GENERATING & ELECTRIC PLANT	D10	80,714	77,372	3,342
885 554 / MISCELLANEOUS EXPENSES	D10	463,751	444,549	19,202
886 TOTAL OTHER POWER MAINT EXPENSES		634,272	608,009	26,263
887 TOTAL OTHER POWER GENERATION EXP		4,384,632	4,203,079	181,553
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	164	157	7
890	D10	3,712,488	3,558,766	153,722
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,712,652	3,558,923	153,729
892				
893 TOTAL PRODUCTION EXPENSES		29,047,228	27,839,425	1,207,803
894				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	2,169,470	2,079,479	89,991
899 561 / LOAD DISPATCHING	D12	2,818,360	2,701,661	116,699
900 562 / STATION EXPENSES	L 117	2,191,892	2,100,974	90,918
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	405,578	388,749	16,829
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	146	140	6
905 TOTAL TRANSMISSION OPERATION		7,585,446	7,271,004	314,442
906 568 / SUPERVISION & ENGINEERING	L 140	83,624	80,155	3,469
907 569 / STRUCTURES	L 112	923,051	884,823	38,228
908 570 / STATION EQUIPMENT	L 117	1,738,567	1,666,453	72,114
909 571 / OVERHEAD LINES	L 123+128+133	655,562	628,360	27,202
910 575 / OPER TRANS MKT ADMIN - EIM	L 140	0	0	0
911 TOTAL TRANSMISSION MAINTENANCE		3,400,804	3,259,791	141,013
912 TOTAL TRANSMISSION EXPENSES		10,986,250	10,530,795	455,455
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,274,654	3,136,323	138,331
916 581 / LOAD DISPATCHING	D60	3,789,212	3,642,155	147,057
917 582 / STATION EXPENSES	L 147	928,485	892,944	35,541
918 583 / OVERHEAD LINE EXPENSES	L 148+149	2,829,381	2,619,819	209,562
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,079,002	1,063,693	15,309
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	39,777	37,941	1,836
921 586 / METER EXPENSES	L 154	3,152,940	3,048,599	104,341
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	940,000	868,711	71,289
923 588 / MISCELLANEOUS EXPENSES	L 550	2,963,221	2,808,260	154,961
924 589 / RENTS	L 158	606	580	26
925 TOTAL DISTRIBUTION OPERATION		18,997,278	18,119,025	878,253

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	11,111	10,642	469
930 591 / STRUCTURES	L 146	4,114	3,963	151
931 592 / STATION EQUIPMENT	L 147	2,523,867	2,427,256	96,611
932 593 / OVERHEAD LINES	L 146+149	4,264,283	3,948,443	315,840
933 594 / UNDERGROUND LINES	L 150+151	410,753	404,925	5,828
934 595 / LINE TRANSFORMERS	L 152	24,452	23,503	949
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	168,997	161,195	7,802
936 597 / METERS	L 154	745,849	721,167	24,682
937 598 / MISCELLANEOUS PLANT	L 158	140,045	134,129	5,916
938 TOTAL DISTRIBUTION MAINTENANCE		8,293,471	7,835,222	458,249
939 TOTAL DISTRIBUTION EXPENSES		27,290,749	25,954,247	1,336,502
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	823,785	775,376	48,409
943 902 / METER READING	CW902	1,118,207	834,366	283,841
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,771,815	8,474,475	297,340
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,713,807	10,084,217	629,590
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	672,593	650,612	21,981
951 908 / CUSTOMER ASSISTANCE	L 564	4,468,288	4,322,258	146,030
952 909 / INFORMATION & INSTRUCTIONAL	L 565	222	214	8
953 910 / MISCELLANEOUS EXPENSES	L 951+952	336,800	325,793	11,007
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,477,903	5,298,877	179,026
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, 2019**

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	49,163,395	46,921,515	2,241,880
963 921 / OFFICE SUPPLIES	PTDCAS	261,937	249,993	11,944
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	292,766	280,560	12,206
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	122,702	117,110	5,592
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	160,034	152,736	7,298
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,043,006	999,521	43,485
989 TOTAL ADMIN & GENERAL EXPENSES		51,043,840	48,721,435	2,322,405
990 TOTAL OPER & MAINT EXPENSES		134,559,777	128,428,996	6,130,781
991				
992 TOTAL LABOR - RATIO (%)		1	0.9544	0.0456

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	2,529,612.0	2,424,869.0	104,743.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,529,612.0	2,424,869.0	104,743.0
998 RETAIL TRANSMISSION	D12	2,529,612.0	2,424,869.0	104,743.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,400,741.0	2,307,570.0	93,171.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,970,267.0	15,246,256.0	724,011.0
1003 RETAIL MWH AT GENERATION LVL	E100	15,970,267.0	15,246,256.0	724,011.0
1004 CUSTOMER LEVEL	E99	14,719,573.0	14,047,162.0	672,411.0
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	62,420,697	59,567,436	2,853,261
1008 370-METER INVESTMENT	ACCT370	97,890,962	94,651,442	3,239,520
1009 902-CUSTOMER WEIGHTED	CW902	1,801,856	1,344,480	457,376
1010 903-CUSTOMER WEIGHTED	CW903	13,233,844	12,785,254	448,590
1011 904-CUSTOMER WEIGHTED	CW904	2,591,220	2,392,467	198,753
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	563,967	544,849	19,118



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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	5,865,848	5,854,554	11,294
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	7,384,698	7,213,966	170,732
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	47,760,416	46,002,032	1,758,384
1026 362-STATION EQUIPMENT	ACCT362	269,467,877	259,152,911	10,314,966
1027 364-POLES, TOWERS & FIXTURES	DA364	277,770,034	256,070,512	21,699,522
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	142,602,742	133,166,726	9,436,016
1029 366-UNDERGROUND CONDUIT	DA366	52,498,650	51,750,346	748,304
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	281,802,144	277,807,478	3,994,666
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,138,777	2,900,735	238,042
1032 373-STREET LIGHTING SYSTEMS	DA373	4,614,487	4,401,456	213,031
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,661,497	4,578,839	82,658
1034 454-REVENUE - FACILITIES CHARGE	DA454	9,096,809	8,686,291	410,518
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	6,724,259	6,509,237	215,022
1036 440-RETAIL SALES REVENUE	RETREV	1,080,641,860	1,028,734,889	51,906,971
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	232,951	222,961	9,990
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	542,648	24,017
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, 2019**

8 <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	5,688,253,687	5,451,099,850	237,153,837
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,515,937	79,707,560	3,808,377
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,678,626,749	2,568,589,911	110,036,838
1050 PLANT - GEN PLT (390,391,397&398)	P3908	232,484,610	222,791,896	9,692,714
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	6,079,229,131	5,825,774,804	253,454,327
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	593,263,331	566,178,269	27,085,062
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,515,937	79,707,560	3,808,377
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	134,144,309	128,031,325	6,112,984
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,117,007,169	1,063,453,465	53,553,704
1056 O&M - ALL EXCEPT FUEL	O&M	628,802,831	599,068,058	29,734,773
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	940,081,714	901,146,183	38,935,531
1058 O&M - TOTAL (NOT USED)	OM401	747,499,349	712,408,964	35,090,386

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**IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II  
JURISDICTIONAL SEPARATION STUDY  
TWELVE MONTHS ENDED DECEMBER 31, 2019**

<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%	95.86%	4.14%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.86%	4.14%
1064 RETAIL TRANSMISSION	D12	100.00%	95.86%	4.14%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.12%	3.88%
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%	95.43%	4.57%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.43%	4.57%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.69%	3.31%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	74.62%	25.38%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.61%	3.39%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	92.33%	7.67%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.61%	3.39%

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

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%	99.81%	0.19%
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%	97.69%	2.31%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	96.32%	3.68%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	96.17%	3.83%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.19%	7.81%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.38%	6.62%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.57%	1.43%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.58%	1.42%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.42%	7.58%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.38%	4.62%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.23%	1.77%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.49%	4.51%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.80%	3.20%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.20%	4.80%
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, 2019**

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%	95.83%	4.17%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.44%	4.56%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.89%	4.11%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.83%	4.17%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.83%	4.17%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.43%	4.57%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.44%	4.56%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.44%	4.56%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.21%	4.79%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.27%	4.73%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.86%	4.14%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.31%	4.69%

**IDAHO POWER COMPANY**

**WORKING PAPERS  
FOR 2019 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

**MARCH 2020**

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## **ELECTRIC PLANT-IN-SERVICE**



**Idaho Power Company**  
**Account 101 - Electric Plant In Service**  
**For Thirteen Months Ended December 2019**

Acct	Account Description	December 2018 Balance	January 2019 Balance	February 2019 Balance	March 2019 Balance	April 2019 Balance	May 2019 Balance	June 2019 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	33,498,041.40	33,813,065.61	33,818,309.48	33,818,309.48	33,818,698.14	33,821,629.98	33,821,629.98
303	Misc Intangible Plant	29,028,326.53	30,115,995.36	28,559,115.05	32,054,383.04	32,211,624.20	32,074,284.01	35,604,026.24
<b>TOTAL</b>	<b>INTANGIBLE PLANT</b>	<b>62,532,070.94</b>	<b>63,934,763.98</b>	<b>62,383,127.54</b>	<b>65,878,395.53</b>	<b>66,036,025.35</b>	<b>65,901,617.00</b>	<b>69,431,359.23</b>
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	156,069,227.97	156,341,400.62	157,071,906.58	156,976,177.26	157,302,630.17	157,875,717.88	157,883,406.79
312	Boiler Plant Equip - Scrubbers	763,836,141.43	764,088,667.48	764,137,436.62	764,188,413.75	764,676,587.76	767,523,890.96	772,357,651.53
314	Turbogenerator Units	172,389,726.26	172,401,041.62	172,402,154.22	172,456,543.07	172,592,498.78	172,863,460.75	173,102,936.06
315	Access Elec Equip-Thermal	74,658,334.54	74,691,078.66	74,724,283.55	74,775,038.63	74,445,157.92	74,450,215.06	74,467,358.59
316	Misc Power Plant Equip-Thermal	22,031,279.82	22,073,167.60	22,091,717.18	22,109,781.58	22,070,499.32	22,179,253.11	22,122,168.20
<b>TOTAL</b>	<b>STEAM PRODUCTION PLANT</b>	<b>1,190,707,131.22</b>	<b>1,191,317,777.18</b>	<b>1,192,149,919.35</b>	<b>1,192,228,375.49</b>	<b>1,192,809,795.15</b>	<b>1,196,614,958.96</b>	<b>1,201,655,942.37</b>
330	Land & Land Rights - Hydro	31,655,065.33	31,690,956.53	31,690,956.53	31,690,956.53	31,690,956.53	31,690,956.53	31,690,956.53
331	Structures & Improvement-Hydro	199,926,282.16	199,948,047.56	200,074,862.47	200,502,149.37	200,710,677.24	201,757,191.45	201,735,200.91
332	Reservoirs, Dams & Waterways	275,186,449.05	275,248,299.74	275,272,215.10	275,556,711.71	275,538,936.71	275,543,752.05	275,543,777.66
333	Water Wheels, Turbines & Gens	291,046,610.84	291,982,693.78	292,124,360.21	292,024,674.91	291,975,710.31	292,054,821.78	292,062,858.04
334	Access Electric Equip-Hydro	63,782,202.86	63,852,121.60	63,879,707.60	63,905,889.08	63,971,239.55	63,975,227.59	64,383,208.04
335	Misc Power Plant Equip-Hydro	26,619,156.95	26,701,726.99	26,737,696.49	26,761,330.96	26,814,209.71	26,553,178.97	26,565,888.65
336	Roads, Railroads & Bridges	11,881,732.58	11,881,732.58	11,882,226.40	11,882,226.40	11,882,226.40	11,882,226.40	11,882,226.40
<b>TOTAL</b>	<b>HYDRO PRODUCTION PLANT</b>	<b>900,097,499.77</b>	<b>901,305,578.78</b>	<b>901,662,024.80</b>	<b>902,323,938.96</b>	<b>902,583,956.45</b>	<b>903,457,354.77</b>	<b>903,864,116.23</b>
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 & Improvemnts-Other	143,338,792.15	143,375,297.66	143,380,231.61	143,399,839.86	143,387,626.01	143,472,602.43	153,065,953.51
342	Fuel Holders, Produces & Acces	10,714,866.33	10,714,866.33	10,714,866.33	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49
343	Prime Movers	227,443,928.11	227,444,052.26	225,621,272.28	225,601,196.97	225,439,317.25	225,408,271.87	226,750,164.52
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	91,837,191.96	91,950,395.95	91,966,969.20	91,864,825.60	91,889,530.64	91,954,728.40	91,954,821.33
346	Misc Power Plant Equip-Other	6,491,088.10	6,491,088.10	6,419,179.76	6,539,516.92	6,543,879.03	6,607,895.52	6,606,611.02
<b>TOTAL</b>	<b>OTHER PRODUCTION PLANT</b>	<b>549,239,709.32</b>	<b>549,389,542.97</b>	<b>547,516,361.85</b>	<b>547,257,469.51</b>	<b>547,112,443.09</b>	<b>547,295,588.38</b>	<b>558,229,640.54</b>

Acct	Account Description	December 2018 Balance	January 2019 Balance	February 2019 Balance	March 2019 Balance	April 2019 Balance	May 2019 Balance	June 2019 Balance
350.1	Land Owned In Fee - Transm Sta	4,427,693.37	4,427,693.37	4,427,693.37	4,427,693.37	4,427,693.37	4,427,693.37	4,427,693.37
350.2	Land Rights & Easements	34,495,843.82	34,556,894.12	34,572,120.79	34,582,533.67	34,685,084.25	34,689,263.86	34,938,705.60
352	Structures & Improve-Transm	81,023,795.01	80,977,093.22	81,047,239.99	81,110,545.50	81,146,111.60	81,641,524.47	81,748,310.45
353	Station Equip - Transmission	441,025,697.96	442,987,024.31	443,829,487.81	444,426,171.83	445,249,631.45	446,129,041.13	447,408,955.09
354	Towers & Fixtures-Transmission	211,357,839.44	211,572,425.52	211,760,434.61	211,764,090.12	212,174,153.04	212,163,060.69	212,618,618.91
355	Poles & Fixtures-Transmission	195,207,681.96	195,364,365.34	195,349,289.66	194,966,354.98	195,972,844.33	196,218,082.93	200,360,079.40
356	Ovrhd Conductors/Devc-Transm	233,163,082.85	232,909,495.38	233,064,194.50	233,162,776.70	234,302,932.59	234,054,569.24	237,440,066.17
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
	<b>TOTAL TRANSMISSION PLANT</b>	<b>1,201,091,900.59</b>	<b>1,203,185,257.44</b>	<b>1,204,440,726.91</b>	<b>1,204,830,432.35</b>	<b>1,208,348,716.81</b>	<b>1,209,713,501.87</b>	<b>1,219,332,695.17</b>
360	Land & Land Rights-Distrib	6,553,285.98	6,565,203.19	6,565,203.19	6,565,203.19	6,565,203.19	6,565,203.19	6,565,203.19
361	Structures/Improvements-Distrib	40,283,756.59	40,438,849.24	40,512,742.86	40,512,774.13	40,576,949.21	44,915,384.73	47,301,547.69
362	Station Equipment-Distribution	254,363,383.32	257,157,540.71	257,526,741.35	259,005,180.60	258,886,597.49	259,445,020.25	262,068,265.86
	<b>TOTAL SUBSTATION EQUIPMENT</b>	<b>301,200,425.89</b>	<b>304,161,593.14</b>	<b>304,604,687.40</b>	<b>306,083,157.92</b>	<b>306,028,749.89</b>	<b>310,925,608.17</b>	<b>315,935,016.74</b>
364	Poles Towers & Fixtures-Distri	271,695,898.05	271,744,359.01	272,211,031.91	274,609,024.94	276,097,046.48	277,683,619.83	279,511,516.76
365	Ovrhd Conductors/Devices-Distr	140,485,164.80	140,662,513.91	140,688,403.89	141,547,852.75	142,145,776.30	142,417,439.10	143,395,684.48
366	Underground Conduit	52,238,000.74	51,941,914.37	51,941,069.91	52,051,529.06	52,161,015.78	52,219,282.78	52,444,320.29
367	Undergrnd Conductors & Devices	275,969,031.44	276,226,253.05	276,069,204.37	277,220,560.07	277,922,693.16	278,720,701.38	281,673,919.63
368	Line Transformers	587,592,180.38	588,764,346.73	590,035,722.51	593,100,638.78	595,116,648.19	597,112,455.18	601,011,277.06
369	Services	61,919,728.64	61,988,036.34	62,083,858.75	62,101,296.77	62,134,014.36	62,311,797.22	62,396,929.53
370.0	Meters	17,033,914.83	17,124,534.72	17,154,890.36	17,202,746.76	17,207,936.23	17,294,765.92	17,327,022.11
370.1	Meters - AMI	76,293,379.34	76,511,787.27	77,018,154.95	77,385,065.07	77,903,984.35	78,530,312.39	79,101,873.49
371	Installations On Cust Premise	3,124,331.69	3,128,320.38	3,127,677.62	3,130,232.05	3,132,148.35	3,130,993.21	3,131,479.84
373	Street Lighting & Signal Syst	4,588,885.03	4,589,645.59	4,597,982.95	4,604,183.41	4,607,045.92	4,610,558.74	4,607,058.42
	<b>TOTAL DISTRIBUTION LINES</b>	<b>1,490,940,514.94</b>	<b>1,492,681,711.37</b>	<b>1,494,927,997.22</b>	<b>1,502,953,129.66</b>	<b>1,508,428,309.12</b>	<b>1,514,031,925.75</b>	<b>1,524,601,081.61</b>
389	Land & Land Rights-General	17,743,555.13	17,743,555.13	17,743,555.13	17,743,555.13	17,743,555.13	17,743,555.13	17,806,227.86
390	Structures/Improve-Exclude CHQ	127,518,768.43	127,636,189.26	127,710,114.82	127,798,702.29	127,797,065.30	128,041,429.17	128,770,873.64
391	Office Furniture	48,506,481.02	46,981,825.53	46,513,201.88	45,917,712.12	45,898,709.47	42,646,715.66	43,713,410.48
392	Transp Equip - Small Trucks	92,865,678.46	93,042,425.79	93,132,303.18	89,429,913.70	89,647,239.05	89,783,534.18	90,074,742.58
393	Stores Equipment	3,023,104.72	3,095,934.62	3,097,775.62	3,516,056.22	3,515,522.90	3,523,515.79	3,492,188.24
394	Tools, Shop & Garage Equipment	11,094,864.30	11,269,154.29	11,256,627.43	11,289,262.11	11,362,784.09	11,400,303.39	11,433,474.06
395	Laboratory Equipment	13,703,530.92	13,713,445.95	13,827,226.50	13,976,129.95	14,116,970.38	14,084,651.34	14,092,488.34
396	Power Operated Equipment	19,234,311.84	19,452,042.98	19,641,234.78	19,114,644.01	19,218,622.52	19,597,914.43	19,597,606.23
397	Comm Equip - Fiber Optics	51,929,302.63	51,965,183.94	52,142,148.13	52,239,907.20	52,030,025.47	52,026,298.52	51,944,359.99
398	Miscellaneous Equip-Other	7,376,603.01	7,409,930.86	7,525,940.00	7,530,496.00	7,527,070.66	7,547,751.07	7,559,547.82
	<b>TOTAL GENERAL EQUIPMENT PLANT</b>	<b>392,996,200.46</b>	<b>392,309,688.35</b>	<b>392,590,127.47</b>	<b>388,556,378.73</b>	<b>388,857,564.97</b>	<b>386,395,668.68</b>	<b>388,484,919.24</b>
	<b>TOTAL ELECTRIC PLANT W/O ARO</b>	<b>6,088,805,453.13</b>	<b>6,098,285,913.21</b>	<b>6,100,274,972.54</b>	<b>6,110,111,278.15</b>	<b>6,120,205,560.83</b>	<b>6,134,336,223.58</b>	<b>6,181,534,771.13</b>
317	Asset Retire Cost Steam Prod	14,156,745.49	14,156,745.49	14,156,745.49	14,156,745.49	14,156,745.49	14,156,745.49	14,874,459.99
374	Asset Retirement Cost-Distr	142,630.04	142,630.04	142,630.04	-	-	-	-
	<b>TOTAL ASSET RETIREMENT</b>	<b>14,299,375.53</b>	<b>14,299,375.53</b>	<b>14,299,375.53</b>	<b>14,156,745.49</b>	<b>14,156,745.49</b>	<b>14,156,745.49</b>	<b>14,874,459.99</b>
	<b>TOTAL ELECTRIC PLANT IN SERVICE</b>	<b>6,103,104,828.66</b>	<b>6,112,585,288.74</b>	<b>6,114,574,348.07</b>	<b>6,124,268,023.64</b>	<b>6,134,362,306.32</b>	<b>6,148,492,969.07</b>	<b>6,196,409,231.12</b>

Acct	Account Description	July 2019 Balance	August 2019 Balance	September 2019 Balance	October 2019 Balance	November 2019 Balance	December 2019 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	33,906,778.97	33,917,935.90	33,917,935.90	33,930,847.90	33,934,738.51	34,282,159.60	440,300,080.85	33,869,236.99
303	Misc Intangible Plant	34,988,079.50	34,654,300.98	34,779,071.09	34,834,832.64	34,374,372.12	36,042,325.87	429,320,736.63	33,024,672.05
<b>TOTAL</b>	<b>INTANGIBLE PLANT</b>	<b>68,900,561.48</b>	<b>68,577,939.89</b>	<b>68,702,710.00</b>	<b>68,771,383.55</b>	<b>68,314,813.64</b>	<b>70,330,188.48</b>	<b>869,694,956.61</b>	<b>66,899,612.05</b>
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	157,978,972.43	157,976,108.46	157,967,039.59	157,835,492.97	157,830,471.21	132,724,377.28	2,021,832,929.21	155,525,609.94
312	Boiler Plant Equip - Scrubbers	772,151,411.84	771,535,799.24	771,601,432.39	771,699,743.98	771,575,744.88	683,221,973.29	9,902,594,895.15	761,738,068.86
314	Turbogenerator Units	173,171,298.07	173,261,541.71	173,476,799.54	173,509,940.95	173,476,907.77	151,988,940.49	2,227,093,789.29	171,314,906.87
315	Access Elec Equip-Thermal	74,550,287.18	74,538,986.00	74,539,716.04	74,535,892.32	74,575,946.90	57,779,611.59	952,731,906.98	73,287,069.77
316	Misc Power Plant Equip-Thermal	22,172,956.08	22,184,319.54	22,202,885.56	22,218,314.45	22,220,248.31	18,753,687.21	284,430,277.96	21,879,252.15
<b>TOTAL</b>	<b>STEAM PRODUCTION PLANT</b>	<b>1,201,747,346.80</b>	<b>1,201,219,176.15</b>	<b>1,201,510,294.32</b>	<b>1,201,521,805.87</b>	<b>1,201,401,740.27</b>	<b>1,046,191,011.06</b>	<b>15,411,075,274.19</b>	<b>1,185,467,328.79</b>
330	Land & Land Rights - Hydro	31,690,956.53	31,690,956.53	31,690,956.53	31,690,956.53	31,690,956.53	31,924,329.94	412,179,917.10	31,706,147.47
331	Structures & Improvement-Hydro	205,060,897.19	205,070,411.58	205,777,357.76	207,435,953.87	207,601,303.07	208,163,695.51	2,643,764,030.14	203,366,463.86
332	Reservoirs, Dams & Waterways	275,571,362.34	275,669,340.97	275,688,406.78	275,712,773.13	280,907,830.56	283,762,075.04	3,595,201,930.84	276,553,994.68
333	Water Wheels, Turbines & Gens	291,829,639.52	291,841,991.04	291,820,379.30	291,496,341.04	291,451,454.67	291,872,690.60	3,793,584,226.04	291,814,171.23
334	Access Electric Equip-Hydro	64,492,961.85	64,626,469.23	64,719,237.79	64,953,759.66	64,865,828.39	65,604,942.47	837,012,795.71	64,385,599.67
335	Misc Power Plant Equip-Hydro	26,625,029.35	27,327,795.00	27,442,329.27	27,466,716.13	27,494,749.27	27,618,290.50	350,728,098.24	26,979,084.48
336	Roads, Railroads & Bridges	11,882,226.40	11,882,226.40	11,882,226.40	11,956,684.77	11,954,404.62	12,001,304.77	154,733,670.52	11,902,590.04
<b>TOTAL</b>	<b>HYDRO PRODUCTION PLANT</b>	<b>907,153,073.18</b>	<b>908,109,190.75</b>	<b>909,020,893.83</b>	<b>910,713,185.13</b>	<b>915,966,527.11</b>	<b>920,947,328.83</b>	<b>11,787,204,668.59</b>	<b>906,708,051.43</b>
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 & Improvemnts-Other	153,138,001.83	153,288,415.30	153,380,797.45	153,352,761.90	153,323,340.64	153,426,332.59	1,933,329,992.94	148,717,691.76
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	136,527,073.89	10,502,082.61
343	Prime Movers	226,846,047.60	226,841,168.45	226,844,960.48	226,842,193.81	226,842,446.14	222,138,963.48	2,940,063,983.22	226,158,767.94
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	867,282,633.36	66,714,048.72
345	Access Electric Equip-Other	91,968,293.52	91,948,407.36	91,950,438.74	91,967,800.83	91,994,474.05	91,996,423.58	1,195,244,301.16	91,941,869.32
346	Misc Power Plant Equip-Other	6,610,170.73	6,621,200.55	6,642,680.00	6,644,872.10	6,645,123.44	6,645,123.44	85,508,428.71	6,577,571.44
<b>TOTAL</b>	<b>OTHER PRODUCTION PLANT</b>	<b>558,414,603.84</b>	<b>558,551,281.82</b>	<b>558,670,966.83</b>	<b>558,659,718.80</b>	<b>558,657,474.43</b>	<b>554,058,933.25</b>	<b>7,193,053,734.63</b>	<b>553,311,825.74</b>

Acct	Account Description	July 2019 Balance	August 2019 Balance	September 2019 Balance	October 2019 Balance	November 2019 Balance	December 2019 Balance	Total	13-Month Average
350.1	Land Owned In Fee - Transm Sta	4,427,693.37	4,427,693.37	4,427,693.37	4,427,693.37	4,427,693.37	3,869,325.94	57,001,646.38	4,384,742.03
350.2	Land Rights & Easements	34,946,361.55	35,114,916.07	35,112,557.45	35,132,331.03	35,140,155.54	35,140,775.02	453,107,542.77	34,854,426.37
352	Structures & Improve-Transm	81,259,303.91	81,247,141.59	81,511,128.07	81,742,115.55	81,682,119.91	81,631,853.97	1,057,768,283.24	81,366,791.02
353	Station Equip - Transmission	446,540,444.61	432,486,156.73	434,694,336.30	434,339,028.55	435,229,153.57	437,090,964.24	5,731,436,093.58	440,879,699.51
354	Towers & Fixtures-Transmission	212,748,454.26	212,830,385.68	213,255,101.52	213,224,426.65	213,244,352.33	215,107,090.77	2,763,820,433.54	212,601,571.81
355	Poles & Fixtures-Transmission	200,636,374.67	200,557,942.53	201,569,317.55	205,199,020.06	206,271,935.06	206,989,942.87	2,594,663,231.34	199,589,479.33
356	Ovrhd Conductors/Devc-Transm	237,366,714.51	237,353,945.76	237,679,472.18	238,233,515.85	239,280,773.55	240,482,589.04	3,068,494,128.32	236,038,009.87
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
<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	<b>1,218,315,613.06</b>	<b>1,204,408,447.91</b>	<b>1,208,639,872.62</b>	<b>1,212,688,397.24</b>	<b>1,215,666,449.51</b>	<b>1,220,702,808.03</b>	<b>15,731,364,819.51</b>	<b>1,210,104,986.12</b>
360	Land & Land Rights-Distrib	6,565,203.19	6,565,203.18	6,565,203.18	6,565,752.80	6,565,203.18	7,384,697.82	86,155,768.47	6,627,366.81
361	Structures/Improvements-Distrb	47,219,425.44	47,681,846.29	48,106,826.29	48,173,333.53	46,095,703.45	47,760,415.89	579,579,555.34	44,583,042.72
362	Station Equipment-Distribution	262,080,947.28	261,896,321.89	261,379,707.52	262,416,860.90	264,730,175.33	269,467,877.55	3,390,424,620.05	260,801,893.85
<b>TOTAL</b>	<b>SUBSTATION EQUIPMENT</b>	<b>315,865,575.91</b>	<b>316,143,371.36</b>	<b>316,051,736.99</b>	<b>317,155,947.23</b>	<b>317,391,081.96</b>	<b>324,612,991.26</b>	<b>4,056,159,943.86</b>	<b>312,012,303.38</b>
364	Poles Towers & Fixtures-Distri	279,539,247.32	280,240,633.10	281,013,038.28	281,285,651.25	281,862,429.30	283,516,948.80	3,611,010,445.03	277,770,034.23
365	Ovrhd Conductors/Devices-Distr	143,460,476.70	143,745,989.19	143,589,065.19	143,537,252.17	143,827,142.30	144,332,885.40	1,853,835,646.18	142,602,742.01
366	Underground Conduit	52,343,472.87	52,751,264.77	53,024,782.92	52,587,205.87	52,534,236.47	54,244,352.67	682,482,448.50	52,498,649.88
367	Undergrnd Conductors & Devices	282,508,300.90	284,694,424.59	286,218,215.70	286,856,290.41	287,707,905.64	291,640,375.63	3,663,427,875.97	281,802,144.31
368	Line Transformers	602,842,564.85	604,988,307.71	607,002,715.73	608,365,010.88	610,377,580.55	614,852,925.44	7,801,162,373.96	600,089,413.38
369	Services	62,556,485.29	62,690,127.80	62,658,820.46	62,704,907.10	62,732,782.88	63,190,274.64	811,469,059.78	62,420,696.91
370.0	Meters	17,400,454.38	17,342,557.17	17,702,696.98	17,787,881.49	17,872,610.10	17,937,607.56	226,389,618.61	17,414,586.05
370.1	Meters - AMI	79,755,702.71	78,381,378.10	78,644,048.19	79,116,395.93	79,274,150.14	79,953,354.74	1,017,869,586.67	78,297,660.51
371	Installations On Cust Premise	3,133,794.76	3,139,216.49	3,140,587.65	3,143,815.62	3,145,700.72	3,195,799.35	40,804,097.73	3,138,776.75
373	Street Lighting & Signal Syst	4,606,699.74	4,613,223.52	4,625,588.39	4,630,439.86	4,648,814.83	4,658,210.70	59,988,337.10	4,614,487.47
<b>TOTAL</b>	<b>DISTRIBUTION LINES</b>	<b>1,528,147,199.52</b>	<b>1,532,587,122.44</b>	<b>1,537,619,559.49</b>	<b>1,540,014,850.58</b>	<b>1,543,983,352.93</b>	<b>1,557,522,734.93</b>	<b>19,768,439,489.53</b>	<b>1,520,649,191.50</b>
389	Land & Land Rights-General	17,806,227.86	17,806,227.86	17,806,227.86	17,806,227.86	17,806,227.86	17,806,227.86	231,104,925.80	17,777,301.98
390	Structures/Improve-Exclude CHQ	128,166,927.94	128,165,525.22	128,539,426.66	128,817,632.16	129,056,507.75	132,990,427.15	1,671,009,589.79	128,539,199.21
391	Office Furniture	43,313,836.09	42,880,794.00	42,528,466.71	42,680,282.68	42,559,052.51	45,060,124.34	579,200,612.49	44,553,893.27
392	Transp Equip - Small Trucks	90,667,702.87	91,493,903.79	92,199,340.02	92,892,836.89	93,101,033.66	97,035,238.01	1,195,365,892.18	91,951,222.48
393	Stores Equipment	3,110,508.02	3,110,508.02	3,535,338.72	3,535,338.72	3,535,338.72	3,535,338.72	43,626,469.03	3,355,882.23
394	Tools, Shop & Garage Equipment	11,368,990.43	11,515,328.24	11,455,002.49	11,560,396.22	11,490,395.78	11,670,249.51	148,166,832.34	11,397,448.64
395	Laboratory Equipment	14,095,506.23	14,092,819.00	14,751,163.92	14,938,506.14	14,831,613.54	14,896,284.44	185,120,336.65	14,240,025.90
396	Power Operated Equipment	19,602,541.75	19,735,312.81	19,938,060.47	19,963,418.25	19,963,418.25	21,937,257.67	256,996,385.99	19,768,952.77
397	Comm Equip - Fiber Optics	51,864,356.58	51,725,272.02	51,835,140.39	51,854,515.76	51,327,263.82	51,141,166.18	674,024,940.63	51,848,072.36
398	Miscellaneous Equip-Other	7,548,209.95	7,559,753.97	7,557,996.45	7,639,920.54	7,644,484.75	7,637,085.37	98,064,790.45	7,543,445.42
<b>TOTAL</b>	<b>GENERAL EQUIPMENT PLANT</b>	<b>387,544,807.72</b>	<b>388,085,444.93</b>	<b>390,146,163.69</b>	<b>391,689,075.22</b>	<b>391,315,336.64</b>	<b>403,709,399.25</b>	<b>5,082,680,775.35</b>	<b>390,975,444.26</b>
<b>TOTAL ELECTRIC PLANT W/O ARO</b>		<b>6,186,088,781.51</b>	<b>6,177,681,975.25</b>	<b>6,190,362,197.77</b>	<b>6,201,214,363.62</b>	<b>6,212,696,776.49</b>	<b>6,098,075,395.09</b>	<b>79,899,673,662.27</b>	<b>6,146,128,743.27</b>
317	Asset Retire Cost Steam Prod	14,874,459.99	14,874,459.99	14,992,027.49	14,992,027.49	14,992,027.49	14,740,896.54	189,280,831.92	14,560,063.99
374	Asset Retirement Cost-Distr	-	-	-	-	-	-	427,890.12	32,914.62
<b>TOTAL ASSET RETIREMENT</b>		<b>14,874,459.99</b>	<b>14,874,459.99</b>	<b>14,992,027.49</b>	<b>14,992,027.49</b>	<b>14,992,027.49</b>	<b>14,740,896.54</b>	<b>189,708,722.04</b>	<b>14,592,978.61</b>
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>		<b>6,200,963,241.50</b>	<b>6,192,556,435.24</b>	<b>6,205,354,225.26</b>	<b>6,216,206,391.11</b>	<b>6,227,688,803.98</b>	<b>6,112,816,291.63</b>	<b>80,089,382,384.31</b>	<b>6,160,721,721.88</b>

**TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE**

1	2					
3	FERC		BALANCE AS OF YEAR END	BALANCE AS OF YEAR END	AVERAGE OF ENDING	ESTIMATED 13-MONTH
4	ACCOUNT NO.	DESCRIPTION	2018	2019	BALANCES	AVERAGE (1)
5	<b>SUBFUNCTION</b>					
6	350 / LAND & LAND RIGHTS					
7		TRANSMISSION SERVICE	38,923,537	39,010,101	38,966,819	39,239,168
8		DIRECT ASSIGNMENT	-	-	-	-
9		TOTAL ACCOUNT 350	38,923,537	39,010,101	38,966,819	39,239,168
10						
11	352 / STRUCTURES & IMPROVEMENTS					
12		TRANSMISSION SERVICE	81,023,137	81,631,196	81,327,166	81,366,133
13		DIRECT ASSIGNMENT	658	658	658	658
14		TOTAL ACCOUNT 352	81,023,795	81,631,854	81,327,824	81,366,791
15						
16	353 / STATION EQUIPMENT					
17		TRANSMISSION SERVICE	440,914,104	438,979,371	438,946,737	440,768,106
18		DIRECT ASSIGNMENT	111,594	111,594	111,594	111,594
19		TOTAL ACCOUNT 353	441,025,698	437,090,964	439,058,331	440,879,700
20						
21	354 / TOWERS & FIXTURES					
22		TRANSMISSION SERVICE	211,357,839	215,107,091	213,232,465	212,601,572
23		DIRECT ASSIGNMENT	-	-	-	-
24		TOTAL ACCOUNT 354	211,357,839	215,107,091	213,232,465	212,601,572
25						
26	355 / POLES & FIXTURES					
27		TRANSMISSION SERVICE	195,173,840	206,956,101	201,064,971	199,555,638
28		DIRECT ASSIGNMENT	33,842	33,842	33,842	33,842
29		TOTAL ACCOUNT 355	195,207,682	206,989,943	201,098,813	199,589,479
30						
31	356 / OVERHEAD CONDUCTORS & DEVICES					
32		TRANSMISSION SERVICE	233,136,588	240,456,094	236,796,341	236,011,515
33		DIRECT ASSIGNMENT	26,495	26,495	26,495	26,495
34		TOTAL ACCOUNT 356	233,163,083	240,482,589	236,822,836	236,038,010

**TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE**

1	2	3	4	5	6	7
3	FERC		BALANCE AS OF YEAR END	BALANCE AS OF YEAR END	AVERAGE OF ENDING	ESTIMATED 13-MONTH
3	ACCOUNT NO.	DESCRIPTION	2018	2019	BALANCES	AVERAGE (1)
36	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	<b>TOTAL TRANSMISSION PLANT</b>		<b>1,201,091,901</b>	<b>1,220,702,808</b>	<b>1,210,897,354</b>	<b>1,210,104,986</b>
44	<b>DIRECT ASSIGNMENTS</b>					
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	-	-	-	-
52		352 OPUC RETAIL	658	658	658	658
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**

1	2	3	4	5	6	7	8
	FERC		BALANCE AS OF YEAR END	BALANCE AS OF YEAR END	AVERAGE OF ENDING	ESTIMATED 13-MONTH	
	ACCOUNT NO.	DESCRIPTION	2018	2019	BALANCES	AVERAGE (1)	
69	355	355 IPUC RETAIL	-	-	-	-	-
70		355 OPUC RETAIL	-	-	-	-	-
71		355 OPUC Facilities	33,842	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	25,306
78		356 IPUC Facilities	1,189	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	<b>TOTAL</b>		<b>172,589</b>	<b>172,589</b>	<b>172,589</b>		<b>172,589</b>

**DISTRIBUTION SUBSTATION INVESTMENT - ESTIMATED 13-MONTH AVERAGE**

1				
2	<u>FERC</u>		<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>
3	<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>2018</u>	<u>2019</u>
4				<u>13-MONTH</u>
5	<u>SUBFUNCTION</u>			<u>AVERAGE</u>
6	360 / LAND & LAND RIGHTS			
7		TOTAL ACCOUNT 360	6,553,286	7,384,698
8				6,627,367
9	361 / STRUCTURES & IMPROVEMENTS			
10		TOTAL ACCOUNT 361	40,283,757	47,760,416
11				44,583,043
12	362 / STATION EQUIPMENT			
13		TOTAL ACCOUNT 362	254,363,383	269,467,878
14				260,801,894
15	<b>TOTAL</b>		<b>301,200,426</b>	<b>324,612,991</b>
				<b>312,012,303</b>





**DISTRIBUTION LINE INVESTMENT**

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

1 **Year End**

2 **DESCRIPTION** **IDAHO** **OREGON** **TOTAL**

3

4 Account 364 261,291,924 22,225,025 283,516,949

5 Account 365 134,884,220 9,448,665 144,332,885

6 Account 366 53,497,506 746,847 54,244,353

7 Account 367 287,588,107 4,052,268 291,640,376

8 Account 369 60,342,789 2,847,485 63,190,275

9 Account 370 94,645,816 3,245,146 97,890,962

10 Account 371 2,957,381 238,419 3,195,799

11 Account 373 4,444,825 213,386 4,658,211

12 **TOTAL 899,652,567 43,017,242 942,669,809**

13

14 **13 Month Average**

15 **DESCRIPTION** **IDAHO** **OREGON** **TOTAL**

16

17 Account 364 256,070,512 21,699,522 277,770,034

18 Account 365 133,166,726 9,436,016 142,602,742

19 Account 366 51,750,346 748,304 52,498,650

20 Account 367 277,807,478 3,994,666 281,802,144

21 Account 369 59,567,436 2,853,261 62,420,697

22 Account 370 90,779,207 3,140,948 93,920,155

23 Account 371 2,900,735 238,042 3,138,777

24 Account 373 4,401,456 213,031 4,614,487

25 **TOTAL 876,443,896 42,323,790 918,767,686**

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
 <b>TYPE II ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$221,165 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$221,165 (D)

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(A) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
(B)	\$256,012,675	\$256,012,675	\$0

(C) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
(D)	\$256,012,675	\$256,233,840	\$221,165

**ACCUMULATED DEPRECIATION  
& AMORTIZATION**

	A	B	C	D	E	F	G	H
1	<b>Idaho Power Company</b>							
2	<b>13-Month Accumulated Reserve for Depreciation and Amortization</b>							
3	<b>Thirteen Months Ending 12/31/2019</b>							
4		<b>12/31/2018</b>	<b>1/31/2019</b>	<b>2/28/2019</b>	<b>3/31/2019</b>	<b>4/30/2019</b>	<b>5/31/2019</b>	<b>6/30/2019</b>
5	<b>FERC Account</b>	<b>Balance</b>	<b>Balance</b>	<b>Balance</b>	<b>Balance</b>	<b>Balance</b>	<b>Balance</b>	<b>Balance</b>
6	302	-13,528,617.73	-13,625,034.86	-13,721,952.28	-13,818,879.75	-13,915,807.22	-14,012,737.29	-14,109,671.84
7	303	-11,701,104.63	-12,045,277.83	-10,586,271.36	-11,016,467.92	-11,424,239.91	-11,943,652.36	-12,141,838.99
8	<b>Total 111000</b>	<b>-25,229,722.36</b>	<b>-25,670,312.69</b>	<b>-24,308,223.64</b>	<b>-24,835,347.67</b>	<b>-25,340,047.13</b>	<b>-25,956,389.65</b>	<b>-26,251,510.83</b>
9	310	-371,287.11	-374,314.48	-377,341.85	-380,369.22	-383,396.59	-386,423.96	-389,451.33
10	311	-121,501,212.47	-122,242,757.12	-123,219,465.81	-123,913,445.72	-124,659,181.56	-125,386,479.32	-126,125,112.53
11	312	-397,031,116.50	-400,802,808.23	-404,115,164.60	-407,676,380.17	-411,257,418.10	-414,342,782.24	-415,557,737.88
12	314	-90,994,921.44	-92,019,924.52	-92,824,827.64	-93,858,166.58	-94,998,803.82	-96,018,525.33	-97,024,346.33
13	315	-55,321,759.44	-55,672,840.24	-56,018,257.86	-56,366,985.71	-56,747,039.79	-57,093,668.29	-57,439,479.12
14	316	-6,375,707.94	-6,553,374.66	-6,849,790.10	-7,021,337.06	-7,199,385.43	-7,468,668.08	-7,638,703.07
15	<b>STEAM PRODUCTION</b>	<b>-671,596,004.90</b>	<b>-677,666,019.25</b>	<b>-683,404,847.86</b>	<b>-689,216,684.46</b>	<b>-695,245,225.29</b>	<b>-700,696,547.22</b>	<b>-704,174,830.26</b>
16	331	-99,692,122.37	-100,011,300.19	-100,455,190.00	-100,770,644.72	-101,048,815.92	-101,336,305.67	-101,676,416.82
17	332	-183,958,866.80	-184,344,181.51	-184,623,684.21	-185,008,829.71	-185,417,163.35	-185,805,852.90	-186,185,656.61
18	333	-116,923,156.33	-117,294,023.28	-117,192,430.55	-117,502,488.46	-117,877,560.03	-118,261,138.80	-118,604,968.46
19	334	-21,073,321.49	-21,128,430.24	-21,367,470.08	-21,431,228.94	-21,587,126.86	-21,672,785.99	-21,696,198.05
20	335	-9,305,090.81	-9,332,122.76	-9,359,554.14	-9,387,101.41	-9,430,409.64	-9,188,712.55	-9,204,263.37
21	336	-3,865,242.33	-3,828,409.63	-3,789,525.87	-3,750,719.32	-3,776,904.78	-3,753,628.46	-3,685,883.96
22	<b>HYDRO PRODUCTION</b>	<b>-434,817,800.13</b>	<b>-435,938,467.61</b>	<b>-436,787,854.85</b>	<b>-437,851,012.56</b>	<b>-439,137,980.58</b>	<b>-440,018,424.37</b>	<b>-441,053,387.27</b>
23	341	-27,140,444.86	-27,465,417.94	-27,790,473.94	-28,115,541.20	-28,440,652.58	-28,765,734.24	-29,040,939.50
24	342	-2,931,010.54	-2,956,126.47	-2,981,242.40	-2,981,739.49	-2,750,590.26	-2,775,053.83	-2,799,517.40
25	343	-34,089,103.69	-34,696,935.00	-33,478,709.21	-32,938,381.66	-33,380,489.83	-33,894,396.21	-35,101,902.69
26	344	-25,193,249.72	-25,329,224.91	-25,465,200.10	-25,601,175.29	-25,737,150.48	-25,873,125.67	-26,009,100.86
27	345	-21,735,994.99	-21,947,382.25	-22,170,391.23	-22,393,453.24	-22,616,188.39	-22,834,411.42	-23,057,428.87
28	346	-1,959,166.66	-1,976,673.61	-1,919,180.56	-1,936,474.04	-1,954,122.15	-1,958,103.34	-1,962,320.46
29	<b>OTHER PRODUCTION</b>	<b>-113,048,970.46</b>	<b>-114,371,760.18</b>	<b>-113,805,197.44</b>	<b>-113,714,764.92</b>	<b>-114,879,193.69</b>	<b>-116,100,824.71</b>	<b>-117,971,209.78</b>
30	<b>Total PRODUCTION</b>	<b>-1,219,462,775.49</b>	<b>-1,227,976,247.04</b>	<b>-1,233,997,900.15</b>	<b>-1,240,782,461.94</b>	<b>-1,249,262,399.56</b>	<b>-1,256,815,796.30</b>	<b>-1,263,199,427.31</b>
31	352	-29,269,509.34	-29,356,870.78	-29,482,701.78	-29,599,636.85	-29,707,014.91	-29,718,232.35	-29,828,300.75
32	353	-123,386,511.88	-123,792,519.86	-124,481,581.19	-125,100,884.58	-125,734,135.22	-126,571,341.88	-126,862,739.65
33	<b>TRANSMISSION STATIONS</b>	<b>-152,656,021.22</b>	<b>-153,149,390.64</b>	<b>-153,964,282.97</b>	<b>-154,700,521.43</b>	<b>-155,441,150.13</b>	<b>-156,289,574.23</b>	<b>-156,691,040.40</b>
34	350	-8,636,462.96	-8,662,451.15	-8,688,484.62	-8,714,529.43	-8,740,581.83	-8,766,710.30	-8,792,841.87
35	354	-70,045,765.94	-70,287,469.34	-70,471,581.89	-70,658,859.90	-70,854,439.56	-71,040,408.52	-71,234,661.25
36	355	-66,019,151.10	-66,299,249.89	-66,636,665.82	-66,089,626.10	-66,405,568.85	-66,519,453.14	-66,686,177.36
37	356	-78,678,078.14	-79,074,889.55	-79,328,131.44	-79,412,010.69	-79,574,151.02	-79,471,066.91	-79,696,700.96
38	359	-282,707.26	-283,003.21	-283,299.16	-283,595.11	-283,891.06	-284,187.01	-284,482.96
39	<b>TRANSMISSION LINES</b>	<b>-223,662,165.40</b>	<b>-224,607,063.14</b>	<b>-225,408,162.93</b>	<b>-225,158,621.23</b>	<b>-225,858,632.32</b>	<b>-226,081,825.88</b>	<b>-226,694,864.40</b>
40	<b>Total TRANSMISSION</b>	<b>-376,318,186.62</b>	<b>-377,756,453.78</b>	<b>-379,372,445.90</b>	<b>-379,859,142.66</b>	<b>-381,299,782.45</b>	<b>-382,371,400.11</b>	<b>-383,385,904.80</b>



	A	B	C	D	E	F	G	H
4		12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019
5	FERC Account	Balance	Balance	Balance	Balance	Balance	Balance	Balance
41	361	-13,001,455.97	-13,069,660.06	-13,157,577.55	-13,219,114.19	-13,288,918.82	-13,374,938.95	-13,353,860.65
42	362	-62,357,076.45	-62,323,980.48	-62,613,091.68	-62,878,414.08	-63,178,116.41	-63,568,489.02	-62,662,146.08
43	<b>DISTRIBUTION STATIONS</b>	<b>-75,358,532.42</b>	<b>-75,393,640.54</b>	<b>-75,770,669.23</b>	<b>-76,097,528.27</b>	<b>-76,467,035.23</b>	<b>-76,943,427.97</b>	<b>-76,016,006.73</b>
44	360	-107,788.43	-110,212.60	-112,636.77	-115,060.94	-117,485.11	-119,909.28	-122,333.45
45	364	-143,752,551.00	-144,015,289.86	-144,203,799.77	-144,553,432.67	-144,717,020.01	-144,987,552.95	-145,094,886.17
46	365	-54,743,958.35	-54,949,914.62	-55,033,478.54	-55,249,056.81	-55,405,784.31	-55,498,556.56	-55,392,110.58
47	366	-16,717,317.36	-16,775,913.69	-16,825,023.71	-16,898,653.68	-16,944,967.03	-16,973,722.38	-17,000,123.82
48	367	-91,172,099.37	-91,493,102.00	-91,702,337.74	-91,889,317.26	-92,174,309.67	-91,801,073.25	-91,971,252.31
49	368	-178,218,246.05	-178,742,434.91	-179,234,953.17	-179,815,188.71	-180,179,564.14	-180,444,282.58	-181,042,722.47
50	369	-43,520,904.35	-43,552,687.79	-43,576,704.94	-43,624,754.35	-43,659,870.27	-43,689,933.66	-43,723,731.64
51	370	-10,769,429.21	-10,820,254.98	-10,839,649.14	-10,840,671.26	-10,845,058.70	-10,842,278.72	-10,838,607.28
52	370.1	-21,985,239.97	-22,452,172.58	-22,812,871.32	-22,934,714.96	-23,258,618.29	-23,549,135.86	-23,807,678.18
53	371	-1,776,871.36	-1,772,383.77	-1,766,245.28	-1,762,661.11	-1,767,548.48	-1,762,716.17	-1,764,660.17
54	373	-3,649,068.90	-3,649,473.90	-3,649,466.98	-3,651,165.20	-3,655,543.07	-3,655,543.07	-3,653,213.78
55	<b>DISTRIBUTION LINES</b>	<b>-566,413,474.35</b>	<b>-568,333,840.70</b>	<b>-569,757,167.36</b>	<b>-571,334,676.95</b>	<b>-572,725,769.08</b>	<b>-573,328,635.31</b>	<b>-574,411,319.85</b>
56	<b>Total DISTRIBUTION</b>	<b>-641,772,006.77</b>	<b>-643,727,481.24</b>	<b>-645,527,836.59</b>	<b>-647,432,205.22</b>	<b>-649,192,804.31</b>	<b>-650,272,063.28</b>	<b>-650,427,326.58</b>
57	390	-32,552,865.76	-32,766,828.61	-32,988,822.17	-33,177,964.73	-33,337,629.85	-33,560,713.13	-33,771,431.87
58	391	-18,770,907.15	-17,675,837.95	-17,884,063.84	-17,598,369.77	-18,031,823.63	-15,191,375.24	-15,564,507.05
59	392	-24,642,545.07	-24,996,016.83	-25,350,033.88	-22,438,069.90	-22,827,971.56	-23,137,891.04	-23,479,470.52
60	393	-946,330.87	-955,669.12	-965,250.14	-974,837.30	-985,818.73	-1,002,055.72	-981,252.30
61	394	-3,809,660.76	-3,852,753.43	-3,882,141.74	-3,928,774.07	-3,969,529.38	-4,014,614.28	-4,054,944.45
62	395	-6,481,464.16	-6,408,793.56	-6,465,631.39	-6,458,643.41	-6,511,871.76	-6,536,832.13	-6,595,216.66
63	396	-4,979,527.20	-5,027,132.12	-5,075,275.93	-4,378,399.10	-4,425,707.85	-4,498,909.21	-4,547,414.06
64	397	-21,166,293.91	-21,504,577.23	-21,846,792.08	-22,178,402.62	-22,334,059.18	-22,529,642.96	-22,739,299.29
65	398	-3,114,459.67	-3,150,757.16	-3,186,053.40	-3,217,018.17	-3,249,710.37	-3,285,094.86	-3,295,952.07
66	<b>GENERAL</b>	<b>-116,464,054.55</b>	<b>-116,338,366.01</b>	<b>-117,644,064.57</b>	<b>-114,350,479.07</b>	<b>-115,674,122.31</b>	<b>-113,757,128.57</b>	<b>-115,029,488.27</b>
67		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68	<b>Others</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
69	<b>Total 108000</b>	<b>-2,354,017,023.43</b>	<b>-2,365,798,548.07</b>	<b>-2,376,542,247.21</b>	<b>-2,382,424,288.89</b>	<b>-2,395,429,108.63</b>	<b>-2,403,216,388.26</b>	<b>-2,412,042,146.96</b>
70								
71	<b>Reserve for Disallowed Costs</b>	<b>(4,630,740.20)</b>	<b>(4,606,048.59)</b>	<b>(4,581,356.98)</b>	<b>(4,556,665.37)</b>	<b>(4,531,973.76)</b>	<b>(4,507,282.15)</b>	<b>(4,482,590.54)</b>
72	<b>Regulatory Accumulated Reserve</b>	<b>-2,358,647,763.63</b>	<b>-2,370,404,596.66</b>	<b>-2,381,123,604.19</b>	<b>-2,386,980,954.26</b>	<b>-2,399,961,082.39</b>	<b>-2,407,723,670.41</b>	<b>-2,416,524,737.50</b>
74	<b>Reserve for ARO</b>							
75	317	-10,512,581.96	-10,557,926.36	-10,603,270.75	-10,759,647.61	-10,804,992.01	-10,850,336.40	-11,006,713.23
76	374	-141,002.30	-141,002.30	-141,002.30	0.00	0.00	0.00	0.00
77	<b>Total Reserve for ARO</b>	<b>-10,653,584.26</b>	<b>-10,698,928.66</b>	<b>-10,744,273.05</b>	<b>-10,759,647.61</b>	<b>-10,804,992.01</b>	<b>-10,850,336.40</b>	<b>-11,006,713.23</b>
78								
79	<b>108 TOTAL</b>	<b>-2,369,301,347.89</b>	<b>-2,381,103,525.32</b>	<b>-2,391,867,877.24</b>	<b>-2,397,740,601.87</b>	<b>-2,410,766,074.40</b>	<b>-2,418,574,006.81</b>	<b>-2,427,531,450.73</b>



	A	I	J	K	L	M	N	O	P
1	<b>Idaho Power Company</b>								
2	<b>13-Month Accumulated Reserve for Depreciation and Amortization</b>								
3	<b>Thirteen Months Ending 12/31/2019</b>								
4		<b>7/31/2019</b>	<b>8/31/2019</b>	<b>9/30/2019</b>	<b>10/31/2019</b>	<b>11/30/2019</b>	<b>12/31/2019</b>		<b>13-Month</b>
5	<b>FERC Account</b>	<b>Balance</b>	<b>Balance</b>	<b>Balance</b>	<b>Balance</b>	<b>Balance</b>	<b>Balance</b>	<b>Total</b>	<b>Average</b>
6	302	-14,206,806.39	-14,303,670.96	-14,400,752.57	-14,497,832.17	-14,594,931.49	-14,692,036.79	-183,428,531.34	-14,109,887.03
7	303	-11,720,394.49	-11,798,512.94	-12,180,087.14	-12,657,901.32	-12,740,018.45	-13,147,680.85	-155,103,448.19	-11,931,034.48
8	<b>Total 111000</b>	<b>-25,927,000.88</b>	<b>-26,102,183.90</b>	<b>-26,580,839.71</b>	<b>-27,155,733.49</b>	<b>-27,334,949.94</b>	<b>-27,839,717.64</b>	<b>-338,531,979.53</b>	<b>-26,040,921.50</b>
9	310	-392,478.70	-395,506.07	-398,533.44	-401,560.81	-404,588.18	-407,615.60	-5,062,867.34	-389,451.33
10	311	-126,786,402.61	-127,512,398.76	-128,268,352.89	-128,825,040.69	-129,554,062.30	-105,093,419.66	-1,613,087,331.44	-124,083,640.88
11	312	-417,597,301.31	-420,721,983.99	-424,460,795.76	-427,690,982.93	-431,595,786.00	-346,059,291.63	-5,318,909,549.34	-409,146,888.41
12	314	-97,924,732.01	-98,932,691.73	-99,855,063.75	-100,944,497.47	-102,005,940.01	-81,582,626.78	-1,238,985,067.41	-95,306,543.65
13	315	-57,739,118.35	-58,082,535.45	-58,427,899.08	-58,797,907.83	-59,150,221.14	-42,558,934.32	-729,416,646.62	-56,108,972.82
14	316	-7,808,705.15	-7,978,897.44	-8,149,118.40	-8,319,440.02	-8,488,819.15	-5,182,401.44	-95,034,347.94	-7,310,334.46
15	<b>STEAM PRODUCTION</b>	<b>-708,248,738.13</b>	<b>-713,624,013.44</b>	<b>-719,559,763.32</b>	<b>-724,979,429.75</b>	<b>-731,199,416.78</b>	<b>-580,884,289.43</b>	<b>-9,000,495,810.09</b>	<b>-692,345,831.55</b>
16	331	-102,051,756.26	-102,145,873.29	-102,493,630.57	-102,433,988.44	-102,719,048.43	-103,048,121.77	-1,319,883,214.45	-101,529,478.03
17	332	-186,569,919.05	-186,912,502.73	-187,303,732.17	-187,713,485.32	-187,411,260.71	-187,753,795.49	-2,419,008,930.56	-186,077,610.04
18	333	-118,226,897.62	-118,638,332.60	-118,949,904.03	-119,122,224.39	-119,604,382.53	-119,745,384.76	-1,537,942,891.84	-118,303,299.37
19	334	-22,068,859.00	-22,183,001.42	-22,260,052.76	-22,343,987.27	-22,645,580.32	-22,666,887.53	-284,124,929.95	-21,855,763.84
20	335	-9,269,320.70	-9,254,879.32	-9,294,941.05	-9,378,356.87	-9,497,317.77	-9,540,700.23	-121,442,770.62	-9,341,751.59
21	336	-3,744,924.76	-3,740,655.35	-3,728,543.95	-3,824,269.62	-4,003,799.75	-4,029,069.91	-49,521,577.69	-3,809,352.13
22	<b>HYDRO PRODUCTION</b>	<b>-441,931,677.39</b>	<b>-442,875,244.71</b>	<b>-444,030,804.53</b>	<b>-444,816,311.91</b>	<b>-445,881,389.51</b>	<b>-446,783,959.69</b>	<b>-5,731,924,315.11</b>	<b>-440,917,255.01</b>
23	341	-29,360,594.19	-29,707,174.22	-30,054,520.94	-30,349,075.52	-30,644,814.93	-30,992,240.44	-377,867,624.50	-29,066,740.35
24	342	-2,823,980.97	-2,848,444.54	-2,872,910.22	-2,897,375.90	-2,921,841.58	-2,946,307.22	-37,234,140.82	-2,864,164.68
25	343	-35,685,989.13	-36,286,312.61	-36,877,833.79	-37,474,815.88	-38,076,388.93	-33,745,796.13	-455,727,054.76	-35,055,927.29
26	344	-26,145,076.05	-26,281,051.24	-26,417,026.43	-26,553,001.62	-26,688,976.81	-26,824,951.96	-338,118,311.14	-26,009,100.86
27	345	-23,280,446.62	-23,482,949.28	-23,703,681.51	-23,926,746.67	-24,149,867.39	-24,373,051.38	-299,671,993.24	-23,051,691.79
28	346	-1,978,228.10	-1,994,530.83	-2,012,413.10	-2,030,350.58	-2,048,294.12	-2,066,238.18	-25,796,095.73	-1,984,315.06
29	<b>OTHER PRODUCTION</b>	<b>-119,274,315.06</b>	<b>-120,600,462.72</b>	<b>-121,938,385.99</b>	<b>-123,231,366.17</b>	<b>-124,530,183.76</b>	<b>-120,948,585.31</b>	<b>-1,534,415,220.19</b>	<b>-118,031,940.01</b>
30	<b>Total PRODUCTION</b>	<b>-1,269,454,730.58</b>	<b>-1,277,099,720.87</b>	<b>-1,285,528,953.84</b>	<b>-1,293,027,107.83</b>	<b>-1,301,610,990.05</b>	<b>-1,148,616,834.43</b>	<b>-16,266,835,345.39</b>	<b>-1,251,295,026.57</b>
31	352	-29,807,284.13	-29,937,181.35	-30,022,014.32	-30,115,719.93	-30,210,426.70	-29,896,873.63	-386,951,766.82	-29,765,520.52
32	353	-126,430,158.22	-112,990,391.96	-113,054,635.32	-113,673,538.45	-113,993,077.72	-111,214,504.06	-1,567,286,019.99	-120,560,463.08
33	<b>TRANSMISSION STATIONS</b>	<b>-156,237,442.35</b>	<b>-142,927,573.31</b>	<b>-143,076,649.64</b>	<b>-143,789,258.38</b>	<b>-144,203,504.42</b>	<b>-141,111,377.69</b>	<b>-1,954,237,786.81</b>	<b>-150,325,983.60</b>
34	350	-8,819,158.44	-8,845,480.69	-8,871,927.95	-8,898,373.46	-8,924,833.64	-8,951,299.56	-114,313,135.90	-8,793,318.15
35	354	-71,423,136.25	-71,617,487.84	-71,795,620.78	-71,988,944.96	-72,175,848.11	-72,366,273.71	-925,960,498.05	-71,227,730.62
36	355	-66,965,677.27	-67,125,729.80	-67,505,005.98	-67,772,409.51	-67,884,594.25	-68,280,814.64	-870,190,123.71	-66,937,701.82
37	356	-79,891,429.84	-80,157,500.99	-80,387,430.27	-80,741,178.78	-80,637,190.18	-80,996,134.95	-1,038,045,893.72	-79,849,684.13
38	359	-284,778.91	-285,074.86	-285,370.81	-285,666.76	-285,962.71	-286,258.68	-3,698,278.50	-284,482.96
39	<b>TRANSMISSION LINES</b>	<b>-227,384,180.71</b>	<b>-228,031,274.18</b>	<b>-228,845,355.79</b>	<b>-229,686,573.47</b>	<b>-229,908,428.89</b>	<b>-230,880,781.54</b>	<b>-2,952,207,929.88</b>	<b>-227,092,917.68</b>
40	<b>Total TRANSMISSION</b>	<b>-383,621,623.06</b>	<b>-370,958,847.49</b>	<b>-371,922,005.43</b>	<b>-373,475,831.85</b>	<b>-374,111,933.31</b>	<b>-371,992,159.23</b>	<b>-4,906,445,716.69</b>	<b>-377,418,901.28</b>



	A	I	J	K	L	M	N	O	P
		7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019		13-Month
	FERC Account	Balance	Balance	Balance	Balance	Balance	Balance	Total	Average
41	361	-13,445,379.00	-13,517,513.56	-13,568,437.34	-13,649,358.68	-13,727,446.60	-13,773,736.04	-174,147,397.41	-13,395,953.65
42	362	-62,859,141.94	-63,139,851.27	-63,553,778.00	-63,858,572.91	-63,725,291.14	-63,596,751.70	-820,314,701.16	-63,101,130.86
43	<b>DISTRIBUTION STATIONS</b>	<b>-76,304,520.94</b>	<b>-76,657,364.83</b>	<b>-77,122,215.34</b>	<b>-77,507,931.59</b>	<b>-77,452,737.74</b>	<b>-77,370,487.74</b>	<b>-994,462,098.57</b>	<b>-76,497,084.51</b>
44	360	-124,757.62	-127,181.79	-129,605.96	-132,030.13	-134,454.30	-136,878.52	-1,590,334.90	-122,333.45
45	364	-145,293,662.77	-145,480,203.80	-145,746,273.30	-146,002,141.91	-146,240,972.95	-146,660,029.53	-1,886,747,816.69	-145,134,447.44
46	365	-55,440,429.44	-55,613,637.22	-55,711,027.05	-55,773,250.17	-55,926,258.66	-56,344,075.35	-721,081,537.66	-55,467,810.59
47	366	-17,055,720.49	-17,109,818.41	-17,114,095.58	-17,148,081.20	-17,193,811.46	-17,253,017.52	-221,010,266.33	-17,000,789.72
48	367	-92,219,130.33	-92,496,608.92	-92,514,862.53	-92,829,728.96	-92,825,223.78	-93,475,485.49	-1,198,564,531.61	-92,197,271.66
49	368	-181,374,082.35	-181,880,536.44	-182,177,628.88	-182,684,032.06	-183,131,111.17	-183,247,572.12	-2,352,172,355.05	-180,936,335.00
50	369	-43,738,720.35	-43,748,564.72	-43,714,717.46	-43,750,902.87	-43,749,563.40	-44,075,410.98	-568,126,466.78	-43,702,035.91
51	370	-10,874,205.82	-10,752,711.71	-10,812,573.32	-10,751,037.14	-10,769,082.08	-10,761,520.25	-140,517,079.61	-10,809,006.12
52	370.1	-24,212,545.42	-22,499,468.32	-22,766,780.70	-22,944,872.28	-22,801,352.84	-23,101,209.57	-299,126,660.29	-23,009,743.10
53	371	-1,766,661.10	-1,764,449.22	-1,767,043.31	-1,766,317.50	-1,764,683.14	-1,812,364.72	-23,014,605.33	-1,770,354.26
54	373	-3,656,821.88	-3,661,342.85	-3,661,651.07	-3,664,616.51	-3,668,623.61	-3,676,209.54	-47,556,671.19	-3,658,205.48
55	<b>DISTRIBUTION LINES</b>	<b>-575,756,737.57</b>	<b>-575,134,523.40</b>	<b>-576,116,259.16</b>	<b>-577,447,010.73</b>	<b>-578,205,137.39</b>	<b>-580,543,773.59</b>	<b>-7,459,508,325.44</b>	<b>-573,808,332.73</b>
56	<b>Total DISTRIBUTION</b>	<b>-652,061,258.51</b>	<b>-651,791,888.23</b>	<b>-653,238,474.50</b>	<b>-654,954,942.32</b>	<b>-655,657,875.13</b>	<b>-657,914,261.33</b>	<b>-8,453,970,424.01</b>	<b>-650,305,417.23</b>
57	390	-33,362,751.55	-33,602,732.41	-33,722,977.10	-33,941,889.37	-34,080,157.56	-33,668,027.10	-434,534,791.21	-33,425,753.17
58	391	-15,089,052.00	-15,107,197.64	-15,208,859.47	-15,693,702.13	-16,063,614.15	-16,552,608.68	-214,431,918.70	-16,494,762.98
59	392	-23,822,043.73	-24,167,112.03	-24,515,832.43	-24,867,853.64	-25,222,913.01	-25,516,357.89	-314,984,111.53	-24,229,547.04
60	393	-992,154.21	-1,001,783.81	-1,011,413.42	-1,022,459.14	-1,033,504.88	-1,044,550.57	-12,917,080.21	-993,621.55
61	394	-4,003,984.80	-4,041,712.68	-3,996,422.94	-4,034,785.17	-4,039,153.82	-4,084,483.46	-51,712,960.98	-3,977,920.08
62	395	-6,651,648.75	-6,707,391.29	-6,719,882.79	-6,781,044.50	-6,690,082.49	-6,744,153.93	-85,752,656.82	-6,596,358.22
63	396	-4,595,918.15	-4,644,434.46	-4,693,279.38	-4,742,626.10	-4,792,035.59	-4,864,788.02	-61,065,447.17	-4,697,342.09
64	397	-22,912,103.50	-23,033,103.77	-23,335,829.11	-23,632,562.36	-23,398,346.65	-23,377,857.01	-293,988,869.67	-22,614,528.44
65	398	-3,333,266.46	-3,370,517.83	-3,407,833.38	-3,401,730.55	-3,412,831.03	-3,443,218.03	-42,868,442.98	-3,297,572.54
66	<b>GENERAL</b>	<b>-114,762,923.15</b>	<b>-115,675,985.92</b>	<b>-116,612,330.02</b>	<b>-118,118,652.96</b>	<b>-118,732,639.18</b>	<b>-119,096,044.69</b>	<b>-1,512,256,279.27</b>	<b>-116,327,406.10</b>
67		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68	<b>Others</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
69	<b>Total 108000</b>	<b>-2,419,900,535.30</b>	<b>-2,415,526,442.51</b>	<b>-2,427,301,763.79</b>	<b>-2,439,576,534.96</b>	<b>-2,450,113,437.67</b>	<b>-2,297,619,299.68</b>	<b>-31,139,507,765.36</b>	<b>-2,395,346,751.18</b>
70									
71	<b>Reserve for Disallowed Costs</b>	<b>(4,457,898.93)</b>	<b>(4,433,207.32)</b>	<b>(4,408,515.71)</b>	<b>(4,383,824.10)</b>	<b>(4,359,132.49)</b>	<b>(4,334,440.88)</b>	<b>(58,273,677.02)</b>	<b>(4,482,590.54)</b>
72	<b>Regulatory Accumulated Reserve</b>	<b>-2,424,358,434.23</b>	<b>-2,419,959,649.83</b>	<b>-2,431,710,279.50</b>	<b>-2,443,960,359.06</b>	<b>-2,454,472,570.16</b>	<b>-2,301,953,740.56</b>	<b>-31,197,781,442.38</b>	<b>-2,399,829,341.72</b>
74	<b>Reserve for ARO</b>								
75	317	-11,052,057.63	-11,097,402.03	-11,305,044.21	-11,350,388.60	-11,395,732.99	-11,611,945.11	-142,908,038.89	-10,992,926.07
76	374	0.00	0.00	0.00	0.00	0.00	0.00	(423,006.90)	(32,538.99)
77	<b>Total Reserve for ARO</b>	<b>-11,052,057.63</b>	<b>-11,097,402.03</b>	<b>-11,305,044.21</b>	<b>-11,350,388.60</b>	<b>-11,395,732.99</b>	<b>-11,611,945.11</b>	<b>-143,331,045.79</b>	<b>-11,025,465.06</b>
78									
79	<b>108 TOTAL</b>	<b>-2,435,410,491.86</b>	<b>-2,431,057,051.86</b>	<b>-2,443,015,323.71</b>	<b>-2,455,310,747.66</b>	<b>-2,465,868,303.15</b>	<b>-2,313,565,685.67</b>	<b>-31,341,112,488.17</b>	<b>-2,410,854,806.78</b>

**IDAHO POWER COMPANY  
ACCUMULATED DEPRECIATION  
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	13-Month Average	Annualizing Adjustment	Adjusted Total
<b>PRODUCTION PLANT</b>			
Steam Production	692,345,832	2,506,492	694,852,324
Hydraulic Production	440,917,255	230,127	441,147,382
Other Production	118,031,940	66,012	118,097,952
<b>TOTAL PRODUCTION PLANT</b>	<b>1,251,295,027</b>	<b>2,802,631</b>	<b>1,254,097,657</b>
<b>TRANSMISSION PLANT</b>			
Account 350	8,793,318	1,377	8,794,695
Account 352	29,765,521	3,181	29,768,701
Account 353	120,560,463	(27,225)	120,533,238
Account 354	71,227,731	4,556	71,232,286
Account 355	66,937,702	114,767	67,052,469
Account 356	79,849,684	33,787	79,883,471
Account 359	284,483	0	284,483
<b>TOTAL TRANSMISSION PLANT</b>	<b>377,418,901</b>	<b>130,443</b>	<b>377,549,344</b>
<b>DISTRIBUTION PLANT</b>			
Account 360	122,333	0	122,334
Account 361	13,395,954	19,284	13,415,238
Account 362	63,101,131	43,009	63,144,140
Account 364	145,134,447	111,967	145,246,414
Account 365	55,467,811	18,123	55,485,934
Account 366	17,000,790	1,716	17,002,506
Account 367	92,197,272	63,894	92,261,165
Account 368	180,936,335	124,929	181,061,264
Account 369	43,702,036	2,963	43,704,999
Account 370	33,818,749	35,181	33,853,931
Account 371	1,770,354	164	1,770,518
Account 373	3,658,205	328	3,658,534
<b>TOTAL DISTRIBUTION PLANT</b>	<b>650,305,417</b>	<b>421,559</b>	<b>650,726,976</b>
<b>GENERAL PLANT</b>			
Account 390	33,425,753	29,238	33,454,991
Account 391	16,494,763	(145,007)	16,349,756
Account 392	24,229,547	(0)	24,229,547
Account 393	993,622	3,888	997,510
Account 394	3,977,920	2,892	3,980,812
Account 395	6,596,358	16,159	6,612,517
Account 396	4,697,342	-	4,697,342
Account 397	22,614,528	(20,954)	22,593,574
Account 398	3,297,573	3,629	3,301,202
<b>TOTAL GENERAL PLANT</b>	<b>116,327,406</b>	<b>(110,155)</b>	<b>116,217,251</b>
<b>RESERVE FOR DISALLOWED COSTS</b>	<b>4,482,591</b>	<b>-</b>	<b>4,482,591</b>
<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>2,399,829,342</b>	<b>3,244,478</b>	<b>2,403,073,820</b>



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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
 <b>TYPE II ADJUSTMENTS</b>			
<b>Annualizing Adjustment</b>	4.26%	\$3,244,477	\$138,352
<b>Allocator Impacts</b>		\$0	\$83,552 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$3,244,477	\$221,904 (D)

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(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$102,334,304	\$102,334,304	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$102,334,304	\$102,556,208	\$221,904

**IDAHO POWER COMPANY**  
**ACCUMULATED AMORTIZATION**  
**FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	13-MONTH ANNUALIZING AVERAGE	ADJUSTMENT	ADJUSTED TOTAL
PRODUCTION PLANT			
INTANGIBLE	14,109,887	922	14,110,809
HYDRO	11,931,034	(185,359)	11,745,676
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TOTAL	26,040,922	(184,437)	25,856,485

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>Annualizing Adjustment</b>	4.14%	(\$184,437)	(\$7,644)
<b>Allocator Impacts</b>		\$0	\$1,060 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		(\$184,437)	(\$6,584) (D)

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(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,079,203	\$1,079,203	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$1,079,203	\$1,072,619	(\$6,584)

## **OTHER RATE BASE ITEMS**

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

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

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(A) Effect of Other Allocators

	OREGON CUST ADV BEFORE TYPE I ADJ	OREGON CUST ADV AFTER TYPE I ADJ	DIFFERENCE
	\$11,294	\$11,294	\$0

(C) Effect of Other Allocators

	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$11,294	\$11,294	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	4.16%	\$0	\$0
Allocator Impacts		\$0	\$17,287 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$0</b>	<b>\$17,287 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	4.16%	(\$649,861)	(\$27,044)
Allocator Impacts		\$0	\$17,668 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>(\$649,861)</b>	<b>(\$9,377) (D)</b>

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$20,214,432	\$20,231,719	\$17,287

(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
	\$20,231,719	\$20,222,342	(\$9,377)

**IDAHO POWER COMPANY**  
 Calculation of Required Fuel Inventory  
 For the Month of December 2019

	A	B	C	D	E	F	G	H	I	J	K
PLANT	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	770,501	36.25%	279,302	10,578	9,343	39	375,333	\$ 57.004	\$ 21,395,482	\$ 520,547	\$ 21,916,029
VALMY	283,500	22.54%	63,900	10,968	9,874	57	180,000	\$ 69.093	\$ 12,436,740	\$ 89,715	\$ 12,526,455
BOARDMAN	64,200	49.78%	31,961	10,055	8,608	60	47,000	\$ 43.431	\$ 2,041,257	\$ 62,993	\$ 2,104,250
SALMON										\$ 16,795	\$ 16,795
<b>TOTAL</b>							<b>602,333</b>		<b>\$ 35,873,479</b>	<b>\$ 690,050</b>	<b>\$ 36,563,529</b>

MONTH	BRIDGER			VALMY			BOARDMAN			SALMON OIL DOLLARS
	COAL TONS	COAL DOLLARS	OIL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	
Dec-18	756,487	\$ 42,027,752	\$ 505,366	37,303	\$ 2,301,305	\$ 58,151	62,403	\$ 2,659,117	\$ 77,498	\$ 20,195
Jan-19	807,374	\$ 45,746,160	\$ 569,479	20,075	\$ 1,324,895	\$ 51,382	59,042	\$ 2,449,541	\$ 68,671	\$ 20,195
Feb-19	757,605	\$ 43,459,324	\$ 502,995	(5,450)	\$ (371,683)	\$ 88,756	51,458	\$ 2,185,686	\$ 65,025	\$ 20,195
Mar-19	749,462	\$ 43,650,235	\$ 490,743	26,832	\$ 1,831,288	\$ 133,110	51,968	\$ 2,207,130	\$ 59,420	\$ 19,135
Apr-19	746,160	\$ 43,905,550	\$ 486,438	25,919	\$ 1,846,099	\$ 135,007	64,404	\$ 2,711,136	\$ 59,408	\$ 19,135
May-19	726,011	\$ 42,975,832	\$ 570,185	90,926	\$ 6,334,817	\$ 139,456	89,290	\$ 3,789,012	\$ 59,396	\$ 17,313
Jun-19	688,222	\$ 40,666,664	\$ 551,476	142,829	\$ 9,866,063	\$ 146,483	100,413	\$ 4,364,894	\$ 82,993	\$ 17,313
Jul-19	749,031	\$ 43,229,088	\$ 482,696	168,124	\$ 11,508,658	\$ 88,497	92,026	\$ 3,962,655	\$ 68,725	\$ 16,327
Aug-19	762,111	\$ 43,930,411	\$ 451,893	154,468	\$ 10,603,587	\$ 105,793	88,157	\$ 3,878,109	\$ 59,953	\$ 15,883
Sep-19	776,979	\$ 44,169,502	\$ 508,795	160,633	\$ 11,127,942	\$ 103,814	82,930	\$ 3,661,393	\$ 53,715	\$ 14,256
Oct-19	798,921	\$ 44,850,369	\$ 508,086	139,353	\$ 9,711,072	\$ 66,750	78,124	\$ 3,524,249	\$ 46,252	\$ 12,797
Nov-19	802,585	\$ 44,147,395	\$ 537,279	141,821	\$ 9,910,123	\$ 49,097	64,864	\$ 2,941,189	\$ 59,922	\$ 12,797
Dec-19	808,799	\$ 43,278,479	\$ 601,675	156,191	\$ 10,995,848	\$ -	45,767	\$ 2,094,158	\$ 57,934	\$ 12,797
<b>TOTAL</b>	<b>9,929,747</b>	<b>\$ 566,036,760</b>	<b>\$ 6,767,105</b>	<b>1,259,024</b>	<b>\$ 86,990,016</b>	<b>\$ 1,166,295</b>	<b>930,846</b>	<b>\$ 40,428,269</b>	<b>\$ 818,912</b>	<b>\$ 218,336</b>
<b>AVERAGE</b>	<b>763,827</b>	<b>\$ 43,541,289</b>	<b>\$ 520,547</b>	<b>96,848</b>	<b>\$ 6,691,540</b>	<b>\$ 89,715</b>	<b>71,604</b>	<b>\$ 3,109,867</b>	<b>\$ 62,993</b>	<b>\$ 16,795</b>
<b>AVERAGE COST PER TON</b>		<b>\$ 57.004</b>			<b>\$ 69.093</b>			<b>\$ 43.431</b>		

**ALLOCATED OREGON  
REQUIRED FUEL INVENTORY  
TYPE I & II ADJUSTMENTS  
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Fuel Inventory Adj	4.53%	(\$17,723,238)	(\$803,311)
Allocator Impacts		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		(\$17,723,238)	(\$803,311) (B)
<b>TYPE II ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$352 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$352 (D)

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(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$2,460,564	\$1,657,253	(\$803,311)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$1,657,253	\$1,657,605	\$352



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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$1,866 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$1,866 (D)

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(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$2,397,355	\$2,397,355	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$2,397,355	\$2,399,221	\$1,866

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

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

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(A) Effect of Other Allocators

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

(C) Effect of Other Allocators

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

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Change in O&M Expense	4.70%	(\$3,066,677)	(\$144,000)
Allocator Impacts		\$0	\$78,920 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		(\$3,066,677)	(\$65,081) (B)
<b>TYPE II ADJUSTMENTS</b>			
Change in O&M Expense	4.95%	(\$619,738)	(\$30,703)
Allocator Impacts		\$0	(\$77,698) (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		(\$619,738)	(\$108,402) (D)

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(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,577,098	\$1,512,017	(\$65,081)

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$1,512,017	\$1,403,615	(\$108,402)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$14 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$14 (D)

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(A) Effect of Other Allocators

(B)	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
	\$3,347,552	\$3,347,552	\$0

(C) Effect of Other Allocators

(D)	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
	\$3,347,552	\$3,347,566	\$14

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$454 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$454 (D)

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(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$2,139,457	\$2,139,457	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$2,139,457	\$2,139,912	\$454

## **OPERATING REVENUES**

**IDAHO POWER COMPANY**  
**ELECTRIC REVENUES**  
**December-2019**

	MONTH	4TH QUARTER	YTD	12 MONTHS
<b>IDAHO</b>				
Residential	\$ 55,429,800.88	\$ 133,765,822.29	\$ 511,489,767.84	\$ 511,489,767.84
Commercial	22,734,401.22	66,628,067.67	279,996,219.10	279,996,219.10
Industrial (including specials)	13,371,960.07	39,380,726.80	165,699,649.20	165,699,649.20
Irrigation	214,858.56	3,078,562.03	130,368,484.02	130,368,484.02
Street Lights	312,744.54	912,116.84	3,702,757.86	3,702,757.86
Def. Rev. HCC Relicensing AFUDC	(695,686.70)	(1,919,406.07)	(8,780,126.99)	(8,780,126.99)
Tax Reform Revenue Adjustment	(57,621.83)	50,012.27	339,882.12	339,882.12
Revenue Sharing	-	-	-	-
<i>TOTAL GENERAL BUSINESS</i>	91,310,456.74	241,895,901.83	1,082,816,633.15	1,082,816,633.15
Provision for rate refunds				
Sales for resale ( <i>not available by state</i> )				
<i>TOTAL IDAHO</i>	\$ 91,310,456.74	\$ 241,895,901.83	\$ 1,082,816,633.15	\$ 1,082,816,633.15
Idaho Unbilled	5,549,365.00	10,450,219.00	(4,690,307.00)	(4,690,307.00)
Idaho OATT Revenue Deficiency Deferral	-	-	-	-
Idaho FCA Revenue Deferral and Amortization	4,148,266.21	2,855,617.48	10,882,475.85	10,882,475.85
<hr/>				
<b>OREGON</b>				
Residential	\$ 1,935,441.98	\$ 4,966,405.37	\$ 17,082,540.43	\$ 17,082,540.43
Commercial	1,143,753.12	3,418,917.46	12,313,635.30	12,313,635.30
Industrial	1,121,575.51	3,860,981.21	16,171,753.65	16,171,753.65
Irrigation	13,450.65	154,447.45	6,274,888.66	6,274,888.66
Street Lights	12,661.90	37,714.86	148,007.45	148,007.45
Tax Reform Revenue Adjustment	-	-	-	-
<i>TOTAL GENERAL BUSINESS</i>	4,226,883.16	12,438,466.35	51,990,825.49	51,990,825.49
Provision for rate refunds				
Sales for resale ( <i>not available by state</i> )				
Bridger Revenue Deferral	-	-	-	-
<i>TOTAL OREGON</i>	\$ 4,226,883.16	\$ 12,438,466.35	\$ 51,990,825.49	\$ 51,990,825.49
Oregon Unbilled	(133,510.00)	582,484.00	(274,794.00)	(274,794.00)

IDAHO POWER COMPANY  
SUMMARY OF PROFORMED NORMALIZED REVENUES  
**TOTAL COMPANY**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	51,828,450	48,234,527	42,835,078	35,516,763	30,373,389	31,139,199
3 - Residential Master Meter	48,208	45,311	40,105	34,503	26,806	25,225
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	175,741	161,017	143,208	117,505	103,140	104,977
6/84R - Residential On-Site Generation	314,899	292,845	254,263	131,245	74,759	76,285
7 - Small General Serv.	1,657,424	1,645,807	1,523,401	1,292,488	1,177,821	1,221,327
8/84C - Small General Serv. On-Site Generation	4,053	3,590	3,016	1,711	951	920
9 - Large General Serv.	21,932,905	21,883,977	20,812,406	20,108,202	19,689,548	20,990,832
84L - Large General Serv. On-Site Generation	87,973	93,231	85,583	71,490	61,203	62,480
15 - Dusk/Dawn Lighting	52,555	51,716	52,186	52,424	52,318	52,189
16 - Dusk/Dawn Lighting	61,022	61,218	61,068	60,986	60,983	61,024
19 - Uniform Rate Cont.	10,545,617	10,489,044	9,621,417	10,512,827	10,141,691	10,402,103
84I - Industrial On-Site Generation	77,367	75,643	72,470	74,368	63,793	63,185
24 - Irrigation & Pump.	260,092	219,968	239,494	1,619,179	10,613,816	23,565,778
84A - Irrigation & Pump On-Site Generation	88	96	111	747	9,839	44,460
40 - Unmetered Gen. Serv.	76,391	76,849	76,983	77,068	77,219	77,476
41 - Municipal St. Light.	306,653	299,077	302,969	300,842	296,403	292,299
42 - Traffic Control Light.	13,696	13,799	13,515	13,188	12,888	12,626
<b>Total All Rates</b>	<b>87,443,133</b>	<b>83,647,716</b>	<b>76,137,272</b>	<b>69,985,536</b>	<b>72,836,566</b>	<b>88,192,384</b>
<u>Special Contracts</u>						
26 - Micron	2,012,736	1,881,999	1,998,057	1,986,873	2,037,465	2,010,917
29 - J R Simplot	688,342	641,165	670,354	640,019	633,333	420,292
30 - DOE	953,937	921,192	825,954	646,214	611,508	605,885
<b>Total Specials</b>	<b>3,655,015</b>	<b>3,444,356</b>	<b>3,494,364</b>	<b>3,273,106</b>	<b>3,282,306</b>	<b>3,037,095</b>
<b>Total Firm Retail Sales</b>	<b>91,098,148</b>	<b>87,092,072</b>	<b>79,631,637</b>	<b>73,258,642</b>	<b>76,118,873</b>	<b>91,229,478</b>



IDAHO POWER COMPANY  
SUMMARY OF PROFORMED NORMALIZED REVENUES  
**TOTAL COMPANY**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	41,100,080	47,177,168	39,591,864	30,094,418	32,434,190	44,532,585	474,857,712
3 - Residential Master Meter	28,630	32,306	31,480	24,483	29,816	43,000	409,871
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	135,885	157,746	135,864	102,211	106,654	144,695	1,588,644
6/84R - Residential On-Site Generation	103,860	153,071	141,781	106,787	146,413	307,642	2,103,849
7 - Small General Serv.	1,462,448	1,610,430	1,450,089	1,263,587	1,351,222	1,531,715	17,187,760
8/84C - Small General Serv. On-Site Generation	1,201	2,039	1,777	1,180	1,311	2,207	23,957
9 - Large General Serv.	24,436,433	25,723,532	24,208,200	21,017,581	20,468,999	21,329,744	262,602,358
84L - Large General Serv. On-Site Generation	71,968	85,309	89,524	80,168	81,142	97,597	967,667
15 - Dusk/Dawn Lighting	53,227	51,209	52,132	52,171	52,025	52,072	626,223
16 - Dusk/Dawn Lighting	61,105	60,859	59,861	60,929	60,887	60,828	730,772
19 - Uniform Rate Cont.	12,576,250	12,893,160	13,013,676	10,467,224	10,766,154	10,465,293	131,894,456
84I - Industrial On-Site Generation	83,126	94,013	91,203	64,859	66,997	64,484	891,506
24 - Irrigation & Pump.	33,858,782	33,253,088	26,899,456	8,702,798	1,693,282	344,787	141,270,520
84A - Irrigation & Pump On-Site Generation	53,407	71,755	58,219	5,491	235	118	244,569
40 - Unmetered Gen. Serv.	79,140	80,207	80,729	81,611	81,934	82,352	947,959
41 - Municipal St. Light.	289,346	291,525	292,043	294,775	296,559	300,647	3,563,137
42 - Traffic Control Light.	12,682	12,749	12,752	12,992	12,834	13,965	157,686
<b>Total All Rates</b>	<b>114,407,570</b>	<b>121,750,167</b>	<b>106,210,650</b>	<b>72,433,265</b>	<b>67,650,654</b>	<b>79,373,732</b>	<b>1,040,068,646</b>
<u>Special Contracts</u>							
26 - Micron	2,083,291	2,085,347	2,039,608	1,992,710	1,934,290	1,976,903	24,040,198
29 - J R Simplot	602,408	621,747	602,292	614,333	625,621	691,210	7,451,114
30 - DOE	587,000	630,595	632,617	784,297	894,565	988,138	9,081,901
<b>Total Specials</b>	<b>3,272,699</b>	<b>3,337,689</b>	<b>3,274,517</b>	<b>3,391,340</b>	<b>3,454,476</b>	<b>3,656,251</b>	<b>40,573,214</b>
<b>Total Firm Retail Sales</b>	<b>117,680,269</b>	<b>125,087,856</b>	<b>109,485,167</b>	<b>75,824,605</b>	<b>71,105,131</b>	<b>83,029,982</b>	<b>1,080,641,860</b>

IDAHO POWER COMPANY  
SUMMARY OF PERFORMED NORMALIZED REVENUES  
**IDAHO JURISDICTION**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	49,619,270	46,226,063	41,122,499	34,172,444	29,302,241	30,170,288
3 - Residential Master Meter	48,208	45,311	40,105	34,503	26,806	25,225
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	175,167	160,494	142,744	117,221	102,950	104,753
6 - Residential On-Site Generation	310,869	289,226	251,409	129,964	74,066	75,528
7 - Small General Serv.	1,458,186	1,455,782	1,351,106	1,147,229	1,049,379	1,091,021
8 - Small General Serv. On-Site Generation	3,928	3,464	2,896	1,578	820	807
9 - Large General Serv.	20,967,915	20,960,982	19,964,318	19,339,319	18,988,630	20,297,318
84L - Large General Serv. On-Site Generation	81,993	87,972	80,808	66,942	57,028	58,232
15 - Dusk/Dawn Lighting	48,402	47,597	48,046	48,289	48,173	48,053
16 - Dusk/Dawn Lighting	56,377	56,503	56,358	56,285	56,270	56,328
19 - Uniform Rate Cont.	9,202,738	9,442,161	8,589,882	9,184,138	8,794,683	8,997,213
84I - Industrial On-Site Generation	77,367	75,643	72,470	74,368	63,793	63,185
24 - Irrigation & Pump.	244,759	207,125	226,853	1,599,584	10,337,136	22,465,860
84A - Irrigation & Pump On-Site Generation	58	66	81	717	8,615	35,930
40 - Unmetered Gen. Serv.	76,360	76,818	76,953	77,038	77,189	77,445
41 - Municipal St. Light.	294,389	286,834	290,834	288,800	284,384	280,356
42 - Traffic Control Light.	13,488	13,593	13,321	13,005	12,718	12,440
<b>Total Idaho Rates</b>	<b>82,679,476</b>	<b>79,435,637</b>	<b>72,330,682</b>	<b>66,351,423</b>	<b>69,284,881</b>	<b>83,859,981</b>
<u>Special Contracts</u>						
26 - Micron	2,012,736	1,881,999	1,998,057	1,986,873	2,037,465	2,010,917
29 - J R Simplot	688,342	641,165	670,354	640,019	633,333	420,292
30 - DOE	953,937	921,192	825,954	646,214	611,508	605,885
<b>Total Specials</b>	<b>3,655,015</b>	<b>3,444,356</b>	<b>3,494,364</b>	<b>3,273,106</b>	<b>3,282,306</b>	<b>3,037,095</b>
<b>Total Idaho Firm Sales</b>	<b>86,334,491</b>	<b>82,879,993</b>	<b>75,825,047</b>	<b>69,624,529</b>	<b>72,567,187</b>	<b>86,897,075</b>

IDAHO POWER COMPANY  
SUMMARY OF PERFORMED NORMALIZED REVENUES  
**IDAHO JURISDICTION**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	39,964,570	45,880,417	38,469,302	29,076,889	31,153,048	42,750,778	457,907,808
3 - Residential Master Meter	28,630	32,306	31,480	24,483	29,816	43,000	409,871
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	135,529	157,369	135,584	101,990	106,270	144,186	1,584,258
6 - Residential On-Site Generation	102,962	151,764	140,556	105,841	145,100	305,128	2,082,413
7 - Small General Serv.	1,300,175	1,429,075	1,288,219	1,131,489	1,193,606	1,339,872	15,235,140
8 - Small General Serv. On-Site Generation	1,077	1,923	1,669	1,055	1,152	1,927	22,296
9 - Large General Serv.	23,663,919	24,898,016	23,427,626	20,255,873	19,618,027	20,377,868	252,759,811
84L - Large General Serv. On-Site Generation	65,747	78,111	82,995	74,966	75,842	91,143	901,780
15 - Dusk/Dawn Lighting	49,095	47,101	48,020	48,001	47,970	47,969	576,715
16 - Dusk/Dawn Lighting	56,408	56,164	55,166	56,231	56,182	56,123	674,394
19 - Uniform Rate Cont.	10,982,678	11,432,899	11,572,489	9,172,243	9,414,116	9,116,892	115,902,130
84I - Industrial On-Site Generation	83,126	94,013	91,203	64,859	66,997	64,484	891,506
24 - Irrigation & Pump.	32,134,638	31,421,373	25,396,497	8,476,849	1,650,864	327,244	134,488,783
84A - Irrigation & Pump On-Site Generation	44,403	61,400	47,943	3,879	205	88	203,388
40 - Unmetered Gen. Serv.	79,110	80,177	80,698	81,580	81,904	82,321	947,592
41 - Municipal St. Light.	277,413	279,584	280,070	282,703	284,460	288,469	3,418,297
42 - Traffic Control Light.	12,495	12,589	12,595	12,831	12,662	13,757	155,493
<b>Total Idaho Rates</b>	<b>108,981,975</b>	<b>116,114,279</b>	<b>101,162,112</b>	<b>68,971,761</b>	<b>63,938,219</b>	<b>75,051,250</b>	<b>988,161,675</b>
<u>Special Contracts</u>							
26 - Micron	2,083,291	2,085,347	2,039,608	1,992,710	1,934,290	1,976,903	24,040,198
29 - J R Simplot	602,408	621,747	602,292	614,333	625,621	691,210	7,451,114
30 - DOE	587,000	630,595	632,617	784,297	894,565	988,138	9,081,901
<b>Total Specials</b>	<b>3,272,699</b>	<b>3,337,689</b>	<b>3,274,517</b>	<b>3,391,340</b>	<b>3,454,476</b>	<b>3,656,251</b>	<b>40,573,214</b>
<b>Total Idaho Firm Sales</b>	<b>112,254,674</b>	<b>119,451,968</b>	<b>104,436,629</b>	<b>72,363,101</b>	<b>67,392,695</b>	<b>78,707,500</b>	<b>1,028,734,889</b>

IDAHO POWER COMPANY  
SUMMARY OF PROFORMED NORMALIZED REVENUES  
STATE OF OREGON  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	2,209,180	2,008,464	1,712,579	1,344,319	1,071,148	968,912
84R - Residential Net Metering	4,030	3,619	2,853	1,280	693	757
05 - Residential TOD	574	523	464	284	190	223
07 - Small General Serv.	199,237	190,025	172,295	145,259	128,442	130,307
84C - Small General Serv. Net Metering	125	126	120	134	132	114
09 - Large General Serv.	964,989	922,996	848,088	768,883	700,918	693,514
84L - Large General Serv. Net Metering	5,980	5,259	4,775	4,547	4,175	4,248
15 - Dusk/Dawn Lighting	4,153	4,119	4,140	4,135	4,145	4,136
16 - Dusk/Dawn Lighting	4,645	4,715	4,709	4,702	4,713	4,696
19 - Uniform Rate Cont.	1,342,879	1,046,883	1,031,535	1,328,690	1,347,008	1,404,890
24 - Irrigation Service	15,332	12,843	12,641	19,595	276,680	1,099,918
84A - Irrigation & Pump Net Metering	30	30	30	30	1,224	8,530
40 - Unmetered Gen. Serv.	31	31	31	31	31	31
41 - Municipal St. Light.	12,264	12,243	12,135	12,042	12,018	11,942
42 - Traffic Control Light.	208	206	194	184	170	186
<b>Total Oregon Firm Sales</b>	<b>4,763,658</b>	<b>4,212,079</b>	<b>3,806,590</b>	<b>3,634,113</b>	<b>3,551,686</b>	<b>4,332,403</b>

IDAHO POWER COMPANY  
SUMMARY OF PROFORMED NORMALIZED REVENUES  
**STATE OF OREGON**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	1,135,510	1,296,750	1,122,563	1,017,529	1,281,142	1,781,808	16,949,904
84R - Residential Net Metering	898	1,308	1,224	946	1,313	2,514	21,436
05 - Residential TOD	356	377	280	221	385	509	4,386
07 - Small General Serv.	162,272	181,355	161,870	132,098	157,617	191,843	1,952,620
84C - Small General Serv. Net Metering	124	116	108	125	158	279	1,661
09 - Large General Serv.	772,514	825,516	780,574	761,708	850,972	951,875	9,842,547
84L - Large General Serv. Net Metering	6,221	7,198	6,528	5,203	5,299	6,455	65,888
15 - Dusk/Dawn Lighting	4,132	4,109	4,112	4,170	4,055	4,103	49,508
16 - Dusk/Dawn Lighting	4,697	4,696	4,696	4,698	4,705	4,705	56,378
19 - Uniform Rate Cont.	1,593,573	1,460,261	1,441,187	1,294,981	1,352,038	1,348,401	15,992,326
24 - Irrigation Service	1,724,144	1,831,715	1,502,959	225,949	42,418	17,543	6,781,737
84A - Irrigation & Pump Net Metering	9,004	10,355	10,276	1,612	30	30	41,181
40 - Unmetered Gen. Serv.	31	31	31	31	31	31	367
41 - Municipal St. Light.	11,933	11,941	11,973	12,073	12,099	12,178	144,840
42 - Traffic Control Light.	187	161	157	161	172	208	2,193
<b>Total Oregon Firm Sales</b>	<b>5,425,595</b>	<b>5,635,888</b>	<b>5,048,538</b>	<b>3,461,504</b>	<b>3,712,435</b>	<b>4,322,482</b>	<b>51,906,971</b>

IDAHO POWER COMPANY  
SUMMARY OF ACTUAL SALES (IN KWH)  
**TOTAL COMPANY**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	553,751,110	531,281,780	512,199,069	394,365,613	331,413,366	340,790,779
3 - Residential Master Meter	531,343	515,130	496,093	393,271	299,453	293,665
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,984,374	1,856,169	1,788,524	1,341,994	1,149,435	1,184,291
6/84R - Residential On-Site Generation	3,303,923	3,164,018	2,965,838	1,329,229	657,894	682,428
7 - Small General Serv.	14,727,082	14,814,574	14,146,778	11,393,142	10,323,869	10,549,662
8/84C - Small General Serv. On-Site Generation	36,756	32,848	28,364	14,605	7,205	6,881
9 - Large General Serv.	334,371,684	340,317,236	323,701,845	304,406,649	295,721,503	303,455,156
84L - Large General Serv. On-Site Generation	1,237,415	1,323,414	1,248,285	972,448	845,478	801,605
15 - Dusk/Dawn Lighting	220,431	217,198	219,160	220,178	219,686	219,037
16 - Dusk/Dawn Lighting	359,179	360,337	359,541	359,279	359,230	359,434
19 - Uniform Rate Cont.	214,197,007	213,671,027	191,386,679	212,126,225	202,607,599	206,934,582
84I - Industrial On-Site Generation	0	0	0	0	0	1,058,937
24 - Irrigation & Pump.	2,861,300	2,263,395	2,556,823	15,800,034	138,695,450	206,237,804
84A - Irrigation & Pump On-Site Generation	(3,211)	158	284	6,529	129,004	294,516
40 - Unmetered Gen. Serv.	942,583	948,213	949,799	950,867	952,775	955,824
41 - Municipal St. Light.	2,507,993	2,492,486	2,421,360	2,379,982	2,317,763	2,288,540
42 - Traffic Control Light.	244,525	246,338	241,468	235,841	230,842	226,209
<b>Total All Rates</b>	<b>1,131,273,494</b>	<b>1,113,504,321</b>	<b>1,054,709,909</b>	<b>946,295,886</b>	<b>985,930,552</b>	<b>1,076,339,351</b>
<b>Special Contracts</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>
26 - Micron	44,140,471	39,770,202	43,959,702	42,745,544	44,343,078	43,068,583
29 - J R Simplot	16,061,358	14,410,489	15,577,450	14,667,999	14,566,133	7,294,651
30 - DOE	21,760,069	19,974,733	18,004,799	14,534,889	13,641,016	13,708,799
<b>Total Specials</b>	<b>81,961,898</b>	<b>74,155,424</b>	<b>77,541,951</b>	<b>71,948,432</b>	<b>72,550,227</b>	<b>64,072,033</b>
<b>Unbilled kWh</b>	<b>1,322,868</b>	<b>(98,094,228)</b>	<b>(65,340,847)</b>	<b>(59,947,339)</b>	<b>40,251,271</b>	<b>211,070,862</b>
<b>Total Firm Retail Sales</b>	<b>1,214,558,260</b>	<b>1,089,565,517</b>	<b>1,066,911,013</b>	<b>958,296,979</b>	<b>1,098,732,050</b>	<b>1,351,482,246</b>

IDAHO POWER COMPANY  
SUMMARY OF ACTUAL SALES (IN KWH)  
**TOTAL COMPANY**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	413,772,561	495,092,693	433,810,503	343,116,045	409,662,818	494,876,740	5,254,133,077
3 - Residential Master Meter	321,816	383,209	374,057	286,195	389,664	491,138	4,775,034
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,423,447	1,734,023	1,518,785	1,193,465	1,398,251	1,685,638	18,258,396
6/84R - Residential On-Site Generation	861,759	1,446,123	1,383,956	1,037,509	1,665,949	3,294,177	21,792,803
7 - Small General Serv.	12,150,885	13,770,095	12,617,170	10,945,113	12,239,472	13,836,535	151,514,377
8/84C - Small General Serv. On-Site Generation	8,743	16,358	14,374	9,003	10,751	19,475	205,363
9 - Large General Serv.	333,214,430	360,412,405	347,826,154	311,242,430	312,511,553	329,101,263	3,896,282,308
84L - Large General Serv. On-Site Generation	886,062	1,057,593	1,214,692	1,124,044	1,170,016	1,466,549	13,347,601
15 - Dusk/Dawn Lighting	223,360	215,136	218,938	219,090	218,514	218,805	2,629,533
16 - Dusk/Dawn Lighting	359,828	358,632	354,512	359,523	358,703	357,982	4,306,179
19 - Uniform Rate Cont.	208,630,002	214,847,863	217,230,825	206,292,372	215,112,399	207,677,631	2,510,714,211
84I - Industrial On-Site Generation	1,425,653	1,624,529	1,551,832	1,303,000	1,388,925	1,327,309	9,680,185
24 - Irrigation & Pump.	471,265,776	454,598,727	336,670,332	104,037,943	17,534,708	4,121,915	1,756,644,207
84A - Irrigation & Pump On-Site Generation	591,139	826,526	589,543	56,795	1,280	20	2,492,583
40 - Unmetered Gen. Serv.	976,424	989,693	996,113	1,006,927	1,010,946	1,016,127	11,696,291
41 - Municipal St. Light.	2,228,619	2,270,751	2,292,443	2,343,142	2,375,740	2,449,088	28,367,908
42 - Traffic Control Light.	227,393	228,752	(6,839)	225,403	222,574	242,039	2,564,545
<b>Total All Rates</b>	<b>1,448,567,897</b>	<b>1,549,873,108</b>	<b>1,358,657,391</b>	<b>984,797,999</b>	<b>977,272,263</b>	<b>1,062,182,431</b>	<b>13,689,404,602</b>
<u>Special Contracts</u>	July	August	September	October	November	December	Total
26 - Micron	45,174,467	45,412,368	43,348,343	43,808,677	42,288,059	43,857,195	521,916,689
29 - J R Simplot	13,870,736	14,372,941	13,798,763	14,029,909	14,172,984	16,228,412	169,051,825
30 - DOE	13,205,018	14,644,143	14,234,148	17,018,114	20,471,387	22,826,642	204,023,757
<b>Total Specials</b>	<b>72,250,221</b>	<b>74,429,452</b>	<b>71,381,254</b>	<b>74,856,700</b>	<b>76,932,430</b>	<b>82,912,249</b>	<b>894,992,271</b>
<b>Unbilled kWh</b>	<b>115,673,097</b>	<b>(32,528,208)</b>	<b>(264,444,155)</b>	<b>9,349,616</b>	<b>31,209,929</b>	<b>63,793,907</b>	<b>(47,683,227)</b>
<b>Total Firm Retail Sales</b>	<b>1,636,491,215</b>	<b>1,591,774,352</b>	<b>1,165,594,490</b>	<b>1,069,004,315</b>	<b>1,085,414,622</b>	<b>1,208,888,587</b>	<b>14,536,713,646</b>

IDAHO POWER COMPANY  
SUMMARY OF ACTUAL SALES (IN KWH)  
**IDAHO JURISDICTION**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	532,776,670	511,205,061	493,081,482	380,654,663	320,457,150	330,170,046
3 - Residential Master Meter	531,343	515,130	496,093	393,271	299,453	293,665
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,984,374	1,856,169	1,788,524	1,341,994	1,149,435	1,184,291
6 - Residential On-Site Generation	3,265,959	3,128,100	2,934,204	1,317,926	653,233	676,643
7 - Small General Serv.	12,812,887	12,961,851	12,382,986	9,998,340	9,094,625	9,307,528
8 - Small General Serv. On-Site Generation	35,561	31,620	27,117	13,242	5,840	5,758
9 - Large General Serv.	321,319,119	327,719,808	311,772,978	294,082,628	286,309,463	294,360,312
84L - Large General Serv. On-Site Generation	1,161,510	1,258,311	1,187,778	916,743	796,887	754,774
15 - Dusk/Dawn Lighting	205,102	201,985	203,873	204,908	204,381	203,766
16 - Dusk/Dawn Lighting	338,645	339,505	338,734	338,503	338,404	338,672
19 - Uniform Rate Cont.	190,482,899	196,214,113	174,256,448	188,799,816	178,895,282	181,918,040
84I - Industrial On-Site Generation	0	0	0	0	0	1,058,937
24 - Irrigation & Pump.	2,740,327	2,174,328	2,470,895	15,624,575	134,882,209	199,848,993
84A - Irrigation & Pump On-Site Generation	(3,211)	158	284	6,529	112,162	255,147
40 - Unmetered Gen. Serv.	942,134	947,764	949,350	950,418	952,326	955,375
41 - Municipal St. Light.	2,430,610	2,415,553	2,346,521	2,306,988	2,245,232	2,217,507
42 - Traffic Control Light.	242,365	244,196	239,450	233,932	229,073	224,271
<b>Total Idaho Rates</b>	<b>1,071,266,294</b>	<b>1,061,213,652</b>	<b>1,004,476,717</b>	<b>897,184,476</b>	<b>936,625,155</b>	<b>1,023,773,725</b>
<u>Special Contracts</u>						
26 - Micron	44,140,471	39,770,202	43,959,702	42,745,544	44,343,078	43,068,583
29 - J R Simplot	16,061,358	14,410,489	15,577,450	14,667,999	14,566,133	7,294,651
30 - DOE	21,760,069	19,974,733	18,004,799	14,534,889	13,641,016	13,708,799
<b>Total Specials</b>	<b>81,961,898</b>	<b>74,155,424</b>	<b>77,541,951</b>	<b>71,948,432</b>	<b>72,550,227</b>	<b>64,072,033</b>
<b>Unbilled kWh</b>	<b>7,787,830</b>	<b>(94,687,409)</b>	<b>(67,234,933)</b>	<b>(57,310,358)</b>	<b>38,205,703</b>	<b>204,533,543</b>
<b>Total Idaho Firm Sales</b>	<b>1,161,016,022</b>	<b>1,040,681,667</b>	<b>1,014,783,735</b>	<b>911,822,550</b>	<b>1,047,381,085</b>	<b>1,292,379,301</b>



IDAHO POWER COMPANY  
SUMMARY OF ACTUAL SALES (IN KWH)  
**IDAHO JURISDICTION**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	400,919,914	480,165,512	420,839,866	332,037,277	394,422,614	476,402,609	5,073,132,864
3 - Residential Master Meter	321,816	383,209	374,057	286,195	389,664	491,138	4,775,034
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,423,447	1,727,884	1,524,924	1,190,706	1,393,288	1,679,006	18,244,042
6 - Residential On-Site Generation	854,192	1,433,467	1,372,231	1,029,899	1,652,984	3,269,680	21,588,518
7 - Small General Serv.	10,653,287	12,070,424	11,064,798	9,685,531	10,570,246	11,921,934	132,524,437
8 - Small General Serv. On-Site Generation	7,579	15,274	13,332	7,767	9,055	16,563	188,708
9 - Large General Serv.	323,735,840	350,180,620	337,871,665	301,108,515	300,121,353	315,831,789	3,764,414,090
84L - Large General Serv. On-Site Generation	823,687	984,208	1,145,356	1,062,562	1,101,296	1,382,166	12,575,278
15 - Dusk/Dawn Lighting	208,104	199,963	203,758	203,697	203,541	203,628	2,446,706
16 - Dusk/Dawn Lighting	339,066	337,870	333,750	338,738	337,823	337,102	4,056,812
19 - Uniform Rate Cont.	183,577,386	192,416,445	195,200,403	183,562,501	191,220,887	183,854,686	2,240,398,906
84I - Industrial On-Site Generation	1,425,653	1,624,529	1,551,832	1,303,000	1,388,925	1,327,309	9,680,185
24 - Irrigation & Pump.	453,367,170	435,742,107	323,218,228	101,794,170	17,246,488	3,975,724	1,693,085,214
84A - Irrigation & Pump On-Site Generation	524,464	739,986	496,399	45,900	1,280	20	2,179,118
40 - Unmetered Gen. Serv.	975,975	989,244	995,664	1,006,478	1,010,497	1,015,678	11,690,903
41 - Municipal St. Light.	2,157,777	2,199,744	2,220,804	2,269,531	2,301,613	2,373,392	27,485,273
42 - Traffic Control Light.	225,450	227,082	(8,466)	223,727	220,788	239,881	2,541,749
<b>Total Idaho Rates</b>	<b>1,381,540,808</b>	<b>1,481,437,568</b>	<b>1,298,418,601</b>	<b>937,156,194</b>	<b>923,592,342</b>	<b>1,004,322,304</b>	<b>13,021,007,837</b>
<u>Special Contracts</u>							
26 - Micron	45,174,467	45,412,368	43,348,343	43,808,677	42,288,059	43,857,195	521,916,689
29 - J R Simplot	13,870,736	14,372,941	13,798,763	14,029,909	14,172,984	16,228,412	169,051,825
30 - DOE	13,205,018	14,644,143	14,234,148	17,018,114	20,471,387	22,826,642	204,023,757
<b>Total Specials</b>	<b>72,250,221</b>	<b>74,429,452</b>	<b>71,381,254</b>	<b>74,856,700</b>	<b>76,932,430</b>	<b>82,912,249</b>	<b>894,992,271</b>
<b>Unbilled kWh</b>	<b>115,010,027</b>	<b>(30,294,885)</b>	<b>(255,416,625)</b>	<b>2,928,311</b>	<b>28,461,690</b>	<b>63,959,904</b>	<b>(44,057,202)</b>
<b>Total Idaho Firm Sales</b>	<b>1,568,801,056</b>	<b>1,525,572,135</b>	<b>1,114,383,230</b>	<b>1,014,941,205</b>	<b>1,028,986,462</b>	<b>1,151,194,457</b>	<b>13,871,942,906</b>

IDAHO POWER COMPANY  
SUMMARY OF ACTUAL SALES (IN KWH)  
**STATE OF OREGON**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	20,974,440	20,076,719	19,117,587	13,710,950	10,956,216	10,620,733
84R - Residential On-Site Generation	37,964	35,918	31,634	11,303	4,661	5,785
05 - Residential TOD	0	0	0	0	0	0
07 - Small General Serv.	1,914,195	1,852,723	1,763,792	1,394,802	1,229,244	1,242,134
84C - Small General Serv. On-Site Generation	1,195	1,228	1,247	1,363	1,365	1,123
09 - Large General Serv.	13,052,565	12,597,428	11,928,867	10,324,021	9,412,040	9,094,844
84L - Large General Serv. On-Site Generation	75,905	65,103	60,507	55,705	48,591	46,831
15 - Dusk/Dawn Lighting	15,329	15,213	15,287	15,270	15,305	15,271
16 - Dusk/Dawn Lighting	20,535	20,832	20,806	20,776	20,826	20,762
19 - Uniform Rate Cont.	23,714,108	17,456,914	17,130,231	23,326,409	23,712,317	25,016,542
24 - Irrigation Service	120,973	89,067	85,928	175,459	3,813,241	6,388,811
84A - Irrigation & Pump On-Site Generation	0	0	0	0	16,842	39,369
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	77,383	76,933	74,839	72,994	72,531	71,033
42 - Traffic Control Light.	2,160	2,142	2,018	1,909	1,769	1,938
<b>Total Oregon Tariff</b>	<b>60,007,200</b>	<b>52,290,669</b>	<b>50,233,192</b>	<b>49,111,410</b>	<b>49,305,397</b>	<b>52,565,625</b>
<b>Unbilled kWh</b>	<b>(6,464,962)</b>	<b>(3,406,819)</b>	<b>1,894,086</b>	<b>(2,636,981)</b>	<b>2,045,568</b>	<b>6,537,319</b>
<b>Total Oregon Firm Sales</b>	<b>53,542,238</b>	<b>48,883,850</b>	<b>52,127,278</b>	<b>46,474,429</b>	<b>51,350,965</b>	<b>59,102,944</b>

IDAHO POWER COMPANY  
SUMMARY OF ACTUAL SALES (IN KWH)  
**STATE OF OREGON**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	12,852,647	14,927,181	12,970,637	11,078,768	15,240,204	18,474,131	181,000,213
84R - Residential On-Site Generation	7,567	12,656	11,725	7,610	12,965	24,497	204,285
05 - Residential TOD	0	6,139	(6,139)	2,759	4,963	6,632	14,354
07 - Small General Serv.	1,497,598	1,699,671	1,552,372	1,259,582	1,669,226	1,914,601	18,989,940
84C - Small General Serv. On-Site Generation	1,164	1,084	1,042	1,236	1,696	2,912	16,655
09 - Large General Serv.	9,478,590	10,231,785	9,954,489	10,133,915	12,390,200	13,269,474	131,868,218
84L - Large General Serv. On-Site Generation	62,375	73,385	69,336	61,482	68,720	84,383	772,323
15 - Dusk/Dawn Lighting	15,256	15,173	15,180	15,394	14,973	15,178	182,827
16 - Dusk/Dawn Lighting	20,762	20,762	20,762	20,784	20,880	20,880	249,367
19 - Uniform Rate Cont.	25,052,616	22,431,418	22,030,422	22,729,871	23,891,512	23,822,945	270,315,305
24 - Irrigation Service	17,898,606	18,856,620	13,452,104	2,243,773	288,220	146,191	63,558,993
84A - Irrigation & Pump On-Site Generation	66,675	86,540	93,144	10,895	0	0	313,465
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	70,842	71,007	71,639	73,611	74,127	75,697	882,635
42 - Traffic Control Light.	1,943	1,670	1,627	1,676	1,786	2,158	22,796
<b>Total Oregon Tariff</b>	<b>67,027,090</b>	<b>68,435,540</b>	<b>60,238,789</b>	<b>47,641,805</b>	<b>53,679,921</b>	<b>57,860,127</b>	<b>668,396,765</b>
<b>Unbilled kWh</b>	<b>663,070</b>	<b>(2,233,323)</b>	<b>(9,027,530)</b>	<b>6,421,305</b>	<b>2,748,239</b>	<b>(165,997)</b>	<b>(3,626,025)</b>
<b>Total Oregon Firm Sales</b>	<b>67,690,160</b>	<b>66,202,217</b>	<b>51,211,259</b>	<b>54,063,110</b>	<b>56,428,160</b>	<b>57,694,130</b>	<b>664,770,740</b>

IDAHO POWER COMPANY  
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)  
**TOTAL COMPANY**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	585,879,580	544,362,300	481,539,196	402,373,332	344,321,468	339,272,787
3 - Residential Master Meter	559,995	526,268	465,641	400,410	310,786	292,411
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,098,874	1,903,110	1,684,749	1,369,955	1,195,277	1,181,444
6/84R - Residential On-Site Generation	3,486,202	3,235,290	2,785,084	1,354,063	682,948	679,481
7 - Small General Serv.	15,208,061	15,071,290	13,823,744	11,510,986	10,341,875	10,461,686
8/84C - Small General Serv. On-Site Generation	37,785	33,304	27,692	14,750	7,216	6,815
9 - Large General Serv.	342,498,950	342,151,850	319,671,116	306,677,134	296,581,931	302,024,932
84L - Large General Serv. On-Site Generation	1,368,916	1,424,277	1,291,698	1,035,188	847,004	796,425
15 - Dusk/Dawn Lighting	220,431	217,198	219,160	220,178	219,686	219,037
16 - Dusk/Dawn Lighting	359,179	360,337	359,541	359,279	359,230	359,434
19 - Uniform Rate Cont.	212,502,343	211,699,752	188,363,717	211,678,023	201,073,520	206,434,538
84I - Industrial On-Site Generation	1,675,166	1,625,591	1,538,595	1,591,263	1,305,706	1,319,522
24 - Irrigation & Pump.	2,861,300	2,263,395	2,556,823	23,393,710	158,736,000	283,805,242
84A - Irrigation & Pump On-Site Generation	103	158	284	9,702	144,491	404,884
40 - Unmetered Gen. Serv.	942,583	948,213	949,799	950,867	952,775	955,824
41 - Municipal St. Light.	2,507,993	2,492,486	2,421,360	2,379,982	2,317,763	2,288,540
42 - Traffic Control Light.	237,351	239,164	234,294	228,667	223,522	218,846
<b>Total All Rates</b>	<b>1,172,444,812</b>	<b>1,128,553,983</b>	<b>1,017,932,492</b>	<b>965,547,489</b>	<b>1,019,621,198</b>	<b>1,150,721,849</b>
<u>Special Contracts</u>						
26 - Micron	44,140,471	39,770,202	43,959,702	42,745,544	44,343,078	43,068,583
29 - J R Simplot	16,061,358	14,410,489	15,577,450	14,667,999	14,566,133	7,294,651
30 - DOE	21,760,069	19,974,733	18,004,799	14,534,889	13,641,016	13,708,799
<b>Total Specials</b>	<b>81,961,898</b>	<b>74,155,424</b>	<b>77,541,951</b>	<b>71,948,432</b>	<b>72,550,227</b>	<b>64,072,033</b>
<b>Total Firm Retail Sales</b>	<b>1,254,406,710</b>	<b>1,202,709,407</b>	<b>1,095,474,443</b>	<b>1,037,495,921</b>	<b>1,092,171,425</b>	<b>1,214,793,882</b>

IDAHO POWER COMPANY  
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)  
**TOTAL COMPANY**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	426,081,560	483,899,570	423,176,706	340,313,917	364,049,867	504,018,500	5,239,288,784
3 - Residential Master Meter	332,084	374,888	365,274	283,780	345,896	499,413	4,756,845
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,471,666	1,693,326	1,491,595	1,183,419	1,241,753	1,713,928	18,229,096
6/84R - Residential On-Site Generation	888,730	1,414,344	1,351,062	1,028,819	1,479,167	3,350,747	21,735,937
7 - Small General Serv.	12,252,492	13,565,317	12,499,249	11,188,719	12,091,743	13,937,764	151,952,926
8/84C - Small General Serv. On-Site Generation	8,813	16,132	14,254	9,200	10,608	19,622	206,191
9 - Large General Serv.	335,010,898	356,285,407	345,671,799	317,446,063	310,807,617	330,559,413	3,905,387,110
84L - Large General Serv. On-Site Generation	894,790	1,043,304	1,205,653	1,147,376	1,161,649	1,474,236	13,690,516
15 - Dusk/Dawn Lighting	223,360	215,136	218,938	219,090	218,514	218,805	2,629,533
16 - Dusk/Dawn Lighting	359,828	358,632	354,512	359,523	358,703	357,982	4,306,179
19 - Uniform Rate Cont.	210,301,630	214,847,863	217,230,825	206,292,372	215,112,399	207,677,631	2,503,214,613
84I - Industrial On-Site Generation	1,425,559	1,624,529	1,551,832	1,303,000	1,388,925	1,327,309	17,676,997
24 - Irrigation & Pump.	457,422,364	448,019,017	341,833,735	129,927,054	24,392,603	4,121,915	1,879,333,158
84A - Irrigation & Pump On-Site Generation	571,427	812,968	598,581	71,059	1,776	20	2,615,453
40 - Unmetered Gen. Serv.	976,424	989,693	996,113	1,006,927	1,010,946	1,016,127	11,696,291
41 - Municipal St. Light.	2,228,619	2,270,751	2,292,443	2,343,142	2,375,740	2,449,088	28,367,908
42 - Traffic Control Light.	219,816	221,175	221,244	225,403	222,574	242,039	2,734,095
<b>Total All Rates</b>	<b>1,450,670,060</b>	<b>1,527,652,052</b>	<b>1,351,073,815</b>	<b>1,014,348,864</b>	<b>936,270,480</b>	<b>1,072,984,540</b>	<b>13,807,821,634</b>
<u>Special Contracts</u>							
26 - Micron	45,174,467	45,412,368	43,348,343	43,808,677	42,288,059	43,857,195	521,916,689
29 - J R Simplot	13,870,736	14,372,941	13,798,763	14,029,909	14,172,984	16,228,412	169,051,825
30 - DOE	13,066,561	14,782,601	14,234,148	17,018,114	20,471,387	22,826,642	204,023,758
<b>Total Specials</b>	<b>72,111,764</b>	<b>74,567,910</b>	<b>71,381,254</b>	<b>74,856,700</b>	<b>76,932,430</b>	<b>82,912,249</b>	<b>894,992,272</b>
<b>Total Firm Retail Sales</b>	<b>1,522,781,824</b>	<b>1,602,219,962</b>	<b>1,422,455,069</b>	<b>1,089,205,564</b>	<b>1,013,202,910</b>	<b>1,155,896,789</b>	<b>14,702,813,906</b>

IDAHO POWER COMPANY  
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)  
**IDAHO JURISDICTION**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	561,506,038	522,257,777	462,813,938	387,565,080	332,584,756	328,760,497
3 - Residential Master Meter	559,995	526,268	465,641	400,410	310,786	292,411
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,091,379	1,896,301	1,678,736	1,366,357	1,192,935	1,179,235
6 - Residential On-Site Generation	3,442,072	3,195,732	2,754,089	1,341,852	677,954	673,754
7 - Small General Serv.	13,151,732	13,122,626	12,083,767	10,083,433	9,113,713	9,259,443
8 - Small General Serv. On-Site Generation	36,501	32,012	26,462	13,355	5,852	5,728
9 - Large General Serv.	328,600,952	328,987,440	307,883,073	296,147,302	287,176,965	293,178,413
84L - Large General Serv. On-Site Generation	1,287,375	1,355,803	1,232,008	978,175	798,456	751,098
15 - Dusk/Dawn Lighting	205,102	201,985	203,873	204,908	204,381	203,766
16 - Dusk/Dawn Lighting	338,645	339,505	338,734	338,503	338,404	338,672
19 - Uniform Rate Cont.	188,788,235	194,242,838	171,233,486	188,351,614	177,361,203	181,417,996
84I - Industrial On-Site Generation	1,675,166	1,625,591	1,538,595	1,591,263	1,305,706	1,319,522
24 - Irrigation & Pump.	2,740,327	2,174,328	2,470,895	23,218,251	155,251,286	275,095,856
84A - Irrigation & Pump On-Site Generation	103	158	284	9,702	129,100	351,215
40 - Unmetered Gen. Serv.	942,134	947,764	949,350	950,418	952,326	955,375
41 - Municipal St. Light.	2,430,610	2,415,553	2,346,521	2,306,988	2,245,232	2,217,507
42 - Traffic Control Light.	235,191	237,022	232,276	226,758	221,753	216,908
<b>Total Idaho Rates</b>	<b>1,108,031,557</b>	<b>1,073,558,703</b>	<b>968,251,728</b>	<b>915,094,369</b>	<b>969,870,808</b>	<b>1,096,217,396</b>
Special Contracts						
26 - Micron	44,140,471	39,770,202	43,959,702	42,745,544	44,343,078	43,068,583
29 - J R Simplot	16,061,358	14,410,489	15,577,450	14,667,999	14,566,133	7,294,651
30 - DOE	21,760,069	19,974,733	18,004,799	14,534,889	13,641,016	13,708,799
<b>Total Specials</b>	<b>81,961,898</b>	<b>74,155,424</b>	<b>77,541,951</b>	<b>71,948,432</b>	<b>72,550,227</b>	<b>64,072,033</b>
<b>Total Idaho Firm Sales</b>	<b>1,189,993,455</b>	<b>1,147,714,127</b>	<b>1,045,793,679</b>	<b>987,042,801</b>	<b>1,042,421,035</b>	<b>1,160,289,429</b>

IDAHO POWER COMPANY  
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)  
**IDAHO JURISDICTION**  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	413,711,495	469,738,965	410,957,979	329,235,908	350,119,946	484,429,706	5,053,682,086
3 - Residential Master Meter	332,084	374,888	365,274	283,780	345,896	499,413	4,756,845
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,468,863	1,690,364	1,489,117	1,180,660	1,236,790	1,707,296	18,178,033
6 - Residential On-Site Generation	881,445	1,402,340	1,340,009	1,021,210	1,467,316	3,324,772	21,522,545
7 - Small General Serv.	10,793,704	11,918,946	10,987,276	9,919,177	10,528,225	11,971,855	132,933,897
8 - Small General Serv. On-Site Generation	7,679	15,082	13,239	7,954	9,019	16,632	189,515
9 - Large General Serv.	325,741,728	346,327,046	335,937,874	307,242,756	299,107,646	316,975,724	3,773,306,919
84L - Large General Serv. On-Site Generation	834,031	972,220	1,138,121	1,085,408	1,097,281	1,387,592	12,917,568
15 - Dusk/Dawn Lighting	208,104	199,963	203,758	203,697	203,541	203,628	2,446,706
16 - Dusk/Dawn Lighting	339,066	337,870	333,750	338,738	337,823	337,102	4,056,812
19 - Uniform Rate Cont.	185,249,014	192,416,445	195,200,403	183,562,501	191,220,887	183,854,686	2,232,899,308
84I - Industrial On-Site Generation	1,425,559	1,624,529	1,551,832	1,303,000	1,388,925	1,327,309	17,676,997
24 - Irrigation & Pump.	440,963,413	429,987,203	328,175,954	127,095,401	23,926,259	3,975,724	1,815,074,897
84A - Irrigation & Pump On-Site Generation	510,115	730,213	504,013	57,309	1,776	20	2,294,008
40 - Unmetered Gen. Serv.	975,975	989,244	995,664	1,006,478	1,010,497	1,015,678	11,690,903
41 - Municipal St. Light.	2,157,777	2,199,744	2,220,804	2,269,531	2,301,613	2,373,392	27,485,273
42 - Traffic Control Light.	217,873	219,505	219,617	223,727	220,788	239,881	2,711,299
<b>Total Idaho Rates</b>	<b>1,385,817,926</b>	<b>1,461,144,567</b>	<b>1,291,634,683</b>	<b>966,037,236</b>	<b>884,524,228</b>	<b>1,013,640,410</b>	<b>13,133,823,612</b>
Special Contracts							
26 - Micron	45,174,467	45,412,368	43,348,343	43,808,677	42,288,059	43,857,195	521,916,689
29 - J R Simplot	13,870,736	14,372,941	13,798,763	14,029,909	14,172,984	16,228,412	169,051,825
30 - DOE	13,066,561	14,782,601	14,234,148	17,018,114	20,471,387	22,826,642	204,023,758
<b>Total Specials</b>	<b>72,111,764</b>	<b>74,567,910</b>	<b>71,381,254</b>	<b>74,856,700</b>	<b>76,932,430</b>	<b>82,912,249</b>	<b>894,992,272</b>
<b>Total Idaho Firm Sales</b>	<b>1,457,929,690</b>	<b>1,535,712,477</b>	<b>1,363,015,937</b>	<b>1,040,893,936</b>	<b>961,456,658</b>	<b>1,096,552,659</b>	<b>14,028,815,884</b>

IDAHO POWER COMPANY  
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)  
STATE OF OREGON  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	24,373,542	22,104,523	18,725,258	14,808,252	11,736,712	10,512,290
84R - Residential Net Metering	44,130	39,558	30,995	12,211	4,994	5,727
05 - Residential TOD	7,495	6,809	6,013	3,598	2,342	2,209
07 - Small General Serv.	2,056,329	1,948,664	1,739,977	1,427,553	1,228,162	1,202,243
84C - Small General Serv. Net Metering	1,284	1,292	1,230	1,395	1,364	1,087
09 - Large General Serv.	13,897,998	13,164,410	11,788,043	10,529,832	9,404,966	8,846,519
84L - Large General Serv. Net Metering	81,541	68,474	59,690	57,013	48,548	45,327
15 - Dusk/Dawn Lighting	15,329	15,213	15,287	15,270	15,305	15,271
16 - Dusk/Dawn Lighting	20,535	20,832	20,806	20,776	20,826	20,762
19 - Uniform Rate Cont.	23,714,108	17,456,914	17,130,231	23,326,409	23,712,317	25,016,542
24 - Irrigation Service	120,973	89,067	85,928	175,459	3,484,714	8,709,386
84A - Irrigation & Pump Net Metering	0	0	0	0	15,391	53,669
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	77,383	76,933	74,839	72,994	72,531	71,033
42 - Traffic Control Light.	2,160	2,142	2,018	1,909	1,769	1,938
<b>Total Oregon Firm Sales</b>	<b>64,413,255</b>	<b>54,995,280</b>	<b>49,680,764</b>	<b>50,453,120</b>	<b>49,750,390</b>	<b>54,504,452</b>



IDAHO POWER COMPANY  
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)  
STATE OF OREGON  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2019

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	12,370,065	14,160,605	12,218,727	11,078,009	13,929,921	19,588,794	185,606,698
84R - Residential Net Metering	7,285	12,004	11,053	7,609	11,851	25,975	213,392
05 - Residential TOD	2,803	2,962	2,478	2,759	4,963	6,632	51,063
07 - Small General Serv.	1,458,788	1,646,371	1,511,973	1,269,542	1,563,518	1,965,909	19,019,029
84C - Small General Serv. Net Metering	1,134	1,050	1,015	1,246	1,589	2,990	16,676
09 - Large General Serv.	9,269,170	9,958,361	9,733,925	10,203,307	11,699,971	13,583,689	132,080,191
84L - Large General Serv. Net Metering	60,759	71,084	67,532	61,968	64,368	86,644	772,948
15 - Dusk/Dawn Lighting	15,256	15,173	15,180	15,394	14,973	15,178	182,827
16 - Dusk/Dawn Lighting	20,762	20,762	20,762	20,784	20,880	20,880	249,367
19 - Uniform Rate Cont.	25,052,616	22,431,418	22,030,422	22,729,871	23,891,512	23,822,945	270,315,305
24 - Irrigation Service	16,458,951	18,031,814	13,657,781	2,831,653	466,344	146,191	64,258,261
84A - Irrigation & Pump Net Metering	61,312	82,755	94,568	13,750	0	0	321,445
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	70,842	71,007	71,639	73,611	74,127	75,697	882,635
42 - Traffic Control Light.	1,943	1,670	1,627	1,676	1,786	2,158	22,796
<b>Total Oregon Firm Sales</b>	<b>64,852,135</b>	<b>66,507,485</b>	<b>59,439,131</b>	<b>48,311,628</b>	<b>51,746,252</b>	<b>59,344,130</b>	<b>673,998,022</b>

IPCO POWER SUPPLY EXPENSES FOR 2019 NORMALIZED LOADS OVER 92 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	810,863.2	773,903.6	843,010.6	886,720.7	970,646.9	946,032.5	704,382.9	602,997.5	537,286.6	519,663.7	450,372.3	664,340.7	8,710,221.5
Bridger													
Energy (MWh)	79,201.5	56,873.8	2,107.3	4,526.2	1,047.7	13,149.6	173,833.1	188,529.4	54,941.1	37,784.7	113,250.2	194,523.7	919,568.5
Expense (\$ x 1000)	\$ 2,938.2	\$ 2,196.5	\$ 335.4	\$ 418.2	\$ 297.7	\$ 713.3	\$ 6,080.0	\$ 6,610.4	\$ 2,123.1	\$ 1,555.2	\$ 4,112.1	\$ 6,724.4	\$ 34,104.6
Boardman													
Energy (MWh)	19,544.0	15,753.6	7,653.2	5,730.8	4,543.1	7,103.3	28,941.8	29,834.5	18,765.3	19,162.8	25,422.6	29,419.0	211,873.9
Expense (\$ x 1000)	\$ 526.6	\$ 427.1	\$ 220.1	\$ 173.2	\$ 140.9	\$ 206.5	\$ 769.4	\$ 789.9	\$ 508.2	\$ 517.3	\$ 673.7	\$ 776.1	\$ 5,728.9
Valmy													
Energy (MWh)	-	56.2	-	-	-	164.5	729.8	-	394.1	-	48.9	4,258.9	5,652.4
Expense (\$ x 1000)	\$ 304.5	\$ 306.9	\$ 304.5	\$ 304.5	\$ 304.5	\$ 311.8	\$ 335.3	\$ 304.5	\$ 321.3	\$ 304.5	\$ 306.6	\$ 482.2	\$ 3,891.5
Langley Gulch													
Energy (MWh)	201,900.9	106,217.0	195,325.2	140,485.8	200,295.5	191,225.5	196,624.6	197,900.2	194,743.6	194,601.3	179,961.5	207,520.7	2,208,801.7
Expense (\$ x 1000)	\$ 4,006.3	\$ 2,784.0	\$ 2,716.0	\$ 2,609.2	\$ 2,656.5	\$ 2,439.9	\$ 2,999.3	\$ 3,051.7	\$ 2,632.6	\$ 3,405.4	\$ 4,108.9	\$ 4,453.0	\$ 37,863.1
Danskin													
Energy (MWh)	12,187.7	693.3	39,028.5	6,362.0	36,337.7	62,179.1	109,082.4	111,473.4	109,567.3	30,051.0	7,647.5	17,176.0	541,785.9
Expense (\$ x 1000)	\$ 395.1	\$ 28.7	\$ 946.3	\$ 194.6	\$ 840.0	\$ 1,412.4	\$ 2,866.2	\$ 2,952.7	\$ 2,591.5	\$ 876.5	\$ 271.8	\$ 595.2	\$ 13,971.1
Bennett Mountain													
Energy (MWh)	6,000.6	83.7	19,764.6	3,188.5	19,163.5	36,352.5	69,733.2	69,795.1	64,753.5	17,937.4	3,114.7	10,761.7	320,649.0
Expense (\$ x 1000)	\$ 195.8	\$ 3.4	\$ 474.2	\$ 99.2	\$ 440.2	\$ 817.3	\$ 1,800.7	\$ 1,824.8	\$ 1,517.7	\$ 521.5	\$ 110.0	\$ 375.4	\$ 8,180.3
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 719.5	\$ 651.3	\$ 719.5	\$ 696.8	\$ 719.5	\$ 696.8	\$ 719.5	\$ 719.5	\$ 696.8	\$ 715.0	\$ 692.4	\$ 715.0	\$ 8,461.6
Purchased Power (Excluding PURPA)													
Market Energy (MWh)	78,258.7	36,791.7	14,488.7	11,910.1	6,895.6	63,573.9	176,363.2	197,874.1	49,597.6	86,479.3	130,897.8	65,107.4	918,238.3
Elkhorn Wind Energy (MWh)	28,064.8	26,555.2	25,454.9	26,836.0	26,268.6	24,879.8	26,854.8	23,393.8	21,207.8	22,955.8	28,626.4	28,597.0	309,694.6
Neal Hot Springs Energy (MWh)	18,374.9	17,111.0	17,527.1	15,249.6	11,952.5	11,189.5	9,323.4	9,575.2	12,690.2	16,818.9	18,371.5	20,052.2	178,235.8
Raft River Geothermal Energy (MWh)	7,785.3	6,843.1	7,342.9	7,226.9	5,523.0	6,113.3	6,479.3	6,007.6	6,658.7	6,815.0	7,168.8	7,957.4	81,921.3
Total Energy Excl. PURPA (MWh)	132,483.7	87,301.0	64,813.6	61,222.6	50,639.6	105,756.5	219,020.7	236,850.7	90,154.3	133,069.0	185,064.4	121,713.9	1,488,090.0
Market Expense (\$ x 1000)	\$ 2,448.4	\$ 1,116.2	\$ 367.9	\$ 336.3	\$ 169.6	\$ 1,730.8	\$ 5,964.6	\$ 6,408.1	\$ 1,671.9	\$ 2,489.2	\$ 3,992.4	\$ 2,130.1	\$ 28,825.8
Elkhorn Wind Expense (\$ x 1000)	\$ 1,804.6	\$ 1,707.5	\$ 1,203.0	\$ 1,268.3	\$ 1,241.5	\$ 1,599.8	\$ 2,072.1	\$ 1,805.1	\$ 1,363.7	\$ 1,476.1	\$ 2,208.8	\$ 2,206.5	\$ 19,956.8
Neal Hot Springs Expense (\$ x 1000)	\$ 2,139.8	\$ 1,992.6	\$ 1,496.1	\$ 1,301.7	\$ 1,020.3	\$ 1,303.0	\$ 1,302.8	\$ 1,338.0	\$ 1,477.8	\$ 1,958.6	\$ 2,567.2	\$ 2,802.1	\$ 20,700.0
Raft River Geothermal Expense (\$ x 1000)	\$ 524.6	\$ 461.1	\$ 363.6	\$ 357.9	\$ 273.5	\$ 411.9	\$ 523.9	\$ 485.8	\$ 448.7	\$ 459.2	\$ 579.7	\$ 643.4	\$ 5,533.2
Total Expense Excl. PURPA (\$ x 1000)	\$ 6,917.3	\$ 5,277.4	\$ 3,430.7	\$ 3,264.2	\$ 2,704.8	\$ 5,045.5	\$ 9,863.5	\$ 10,037.0	\$ 4,962.0	\$ 6,383.1	\$ 9,348.1	\$ 7,782.1	\$ 75,015.8
Surplus Sales													
Energy (MWh)	90,059.4	90,625.5	258,746.5	297,102.0	318,683.9	158,418.5	14,519.5	5,229.5	35,845.9	45,473.4	8,543.5	50,895.5	1,374,143.0
Revenue Including Transmission Expenses (\$ x 1000)	\$ 2,103.6	\$ 2,121.0	\$ 5,145.4	\$ 5,906.5	\$ 6,318.9	\$ 3,060.3	\$ 290.4	\$ 108.7	\$ 782.9	\$ 1,042.3	\$ 210.8	\$ 1,551.7	\$ 28,642.6
Transmission Expenses (\$ x 1000)	\$ 90.1	\$ 90.6	\$ 258.7	\$ 297.1	\$ 318.7	\$ 158.4	\$ 14.5	\$ 5.2	\$ 35.8	\$ 45.5	\$ 8.5	\$ 50.9	\$ 1,374.1
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 2,013.5	\$ 2,030.4	\$ 4,886.6	\$ 5,609.4	\$ 6,000.2	\$ 2,901.9	\$ 275.9	\$ 103.5	\$ 747.0	\$ 996.8	\$ 202.3	\$ 1,500.8	\$ 27,268.5
Net Power Supply Expenses (\$ x 1000)	\$ 13,989.9	\$ 9,644.8	\$ 4,260.2	\$ 2,150.6	\$ 2,104.0	\$ 8,741.7	\$ 25,158.1	\$ 26,187.1	\$ 14,606.3	\$ 13,281.7	\$ 19,421.3	\$ 20,402.7	\$ 159,948.4
<b>2019 Oregon Report NPSE Account Summary</b>													
Account 501, Coal	\$ 3,769.33	\$ 2,930.45	\$ 860.06	\$ 896.03	\$ 743.10	\$ 1,231.62	\$ 7,184.78	\$ 7,704.86	\$ 2,952.63	\$ 2,376.99	\$ 5,092.38	\$ 7,982.74	\$ 43,724.97
Account 547, Gas	\$ 5,316.75	\$ 3,467.38	\$ 4,856.04	\$ 3,599.84	\$ 4,656.31	\$ 5,366.38	\$ 8,385.76	\$ 8,548.72	\$ 7,438.63	\$ 5,518.50	\$ 5,183.10	\$ 6,138.68	\$ 68,476.09
Account 555, Non-PURPA Purchased Power	\$ 6,917.3	\$ 5,277.4	\$ 3,430.7	\$ 3,264.2	\$ 2,704.8	\$ 5,045.5	\$ 9,863.5	\$ 10,037.0	\$ 4,962.0	\$ 6,383.1	\$ 9,348.1	\$ 7,782.1	\$ 75,015.8
Account 447, Surplus Sales	\$ 2,013.5	\$ 2,030.4	\$ 4,886.6	\$ 5,609.4	\$ 6,000.2	\$ 2,901.9	\$ 275.9	\$ 103.5	\$ 747.0	\$ 996.8	\$ 202.3	\$ 1,500.8	\$ 27,268.5
Total NPSE	\$ 13,989.87	\$ 9,644.81	\$ 4,260.15	\$ 2,150.60	\$ 2,104.05	\$ 8,741.65	\$ 25,158.15	\$ 26,187.07	\$ 14,606.25	\$ 13,281.70	\$ 19,421.32	\$ 20,402.75	\$ 159,948.35

IDAHO POWER COMPANY  
OTHER REVENUES AND EXPENSES  
For The Twelve Months Ended December 31, 2019

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions	\$ 54,377
2	Hydro Services	1,988
3	Water Management Services	160,608
4	QRE Reporting	6,600
5	Operating Agreements	3,358,233
6	Joint Use (Pole) - Idaho	329,479
7	Joint Use (Pole) - Oregon	<u>2,072</u>
8	Total	<u><u>\$ 3,913,358</u></u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 52,690
10	Hydro Services	3,400
11	Water Management Services	113,279
12	QRE Reporting	1,854
13	Operating Agreements	3,358,233
14	Joint Use - Idaho	897,753
15	Joint Use - Oregon	<u>-</u>
16	Total	<u><u>\$ 4,427,209</u></u>

**IDAHO POWER COMPANY  
OPERATING REVENUES  
TWELVE MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>SALES OF ELECTRICITY</b>					
<b>FIRM ENERGY SALES</b>					
Retail Sales					
IPUC	1,078,620,003	0	1,078,620,003	(49,885,114)	1,028,734,889
OPUC	51,990,825	0	51,990,825	(83,854)	51,906,971
SUBTOTAL	1,130,610,828	0	1,130,610,828	(49,968,968)	1,080,641,860
Sales for Resale					
Raft River	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
 Total Firm Energy Sales	 1,130,610,828	 0	 1,130,610,828	 (49,968,968)	 1,080,641,860
<b>OPPORTUNITY SALES</b>	<b>101,908,387</b>	<b>0</b>	<b>101,908,387</b>	<b>(74,639,887)</b>	<b>27,268,500</b>
<b>TOTAL SALES OF ELECTRICITY</b>	<b>1,232,519,215</b>	<b>0</b>	<b>1,232,519,215</b>	<b>(124,608,855)</b>	<b>1,107,910,360</b>

**IDAHO POWER COMPANY  
OPERATING REVENUES  
TWELVE MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>OTHER OPERATING REVENUES</b>					
<b>415 - Merchandising Revenues</b>	0	3,913,358	3,913,358	0	3,913,358
<b>449 - OATT Tariff Refund</b>	0	0	0	0	0
<b>451 - Misc Service Revenue</b>	4,661,497	0	4,661,497	0	4,661,497
<b>454 - Rents from Electric Property</b>					
Substation Equipment	3,298,295	0	3,298,295	0	3,298,295
Transformer Rentals	17,333	0	17,333	0	17,333
Line Rentals	0	0	0	0	0
Cogeneration	1,657,817	0	1,657,817	0	1,657,817
Dark Fiber Project	400,000	0	400,000	0	400,000
Pole Attachments	1,602,787	0	1,602,787	0	1,602,787
Facilities Charges	9,096,809	0	9,096,809	0	9,096,809
Other Rentals	794,037	0	794,037	0	794,037
Miscellaneous	69,101	0	69,101	0	69,101
Total Account 454	16,936,179	0	16,936,179	0	16,936,179
<b>456 - Other Electric Revenues</b>					
Transmission for Others - Network	9,879,396	0	9,879,396	0	9,879,396
Transmission - Network Dist Facilities	806,019	0	806,019	0	806,019
Transmission - Point-to-Point & Other	33,163,189	0	33,163,189	0	33,163,189
Photovoltaic Station Service	0	0	0	0	0
DSM Rider Funds	40,127,871	(40,127,871)	0	0	0
Standby Service Charge	777,139	0	777,139	0	777,139
Sierra Pacific Usage Charge	144,360	0	144,360	0	144,360
Antelope	0	0	0	0	0
Miscellaneous	11,931	0	11,931	0	11,931
Total Account 456	84,909,905	(40,127,871)	44,782,034	0	44,782,034
<b>TOTAL OTHER OPERATING REVENUE</b>	106,507,581	(36,214,513)	70,293,068	0	70,293,068
<b>TOTAL OPERATING REVENUES</b>	1,339,026,796	(36,214,513)	1,302,812,283	(124,608,855)	1,178,203,428

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

	<b>OREGON ALLOCATION BEFORE ADJ</b>	<b>TOTAL TYPE I ADJ</b>	<b>OREGON TYPE I ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>			
<b>DSM Rider Funds</b>	Direct Allocation	(\$40,127,871)	(\$2,057,892)
<b>Other Revenue - Acct #415</b>	Allocate over E10	\$3,913,358	\$177,374
<b>Allocator Impacts</b>		\$0	\$17 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		(\$36,214,513)	(\$1,880,501) (B)

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(A) Effect of Other Allocators

(B)	<b>OREGON REVENUES BEFORE TYPE I</b>	<b>OREGON REVENUES AFTER TYPE I</b>	<b>DIFFERENCE</b>
	\$61,353,282	\$59,472,782	(\$1,880,501)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
<b>TYPE II ADJUSTMENTS</b>			
<b>Normalizing/Annualizing Firm Sales Revenues</b>	Direct Allocation	(\$49,968,968)	(\$83,854)
<b>Normalizing/Annualizing Wholesale Revenues</b>	Allocate over E10	\$0	\$0
<b>Normalizing Opportunity Sales</b>	Allocate over E10	(\$74,639,887)	(\$3,382,813)
<b>Allocator Impacts</b>		\$0	\$2,098
<b>TOTAL TYPE II ADJUSTMENTS</b>		(\$124,608,855)	(\$3,464,570) (B)

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

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$59,472,782	\$56,008,212	(\$3,464,570)

## **OPERATING EXPENSES**



**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	12/31/2019 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>STEAM POWER GENERATION OPERATION</b>					
500 / SUPERVISION & ENGINEERING	1,533,140	(46,845)	1,486,295	(80)	1,486,215
501 / FUEL	105,256,975	0	105,256,975	(61,532,005)	43,724,970
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	10,783,230	0	10,783,230	0	10,783,230
TOTAL ACCOUNT 502	10,783,230	0	10,783,230	0	10,783,230
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,894,278	0	1,894,278	0	1,894,278
TOTAL ACCOUNT 505	1,894,278	0	1,894,278	0	1,894,278
506 / MISCELLANEOUS EXPENSES	9,195,043	(780)	9,194,263	(1)	9,194,262
507 / RENTS	224,649	0	224,649	0	224,649
<b>TOTAL STEAM OPERATION EXPENSES</b>	<b>128,887,315</b>	<b>(47,625)</b>	<b>128,839,690</b>	<b>(61,532,086)</b>	<b>67,307,604</b>
<b>MAINTENANCE</b>					
510 / SUPERVISION & ENGINEERING	139,167	0	139,167	0	139,167
511 / STRUCTURES	295,201	0	295,201	0	295,201
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	10,532,166	0	10,532,166	0	10,532,166
TOTAL ACCOUNT 512	10,532,166	0	10,532,166	0	10,532,166
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	4,078,463	0	4,078,463	0	4,078,463
TOTAL ACCOUNT 513	4,078,463	0	4,078,463	0	4,078,463
514 / MISCELLANEOUS STEAM PLANT	6,024,870	0	6,024,870	0	6,024,870
<b>TOTAL STEAM MAINTENANCE EXPENSES</b>	<b>21,069,867</b>	<b>0</b>	<b>21,069,867</b>	<b>0</b>	<b>21,069,867</b>
<b>TOTAL STEAM GENERATION EXPENSES</b>	<b>149,957,182</b>	<b>(47,625)</b>	<b>149,909,557</b>	<b>(61,532,086)</b>	<b>88,377,471</b>

**IDAHO POWER COMPANY**  
**OPERATION & MAINTENANCE EXPENSES**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	12/31/2019 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>HYDRAULIC POWER GENERATION OPERATION</b>					
535 / SUPERVISION & ENGINEERING	5,775,190	(718,025)	5,057,165	(1,228)	5,055,937
536 / WATER FOR POWER					
WATER LEASE	2,100,000	(137,960)	1,962,040	0	1,962,040
OTHER	4,526,256	0	4,526,256	(236)	4,526,020
TOTAL ACCOUNT 536	6,626,256	(137,960)	6,488,296	(236)	6,488,060
537 / HYDRAULIC EXPENSES	14,697,182	(895,488)	13,801,694	(1,531)	13,800,163
538 / ELECTRIC EXPENSES					
LABOR	1,589,339	(239,891)	1,349,448	(410)	1,349,038
OTHER	460,035	0	460,035	0	460,035
TOTAL ACCOUNT 538	2,049,374	(239,891)	1,809,483	(410)	1,809,073
539 / MISCELLANEOUS EXPENSES	5,798,449	(490,314)	5,308,135	(838)	5,307,297
540 / RENTS	252,726	0	252,726	0	252,726
<b>TOTAL HYDRAULIC OPERATION EXPENSES</b>	<b>35,199,177</b>	<b>(2,481,678)</b>	<b>32,717,499</b>	<b>(4,243)</b>	<b>32,713,256</b>
<b>MAINTENANCE</b>					
541 / SUPERVISION & ENGINEERING	134,465	(16,532)	117,933	(28)	117,905
542 / STRUCTURES	646,148	(73,057)	573,091	(125)	572,966
543 / RESERVOIRS, DAMS & WATERWAYS	633,585	(38,518)	595,067	(66)	595,001
544 / ELECTRIC PLANT					
LABOR	1,632,968	(246,476)	1,386,492	(421)	1,386,071
OTHER	736,286	0	736,286	0	736,286
TOTAL ACCOUNT 544	2,369,254	(246,476)	2,122,778	(421)	2,122,357
545 / MISCELLANEOUS HYDRAULIC PLANT	2,804,309	(258,246)	2,546,063	(442)	2,545,621
<b>TOTAL HYDRAULIC MAINTENANCE EXPENSES</b>	<b>6,587,761</b>	<b>(632,829)</b>	<b>5,954,932</b>	<b>(1,082)</b>	<b>5,953,850</b>
<b>TOTAL HYDRAULIC GENERATION EXPENSES</b>	<b>41,786,938</b>	<b>(3,114,507)</b>	<b>38,672,431</b>	<b>(5,325)</b>	<b>38,667,106</b>

**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	12/31/2019 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>OTHER POWER GENERATION OPERATION</b>					
546 / SUPERVISION & ENGINEERING	671,349	(88,958)	582,391	(152)	582,239
547 / FUEL					
SALMON DIESEL	7,398	0	7,398	0	7,398
OTHER	51,607,745	0	51,607,745	16,868,345	68,476,090
TOTAL ACCOUNT 547	51,615,143	0	51,615,143	16,868,345	68,483,488
548 / GENERATING EXPENSES					
LABOR	2,680,180	(404,540)	2,275,640	(692)	2,274,948
OTHER	1,715,165	0	1,715,165	0	1,715,165
TOTAL ACCOUNT 548	4,395,345	(404,540)	3,990,805	(692)	3,990,113
549 / MISCELLANEOUS EXPENSES	633,622	(72,572)	561,050	(124)	560,926
550 / RENTS	0	0	0	0	0
<b>TOTAL OTHER POWER OPER EXPENSES</b>	<b>57,315,459</b>	<b>(566,070)</b>	<b>56,749,389</b>	<b>16,867,377</b>	<b>73,616,766</b>
<b>MAINTENANCE</b>					
551 / SUPERVISION & ENGINEERING	0	0	0	0	0
552 / STRUCTURES	207,999	(13,555)	194,444	(23)	194,421
553 / GENERATING & ELECTRIC PLANT					
LABOR	80,714	(12,183)	68,531	(21)	68,510
OTHER	180,020	0	180,020	0	180,020
TOTAL ACCOUNT 553	260,734	(12,183)	248,551	(21)	248,530
554 / MISCELLANEOUS EXPENSES	2,840,749	(69,997)	2,770,752	(120)	2,770,632
<b>TOTAL OTHER POWER MAINT EXPENSES</b>	<b>3,309,482</b>	<b>(95,735)</b>	<b>3,213,747</b>	<b>(164)</b>	<b>3,213,583</b>
<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>60,624,941</b>	<b>(661,805)</b>	<b>59,963,136</b>	<b>16,867,213</b>	<b>76,830,349</b>
<b>OTHER POWER SUPPLY EXPENSE</b>					
555.0 / PURCHASED POWER					
PURCHASED POWER - TRANS LOSSES	417,254	0	417,254	0	417,254
OTHER PURCHASED POWER	92,342,046	0	92,342,046	(17,326,246)	75,015,800
TOTAL ACCOUNT 555.0	92,759,300	0	92,759,300	(17,326,246)	75,433,054
555.1 / COGENERATION & SMALL POWER PROD CAPACITY RELATED	471,599	(471,599)	0	0	0

**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	12/31/2019 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ENERGY RELATED	187,089,798	29,397,788	216,487,586	(654,098)	215,833,488
TOTAL COGEN & SMALL POWER PROD	187,561,397	28,926,189	216,487,586	(654,098)	215,833,488
TOTAL ACCOUNT 555	280,320,697	28,926,189	309,246,886	(17,980,344)	291,266,542
556 / LOAD CONTROL & DISPATCHING EXPENSES	4,948	(25)	4,923	0	4,923
557 / OTHER EXPENSES					
IDAHO POWER COST-RELATED EXPENSES	2,166,167	(49,233,661)	(47,067,494)	47,067,494	0
OREGON POWER COST-RELATED EXPENSES	(119,394)	0	(119,394)	119,394	0
OTHER	4,712,875	(560,354)	4,152,521	(958)	4,151,563
TOTAL ACCOUNT 557	6,759,648	(49,794,015)	(43,034,367)	47,185,930	4,151,563
<b>TOTAL OTHER POWER SUPPLY EXPENSES</b>	<b>287,085,293</b>	<b>(20,867,851)</b>	<b>266,217,442</b>	<b>29,205,586</b>	<b>295,423,028</b>
<b>TOTAL PRODUCTION EXPENSES</b>	<b>539,454,354</b>	<b>(24,691,788)</b>	<b>514,762,566</b>	<b>(15,464,612)</b>	<b>499,297,954</b>

**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	12/31/2019 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>TRANSMISSION EXPENSES</b>					
<b>OPERATION</b>					
560 / SUPERVISION & ENGINEERING	3,163,972	(327,455)	2,836,517	(560)	2,835,957
561 / LOAD DISPATCHING	5,496,867	(425,396)	5,071,471	(727)	5,070,744
562 / STATION EXPENSES	2,816,318	(330,839)	2,485,479	(566)	2,484,913
563 / OVERHEAD LINE EXPENSES	896,240	(61,217)	835,023	(105)	834,918
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	2,844,842	0	2,844,842	0	2,844,842
566 / MISCELLANEOUS EXPENSES	0	0	0	0	0
567 / RENTS	3,934,696	(22)	3,934,674	(0)	3,934,674
<b>TOTAL TRANSMISSION OPERATION</b>	<b>19,152,935</b>	<b>(1,144,929)</b>	<b>18,008,006</b>	<b>(1,958)</b>	<b>18,006,048</b>
<b>MAINTENANCE</b>					
568 / SUPERVISION & ENGINEERING	(40,993)	(12,622)	(53,615)	(22)	(53,637)
569 / STRUCTURES	1,227,204	(139,323)	1,087,881	(238)	1,087,643
570 / STATION EQUIPMENT	1,616,137	(262,415)	1,353,722	(449)	1,353,273
571 / OVERHEAD LINES	991,063	(98,949)	892,114	(169)	891,945
573 / MISCELLANEOUS PLANT	470	0	470	0	470
575 / OPER TRANS MKT ADMIN - EIM	611,254	0	611,254	0	611,254
<b>TOTAL TRANSMISSION MAINTENANCE</b>	<b>4,405,135</b>	<b>(513,309)</b>	<b>3,891,826</b>	<b>(878)</b>	<b>3,890,948</b>
<b>TOTAL TRANSMISSION EXPENSES</b>	<b>23,558,070</b>	<b>(1,658,238)</b>	<b>21,899,832</b>	<b>(2,835)</b>	<b>21,896,997</b>
<b>DISTRIBUTION EXPENSES</b>					
<b>OPERATION</b>					
580 / SUPERVISION & ENGINEERING	4,385,764	(494,268)	3,891,496	(845)	3,890,651
581 / LOAD DISPATCHING	4,529,601	(571,934)	3,957,667	(978)	3,956,689
582 / STATION EXPENSES	1,601,059	(140,143)	1,460,916	(240)	1,460,676
583 / OVERHEAD LINE EXPENSES	4,095,135	(427,060)	3,668,075	(730)	3,667,345
584 / UNDERGROUND LINE EXPENSES	3,628,041	(162,862)	3,465,179	(278)	3,464,901
585 / STREET LIGHTING & SIGNAL SYSTEMS	61,704	(6,004)	55,700	(10)	55,690
586 / METER EXPENSES	4,402,350	(475,897)	3,926,453	(814)	3,925,639
587 / CUSTOMER INSTALLATIONS EXPENSE	1,231,750	(141,881)	1,089,869	(243)	1,089,626
588 / MISCELLANEOUS EXPENSES	4,492,746	(447,261)	4,045,485	(765)	4,044,720
589 / RENTS	332,764	(91)	332,673	(0)	332,672
<b>TOTAL DISTRIBUTION OPERATION</b>	<b>28,760,914</b>	<b>(2,867,403)</b>	<b>25,893,511</b>	<b>(4,903)</b>	<b>25,888,608</b>

**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	12/31/2019 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>MAINTENANCE</b>					
590 / SUPERVISION & ENGINEERING	(274,492)	(1,677)	(276,169)	(3)	(276,172)
591 / STRUCTURES	68,850	(621)	68,229	(1)	68,228
592 / STATION EQUIPMENT	4,143,359	(380,946)	3,762,413	(651)	3,761,761
593 / OVERHEAD LINES	16,936,900	(643,641)	16,293,259	(1,101)	16,292,159
594 / UNDERGROUND LINES	726,528	(61,998)	664,530	(106)	664,424
595 / LINE TRANSFORMERS	51,099	(3,691)	47,408	(6)	47,402
596 / STREET LIGHTING & SIGNAL SYSTEMS	260,970	(25,508)	235,462	(44)	235,418
597 / METERS	910,486	(112,577)	797,909	(192)	797,717
598 / MISCELLANEOUS PLANT	198,923	(21,138)	177,785	(36)	177,749
<b>TOTAL DISTRIBUTION MAINTENANCE</b>	23,022,623	(1,251,796)	21,770,827	(2,140)	21,768,686
<b>TOTAL DISTRIBUTION EXPENSES</b>	51,783,537	(4,119,199)	47,664,338	(7,044)	47,657,294
<b>CUSTOMER ACCOUNTING EXPENSES</b>					
901 / SUPERVISION	941,128	(124,340)	816,788	(213)	816,575
902 / METER READING	1,801,856	(168,779)	1,633,077	(289)	1,632,788
903 / CUSTOMER RECORDS & COLLECTIONS	13,233,844	(1,323,996)	11,909,848	(2,264)	11,907,584
904 / UNCOLLECTIBLE ACCOUNTS	2,249,077	0	2,249,077	(335)	2,248,742
905 / MISC EXPENSES	114	0	114	0	114
TOTAL CUSTOMER ACCOUNTING EXPENSES	18,226,019	(1,617,116)	16,608,903	(3,100)	16,605,803
<b>CUSTOMER SERVICES &amp; INFORMATION EXPENSES</b>					
907 / SUPERVISION	786,744	(101,520)	685,224	(174)	685,050
908 / CUSTOMER ASSISTANCE					
SYSTEM CONSERVATION	336,699	0	336,699	0	336,699
OTHER	46,852,130	(40,802,304)	6,049,826	(1,153)	6,048,673
TOTAL ACCOUNT 908	47,188,829	(40,802,304)	6,386,525	(1,153)	6,385,372
909 / INFORMATION & INSTRUCTIONAL	165,868	(34)	165,834	0	165,834
910 / MISCELLANEOUS EXPENSES	619,951	(50,836)	569,115	(87)	569,028
<b>TOTAL CUST SERV &amp; INFORMATN EXPENSES</b>	48,761,392	(40,954,694)	7,806,698	(1,414)	7,805,284

**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	12/31/2019 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>					
920 / ADMINISTRATIVE & GENERAL SALARIES	89,843,262	(7,420,603)	82,422,659	(12,689)	82,409,970
921 / OFFICE SUPPLIES	14,655,584	(39,536)	14,616,048	(68)	14,615,980
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-C	(33,154,579)	0	(33,154,579)	0	(33,154,579)
923 / OUTSIDE SERVICES	9,431,043	0	9,431,043	0	9,431,043
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	398,706	0	398,706	0	398,706
ALL RISK & MISCELLANEOUS	3,038,880	(44,189)	2,994,691	(76)	2,994,615
TOTAL ACCOUNT 924	3,437,586	(44,189)	3,393,397	(76)	3,393,321
925 / INJURIES & DAMAGES	5,349,936	(18,520)	5,331,416	(32)	5,331,384
926 / EMPLOYEE PENSIONS & BENEFITS	52,072,747	0	52,072,747	(1,269)	52,071,478
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	2,129,316	0	2,129,316	0	2,129,316
ENERGY RELATED	1,396,891	0	1,396,891	0	1,396,891
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	800,199	0	800,199	0	800,199
FERC OTHER	112,711	0	112,711	0	112,711
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	63,470	0	63,470	0	63,470
OREGON PUC -RATE CASE	0	0	0	0	0
-OTHER	659,801	0	659,801	0	659,801
TOTAL ACCOUNT 928	5,320,889	0	5,320,889	0	5,320,889
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	46,762	(46,762)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	3,634,788	(326,072)	3,308,716	(41)	3,308,675
931 / RENTS	0	0	0	0	0
<b>TOTAL ADM &amp; GEN OPERATION</b>	150,638,018	(7,895,682)	142,742,336	(14,175)	142,728,161
935 / GENERAL PLANT MAINTENANCE	7,238,346	(157,429)	7,080,917	(269)	7,080,648
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	157,876,364	(8,053,111)	149,823,253	(14,444)	149,808,809
416 / MERCHANDISING EXPENSE	0	4,427,209	4,427,209	0	4,427,209
<b>TOTAL OPER &amp; MAINT EXPENSES</b>	839,659,736	(76,666,937)	762,992,799	(15,493,449)	747,499,349

IDAHO POWER COMPANY  
OTHER REVENUES AND EXPENSES  
For The Twelve Months Ended December 31, 2019

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions	\$ 54,377
2	Hydro Services	1,988
3	Water Management Services	160,608
4	QRE Reporting	6,600
5	Operating Agreements	3,358,233
6	Joint Use (Pole) - Idaho	329,479
7	Joint Use (Pole) - Oregon	<u>2,072</u>
8	Total	<u>\$ 3,913,358</u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 52,690
10	Hydro Services	3,400
11	Water Management Services	113,279
12	QRE Reporting	1,854
13	Operating Agreements	3,358,233
14	Joint Use - Idaho	897,753
15	Joint Use - Oregon	<u>-</u>
16	Total	<u>\$ 4,427,209</u>



IPCO POWER SUPPLY EXPENSES FOR 2019 NORMALIZED LOADS OVER 92 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	810,863.2	773,903.6	843,010.6	886,720.7	970,646.9	946,032.5	704,382.9	602,997.5	537,286.6	519,663.7	450,372.3	664,340.7	8,710,221.5
<b>Bridger</b>													
Energy (MWh)	79,201.5	56,873.8	2,107.3	4,526.2	1,047.7	13,149.6	173,633.1	188,529.4	54,941.1	37,784.7	113,250.2	194,523.7	919,568.5
Expense (\$ x 1000)	\$ 2,938.2	\$ 2,196.5	\$ 335.4	\$ 418.2	\$ 297.7	\$ 713.3	\$ 6,080.0	\$ 6,610.4	\$ 2,123.1	\$ 1,555.2	\$ 4,112.1	\$ 6,724.4	\$ 34,104.6
<b>Boardman</b>													
Energy (MWh)	19,544.0	15,753.6	7,653.2	5,730.8	4,543.1	7,103.3	28,941.8	29,834.5	18,765.3	19,162.8	25,422.6	29,419.0	211,873.9
Expense (\$ x 1000)	\$ 526.6	\$ 427.1	\$ 220.1	\$ 173.2	\$ 140.9	\$ 206.5	\$ 769.4	\$ 789.9	\$ 508.2	\$ 517.3	\$ 673.7	\$ 776.1	\$ 5,728.9
<b>Valmy</b>													
Energy (MWh)	-	56.2	-	-	-	164.5	729.8	-	394.1	-	48.9	4,258.9	5,652.4
Expense (\$ x 1000)	\$ 304.5	\$ 306.9	\$ 304.5	\$ 304.5	\$ 304.5	\$ 311.8	\$ 335.3	\$ 304.5	\$ 321.3	\$ 304.5	\$ 306.6	\$ 482.2	\$ 3,891.5
<b>Langley Gulch</b>													
Energy (MWh)	201,900.9	106,217.0	195,325.2	140,485.8	200,295.5	191,225.5	198,624.6	197,900.2	194,743.6	194,601.3	179,961.5	207,520.7	2,208,801.7
Expense (\$ x 1000)	\$ 4,006.3	\$ 2,784.0	\$ 2,716.0	\$ 2,609.2	\$ 2,656.5	\$ 2,439.9	\$ 2,999.3	\$ 3,051.7	\$ 2,632.6	\$ 3,405.4	\$ 4,108.9	\$ 4,453.0	\$ 37,863.1
<b>Danskin</b>													
Energy (MWh)	12,187.7	693.3	39,028.5	6,362.0	36,337.7	62,179.1	109,082.4	111,473.4	109,567.3	30,051.0	7,647.5	17,176.0	541,785.9
Expense (\$ x 1000)	\$ 395.1	\$ 28.7	\$ 946.3	\$ 194.6	\$ 840.0	\$ 1,412.4	\$ 2,866.2	\$ 2,952.7	\$ 2,591.5	\$ 876.5	\$ 271.8	\$ 595.2	\$ 13,971.1
<b>Bennett Mountain</b>													
Energy (MWh)	6,000.6	83.7	19,764.6	3,188.5	19,163.5	36,352.5	69,733.2	69,795.1	64,753.5	17,937.4	3,114.7	10,761.7	320,649.0
Expense (\$ x 1000)	\$ 195.8	\$ 3.4	\$ 474.2	\$ 99.2	\$ 440.2	\$ 817.3	\$ 1,800.7	\$ 1,824.8	\$ 1,517.7	\$ 521.5	\$ 110.0	\$ 375.4	\$ 8,180.3
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 719.5	\$ 651.3	\$ 719.5	\$ 696.8	\$ 719.5	\$ 696.8	\$ 719.5	\$ 719.5	\$ 696.8	\$ 715.0	\$ 692.4	\$ 715.0	\$ 8,461.6
<b>Purchased Power (Excluding PURPA)</b>													
Market Energy (MWh)	78,258.7	36,791.7	14,488.7	11,910.1	6,895.6	63,573.9	176,363.2	197,874.1	49,597.6	86,479.3	130,897.8	65,107.4	918,238.3
Elkhorn Wind Energy (MWh)	28,064.8	26,555.2	25,454.9	26,836.0	26,268.6	24,879.8	26,854.8	23,393.8	21,207.8	22,955.8	26,626.4	28,597.0	309,694.6
Neal Hot Springs Energy (MWh)	18,374.9	17,111.0	17,527.1	15,249.6	11,952.5	11,189.5	9,323.4	9,575.2	12,690.2	16,818.9	18,371.5	20,052.2	178,235.8
Raft River Geothermal Energy (MWh)	7,785.3	6,843.1	7,342.9	7,226.9	5,523.0	6,113.3	6,479.3	6,007.6	6,658.7	6,815.0	7,168.8	7,957.4	81,921.3
Total Energy Excl. PURPA (MWh)	132,483.7	87,301.0	64,813.6	61,222.6	50,639.6	105,756.5	219,020.7	236,850.7	90,154.3	133,069.0	185,064.4	121,713.9	1,488,090.0
Market Expense (\$ x 1000)	\$ 2,448.4	\$ 1,116.2	\$ 367.9	\$ 336.3	\$ 169.6	\$ 1,730.8	\$ 5,964.6	\$ 6,408.1	\$ 1,671.9	\$ 2,489.2	\$ 3,992.4	\$ 2,130.1	\$ 28,825.8
Elkhorn Wind Expense (\$ x 1000)	\$ 1,804.6	\$ 1,707.5	\$ 1,203.0	\$ 1,268.3	\$ 1,241.5	\$ 1,599.8	\$ 2,072.1	\$ 1,805.1	\$ 1,363.7	\$ 1,476.1	\$ 2,208.8	\$ 2,206.5	\$ 19,956.8
Neal Hot Springs Expense (\$ x 1000)	\$ 2,139.8	\$ 1,992.6	\$ 1,496.1	\$ 1,301.7	\$ 1,020.3	\$ 1,303.0	\$ 1,302.8	\$ 1,338.0	\$ 1,477.8	\$ 1,958.6	\$ 2,567.2	\$ 2,802.1	\$ 20,700.0
Raft River Geothermal Expense (\$ x 1000)	\$ 524.6	\$ 461.1	\$ 363.6	\$ 357.9	\$ 273.5	\$ 411.9	\$ 523.9	\$ 485.8	\$ 448.7	\$ 459.2	\$ 579.7	\$ 643.4	\$ 5,533.2
Total Expense Excl. PURPA (\$ x 1000)	\$ 6,917.3	\$ 5,277.4	\$ 3,430.7	\$ 3,264.2	\$ 2,704.8	\$ 5,045.5	\$ 9,863.5	\$ 10,037.0	\$ 4,962.0	\$ 6,383.1	\$ 9,348.1	\$ 7,782.1	\$ 75,015.8
<b>Surplus Sales</b>													
Energy (MWh)	90,059.4	90,625.5	258,746.5	297,102.0	318,683.9	158,418.5	14,519.5	5,229.5	35,845.9	45,473.4	8,543.5	50,895.5	1,374,143.0
Revenue Including Transmission Expenses (\$ x 1000)	\$ 2,103.6	\$ 2,121.0	\$ 5,145.4	\$ 5,906.5	\$ 6,318.9	\$ 3,060.3	\$ 290.4	\$ 108.7	\$ 782.9	\$ 1,042.3	\$ 210.8	\$ 1,551.7	\$ 28,642.6
Transmission Expenses (\$ x 1000)	\$ 90.1	\$ 90.6	\$ 258.7	\$ 297.1	\$ 318.7	\$ 158.4	\$ 14.5	\$ 5.2	\$ 35.8	\$ 45.5	\$ 8.5	\$ 50.9	\$ 1,374.1
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 2,013.5	\$ 2,030.4	\$ 4,886.6	\$ 5,609.4	\$ 6,000.2	\$ 2,901.9	\$ 275.9	\$ 103.5	\$ 747.0	\$ 996.8	\$ 202.3	\$ 1,500.8	\$ 27,268.5
<b>Net Power Supply Expenses (\$ x 1000)</b>	\$ 13,989.9	\$ 9,644.8	\$ 4,260.2	\$ 2,150.6	\$ 2,104.0	\$ 8,741.7	\$ 25,158.1	\$ 26,187.1	\$ 14,606.3	\$ 13,281.7	\$ 19,421.3	\$ 20,402.7	\$ 159,948.4

2019 Oregon Report NPSE Account Summary

Account 501, Coal	\$ 3,769.33	\$ 2,930.45	\$ 860.06	\$ 896.03	\$ 743.10	\$ 1,231.62	\$ 7,184.78	\$ 7,704.86	\$ 2,952.63	\$ 2,376.99	\$ 5,092.38	\$ 7,982.74	\$ 43,724.97
Account 547, Gas	\$ 5,316.75	\$ 3,467.38	\$ 4,856.04	\$ 3,599.84	\$ 4,656.31	\$ 5,366.38	\$ 8,385.76	\$ 8,548.72	\$ 7,438.63	\$ 5,518.50	\$ 5,183.10	\$ 6,138.68	\$ 68,476.09
Account 555, Non-PURPA Purchased Power	\$ 6,917.3	\$ 5,277.4	\$ 3,430.7	\$ 3,264.2	\$ 2,704.8	\$ 5,045.5	\$ 9,863.5	\$ 10,037.0	\$ 4,962.0	\$ 6,383.1	\$ 9,348.1	\$ 7,782.1	\$ 75,015.8
Account 447, Surplus Sales	\$ 2,013.5	\$ 2,030.4	\$ 4,886.6	\$ 5,609.4	\$ 6,000.2	\$ 2,901.9	\$ 275.9	\$ 103.5	\$ 747.0	\$ 996.8	\$ 202.3	\$ 1,500.8	\$ 27,268.5
<b>Total NPSE</b>	\$ 13,989.87	\$ 9,644.81	\$ 4,260.15	\$ 2,150.60	\$ 2,104.05	\$ 8,741.65	\$ 25,158.15	\$ 26,187.07	\$ 14,606.25	\$ 13,281.70	\$ 19,421.32	\$ 20,402.75	\$ 159,948.35

### 2019 Normalized Generation - Summary of Results

Normalized Generation (MWh)	2,937,722
Fixed Energy Payments	\$182,952,064
Variable Energy Payments	\$4,901,325
Total Energy Payments	<u>\$187,853,389</u>
Capacity Payments	<u>\$0</u>
Total Payments	\$187,853,389

<u>Oregon</u>	Payment Energy
Normalized Generation (MWh)	2,937,722
Total Payments	\$215,833,488

IDAHO POWER COMPANY  
OPERATION AND MAINTENANCE EXPENSES  
For The Twelve Months Ended December 31, 2019

Line No	Acct No.	Description	Total
		Other operations and maintenance:	
1	557000	Other power supply	<u>\$ 4,712,875</u>
2		Total other operations and maintenance	<u>4,712,875</u>
		PCA/EPC adjustments:	
3	557001	PCA deferral - Idaho	49,233,661
4	557002	PCA amortization - Idaho	(47,067,494)
5	557003	Excess Power Cost deferral - Oregon	-
6	557004	Excess Power Cost amortization - Oregon	<u>(119,394)</u>
7		Total PCA/EPC expense	<u>2,046,773</u>
8		Total other expenses	<u><u>\$ 6,759,648</u></u>

**IDAHO POWER COMPANY  
REVENUE SENSITIVE FACTORS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

	<b>Uncollectible Accounts <u>#904</u></b>	<b>Franchise Fees <u>#408</u></b>	<b>OPUC Fee <u>#408</u></b>
<b>Oregon Retail Revenues</b>			
Normalized	51,906,971	51,906,971	51,906,971
Actual	51,990,825	51,990,825	51,990,825
Normalization Adj	(83,854)	(83,854)	(83,854)
 <b>Recommended Ratio</b>	 0.400%	 1.400%	 0.125%
 <b>Revenue Sensitive Adjustment</b>	 (335)	 (1,174)	 (105)

IDAHO POWER COMPANY  
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES  
For The Twelve Months Ended December 31, 2019

TOTAL DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSE:

<u>Line No</u>		<u>(1) Amount</u>
1	General advertising expense	\$ 46,762
2	Memberships and contributions	<u>301,917</u>
3	Total deductions	<u>\$ 348,679</u>

GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
4	January, 2019	\$ 1,743
5	February	1,696
6	March	906
7	April	38,857
8	May	12,539
9	June	(38,211)
10	July	13,431
11	August	12,034
12	September	98
13	October	6,772
14	November	(4,111)
15	December	<u>1,010</u>
16	Total	<u>\$ 46,762</u>

IDAHO POWER COMPANY  
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES  
MEMBERSHIPS AND CONTRIBUTIONS  
For The Twelve Months Ended December 31, 2019

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Actual			Total
			Contributions 100.00%	Memberships 33.33%	Memberships 100.00%	
1	537	Donation.....	\$ 140			\$ 140
2	537	Edison Electric Institute.....		\$ 833		833
3	580	Chamber of Commerce Twin Falls.....		124		124
4	586	Chamber of Commerce Nampa.....		333		333
5	586	Donation.....	31			31
6	588	Donation.....	20			20
7	588	Rotary Club McCall.....		36		36
8	907	Chamber of Commerce Pocatello.....		18		18
9	907	Chamber of Commerce Twin Falls.....		5		5
10	907	Rotary Club Gate City.....		70		70
11	908	Chamber of Commerce Eagle.....		5		5
12	908	Chamber of Commerce Jerome.....		7		7
13	908	Chamber of Commerce Kuna.....		8		8
14	908	Chamber of Commerce Twin Falls.....		10		10
15	908	Donation.....	3,125			3,125
16	908	Lions Club Jordan Valley.....		13		13
17	908	Rotary Club Boise Centennial.....		329		329
18	908	Rotary Club Boise Metro.....		250		250
19	908	Rotary Club Caldwell.....		88		88
20	908	Rotary Club Emmett.....		11		11
21	908	Rotary Club Gate City.....		5		5
22	908	Sponsorship.....	550			550
23	909	Donation.....	2,500			2,500
24	921	Arid Club.....			540	540
25	921	Association of Idaho Cities.....		2,523		2,523
26	921	Boise Valley Economic Partnership.....		7,500		7,500
27	921	Chamber of Commerce Boise Metro.....		4,410		4,410
28	921	Chamber of Commerce Garden City.....		83		83
29	921	Chamber of Commerce Twin Falls.....		15		15
30	921	City Club Boise.....		40		40
31	921	Donation.....	5,697			5,697
32	921	Idaho Associated General Contractors.....		303		303
33	921	Idaho Association of Counties.....		833		833
34	921	Idaho Association of Industry and Commerce.....		167		167
35	921	Idaho Economic Development Association.....		917		917
36	921	Lions Club Twin Falls.....		99		99
37	921	Rotary Club Blue Lakes.....		210		210
38	921	Rotary Club Hailey.....		337		337
39	921	Rotary Club McCall.....		357		357
40	921	Rotary Club Twin Falls.....		418		418
41	930	Associated Taxpayers of Idaho.....			22,000	22,000
42	930	Boise Valley Economic Partnership.....		8,333		8,333
43	930	Castleford Men's Club.....			50	50
44	930	Chamber of Commerce.....		1,379		1,379
45	930	Chamber of Commerce Aberdeen.....		17		17
46	930	Chamber of Commerce Blackfoot.....		173		173
47	930	Chamber of Commerce Boise Metro.....		6,322		6,322
48	930	Chamber of Commerce Buhl.....		-		-
49	930	Chamber of Commerce Caldwell.....		966		966
50	930	Chamber of Commerce Council.....		50		50

IDAHO POWER COMPANY  
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES  
MEMBERSHIPS AND CONTRIBUTIONS  
For The Twelve Months Ended December 31, 2019

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Actual			Total
			Contributions 100.00%	Memberships 33.33%	Memberships 100.00%	
51	930	Chamber of Commerce Donnelly.....		17		17
52	930	Chamber of Commerce Eagle.....		316		316
53	930	Chamber of Commerce Fruitland.....		167		167
54	930	Chamber of Commerce Garden City.....		83		83
55	930	Chamber of Commerce Gem County.....		167		167
56	930	Chamber of Commerce Glens Ferry.....		17		17
57	930	Chamber of Commerce Gooding.....		48		48
58	930	Chamber of Commerce Hagerman.....		25		25
59	930	Chamber of Commerce Homedale.....		20		20
60	930	Chamber of Commerce Huntington.....		25		25
61	930	Chamber of Commerce Jerome.....		183		183
62	930	Chamber of Commerce Kuna.....		333		333
63	930	Chamber of Commerce Marsing.....		10		10
64	930	Chamber of Commerce McCall.....		565		565
65	930	Chamber of Commerce Meridian.....		674		674
66	930	Chamber of Commerce Mini-Cassia.....		128		128
67	930	Chamber of Commerce Nampa.....		625		625
68	930	Chamber of Commerce Nyssa.....		50		50
69	930	Chamber of Commerce Ontario.....		270		270
70	930	Chamber of Commerce Pocatello/Chubbuck.....		747		747
71	930	Chamber of Commerce Riggins.....		37		37
72	930	Chamber of Commerce Star.....		33		33
73	930	Chamber of Commerce Twin Falls.....		815		815
74	930	Chamber of Commerce Vale.....		27		27
75	930	Chamber of Commerce Weiser.....		100		100
76	930	Chamber of Commerce Wendell.....		20		20
77	930	City Club Boise.....		250		250
78	930	Commercial Club Cambridge.....		10		10
79	930	Donation.....	7,000			7,000
80	930	Economic Development Idaho Falls.....		667		667
81	930	Economic Development Lemhi County.....		333		333
82	930	Economic Development Snake River.....		833		833
83	930	Economic Development Southern Idaho.....		1,667		1,667
84	930	Economic Development Sun Valley.....		833		833
85	930	Edison Electric Institute.....		183,647		183,647
86	930	Idaho Association of Commerce and Industry.....		5,500		5,500
87	930	Idaho Water Users Association.....		400		400
88	930	Kiwanis Club New Plymouth.....		103		103
89	930	Montana Tax Foundation.....			780	780
90	930	National Association of Corporate Directors.....			9,025	9,025
91	930	Rotary Club Nampa.....		67		67
92	930	Sponsorship.....	11,450			11,450
93	930	Wyoming Taxpayers Association.....			1,600	1,600
94		Total.....	<u>\$ 30,513</u>	<u>\$ 237,409</u>	<u>\$ 33,995</u>	<u>\$ 301,917</u>

**Idaho Power Company  
 Summary of December 2019 Annualizing Adjustments  
 to Operating Expenses  
 Prepared for the 2019 Oregon Report**

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
<b>Operation &amp; Maintenance Expenses:</b>			
1	A	Operating Payroll	\$ (34,729)
2	A	Payroll Related Items	(1,269)
3	A	Incentive Adjustment	(20,310,126)
4		<b>Total Operation &amp; Maintenance Expenses</b>	<u>(20,346,124)</u>
<b>Other Operating Expenses:</b>			
5	B	Depreciation	6,488,958
6		<b>Total Other Operating Expenses</b>	<u>6,488,958</u>
7		<b>Total Annualizing Adjustments to Operating Expenses</b>	<u>\$ (13,857,166)</u>



**Idaho Power Company**  
**Detail of December 2019 Annualizing Adjustments**  
**to Operating Expenses**  
**Prepared for the 2019 Oregon Report**

Line No.	Source Page		Amount
<b>Operation &amp; Maintenance Expenses:</b>			
1) Operating Payroll			
December 2019 Annualized:			
1	1	Last Pay Period December 2019 (Straight Time)	\$ 7,420,160
2		Times 26 pay periods	192,924,160
3	1	Less 2019 Actual	<u>192,981,092</u>
4		Gross Adjustment	<u>(56,932)</u>
5	1	Operating Percent	61%
6		Adjustment to Operating Expense	<u>\$ (34,729)</u>
2) Annualizing Effect on Payroll Related Items:			
7	A	Annualized Gross Payroll Increase/-Decrease	\$ (56,932)
8	A	2019 Actual Gross Payroll	192,981,092
9		Annualized Increase/-Decrease - Percent of 2019 Actual	-0.03%
10	2	Employee Savings Plan - Employer Contribution	<u>6,937,369</u>
11		Annualized Increase % Times 2019 Employer Contribution	<u>(2,081)</u>
12	1	Operating Percent	61%
13		Net Adjustment to Operating Expense (926)	<u>(1,269)</u>
3) Incentive Accrual Adjustment			
14	3	2019 Non-Officer Incentive - Operating Portion	16,356,692
15		Non-Officer Incentive > 6% - Operating Portion	<u>(4,407,971)</u>
16		6% Target Non-Officer Incentive - Operating Portion	11,948,721
17		50% Allowed Non-Officer Incentive - Operating Portion	<u>5,974,361</u>
18		Not allowed Non-Officer Target Incentive - Operating Portion	<u>(5,974,360)</u>
19		Not allowed & > 6% Non-Officer Incentive - Operating Portion	(10,382,331)
20	3	Officer Incentive Accrual - Operating Portion	<u>(8,692,679)</u>
21		Net Incentive Reduction Before Taxes	<u>(19,075,010)</u>
22		Add: Payroll Taxes	<u>(1,235,116)</u>
23		Net Reduction to Operating Expense	<u>\$ (20,310,126)</u>

**Idaho Power Company**  
**Detail of December 2019 Annualizing Adjustments**  
**to Operating Expenses**  
**Prepared for the 2019 Oregon Report**

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
<b>Other Operating Expenses:</b>			
		1) Depreciation (Acct. 403)	
		December 2019 Annualized	
1	4	December 2019 Actual	\$ 13,933,443
2		Times 12 Months	167,201,316
3	4	Less: Actual 12 Months Ended December, 2019	<u>160,712,358</u>
4		Annualizing Adjustment	<u>\$ 6,488,958</u>

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,19	7,210,143	7,241,352	0	-2,090	0	14,449,405
Feb,19	7,215,876	7,236,416	0	195	0	14,452,487
Mar,19	7,219,678	7,238,562	0	1,215	246	14,459,701
Apr,19	7,246,818	7,234,804	0	413	97	14,482,132
May,19	7,248,009	7,248,758	7,300,255	3,101	0	21,800,123
Jun,19	7,286,689	7,304,804	0	159	0	14,591,652
Jul,19	7,302,446	7,292,752	0	1,321	0	14,596,519
Aug,19	7,269,552	7,261,956	0	2,467	0	14,533,975
Sep,19	7,267,345	7,235,282	0	-1,239	13,572	14,514,960
Oct,19	7,264,893	7,217,990	0	23,100	0	14,505,983
Nov,19	7,239,224	7,224,809	7,247,940	-430	394	21,711,937
Dec,19	7,224,717	7,262,160	0	739	0	14,487,616
						<b>188,586,490</b>

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

Total ST Payroll Excl 242

	Actual 2019 LE	Percent of Total
1 - O&M	100,905,729	60.53%
2 - Construction	54,251,489	32.54%
3 - Other	11,551,459	6.93%
Total	166,708,677	100.00%

From ProClarity Payroll Cube Source LE accounts excl 242 DCE 111

Overtime

	Actual 2019 LE
1 - O&M	5,401,092
2 - Construction	4,731,067
3 - Other	426,701
Grand Total	10,558,860

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,19	160,846	160,846				321,693
Feb,19	160,846	172,615				333,462
Mar,19	172,615	172,615				345,231
Apr,19	172,615	172,615				345,231
May,19	172,615	172,615	172,615			517,846
Jun,19	172,615	172,615				345,231
Jul,19	172,615	172,615				345,231
Aug,19	172,615	172,615				345,231
Sep,19	172,615	172,615				345,231
Oct,19	141,654	170,115				311,769
Nov,19	170,115	170,115	170,115			510,346
Dec,19	170,115	158,000				328,115
						<b>4,394,617</b>

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,19	7,370,989	7,402,198		-2,090		14,771,096
Feb,19	7,376,722	7,409,031		195		14,785,948
Mar,19	7,392,293	7,411,177		1,215	246	14,804,930
Apr,19	7,419,433	7,407,419		413	97	14,827,361
May,19	7,420,624	7,421,373	7,472,870	3,101		22,317,968
Jun,19	7,459,304	7,477,419		159		14,936,882
Jul,19	7,475,061	7,465,387		1,321		14,941,749
Aug,19	7,442,167	7,434,571		2,467		14,879,204
Sep,19	7,439,960	7,407,897		-1,239	13,572	14,860,189
Oct,19	7,406,547	7,388,105		23,100		14,817,752
Nov,19	7,409,339	7,394,924	7,418,055	-430	394	22,222,282
Dec,19	7,394,832	7,420,160		739		14,815,731
						<b>192,981,092</b>

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

FERC Account 926.141

Voucher 003, 106 & 108 - Employee Savings Plan

Jan-19	554,265
Feb-19	526,804
Mar-19	535,176
Apr-19	544,775
May-19	812,638
Jun-19	541,273
Jul-19	544,059
Aug-19	540,270
Sep-19	534,728
Oct-19	524,167
Nov-19	756,660
Dec-19	<u>522,551</u>
Total	<b>6,937,369</b>

**Idaho Power Company  
2019 Incentive Expense**

	1 - Operating	2 - Non-Operating	Grand Total
<b>Non Executive Incentive</b>			
Voucher 046 - Incentive Accrual	16,356,692.15	7,386.85	16,364,079
Total Before Payroll Tax	<b>16,356,692</b>	7,387	16,364,079
Percent	100.0%	0.0%	100.0%
Payroll Tax	1,065,882	200	1,066,082
Total Including Payroll Tax	17,422,574	7,587	17,430,161
Percent	100.0%	0.0%	100.0%
<b>Executive Incentive</b>			
Voucher 146 - Exec Incentive	8,692,678.82	267,702.18	8,960,381
Total Before Payroll Tax	<b>8,692,679</b>	267,702	8,960,381
Percent	97.0%	3.0%	100.0%
Payroll Tax	566,457	7,232	573,689
Total Including Payroll Tax	9,259,136	274,934	9,534,070
Percent	97.1%	2.9%	100.0%
 Total Taxes	 1,632,339	 7,432	 1,639,771
 Grand Total	 26,681,710	 282,521	 26,964,231
Percent	99.0%	1.0%	100.0%

**Idaho Power Company**  
**Depreciation Expense - Account 403**

	<u>Total 2019</u>	<u>December 2019</u>
403001 Depr Exp Stm Gnr PI-Bridger	\$ 25,040,236	\$ 2,098,922
403002 Depr Exp Stm Gnr PI-Boardman	2,936,624	249,367
403003 Depr Exp Stm Gnr PI-Valmy	46,848,871	4,244,148
403200 Depr Exp	111,791,478	9,433,573
403210 DEPR EXP-Valmy ID Adj	(27,063,729)	(2,189,141)
403220 DEPR EXP- VALMY OR ADJ	888,513	74,043
403393 Depr Exp-ID Aro Depreciation	542,648	45,237
403394 Depr Exp-OR Aro Depreciation	24,017	1,986
403400 Depr Exp-Disallowed Plant Amort	(296,299)	(24,692)
	<b>\$ 160,712,358</b>	<b>\$ 13,933,443</b>

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

	<b>OREGON ALLOCATION BEFORE ADJ</b>	<b>TOTAL TYPE I ADJ</b>	<b>OREGON ALLOCATION</b>
<b>REMOVAL OF #557 OUT OF PERIOD DEFERRAL</b>			
#557	Direct Assign	(49,233,661)	0
<b>REMOVAL OF DSM RIDER FUNDS</b>			
Idaho DSM Rider Funds	Direct Assign	(38,069,980)	\$0
Oregon DSM Rider Funds	Direct Assign	(2,057,892)	(\$2,057,892)
<b>CSPP AT OREGON RATES</b>			
#555-CSPP	4.53%	\$28,926,189	\$1,310,800
<b>REMOVAL OF ADVERTISING EXPENSES</b>			
#930.1	4.55%	(46,762)	(\$2,130)
#930.2	4.55%	(301,917)	(\$13,751)
		(\$348,679)	(\$15,881)
<b>EMPLOYEE INCENTIVE</b>			
Labor Allocator	4.55%	(\$20,346,124)	(\$926,682)
<b>OTHER OPERATING O&amp;M EXP</b>			
#416	4.53%	\$4,427,209	\$200,665
<b>SUBTOTAL</b>		(\$76,702,937)	(\$1,488,989)
<b>ALLOCATOR IMPACTS</b>		\$0	(\$138,025) (A)
<b>TOTAL O&amp;M TYPE I ADJUSTMENTS</b>		(\$76,702,937)	(\$1,627,015) (B)

(A) Effect of Other Allocators

(B)	<b>OREGON O&amp;M BEFORE TYPE I ADJ</b>	<b>OREGON O&amp;M AFTER TYPE I ADJ</b>	<b>DIFFERENCE</b>
	\$39,427,441	\$37,800,427	(\$1,627,015)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
<b>ANNUALIZED OPERATING PAYROLL ADJ</b>			
Labor Allocator	4.55%	(\$34,729)	(\$1,582)
<b>ANNUALIZED PAYROLL RELATED ITEMS</b>			
#926 ESP	4.55%	(\$1,269)	(\$58)
#926 EGLI	4.55%	\$0	\$0
<b>POWER COST NORMALIZATION</b>			
#501-Fuel	4.53%	(\$61,532,005)	(\$2,788,957)
#547-Fuel	4.53%	\$16,868,345	\$764,563
#555-PP	4.53%	(\$17,326,246)	(\$785,317)
#555-CSPP	4.53%	(\$654,098)	(\$29,647)
<b>REMOVAL OF #557 AMORTIZATION EXPENSE</b>			
#557 Idaho	Direct Assignment	\$47,067,494	\$0
#557 Oregon - EPC	Direct Assignment	\$119,394	\$119,394
<b>REVENUE SENSITIVE ADJUSTMENT</b>			
#904	Direct Allocation	(\$335)	(\$335)
<b>SUBTOTAL</b>		(\$15,493,449)	(\$2,721,939)
<b>ALLOCATOR IMPACTS</b>		\$0	\$11,898 (A)
<b>TOTAL O&amp;M TYPE II ADJUSTMENTS</b>		(\$15,493,449)	(\$2,710,041) (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
	\$37,800,427	\$35,090,386	(\$2,710,041)



**IDAHO POWER COMPANY  
DEPRECIATION EXPENSE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	DEPR EXP DEC 2019	ANNUALIZED DEPR EXPENSE	ACTUAL TOTAL DEPRECIATION 2019	DEPR EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM DEPR ANNUALIZING ADJUSTMENTS
<b>PRODUCTION PLANT</b>					
Steam Production - Accounts 310-316	4,419,300	53,031,602	48,018,616.90	5,012,985	2,506,492
Hydro Production - Accounts 330-336	1,447,468	17,369,621	16,909,367.63	460,253	230,127
Other Production - Accounts 340-346	<u>1,350,340</u>	<u>16,204,085</u>	16,072,061.49	<u>132,024</u>	<u>66,012</u>
<b>*TOTAL PRODUCTION PLANT</b>	7,217,109	86,605,308	81,000,046	5,605,262	2,802,631
<b>TRANSMISSION PLANT</b>					
Account 350	26,466	317,591	314,836.60	2,754	1,377
Account 352	128,167	1,537,999	1,531,637.39	6,361	3,181
Account 353	736,148	8,833,780	8,888,230.85	(54,450)	(27,225)
Account 354	190,143	2,281,714	2,272,602.75	9,111	4,556
Account 355	468,915	5,626,985	5,397,450.90	229,534	114,767
Account 356	372,880	4,474,561	4,406,986.56	67,574	33,787
Account 359	296	<u>3,552</u>	3,551.42	0	0
<b>*TOTAL TRANSMISSION PLANT</b>	1,923,015	23,076,182	22,815,296	260,886	130,443
<b>DISTRIBUTION PLANT</b>					
Account 360	2,424.22	29,091	29,090.09	1	0
Account 361	83,356.21	1,000,275	961,706.44	38,568	19,284
Account 362	408,124.28	4,897,491	4,811,472.48	86,019	43,009
Account 364	560,581.25	6,726,975	6,503,041.59	223,933	111,967
Account 365	317,616.27	3,811,395	3,775,149.38	36,246	18,123
Account 366	82,742.47	992,910	989,478.03	3,432	1,716
Account 367	455,537.58	5,466,451	5,338,663.81	127,787	63,894
Account 368	1,103,754.01	13,245,048	12,995,189.56	249,859	124,929
Account 369	82,596.59	991,159	985,232.91	5,926	2,963
Account 370	386,606	4,639,278	4,568,915	70,363	35,181
Account 371	7548.89	90,587	90,258.78	328	164
Account 373	6,702.08	<u>80,425</u>	79,768.05	<u>657</u>	<u>328</u>
<b>*TOTAL DISTRIBUTION PLANT</b>	3,497,590	41,971,084	41,127,966	843,118	421,559
<b>GENERAL PLANT</b>					
Account 390	228,899.41	2,746,793	2,688,316.99	58,476	29,238
Account 391	561,642.27	6,739,707	7,029,720.71	(290,013)	(145,007)
Account 392	15,704.68	188,456	188,456.27	(0)	(0)
Account 393	11,045.69	132,548	124,772.07	7,776	3,888
Account 394	47,606.38	571,277	565,492.49	5,784	2,892
Account 395	61,497.26	737,967	705,649.10	32,318	16,159
Account 396	0.00	0	0.00	0	0
Account 397	309,015.83	3,708,190	3,750,098.53	(41,909)	(20,954)
Account 398	37,786.38	<u>453,437</u>	446,178.03	<u>7,259</u>	<u>3,629</u>
<b>*TOTAL GENERAL PLANT</b>	1,273,198	15,278,375	15,498,684	(220,309)	(110,155)
<b>DEPR BEFORE DISALLOWED COSTS</b>	13,910,912	166,930,948	160,441,993	6,488,956	3,244,478
Depr On Disallowed Accounts	(24,692)	(296,299)	(296,299)	0	0
Depr On Idaho ARO	47,222	566,665	566,665	0	0
<b>***TOTAL DEPRECIATION</b>	13,933,442.85	167,201,314	160,712,358.35	6,488,956	3,244,478

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

	<b>OREGON ALLOCATION BEFORE ADJ</b>	<b>TOTAL COMPANY ADJUSTMENTS</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>Annualizing Adjustment</b>	4.19%	\$6,488,958	\$271,794
<b>Allocator Impacts</b>		\$0	\$6,605 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$6,488,958	\$278,399 (D)

-----  
(A) No Type I Adjustments

(B)	<b>OREGON DEPR EXP BEFORE TYPE I ADJ</b>	<b>OREGON DEPR EXP AFTER TYPE I ADJ</b>	<b>DIFFERENCE</b>
	\$6,731,531	\$6,731,531	\$0

(C) Effect of Other Allocators

(D)	<b>OREGON DEPR EXP BEFORE TYPE II ADJ</b>	<b>OREGON DEPR EXP AFTER TYPE II ADJ</b>	<b>DIFFERENCE</b>
	\$6,731,531	\$7,009,930	\$278,399

**IDAHO POWER COMPANY  
AMORTIZATION EXPENSE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

DESCRIPTION	AMORT EXP DEC 2019	ANNUALIZED AMORT EXPENSE	ACTUAL AMORTIZATION 2019	AMORT EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM AMORT ANNUALIZING ADJUSTMENTS
<b>Account 404</b>					
#302	97,105	1,165,264	1,163,419	1,845	922
#303	469,618	5,635,417	6,006,135	-370,718	-185,359
	-----	-----	-----	-----	-----
<b>SUBTOTAL</b>	566,723	6,800,681	7,169,554	-368,873	-184,437
<b>Account 406</b>			15,018		
<b>Account 411.6</b>			0		
<b>Account 411.7</b>			0		
<b>Account 411.8</b>			-284,504	284,504	
			-----	-----	
<b>SUBTOTAL</b>			-269,486	284,504	
<b>GRAND TOTAL</b>	566,723	6,800,681	6,900,068	-84,369	

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Acct #411.8 - Clean Air Credits	4.15%	(\$284,504)	(\$11,809)
Allocator Impacts		\$0	\$41 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		(\$284,504)	(\$11,768) (B)
<b>TYPE II ADJUSTMENTS</b>			
Annualizing Adjustment	4.15%	(\$368,873)	(\$15,311)
Allocator Impacts		\$0	\$242 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		(\$368,873)	(\$15,069) (D)

-----

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$286,450	\$274,681	(\$11,768)

(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
	\$274,681	\$259,612	(\$15,069)

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

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

-----

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$9,990	\$9,990	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$9,990	\$9,990	\$0

**IDAHO POWER COMPANY  
NORMALIZED KWH TAX  
2019**

Normalized annual Idaho hydro KWH	5,399,848,571	KWH
% Of Total KWH Bartered, Sold or Exchanged	94.3906%	TAXES
Adjusted Idaho Hydro KWH	5,096,951,517	2,548,476
Normalized KWH sold to Idaho Customers	14,028,815,844	
% of Total Adjusted Idaho Hydro to ID Customers	36.3320%	
LESS EXEMPTIONS:		
Normalized Irrigation Exemption	1,817,368,905	330,143
Normalized Industrial Use Exemption	2,679,089,191	486,684
TOTAL EXEMPTIONS minus % of total adj. ID hydro ID customers	1,633,653,843	
Net taxable Normalized KWH	3,463,297,674	
NORMALIZED TAX DUE, 1/2 MIL PER TAXABLE KWH	1,731,649	1,731,649
Portion refunded to irrigation customers	330,143	330,143
<b>TOTAL TAX AND REFUND</b>	<b>2,061,792</b>	<b>2,061,792</b>

**IDAHO POWER COMPANY  
REVENUE SENSITIVE FACTORS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019**

	<b>Uncollectible Accounts <u>#904</u></b>	<b>Franchise Fees <u>#408</u></b>	<b>OPUC Fee <u>#408</u></b>
<b>Oregon Retail Revenues</b>			
Normalized	51,906,971	51,906,971	51,906,971
Actual	51,990,825	51,990,825	51,990,825
Normalization Adj	(83,854)	(83,854)	(83,854)
 <b>Recommended Ratio</b>	 0.400%	 1.400%	 0.125%
 <b>Revenue Sensitive Adjustment</b>	 (335)	 (1,174)	 (105)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJUSTMENTS	OREGON TYPE I ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
None			
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (A)

---

	OREGON OTHER TAXES BEFORE TYPE I ADJ	OREGON OTHER TAXES AFTER TYPE I ADJ	DIFFERENCE
(A)	\$2,355,672	\$2,355,672	\$0



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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJUSTMENTS	OREGON TYPE II ALLOCATION
<b>TYPE II ADJUSTMENTS</b>			
<b>Normalization of Hyrdo kWh Tax</b>	4.53%	\$36,884	\$1,672
<b>Normalization of Irrigation PIC</b>	Direct Allocation	\$90,414	\$0
<b>Revenue Sensitive Adjustments</b>			
Commission Fees	Direct Allocation	(\$105)	(\$105)
Franchise Taxes	Direct Allocation	(\$1,174)	(\$1,174)
<b>Allocator Impacts</b>		\$0	\$992 (A)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$126,020	\$1,385 (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
	\$2,355,672	\$2,357,057	\$1,385

IDAHO POWER COMPANY  
REGULATORY DEBITS AND CREDITS  
For The Twelve Months Ended December 31, 2019

No	Program	(1) Total
Regulatory Debits and Credits:		
Idaho		
1	Siemens LTP Amort - Idaho	\$ 1,075,354
Oregon		
2	Deferred Pension - Oregon	153,953
3	Siemens LTP Amort - Oregon	83,362
4	Subtotal Oregon	<u>237,316</u>
5	Total	<u>\$ 1,312,670</u>

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

	<b>OREGON ALLOCATION BEFORE ADJ</b>	<b>TOTAL COMPANY ADJUSTMENTS</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		(\$1,075,354)	\$0 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		(\$1,075,354)	\$0 (D)

-----

(A) No Type I Adjustments

(B)	<b>OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ</b>	<b>OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ</b>	<b>DIFFERENCE</b>
	\$237,315	\$237,315	\$0

(C) No Type II Adjustments

(D)	<b>OREGON REG DEB/ CRED EXP BEFORE TYPE II ADJ</b>	<b>OREGON REG DEB/ CRED EXP AFTER TYPE II ADJ</b>	<b>DIFFERENCE</b>
	\$237,315	\$237,315	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	4.14%	(\$1,535,498)	(\$63,582)
Allocator Impacts		\$0	(\$101,871) (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		(\$1,535,498)	(\$165,453) (B)
<b>TYPE II ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	2.99%	(\$1,299,722)	(\$38,895)
Allocator Impacts		\$0	\$229,964 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		(\$1,299,722)	\$191,069 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	\$430,944	\$265,491	(\$165,453)

(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
	\$265,491	\$456,560	\$191,069

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Cumulative Impact of Various Adjustments</b>	4.17%	\$0	\$0
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>Cumulative Impact of Various Adjustments</b>	4.17%	\$0	\$0
<b>Allocator Impacts</b>		\$0	\$72 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$72 (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$83,980	\$83,980	\$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
	\$83,980	\$84,052	\$72

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Cumulative Adjustment	4.15%	(\$15,059,793)	(\$624,753)
Allocator Impacts		\$0	\$145,107 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		(\$15,059,793)	(\$479,647) (B)
<b>TYPE II ADJUSTMENTS</b>			
Cumulative Adjustment	3.83%	\$6,120,085	\$234,604
Other Allocator Impacts		\$0	(\$341,164) (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$6,120,085	(\$106,561) (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
	(\$1,285,390)	(\$1,765,037)	(\$479,647)

(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
	(\$1,765,037)	(\$1,871,597)	(\$106,561)

**IDAHO POWER COMPANY**  
**Interest Synchronization**  
**For the Historical Year Ended December 31, 2019**

<b>LINE NO.</b>	<b><u>DESCRIPTION</u></b>	<b><u>ADJUSTED - TYPE I</u></b>	<b><u>ADJUSTED - TYPE I &amp; II</u></b>
1	Total Company Rate Base	3,428,302,080	3,424,622,302
	Adjustments to Rate Base:		
2	Construction Work-in-Progress	515,258,377	515,258,377
3	Adjusted Rate Base	3,943,560,457	3,939,880,679
4	Company Weighted Cost of Debt	2.194%	2.194%
5	Synchronized Interest Expense	86,521,716	86,440,982

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Long-Term Interest Synchronization	4.18%	\$4,064,666	\$170,049
Allocator Impacts		\$0	(\$471) (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$4,064,666</b>	<b>\$169,577 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Long-Term Interest Synchronization	4.18%	(\$80,734)	(\$3,377)
Allocator Impacts		\$0	\$1,073 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>(\$80,734)</b>	<b>(\$2,304) (D)</b>

-----

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$4,074,919	\$4,244,496	\$169,577

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$4,244,496	\$4,242,192	(\$2,304)



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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$82 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$82 (D)

-----  
(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$384,773	\$384,773	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$384,773	\$384,855	\$82

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

Line No.		TOTAL TYPE I ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	<b>OPERATING REVENUES</b>	(\$1,880,501)	(\$525,089)	(\$118,472)
	<b>OPERATING EXPENSES</b>			
2	<b>O&amp;M</b>	(\$1,627,015)	(\$454,308)	(\$102,502)
3	<b>Depreciation</b>	\$0	\$0	\$0
4	<b>Amortization</b>	(\$11,768)	(\$3,286)	(\$741)
6	<b>Taxes Other Than I/T</b>	\$0	\$0	\$0
7	<b>Interest Expense</b>	\$169,577	\$47,351	\$10,683
8	<b>AFUDC &amp; Federal Sch M Adj (Neg)</b>	\$479,647	\$133,931	\$30,218
9	<b>Total Operating Exp</b>	(\$989,559)	(\$276,313)	(\$62,342)
10	<b>NET OPERATING INCOME</b>	(\$890,942)	(\$248,776)	(\$56,129)
	<b>STATE</b>			
11	<b>Less: Sch M &amp; Other Adj * 6.300%</b>	(\$42,422)		(\$2,673)
12	<b>Add: IERCO Inc * 6.300%</b>	\$0		\$0
13	<b>Taxable Income *6.300%</b>	(\$848,519) (L.9 - L.10 + L.11)		(\$53,457)
14	<b>Less: State Investment Tax Credits</b>			(\$347,162)
15	<b>Subtotal</b>			\$293,706
16	<b>Add: State Prior Years' Tax Adjustment     FIN 48 Tax Adjustment</b>			\$596 \$0
17	<b>Total State Tax</b>			<b>\$294,302</b>
	<b>FEDERAL:</b>			
18	<b>Less: State Tax (L.15)</b>	\$293,706		
19	<b>Taxable Income * 21%</b>	(\$1,184,647) (L.9 - L.18)	(\$248,776)	
20	<b>PLUS: FIN 48 Tax Adjustment</b>		\$0	
21	<b>Prior Year's Tax Adj</b>		\$114,980	
22	<b>Federal Income Taxes</b>		<b>(\$133,796)</b>	

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

Line No.		TOTAL TYPE II ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	<b>OPERATING REVENUES</b>	(\$3,464,570)	(\$683,729)	(\$218,268)
	<b>OPERATING EXPENSES</b>			
2	<b>O&amp;M</b>	(\$2,710,041)	(\$534,823)	(\$170,733)
3	<b>Depreciation</b>	\$278,399	\$54,942	\$17,539
4	<b>Amortization</b>	(\$15,069)	(\$2,974)	(\$949)
5	<b>Accretion</b>	\$0	\$0	\$0
6	<b>Taxes Other Than I/T</b>	\$1,385	\$273	\$87
7	<b>Interest Expense</b>	(\$2,304)	(\$455)	(\$145)
8	<b>AFUDC &amp; Federal Sch M Adj (Neg)</b>	\$106,561	\$21,030	\$6,713
9	<b>Total Operating Exp</b>	(\$2,341,069)	(\$462,007)	(\$147,487)
10	<b>NET OPERATING INCOME</b>	(\$1,123,500)	(\$221,721)	(\$70,781)
	<b>STATE</b>			
11	<b>Less: Sch M &amp; Other Adj * 6.300%</b>	(\$53,625)		(\$3,378)
12	<b>Add: IERCO Inc * 6.300%</b>	(\$1,893)		(\$119)
13	<b>Taxable Income *6.300%</b>	(\$1,071,768) (L.9 - L.10 + L.11)		(\$67,521)
14	<b>Less: State Investment Tax Credits</b>			\$162
15	<b>Subtotal</b>			(\$67,684)
16	<b>Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment</b>			\$19,794 \$0
17	<b>Total State Tax</b>			<b>(\$47,890)</b>
	<b>FEDERAL:</b>			
18	<b>Less: State Tax (L.15)</b>	(\$67,684)		
19	<b>Taxable Income * 21%</b>	(\$1,055,817) (L.9 - L.18)	(\$221,721)	
20	<b>PLUS: FIN 48 Tax Adjustment</b>		\$0	
21	<b>Prior Year's Tax Adj</b>		(\$395,812)	
22	<b>Federal Income Taxes</b>		<b>(\$617,534)</b>	

## **ALLOCATION FACTORS**

IDAHO POWER COMPANY  
Wages and Salaries  
(Includes Loadings and Excludes Incentives and Thermals)  
For The Twelve Months Ended December 31, 2019

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Power production expenses:			
Steam power generation -			
Operation -			
1	500	Oper and supv engineerir	\$ 310,360
2	501	Fuel	-
3	502	Steam expenses	-
4	505	Electric expenses	-
5	506	Misc steam power expen:	5,167
6	507	Rents	-
7	Total operation		<u>315,527</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>315,527</u>
Hydraulic power generation -			
Operation -			
15	535	Oper supv and engineerir	4,757,101
16	536	Water for power	914,021
17	537	Hydraulic expenses	5,932,834
18	538	Electric expenses	1,589,339
19	539	Misc hydro pwr gen exp	3,248,457
20	540	Rents	-
21	Total operation		<u>16,441,752</u>
Maintenance -			
22	541	Main supv and engineerir	109,531
23	542	Main of structures	484,023
24	543	Main of res,dams,waterw	255,194
25	544	Main of electric plant	1,632,968
26	545	Main of misc hydro plant	<u>1,710,949</u>
27	Total maintenance		<u>4,192,665</u>
28	Total hydraulic power generation		<u>20,634,417</u>
Other power generation -			
Operation -			
29	546	Oper supv and engineerir	589,370
30	547	Fuel	-
31	548	Generation expenses	2,680,180
32	549	Misc other pwr gen exp	<u>480,810</u>
33	Total operation		<u>3,750,360</u>

IDAHO POWER COMPANY  
Wages and Salaries  
(Includes Loadings and Excludes Incentives and Thermals)  
For The Twelve Months Ended December 31, 2019

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	89,807
3	553	Main of gen and elec plt	80,714
4	554	Main misc oth pwr gen plt	<u>463,751</u>
5		Total maintenance	<u>634,272</u>
6		Total other power generation	<u>4,384,632</u>
		Other power supply expenses -	
7	555	Purchased power	-
8	556	System cont and load dis	164
9	557	Other expenses	<u>3,712,488</u>
10		Total other power supply expenses	<u>3,712,652</u>
11		Total power production expenses	<u>29,047,229</u>

IDAHO POWER COMPANY  
Wages and Salaries  
(Includes Loadings and Excludes Incentives and Thermals)  
For The Twelve Months Ended December 31, 2019

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Transmission expenses:			
Operation -			
1	560	Oper supv and engineerir	2,169,470
2	561	Load dispatching	2,818,360
3	562	Station expenses	2,191,892
4	563	Overhead line expenses	405,578
5	564	Underground line expens	-
6	565	Trans of elec by others	-
7	566	Misc trans expenses	-
8	567	Rents	146
9	Total operation		<u>7,585,447</u>
Maintenance -			
10	568	Main supv and engineerir	83,624
11	569	Main of structures	923,051
12	570	Main of station equip	1,738,567
13	571	Main of overhead lines	655,562
14	573	Main of misc trans plant	-
15	Total maintenance		<u>3,400,803</u>
16	Total transmission expenses		<u>10,986,250</u>
Distribution expenses:			
Operation -			
17	580	Oper supv and engineerir	3,274,654
18	581	Load dispatching	3,789,212
19	582	Station expenses	928,485
20	583	Overhead line expenses	2,829,381
21	584	Underground line expens	1,079,002
22	585	St light and sgnl sys exp	39,777
23	586	Meter expenses	3,152,940
24	587	Customer install expense	940,000
25	588	Misc distribution exp	2,963,221
26	589	Rents	606
27	Total operation		<u>18,997,278</u>
Maintenance -			
28	590	Main supv and engineerir	11,111
29	591	Main of structures	4,114
30	592	Main of station equip	2,523,867
31	593	Main of overhead lines	4,264,283
32	594	Main of underground line:	410,753
33	595	Main of line transformers	24,452
34	596	Main of st lght-sgnl sys	168,997
35	597	Main of meters	745,849
36	598	Main of misc dist plant	140,045
37	Total maintenance		<u>8,293,472</u>
38	Total distribution expenses		<u>27,290,750</u>

IDAHO POWER COMPANY  
Wages and Salaries  
(Includes Loadings and Excludes Incentives and Thermals)  
For The Twelve Months Ended December 31, 2019

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Customer accounts expenses:			
Operation -			
1	901	Supervision	823,785
2	902	Meter reading expenses	1,118,207
3	903	Cust recrds - collect exp	8,771,815
4	904	Uncollectible accounts	-
5	905	Misc customer accts exp	-
6	Total customer accounts expenses		<u>10,713,807</u>
Customer service and informational expenses:			
Operation -			
7	907	Supervision	672,593
8	908	Customer assistance exp	4,468,288
9	909	Info and instruct adv exp	222
10	910	Misc cust svc and inf exp	336,800
11	912	Demo and selling exp	-
12	Total customer service and informational expenses		<u>5,477,903</u>
Administrative and general expenses:			
Operation -			
13	920	Admin and gen salaries	49,163,395
14	921	Office supplies and exp	261,937
15	922	Admin exp transf - cr	-
16	923	Outside services employe	-
17	924	Property insurance	292,766
18	925	Injuries and damages	122,702
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	160,034
25	931	Rents	-
26	Total operation		<u>50,000,834</u>
Maintenance -			
27	935	Main of general plant	<u>1,043,006</u>
28	Total maintenance		<u>1,043,006</u>
29	Total administrative and general expenses		<u>51,043,840</u>
30	Total electric operation and maintenance expenses		<u>\$ 134,559,779</u>



**IDAHO POWER COMPANY**  
**DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019**  
**ACTUAL**

<b>DESCRIPTION</b>	<b>DELIVERY VOLTAGE</b>	<b>CUSTOMER LEVEL-Mwh E99</b>	<b>LOSS FACTORS</b>	<b>GENERATION LEVEL-Mwh</b>	<b>ENERGY ALLOCATOR E10</b>	<b>CUST. LVL. BILLING E999 - Mwh</b>
<b>I. RETAIL JURISDICTIONS</b>						
State of Idaho						
Transmission Level	138 kV	239,338	3.4%	247,475	247,475	
Distribution Station	13.2 kV	690,969	4.0%	718,607	718,607	
Distribution Primary	12.4-34.5	2,740,017	6.1%	2,907,158	2,907,158	
All Other Service		10,248,926	9.6%	11,232,823	11,232,823	
Total Idaho Retail		<u>13,919,249</u>		<u>15,106,064</u>	<u>15,106,064</u>	13,919,249
State of Oregon						
Transmission Level	138 kV	108,156	3.4%	111,833	111,833	
Distribution Primary	12.4-34.5	178,437	6.1%	189,322	189,322	
All Other Service		379,598	9.6%	416,039	416,039	
Total Oregon Retail		<u>666,190</u>		<u>717,194</u>	<u>717,194</u>	666,190
Total Retail Jurisdictions		14,585,440		15,823,257	15,823,257	14,585,440

**IDAHO POWER COMPANY**  
**DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019**  
**NORMALIZED**

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Mwh E99	LOSS FACTORS	GENERATION LEVEL-Mwh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E999 - Mwh
<b>I. RETAIL JURISDICTIONS</b>						
State of Idaho						
Transmission Level	138 kV	239,338	3.4%	247,475	247,475	
Distribution Station	13.2 kV	690,969	4.0%	718,607	718,607	
Distribution Primary	12.4-34.5	2,740,022	6.1%	2,907,163	2,907,163	
All Other Service		10,376,834	9.6%	11,373,010	11,373,010	
Total Idaho Retail		14,047,162		15,246,256	15,246,256	14,047,162
State of Oregon						
Transmission Level	138 kV	108,156	3.4%	111,833	111,833	
Distribution Primary	12.4-34.5	178,437	6.1%	189,322	189,322	
All Other Service		385,818	9.6%	422,856	422,856	
Total Oregon Retail		672,411		724,011	724,011	672,411
Total Retail Jurisdictions		14,719,573		15,970,267	15,970,267	14,719,573

**IDAHO POWER COMPANY  
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS  
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019  
ACTUAL**

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-KW	LOSS FACTORS	GENERATION LEVEL-KW	PRODUCTION D10	TRANSMISSION D11	RETAIL TRANS D12	DISTRIBUTION D60
<b>I. RETAIL JURISDICTIONS (1):</b>								
State of Idaho								
Transmission Level	138 kV	32,025	3.6%	33,178				
Distribution Station	13.2kV	80,730	4.2%	84,121				
Distribution Primary	12.4-34.5kV	355,477	7.0%	380,360				
All Other Service		<u>1,736,119</u>	9.7%	<u>1,904,523</u>				
Total Idaho Retail		2,204,352		2,402,182	2,402,182	2,402,182	2,402,182	2,284,883
State of Oregon								
Transmission Level	138 kV	11,169	3.6%	11,572				
Distribution Primary	12.4-34.5kV	22,796	7.0%	24,392				
All Other Service		<u>61,704</u>	9.7%	<u>67,689</u>				
Total Oregon Retail		95,670		103,653	103,653	103,653	103,653	92,081
Total Retail Jurisdictions		2,300,021		2,505,835	2,505,835	2,505,835	2,505,835	2,376,965

**IDAHO POWER COMPANY  
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS  
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019  
NORMALIZED**

<b>DESCRIPTION</b>	<b>DELIVERY VOLTAGE</b>	<b>CUSTOMER LEVEL-Kw</b>	<b>LOSS FACTORS</b>	<b>GENERATION LEVEL-Kw</b>	<b>PRODUCTION D10</b>	<b>TRANSMISSION D11</b>	<b>RETAIL TRANS D12</b>	<b>DISTRIBUTION D60</b>
<b>I. RETAIL JURISDICTIONS (1):</b>								
State of Idaho								
Transmission Level	138 kV	32,025	3.6%	33,178				
Distribution Station	13.2kV	80,730	4.2%	84,121				
Distribution Primary	12.4-34.5kV	355,478	7.0%	380,361				
All Other Service		1,756,799	9.7%	1,927,209				
Total Idaho Retail		2,225,032		2,424,869	2,424,869	2,424,869	2,424,869	2,307,570
State of Oregon								
Transmission Level	138 kV	11,169	3.6%	11,572				
Distribution Primary	12.4-34.5kV	22,796	7.0%	24,392				
All Other Service		62,698	9.7%	68,779				
Total Oregon Retail		96,663		104,743	104,743	104,743	104,743	93,171
Total Retail Jurisdictions		2,321,696		2,529,612	2,529,612	2,529,612	2,529,612	2,400,742

**Idaho Power Company**  
**Deferred Assets and Liabilities**

		<u>Jurisdiction<sup>1</sup></u>	<u>December, 2019</u>	<u>Notes</u>
<b>182.3-Regulatory Assets</b>				
182302	RA-CY FCA ORD 30267	ID	35,208,267	
182306	RA-UNFD SFAS106 LIA 30256	TC	93,202	2
182308	RA-FCA Calendar Mo Adj 33295	ID	2,940,850	
182309	RA-PRIOR YEAR FCA	ID	15,867,413	
182316	RA-PCA UNBILLED AMORT	ID	3,318,973	
182320	RA-UNFD PENS LIAB 30256	TC	347,841,341	2
182321	RA-Pen Def Ord 30333-ID	ID	22,287,244	
182322	RA FAS109 UNFD -NCUR	TC	399,267,422	2
182323	RA-PCA DFERRAL-IDAHO	ID	(19,082,994)	
182324	RA-PRIOR YR PCA-IDA	ID	(26,641,565)	
182325	RA-PCA Unbld Frst 32821	ID	(4,483,819)	
182326	RA-PCA SBA Calendar Mo Adj	ID	(1,313,263)	
182327	RA-ID PNSN CSH ORD 31091	ID	150,349,758	
182330	RA-ST SFAS 133 MK TO MKT	TC	822,260	2
182333	OTHR RA-LT FAS133 MRK TO MKT	TC	23,995	2
182339	RA-PEN DEF ORD 10-064	OR	5,441,885	4
182341	RA-ARO ASSET	TC	18,789,487	2
182356	RA-PCAM UNBILLED AMORT	OR	8,593	2
182360	RA-Hells Canyon-Baker Co 33948	ID	313,506	
182361	RA-LiDAR SURVEYS 32426	ID	87,209	4
182375	RA-EIM Deferral 17-215	OR	37,772	
182378	RA-COMM SOLAR DFRL 16-410	OR	33,760	
182385	RA-OR CUB FUND INTEREST	OR	3,833	3, 4
182386	RA-OR CUB FUND AMORT	OR	22,622	3
182387	RA-INTERVENOR FNDNG-ID	ID	196,190	
182389	RA-CONTRA-DEF INC TAX	TC	247,618,605	2
182393	RA-ID BOARDMAN ARO	ID	43,556	
182394	RA-OR BOARDMAN ARO	OR	2,313	
182398	RA-LNGLY REV ACCRL 12-226	OR	1,384,823	
182399	RA-OR LANGLEY REV INT RES	OR	(197,826)	
182410	RA-SIEMENS LTP DEF RB 33420	ID	9,906,957	4
182411	RA-SIEMENS LTP RB 33420	ID	14,783,171	4
182412	RA-SIEMENS LTP DEF RB 15-387	OR	403,036	4
182413	RA-SIEMENS LTP RB 15-387	OR	629,052	4
182414	RA-OR Siemens LTP Int Res-DRB	OR	(132,347)	2
182430	RA-Valmy Collections ID 33771	ID	75,839	
182432	RA-Valmy O&M ID 33771	ID	1,407,320	
182434	RA-VALMY OR DEPR ADJ 17-325	OR	-	
182435	RA-Valmy Acctg Adj ID 33771	ID	105,387,341	
182436	RA-Valmy Decomm OR 17-325	OR	654,146	
182493	RA-ID BDMN DECOM 32457	ID	(7,437,984)	
182494	RA-OR BDMN DECOM 12 235	OR	(169,608)	
182495	RA-ID BDMN DECOMM ARO 32457	ID	6,058,465	
182496	RA-OR BDMN DECOMM ARO 12 235	OR	271,796	
<b>Total 182.3 Regulatory Assets</b>			<b>1,332,122,594</b>	
<b>254 - Other Regulatory Liabilities</b>				
254001	RL-MTM SHORT TERM	TC	404,917	2
254005	RL-OR SOLARp10-11	OR	140,442	
254006	RL-GRN TG INT RES	TC	-	2
254101	RL-REVENUE SHARING	ID	-	
254201	RL-ID DSM RDR 29026	ID	(311,045)	
254202	RL-OR DSMR ADV05-03	OR	(1,154,279)	
254401	RL-BPA CR-RES-ID - Adv 15-13	ID	4,132,893	
254402	RL-BPA CR-RES-OR - Adv 15-11	OR	146,607	
254403	RL-BPA CR-FARM-ID Adv 15-13	ID	885,855	
254404	RL-BPA CR-FARM-OR - Adv 15-11	OR	42,855	
254415	RL-OR GRN TGS11-086	OR	297,262	
254420	RL-RECONNECT FEES ADV 16-09	OR	9,411	4
254451	RL-ID TAX STIP 34071	ID	9,139,472	
254452	RL-OR TAX STIP 18-199	OR	564,308	
254800	RL- BRDG DEP 12-296	OR	3,134,211	4
254901	RL-WAQC CRYOVR29505	ID	156,791	
254966	RL-UNFND DEF INC TX	TC	32,861,609	2
254967	RL-DEF INC TAX-ARAM	TC	183,881,576	2
254968	RL-DEF INC TAX-ARAM GROSS-UP	TC	63,737,029	2
<b>Total 254 Other Deferred Credits</b>			<b>298,069,914</b>	

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.