

e-FILING REPORT COVER SHEET

REPORT NAME: 2018 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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- **Annual Fee Statement form and payment remittance or**
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- **Any other Telecommunications Reporting or**
- **Any daily safety or safety incident reports or**
- **Accident reports required by ORS 654.715.**

LISA D. NORDSTROM
Lead Counsel
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April 15, 2019

Public Utility Commission of Oregon
Filing Center
550 Capitol Street NE, Suite 215
P. O. Box 2148
Salem, OR 97308-2148

RE: Year-End Results of Operations
For the Twelve Months Ending December 31, 2018

Attention Filing Center:

Pursuant to OAR 860-027-0070, Idaho Power Company (“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, 2018. Specifically, the two-volume report contains the following:

<u>Section No.</u>	<u>Description</u>
A	<u>Actual Results of Operations</u> for the 12 months ending December 31, 2018.
B	<u>Statement of Operations – Adjusted</u> : This section summarizes all adjustments made to the income statement as a result of normal weather, average water conditions, and other ratemaking adjustments.
C	<u>Development of Rate Base Components – Adjusted</u> : This section summarizes all adjustments made to rate base components.
D	<u>Jurisdictional Separation Studies</u> : This section indicates the results of operations for the Company’s Oregon jurisdiction derived from the enclosed separation studies. The three studies included reflect actual results of operations, Type I adjusted results of operations, and Type I and II adjusted results of operations. As indicated on the summary page of the respective separation studies, the rate of return earned in the Company’s Oregon jurisdiction was 9.943 percent on an actual basis, 9.687 percent on a Type I adjusted basis, and 9.660 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 2018 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 2018 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:

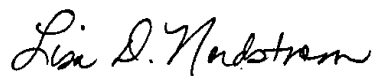
- Total Pro Forma Results with adjustments separately stated and the calculation of the Earnings Test: 2018 ROO page 28, Statement of Operations – OPUC Jurisdiction
- All regulatory assets and regulatory liabilities *included* in rate base: 2018 ROO page 24, Other Deferred Programs. None of the Oregon 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 this schedule as a separate file on the disk that contains the ROO and supporting workpapers.

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 as such.

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.

Very truly yours,



Lisa D. Nordstrom

LDN/CW/kkt

Enclosures

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

APRIL 2019

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

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| D | Jurisdictional Separation Studies |

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

SECTION A

**JANUARY - DECEMBER 2018
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY
STATEMENT OF INCOME
For The Twelve Months Ended December 31, 2018

Line No	Description	(1) Total
	Operating revenues:	
1	Sales to ultimate consumers	\$ 1,175,151,915
2	Sales to other utilities	79,156,537
3	Other	<u>108,301,920</u>
4	Total operating revenues	1,362,610,372
	Operating expenses:	
5	Purchased power	287,762,141
6	Fuel cost	133,197,921
7	PCA adjustment	42,105,612
8	Other operation	336,657,864
9	Maintenance	<u>69,447,044</u>
10	Total operation and maintenance	869,170,581
11	Depreciation	156,899,252
12	Elect Plnt/Reg Assets-amort,adj,gains & losses	6,841,156
13	Regulatory debits/credits - Oregon	219,223
14	Regulatory debits/credits - Idaho	5,068,410
15	ARO accretion expense	227,740
16	Taxes other than income taxes	34,792,143
	Income taxes - current	
17	Federal	20,035,445
18	Other	(2,242,797)
19	Provision for deferred income taxes - net	(7,374,927)
20	Investment tax credit	<u>5,405,098</u>
21	Total operating expenses	<u>1,089,041,323</u>
22	Operating income	<u>\$ 273,569,049</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME (Cont'd)
For The Twelve Months Ended December 31, 2018

Line No	Description	(1) Amount
1	Operating income	\$ 273,569,049
	Other income and deductions:	
	Other income -	
2	Equity in earnings of subsidiary companies	8,813,793
3	Non operating rental income	(3,351)
4	Gain on disposition of property	264,632
5	Rev from jobbing and contract work	3,971,967
6	Interest and dividend income	8,923,003
7	Allowance for other funds used during construction	24,352,523
8	Miscellaneous non-operating income	<u>79,416</u>
9	Total other income	46,401,984
	Other income deductions -	
10	Cost and expense - jobbing and contract work	4,003,151
11	Loss on disposition of property	48,950
12	Non utility operations - Rev	(12,620)
13	Miscellaneous income deductions	7,095,594
14	Taxes other than income taxes	19,680
	Income taxes -	
15	Federal	627,071
16	Other	193,942
17	Provision for deferred income taxes - net	<u>(509,230)</u>
18	Total other income deductions	<u>11,466,539</u>
19	Net other income and deductions	<u>34,935,445</u>
20	Income before interest charges	308,504,494
	Interest charges:	
21	First mortgage bonds	75,666,250
22	Other long-term debt	8,741,384
23	Short-term debt	797,510
24	Amort debt prem disc	3,759,740
25	Other interest charges	<u>7,356,633</u>
26	Total interest charges	96,321,516
27	Less: Allowance for borrowed funds used during construction	<u>10,151,313</u>
28	Net interest charges	<u>86,170,203</u>
29	Net income	<u>\$ 222,334,291</u>

IDAHO POWER COMPANY
TOTAL OPERATING REVENUES
For The Twelve Months Ended December 31, 2018

Line No	Description	(1) Total
	Ultimate consumers - retail:	
1	Residential	\$ 533,196,825
2	Commercial	307,880,889
3	Industrial	144,678,164
	Special contract customers:	
4	INEL	9,966,253
5	Micron	27,814,348
6	Simplot	8,733,818
7	Irrigation	158,820,243
8	Street lighting	4,033,917
9	Deferred revenue Hells Canyon relicensing AFUDC	(8,780,127)
10	Tax reform revenue adjustment	(6,167,852)
11	Revenue Sharing	<u>(5,024,562)</u>
12	Total general business revenues	1,175,151,915
13	Sales for resale	<u>79,156,537</u>
14	Total sales of electric energy	<u>1,254,308,452</u>
	Other operating revenues:	
15	Miscellaneous service revenues	4,463,096
16	Rent from electric property	16,048,736
17	Other electric revenues	87,790,088
18	Provision for rate refund - (449.1)	<u>-</u>
19	Total other operating revenues	<u>108,301,920</u>
20	Total system operating revenues	<u>\$1,362,610,372</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2018

Line No	Acct No.	Description	(1) Operation	(2) Maintenance	(3) Total
		Power production expenses:			
1	500-514	Steam power generation	\$ 137,895,234	\$ 23,097,609	\$ 160,992,843
2	535-545	Hydraulic power generation	37,872,304	6,826,364	44,698,668
3	546-554	Other power generation	24,242,871	2,980,980	27,223,851
4	555-557	Other power supply expenses	<u>334,303,380</u>	<u>-</u>	<u>334,303,380</u>
5		Total power production exp	534,313,789	32,904,953	567,218,742
6	560-575	Transmission expenses	18,706,978	4,748,105	23,455,083
7	580-598	Distribution expenses	29,919,600	24,951,817	54,871,417
8	901-905	Customer acctg and collect exp	20,208,234	-	20,208,234
9	907-912	Customer service and info exp	44,258,306	-	44,258,306
10	920-935	Administrative and general exp	<u>152,316,629</u>	<u>6,842,169</u>	<u>159,158,799</u>
11		Total operation and maintenance expenses	<u>\$ 799,723,537</u>	<u>\$ 69,447,044</u>	<u>\$ 869,170,581</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2018

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	\$ 174,038	\$ 455,021	\$ 575,883	\$ -	\$ 1,204,942
2	501	Fuel	87,601,038	4,049,522	23,873,411	-	115,523,971
3	502	Steam expenses	5,691,535	707,167	3,514,032	-	9,912,734
4	505	Electric expenses	-	-	1,868,433	-	1,868,433
5	506	Misc steam power expenses	6,791,168	665,880	1,677,245	-	9,134,293
6	507	Rents	250,861	-	-	-	250,861
7		Total operation	100,508,640	5,877,590	31,509,005	-	137,895,234
Maintenance -							
8	510	Main supv and engineering	100,602	112,653	-	-	213,256
9	511	Main of structures	-	50,779	298,643	-	349,423
10	512	Main of boiler plant	7,148,511	115,654	3,583,035	-	10,847,201
11	513	Main of electric plant	2,613,274	1,329,883	601,869	-	4,545,026
12	514	Main of misc steam plant	6,963,587	66,027	113,089	-	7,142,704
13		Total maintenance	16,825,974	1,674,998	4,596,637	-	23,097,609
14		Total steam power generation	117,334,614	7,552,588	36,105,642	-	160,992,843
Hydraulic power generation -							
Operation -							
15	535	Oper supv and engineering	-	-	-	5,629,020	5,629,020
16	536	Water for power/Cloud seeding	-	-	-	6,673,648	6,673,648
17	536	Water lease	-	-	-	2,450,000	2,450,000
18	537	Hydraulic expenses	-	-	-	15,387,250	15,387,250
19	538	Electric expenses	-	-	-	1,884,840	1,884,840
20	539	Misc hydro pwr gen exp	-	-	-	5,600,843	5,600,843
21	540	Rents	-	-	-	246,704	246,704
22		Total operation	-	-	-	37,872,304	37,872,304
Maintenance -							
23	541	Main supv and engineering	-	-	-	93,530	93,530
24	542	Main of structures	-	-	-	745,081	745,081
25	543	Main of res,dams,waterwys	-	-	-	332,571	332,571
26	544	Main of electric plant	-	-	-	2,988,299	2,988,299
27	545	Main of misc hydro plant	-	-	-	2,666,883	2,666,883
28		Total maintenance	-	-	-	6,826,364	6,826,364
29		Total hydraulic power generation	-	-	-	44,698,668	44,698,668
Other power generation -							
Operation -							
30	546	Oper supv and engineering	-	-	-	648,947	648,947
31	547	Fuel - Salmon diesel	-	-	-	7,851	7,851
32	547	Fuel	-	-	-	17,666,098	17,666,098
33	548	Generation expenses	-	-	-	4,513,426	4,513,426
34	549	Misc other pwr gen exp	-	-	-	1,406,549	1,406,549
35	550	Rents	-	-	-	-	-
36		Total operation	-	-	-	24,242,871	24,242,871

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2018

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	\$ -	\$ -	\$ -	\$ 40	\$ 40
2	552	Main of structures	-	-	-	215,293	215,293
3	553	Main of gen and elec plt	-	-	-	124,643	124,643
4	554	Main misc oth pwr gen plt	-	-	-	2,641,004	2,641,004
5		Total maintenance	-	-	-	2,980,980	2,980,980
6		Total other power generation	-	-	-	27,223,851	27,223,851
		Other power supply expenses -					
7	555	Purchased power - transmission losse	-	-	-	676,543	676,543
8	555	Purchased power	-	-	-	287,085,597	287,085,597
9	556	System cont and load disp	-	-	-	5,331	5,331
10	557	Other expenses - other power product	-	-	-	4,430,296	4,430,296
11	557	Other expenses - PCA, EPC and PCA	-	-	-	42,105,612	42,105,612
12		Total other power supply expenses	-	-	-	334,303,380	334,303,380
13		Total power production expenses	117,334,614	7,552,588	36,105,642	406,225,899	567,218,742

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2018

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	\$ -	\$ -	\$ -	\$ 3,318,397	\$ 3,318,397
2	561	Load dispatching	-	-	-	5,326,691	5,326,691
3	562	Station expenses	-	3	-	2,855,185	2,855,188
4	563	Overhead line expenses	-	-	-	878,708	878,708
5	564	Underground line expenses	-	-	-	-	-
6	565	Trans of elec by others	-	-	-	3,602,155	3,602,155
7	566	Misc trans expenses	-	-	-	15,165	15,165
8	567	Rents	-	-	-	2,710,673	2,710,673
9	Total operation		-	3	-	18,706,975	18,706,978
Maintenance -							
10	568	Main supv and engineering	-	-	-	712,201	712,201
11	569	Main of structures	-	-	-	1,071,060	1,071,060
12	570	Main of station equip	-	7,248	3,686	1,710,090	1,721,024
13	571	Main of overhead lines	-	-	-	832,096	832,096
14	573	Main of misc trans plant	-	-	-	-	-
15	575	Admin-EIM	-	-	-	411,723	411,723
16	Total maintenance		-	7,248	3,686	4,737,171	4,748,105
17	Total transmission expenses		-	7,251	3,686	23,444,146	23,455,083
Distribution expenses:							
Operation -							
18	580	Oper supv and engineering	-	-	-	4,550,906	4,550,906
19	581	Load dispatching	-	-	-	4,354,562	4,354,562
20	582	Station expenses	-	-	-	1,565,905	1,565,905
21	583	Overhead line expenses	-	-	-	3,896,819	3,896,819
22	584	Underground line expenses	-	-	-	3,392,139	3,392,139
23	585	St light and sgnl sys exp	-	-	-	157,861	157,861
24	586	Meter expenses	-	-	-	4,570,706	4,570,706
25	587	Customer install expenses	-	-	-	1,287,251	1,287,251
26	588	Misc distribution exp	-	-	-	4,939,645	4,939,645
27	589	Rents	-	-	-	1,203,806	1,203,806
28	Total operation		-	-	-	29,919,600	29,919,600
Maintenance -							
29	590	Main supv and engineering	-	-	-	604,934	604,934
30	591	Main of structures	-	-	-	(1,048)	(1,048)
31	592	Main of station equip	-	-	-	4,482,318	4,482,318
32	593	Main of overhead lines	-	-	-	17,401,297	17,401,297
33	594	Main of underground lines	-	-	-	703,795	703,795
34	595	Main of line transformers	-	-	-	45,593	45,593
35	596	Main of st lght-sgnl sys	-	-	-	589,313	589,313
36	597	Main of meters	-	-	-	911,444	911,444
37	598	Main of misc dist plant	-	-	-	214,170	214,170
38	Total maintenance		-	-	-	24,951,817	24,951,817
39	Total distribution expenses		-	-	-	54,871,417	54,871,417

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2018

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	\$ -	\$ -	\$ -	\$ 1,116,501	\$ 1,116,501
2	902	Meter reading expenses	-	-	-	1,790,512	1,790,512
3	903	Cust records - collect exp	-	-	-	13,951,112	13,951,112
4	904	Uncollectible accounts	-	-	-	3,350,112	3,350,112
5	905	Misc customer accts exp	-	-	-	(4)	(4)
6	Total customer accounts expenses		-	-	-	20,208,234	20,208,234
Customer service and informational expenses:							
Operation -							
7	907	Supervision	-	-	-	802,563	802,563
8	908	Customer assistance exp	-	-	-	6,783,239	6,783,239
9	908	Energy efficiency rider - Idaho	-	-	-	33,663,001	33,663,001
10	908	Energy efficiency rider - Oregon	-	-	-	2,039,947	2,039,947
11	909	Info and instruct adv exp	-	-	-	341,699	341,699
12	910	Misc cust svc and inf exp	-	-	-	627,857	627,857
13	912	Demo and selling exp	-	-	-	-	-
14	Total customer service and informational expenses		-	-	-	44,258,306	44,258,306
Administrative and general expenses:							
Operation -							
15	920	Admin and gen salaries	-	-	-	88,828,776	88,828,776
16	921	Office supplies and exp	-	-	-	14,790,380	14,790,380
17	922	Admin exp transf - cr	-	-	-	(29,219,811)	(29,219,811)
18	923	Outside services employed	-	-	-	7,744,133	7,744,133
19	924	Property insurance	232,396	58,630	103,529	2,615,730	3,010,285
20	925	Injuries and damages	-	-	-	5,617,495	5,617,495
21	926	Emp pensions and benefits	-	-	-	34,017,958	34,017,958
22	926.OR	Emp pensions and benefits - Oregon	-	-	-	1,143,402	1,143,402
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	-	-	-	5,021,358	5,021,358
27	929	Duplicate charges - cr	-	-	-	-	-
28	930.1	General advertising exp	-	-	-	603,786	603,786
29	930.2	Misc general expenses	-	-	-	3,605,153	3,605,153
30	931	Rents	-	-	-	-	-
31	Total operation		232,396	58,630	103,529	151,922,075	152,316,629
Maintenance -							
32	935	Main of general plant	-	-	-	6,842,169	6,842,169
33	Total maintenance		-	-	-	6,842,169	6,842,169
34	Total administrative and general expenses		232,396	58,630	103,529	158,764,244	159,158,799
35	Total electric operation and maintenance expenses		\$ 117,567,009	\$ 7,618,468	\$ 36,212,857	\$ 707,772,246	\$ 869,170,581

Idaho Power Company
Depreciation and Amortization Expense
Twelve Months Ending 12/31/18

FERC Account	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18
302	90,885.91	90,885.91	91,331.98	95,335.15	92,388.96	92,614.30
303	429,198.50	428,582.39	426,102.73	430,698.13	511,341.46	510,403.39
Account 404						
Amortization						
Expense	520,084.41	519,468.30	517,434.71	526,033.28	603,730.42	603,017.69
310	2,382.39	2,382.39	2,382.39	2,382.39	2,382.39	2,895.89
311	361,680.57	365,312.16	365,473.46	361,799.79	367,578.22	535,168.98
312	2,469,335.77	2,443,883.40	2,443,929.51	2,444,241.13	2,473,100.89	2,879,715.58
314	627,878.38	653,071.08	653,068.30	653,068.30	659,398.82	826,853.01
315	182,637.07	186,552.59	186,410.59	186,390.91	189,708.39	259,626.09
316	91,609.02	92,552.12	92,780.69	92,746.97	97,431.03	144,379.28
Total Steam						
Production	3,735,523.20	3,743,753.74	3,744,044.94	3,740,629.49	3,789,599.74	4,648,638.83
331	333,543.04	335,762.97	335,655.13	335,820.53	335,944.12	333,903.27
332	393,154.81	393,156.71	392,565.11	392,753.39	392,761.37	392,432.05
333	389,174.44	390,760.38	390,942.00	391,795.45	391,901.09	391,908.51
334	148,313.35	148,339.23	148,565.95	148,678.07	148,803.95	149,791.78
335	50,989.41	50,270.21	50,408.52	50,471.31	50,632.85	50,909.62
336	23,298.65	23,298.65	23,298.65	23,296.22	23,296.22	23,296.22
Total Hydro						
Production	1,338,473.70	1,341,588.15	1,341,435.36	1,342,814.97	1,343,339.60	1,342,241.45
341	324,972.56	324,991.26	324,990.77	324,992.39	324,993.52	324,996.43
342	24,700.21	24,700.21	24,700.21	24,700.21	24,894.51	25,027.10
343	596,852.50	596,409.81	596,434.93	596,429.03	599,318.67	598,541.96
344	135,521.41	135,521.41	135,521.41	135,521.41	135,521.41	135,521.41
345	221,673.59	222,132.54	222,151.89	222,154.12	222,182.71	222,188.30
346	17,227.08	17,307.26	17,306.02	17,359.97	17,370.83	17,392.03
Total Other						
Production	1,320,947.35	1,321,062.49	1,321,105.23	1,321,157.13	1,324,281.65	1,323,667.23
Total Production	6,394,944.25	6,406,404.38	6,406,585.53	6,404,601.59	6,457,220.99	7,314,547.51
352	125,826.14	125,828.72	125,847.44	125,760.66	126,067.40	126,868.38
353	723,693.36	723,124.39	723,869.89	724,751.55	729,754.29	742,802.61
Total Transmission						
Stations	849,519.50	848,953.11	849,717.33	850,512.21	855,821.69	869,670.99
350	24,655.97	24,676.82	24,676.82	24,755.32	24,755.32	24,756.88
354	184,176.18	184,313.54	184,496.01	184,547.91	184,677.73	184,683.53
355	410,770.67	410,922.34	411,627.13	417,637.29	417,807.75	422,327.34
356	353,151.22	353,538.25	353,711.30	356,260.59	355,935.15	358,120.28
359	295.95	295.95	295.95	295.95	295.95	295.95
Total Transmission						
Lines	973,049.99	973,746.90	974,807.21	983,497.06	983,471.90	990,183.98
Total Transmission	1,822,569.49	1,822,700.01	1,824,524.54	1,834,009.27	1,839,293.59	1,859,854.97
361	67,746.27	67,748.61	67,749.77	67,940.72	67,912.83	69,860.44
362	365,887.00	365,939.97	365,916.40	367,944.23	374,621.97	378,209.58
Total Distribution						
Stations	433,633.27	433,688.58	433,666.17	435,884.95	442,534.80	448,070.02
360	2,367.42	2,383.42	2,368.85	2,418.97	2,427.15	2,430.06
364	500,206.25	499,503.98	499,726.81	501,684.35	503,465.52	511,095.33
365	300,487.78	299,329.11	300,329.55	302,643.63	302,645.08	303,026.75
366	79,945.53	79,394.53	79,042.76	79,553.58	79,172.39	79,364.38
367	409,291.28	409,209.18	409,783.81	412,864.99	412,109.65	413,968.72
368	1,012,727.84	1,014,839.42	1,017,706.67	1,023,046.08	1,025,646.20	1,029,669.15
369	80,034.99	80,184.32	80,191.92	80,406.23	80,430.45	80,438.85
370	28,039.04	28,235.02	28,217.59	28,323.70	28,355.20	28,446.86
37010	330,622.93	333,153.71	336,020.81	338,066.20	340,293.77	342,587.73
371	7,337.65	7,369.74	7,405.29	7,408.74	7,423.46	7,425.84
373	6,526.31	6,544.21	6,552.02	6,554.53	6,567.39	6,580.20
Total Distribution						
Lines	2,757,587.02	2,760,146.64	2,767,346.08	2,782,971.00	2,788,536.26	2,805,033.87
Total Distribution	3,191,220.29	3,193,835.22	3,201,012.25	3,218,855.95	3,231,071.06	3,253,103.89
390	210,433.22	210,518.37	213,923.26	214,064.31	214,054.43	213,856.07
391	582,358.29	575,460.77	592,667.57	596,591.28	604,122.03	605,346.71
392	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69
393	9,086.72	9,086.72	9,086.72	9,086.72	9,086.72	9,122.05
394	43,222.07	43,351.47	43,748.47	44,114.83	43,358.99	44,107.75
395	57,486.23	57,906.50	57,998.41	57,998.41	58,032.27	58,180.60
396						
397	328,869.52	328,947.85	328,560.83	323,099.43	320,552.23	321,000.01
398	34,088.04	34,221.22	34,130.31	33,788.99	34,445.90	34,607.69
Total General	1,281,248.78	1,275,197.59	1,295,820.26	1,294,448.66	1,299,357.26	1,301,925.57
Total Depreciation						
Expense	12,689,982.81	12,698,137.20	12,727,942.58	12,751,915.47	12,826,942.90	13,729,431.94
Depreciation on						
Idaho ARO	47,222.10	47,222.10	47,222.09	47,222.09	47,222.10	47,222.09
Depreciation on						
Disallowed Costs	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)
Total Account 403	12,712,513.30	12,720,667.69	12,750,473.06	12,774,445.95	12,849,473.39	13,751,962.42

Idaho Power Company
Depreciation and Amortization Expense
Twelve Months Ending 12/31/18

FERC Account	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	12 Month Total
302	96,328.53	96,345.47	96,345.47	96,351.13	96,351.27	96,351.42	1,131,515.50
303	528,451.74	536,136.00	518,609.07	534,619.18	538,607.85	456,812.01	5,849,562.45
Account 404							
Amortization Expense	624,780.27	632,481.47	614,954.54	630,970.31	634,959.12	553,163.43	6,981,077.95
310	2,376.69	2,376.69	2,376.69	2,376.69	2,376.69	2,376.74	29,068.03
311	427,482.78	427,556.67	427,622.71	428,652.13	429,929.81	430,468.18	4,928,725.46
312	2,463,207.23	2,456,328.64	2,453,661.27	2,453,518.13	2,511,480.67	2,594,001.14	30,086,403.36
314	720,609.23	726,723.58	726,347.97	725,856.45	739,702.97	739,588.69	8,452,166.78
315	198,741.37	195,237.25	195,325.24	195,295.89	181,273.80	182,916.09	2,340,115.28
316	129,500.00	129,529.92	129,602.34	129,462.06	131,538.42	132,141.90	1,393,273.75
Total Steam Production	3,941,917.30	3,937,752.75	3,934,936.22	3,935,161.35	3,996,302.36	4,081,492.74	47,229,752.66
331	333,979.99	333,737.87	336,126.57	336,484.65	336,776.06	336,777.70	4,024,511.90
332	392,087.15	391,602.10	391,603.26	391,944.40	391,955.87	394,001.81	4,710,018.03
333	399,674.21	418,284.51	418,396.87	421,026.51	429,848.56	431,047.89	4,864,760.42
334	149,859.06	150,853.65	149,786.99	151,570.91	150,980.05	151,259.77	1,796,802.76
335	51,140.99	51,319.15	51,663.97	51,699.43	51,968.53	52,099.97	613,573.96
336	23,341.89	23,341.89	23,341.89	23,341.89	23,341.89	23,341.70	279,835.76
Total Hydro Production	1,350,083.29	1,369,139.17	1,370,919.55	1,376,067.79	1,384,870.96	1,388,528.84	16,289,502.83
341	324,977.00	324,977.81	324,977.81	324,910.64	324,832.13	324,976.41	3,899,588.73
342	25,030.95	25,032.16	25,033.17	25,033.17	25,033.17	25,117.56	299,002.63
343	628,130.25	628,116.29	628,187.31	628,187.31	628,619.18	627,281.67	7,352,508.91
344	135,521.41	135,658.87	135,975.20	135,975.20	135,975.20	135,975.08	1,628,209.42
345	222,074.53	222,578.71	222,578.71	222,578.96	222,578.96	222,630.90	2,667,503.92
346	17,392.03	17,392.03	17,397.78	17,397.78	17,401.87	17,453.40	208,398.08
Total Other Production	1,353,126.17	1,353,755.87	1,354,149.98	1,354,083.06	1,354,440.51	1,353,435.02	16,055,211.69
Total Production	6,645,126.76	6,660,647.79	6,660,005.75	6,665,312.20	6,735,613.83	6,823,456.60	79,574,467.18
352	126,440.37	126,455.02	126,455.85	126,568.86	126,796.89	126,753.17	1,515,668.90
353	736,230.99	735,284.79	734,413.65	734,789.23	737,488.59	849,116.41	8,895,319.75
Total Transmission Stations	862,671.36	861,739.81	860,869.50	861,358.09	864,285.48	975,869.58	10,410,988.65
350	25,578.41	25,598.47	25,680.44	25,689.08	25,703.00	25,740.71	302,267.24
354	184,747.83	184,741.63	184,734.83	184,735.87	184,713.62	188,149.75	2,218,718.43
355	425,021.77	426,490.73	426,931.71	427,903.79	430,609.75	430,978.95	5,059,029.22
356	358,759.41	359,681.56	360,397.66	360,758.20	361,441.32	362,253.28	4,294,008.22
359	295.95	295.95	295.95	295.95	295.95	295.97	3,551.42
Total Transmission Lines	994,403.37	996,808.34	998,040.59	999,382.89	1,002,763.64	1,007,418.66	11,877,574.53
Total Transmission	1,857,074.73	1,858,548.15	1,858,910.09	1,860,740.98	1,867,049.12	1,983,288.24	22,288,563.18
361	70,303.80	70,735.26	70,584.46	70,482.47	70,694.42	70,685.69	832,444.74
362	388,945.76	388,099.44	389,050.60	389,093.46	391,893.89	390,444.11	4,556,046.41
Total Distribution Stations	459,249.56	458,834.70	459,635.06	459,575.93	462,588.31	461,129.80	5,388,491.15
360	2,430.06	2,430.06	2,424.17	2,424.17	2,424.17	2,424.22	28,952.72
364	512,581.43	513,134.46	514,157.09	515,551.78	515,321.70	515,751.04	6,102,179.74
365	305,613.75	307,215.75	307,833.76	308,370.07	308,260.95	308,888.79	3,654,644.97
366	80,071.21	79,541.16	80,220.57	81,348.21	80,193.75	80,811.85	958,659.92
367	418,351.04	417,182.14	418,668.26	426,336.32	428,740.12	432,493.81	5,008,999.32
368	1,034,907.66	1,037,560.09	1,042,045.93	1,046,358.62	1,050,667.75	1,056,771.62	12,391,947.03
369	80,772.88	80,764.35	80,866.94	80,959.77	81,869.86	81,494.89	968,415.45
370	28,384.57	28,744.28	29,714.60	28,897.27	28,929.57	29,043.37	343,331.07
37010	334,809.11	336,050.55	337,121.62	336,304.08	338,673.15	340,855.87	4,044,559.53
371	7,418.18	7,422.73	7,436.90	7,453.81	7,470.16	7,492.99	89,065.49
373	6,580.86	6,580.87	6,585.49	6,599.96	6,599.27	6,611.62	78,882.73
Total Distribution Lines	2,811,920.75	2,816,626.44	2,827,075.33	2,840,604.06	2,849,150.45	2,862,640.07	33,669,637.97
Total Distribution	3,271,170.31	3,275,461.14	3,286,710.39	3,300,179.99	3,311,738.76	3,323,769.87	39,058,129.12
390	214,764.18	216,884.51	217,266.91	217,413.41	217,769.86	218,168.13	2,579,116.66
391	605,697.70	611,830.43	621,709.34	631,994.26	639,785.36	646,090.12	7,313,653.86
392	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69	15,704.68	188,456.27
393	9,180.53	9,689.42	9,719.71	9,719.71	9,560.46	9,256.00	111,681.48
394	44,166.65	44,321.63	45,424.84	45,999.33	45,476.40	45,574.93	532,867.36
395	58,180.60	58,155.39	58,155.39	58,299.70	58,465.49	58,808.12	697,667.11
396							0.00
397	321,249.24	319,917.72	318,642.50	317,008.21	317,038.43	317,922.82	3,862,808.79
398	35,543.87	35,762.83	35,538.19	34,957.06	36,749.10	37,641.95	421,475.15
Total General	1,304,487.46	1,312,266.62	1,322,161.57	1,331,096.37	1,340,549.79	1,349,166.75	15,707,726.68
Total Depreciation Expense	13,077,859.26	13,106,923.70	13,127,787.80	13,157,329.54	13,254,951.50	13,479,681.46	156,628,886.16
Depreciation on Idaho ARO	47,222.09	47,222.10	47,222.10	47,222.10	47,222.10	47,222.10	566,665.16
Depreciation on Disallowed Costs	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(296,299.32)
Total Account 403	13,100,389.74	13,129,454.19	13,150,318.29	13,179,860.03	13,277,481.99	13,502,211.95	156,899,252.00

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT.,ADJUST.,GAINS & LOSSES
For The Twelve Months Ended December 31, 2018

Line No	Acct No	Program	(1) Amount
1	404	Amortization of limited term electric plant	\$ 6,981,078
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	(24)
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>(154,916)</u>
9		Total	<u>\$ 6,841,156</u>

IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
For The Twelve Months Ended December 31, 2018

Line No	Description	(1) Total
	Federal taxes:	
1	Unemployment	\$ 94,472
2	Social Security	15,595,269
3	Total federal taxes	<u>15,689,741</u>
	State, county and local taxes:	
	Real and personal property:	
4	Idaho	20,266,905
5	Idaho PIC	2,496,644
6	Oregon	3,354,144
7	Montana	340,253
8	Washington	9,687
9	Wyoming	1,424,436
10	Nevada	839,633
11	Shoshone-Bannock	80,543
12	Total real and personal property	<u>28,812,246</u>
13	Kilowatt-hour tax - Idaho	2,157,522
	Licenses:	
14	Wyoming	4,202
15	Shoshone-Bannock	150
16	Total licenses	<u>4,352</u>
	Regulatory commission:	
17	Idaho	2,724,231
18	Oregon	255,980
19	Total regulatory commission	<u>2,980,211</u>
	Foreign taxes:	
20	Canada GST taxes	-
	Franchise:	
21	Oregon total franchise	837,813
22	Unemployment - total state	<u>247,584</u>
23	Total state, county and local taxes	<u>35,039,727</u>
24	Total other taxes	50,729,468
25	Less: State & Fed P/R Loading Reversal	<u>(15,937,325)</u>
26	Net other taxes	<u>\$ 34,792,143</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For The Twelve Months Ended December 31, 2018

No	Description	(1) Total
Income:		
1	Bridger Coal Company - joint venture	\$ 10,712,132
2	Bridger Coal Company - overriding royalties	-
3	Interest and dividend income	279,757
4	Miscellaneous income	<u>-</u>
5	Total income	<u>10,991,889</u>
Expenses:		
6	Operation expense	345
7	Income taxes	2,177,751
8	Interest expense	<u>-</u>
9	Total expenses	<u>2,178,096</u>
10	Net income from operations	8,813,793
11	Add/Less: Interest exp/inc from notes pay/rec to parent (net of tax)	<u>(221,008)</u>
12	Net income (earnings to Idaho Power Company)	<u>\$ 8,592,785</u>

IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE (Excluding ARO Entries)
For The Thirteen Months Ended December 31, 2018

Line No	Month	(1) Amount
1	December 2017	\$ 5,890,378,539
2	January 2018	5,895,573,891
3	February	5,903,451,847
4	March	5,918,760,620
5	April	5,936,195,357
6	May	5,951,477,292
7	June	5,989,460,817
8	July	6,004,561,508
9	August	6,013,841,244
10	September	6,028,473,868
11	October	6,051,748,595
12	November	6,064,454,573
13	December	6,088,805,453
14	Average	<u>\$ 5,979,783,354</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-17	\$ 15,032,522
Jan-18	15,032,522
Feb-18	15,032,522
Mar-18	14,964,224
Apr-18	14,964,224
May-18	14,964,224
Jun-18	14,964,214
Jul-18	14,964,214
Aug-18	14,964,214
Sep-18	14,235,187
Oct-18	14,235,187
Nov-18	14,235,187
Dec-18	14,299,376

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR DEPRECIATION (Excludes ARO Entries)
For The Thirteen Months Ended December 31, 2018

Line No	Month	(1) Amount
1	December 2017	\$2,247,263,316
2	January 2018	2,258,630,926
3	February	2,271,349,362
4	March	2,281,146,473
5	April	2,293,367,026
6	May	2,301,389,362
7	June	2,306,762,061
8	July	2,315,019,355
9	August	2,326,570,014
10	September	2,336,219,480
11	October	2,347,592,719
12	November	2,358,815,619
13	December	2,358,647,764
14	Average	<u>\$2,307,905,652</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-17	9,090,838
Jan-18	9,136,182
Feb-18	9,181,526
Mar-18	9,529,624
Apr-18	9,574,968
May-18	9,620,313
Jun-18	9,967,546
Jul-18	10,012,890
Aug-18	10,058,235
Sep-18	10,405,468
Oct-18	10,450,812
Nov-18	10,496,157
Dec-18	10,653,584
Average	<u>\$ 9,859,857</u>

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR AMORTIZATION
OF ELECTRIC UTILITY PLANT
For The Thirteen Months Ended December 31, 2018

<u>Line No</u>	<u>Month</u>	<u>Amount</u>
1	December 2016	\$ 26,879,853
2	January 2017	27,359,146
3	February	27,621,086
4	March	28,063,118
5	April	28,454,261
6	May	28,478,470
7	June	29,048,837
8	July	29,554,886
9	August	28,901,069
10	September	29,481,093
11	October	30,074,617
12	November	25,079,270
13	December	25,229,722
14	Average	<u>\$ 28,017,341</u>

IDAHO POWER COMPANY
 CUSTOMER ADVANCES FOR CONSTRUCTION
 For The Thirteen Months Ended December 31, 2018

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2017	\$ 6,762,256
2	January 2018	6,685,102
3	February	6,855,579
4	March	6,845,114
5	April	5,393,831
6	May	5,457,848
7	June	5,739,776
8	July	5,592,446
9	August	5,728,861
10	September	5,761,813
11	October	5,749,413
12	November	5,503,643
13	December	5,156,242
14	Average	<u>\$ 5,940,917</u>

IDAHO POWER COMPANY
SYSTEM TOTAL Deferred Income Tax Balances
At 12/31/2018 and 12/31/2017

Description	December 31 2018	December 31 2017	Average Bal. (Rounded)
Deferred income taxes applicable to rate base components:			
Account 190:			
Construction Advances	1,082,810.82	1,420,073.76	1,251,442.00
Postemployment Benefits	313,223.89	436,208.37	374,716.00
USBR - American Falls O&M Costs Settlement	64,474.85	74,147.99	69,311.00
Non-VEBA Pension & Benefits	(468,289.62)	(238,565.03)	(353,427.00)
Executive Deferred Comp	4,427.02	28,807.67	16,617.00
Retention Pay Accrual	0.00	21,449.21	10,725.00
Stock Based Compensation	3,437,428.80	3,209,059.60	3,323,244.00
Pension Expense-Oregon	3,019,303.80	2,714,789.51	2,867,047.00
Bridger Revenue Deferral	499,057.16	377,039.53	438,048.00
OR Reconnect Fees Adv	955.47	236.91	596.00
Rate Case Disallowances	1,268,220.10	1,356,866.66	1,312,543.00
VEBA - Post Retirement Benefits	8,976,089.11	7,854,162.29	8,415,126.00
Total Account 190	<u>18,197,701.40</u>	<u>17,254,276.47</u>	<u>17,725,988.00</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	(278,685,257.69)	(291,099,048.18)	(284,892,153.00)
Excess Deferred Taxes on Depreciation (ARAM)	(190,062,340.59)	(193,991,452.20)	(192,026,896.00)
Total Account 282 - Other property	<u>(468,747,598.28)</u>	<u>(485,090,500.38)</u>	<u>(476,919,049.00)</u>
Account 283 - Other			
Royalty Income	(233,397.96)	(237,340.43)	(235,369.00)
Pension Expense	(36,366,190.14)	(30,547,824.08)	(33,457,007.00)
Intervenor Funding Orders	(58,708.05)	(76,299.92)	(67,504.00)
PS & I Costs	(34,335.88)	(103,956.58)	(69,146.00)
2011 LIDAR Surveys Deferral	(44,895.18)	(56,635.74)	(50,765.00)
Siemens LTP Contract	(58,848.34)	(46,153.07)	(52,501.00)
Prepaid Credit Facility	(106,571.58)	(144,428.24)	(125,500.00)
Siemens OR Interest Reserve	17,468.46	8,958.19	13,213.00
Boardman Removal Costs	(7,623.93)	(5,748.97)	(6,686.00)
Total - Account 283 - Other	<u>(36,893,102.60)</u>	<u>(31,209,428.84)</u>	<u>(34,051,265.00)</u>
Total Accounts (190, 281, 282, 283)	<u>(487,442,999.48)</u>	<u>(499,045,652.75)</u>	<u>(493,244,326.00)</u>

IDAHO POWER COMPANY
OREGON Deferred Income Tax Balances
At 12/31/2018 and 12/31/2017

Description	December 31 2018	December 31 2017	Average Bal. (Rounded)	Type I Adjustments	Type II Adjustments	Average Adjustment	Adjusted Average Balance (Rounded)
Deferred income taxes applicable to rate base components:							
Account 190:							
Construction Advances	1,082,810.82	1,420,073.76	1,251,442.00	0.00	0.00	0.00	1,251,442.00
Postemployment Benefits-SFAS112	313,223.89	436,208.37	374,716.00	0.00	0.00	0.00	374,716.00
USBR - American Falls O&M Costs Settlement	64,474.85	74,147.99	69,311.00	0.00	0.00	0.00	69,311.00
Non-VEBA Pension & Benefits	(466,289.62)	(238,565.03)	(353,427.00)	0.00	0.00	0.00	(353,427.00)
Executive Deferred Comp	4,427.02	28,807.67	16,617.00	0.00	0.00	0.00	16,617.00
Retention Pay Accrual	0.00	21,449.21	10,725.00	0.00	0.00	0.00	10,725.00
Stock Based Compensation - FAS 123R	3,437,428.80	3,209,059.60	3,323,244.00	0.00	0.00	0.00	3,323,244.00
Pension Expense-Oregon	3,019,303.80	2,714,789.51	2,867,047.00	0.00	0.00	0.00	2,867,047.00
Bridger Revenue Deferral	499,057.16	377,039.53	438,048.00	0.00	0.00	0.00	438,048.00
OR Reconnect Fees Adv	955.47	236.91	596.00	0.00	0.00	0.00	596.00
Rate Case Disallowances	1,268,220.10	1,356,866.66	1,312,543.00	0.00	0.00	0.00	1,312,543.00
VEBA - Post Retirement Benefits	8,976,089.11	7,854,162.29	8,415,126.00	0.00	0.00	0.00	8,415,126.00
Total Account 190	18,197,701.40	17,254,276.47	17,725,988.00	0.00	0.00	0.00	17,725,988.00
Account 281 - Accelerated amortization property:							
Total Account 281 - Accelerated amortization property	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account 282 - Other property							
Depr Timing Diff - Operating	(278,685,257.69)	(291,099,048.18)	(284,892,153.00)	0.00	1,019,030.00	509,515.00	(284,382,638.00)
Regulatory Liability - Deferred Income Tax - ARAM	(190,062,340.59)	(193,991,452.20)	(192,026,896.00)	0.00	0.00	0.00	(192,026,896.00)
Total Account 282 - Other property	(468,747,598.28)	(485,090,500.38)	(476,919,049.00)	0.00	1,019,030.00	509,515.00	(476,409,534.00)
Account 283 - Other							
Royalty Income	(233,397.96)	(237,340.43)	(235,369.00)	0.00	0.00	0.00	(235,369.00)
Pension Expense	(36,366,190.14)	(30,547,824.08)	(33,457,007.00)	0.00	0.00	0.00	(33,457,007.00)
Intervenor Funding Orders	(58,708.05)	(76,299.92)	(67,504.00)	0.00	0.00	0.00	(67,504.00)
PS & I Costs	(34,335.88)	(103,956.58)	(69,146.00)	0.00	0.00	0.00	(69,146.00)
2011 LIDAR Surveys Deferral	(44,895.18)	(56,635.74)	(50,765.00)	0.00	0.00	0.00	(50,765.00)
Siemens LTP Contract	(58,848.34)	(46,153.07)	(52,501.00)	0.00	0.00	0.00	(52,501.00)
Prepaid Credit Facility	(106,571.58)	(144,428.24)	(125,500.00)	0.00	0.00	0.00	(125,500.00)
Siemens OR Interest Reserve	17,468.46	8,958.19	13,213.00	0.00	0.00	0.00	13,213.00
Boardman Removal Costs	(7,623.93)	(5,748.97)	(6,686.00)	0.00	0.00	0.00	(6,686.00)
Total - Account 283 - Other	(36,893,102.60)	(31,209,428.84)	(34,051,265.00)	0.00	0.00	0.00	(34,051,265.00)
Total Deferred Income Taxes Applicable to Rate Base Components	(487,442,999.48)	(499,045,652.75)	(493,244,326.00)	0.00	1,019,030.00	509,515.00	(492,734,811.00)

IDAHO POWER COMPANY
FUEL STOCK INVENTORY
For The Thirteen Months Ended December 31, 2018

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 2017	\$ 33,723,478	\$ 472,098	\$ 4,790,048	\$ 58,589	\$ 17,298,363	\$ 99,555	\$ 28,046	\$ 168,282	\$ 56,638,459
2	January 2018	36,130,092	570,606	4,814,821	58,579	17,298,363	99,555	28,046	146,565	\$ 59,146,627
3	February.....	36,957,473	518,670	4,834,302	58,568	17,298,363	99,555	28,046	49,236	\$ 59,844,214
4	March.....	40,544,624	488,509	4,780,476	58,555	17,298,363	99,555	27,145	24,244	\$ 63,321,471
5	April.....	43,760,586	584,602	4,780,476	58,538	17,298,363	99,555	27,145	8,790	\$ 66,618,056
6	May.....	43,030,817	516,886	4,780,476	58,528	17,298,363	125,173	27,145	218,157	\$ 66,055,544
7	June.....	43,853,916	497,809	4,839,230	49,462	16,788,882	115,708	26,051	218,157	\$ 66,389,215
8	July.....	44,194,256	559,957	4,600,101	26,443	13,317,668	119,965	24,600	218,157	\$ 63,061,146
9	August.....	45,826,895	534,087	4,221,617	45,051	9,341,320	64,388	24,605	275,863	\$ 60,333,827
10	September.....	46,427,816	520,937	3,565,829	76,509	6,770,467	111,341	24,605	271,416	\$ 57,768,920
11	October.....	47,179,493	559,760	2,901,239	73,491	5,459,758	60,737	21,418	376,226	\$ 56,632,122
12	November.....	45,201,768	509,258	2,948,105	80,174	3,874,413	92,306	20,195	353,435	\$ 53,079,654
13	December.....	42,027,752	505,366	2,659,117	77,498	2,301,305	58,151	20,195	329,739	\$ 47,979,122
14	Average.....	<u>\$ 42,219,920</u>	<u>\$ 526,042</u>	<u>\$ 4,193,526</u>	<u>\$ 59,999</u>	<u>\$ 12,434,153</u>	<u>\$ 95,811</u>	<u>\$ 25,172</u>	<u>\$ 204,482</u>	<u>\$ 59,759,106</u>

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For The Thirteen Months Ended December 31, 2018

Line No	Month	(1) Account 154	(2) Account 163	(3) Total
1	December 2017	\$ 53,856,630	\$ 1,888,307	\$ 55,744,937
2	January 2018	54,263,359	2,150,720	56,414,079
3	February	54,780,753	2,184,494	56,965,247
4	March	56,116,037	2,229,487	58,345,524
5	April	56,786,111	2,681,549	59,467,660
6	May	57,526,310	2,566,699	60,093,009
7	June	57,571,381	2,657,139	60,228,519
8	July	56,861,810	2,851,915	59,713,725
9	August	56,424,026	2,276,693	58,700,719
10	September	56,207,712	2,183,755	58,391,467
11	October	55,769,828	2,002,601	57,772,429
12	November	54,874,817	2,044,345	56,919,162
13	December	53,553,674	1,433,652	54,987,326
14	Average	<u>\$ 55,737,881</u>	<u>\$ 2,242,412</u>	<u>\$ 57,980,293</u>

IDAHO POWER COMPANY
PREPAYMENTS
For The Thirteen Months Ended December 31, 2018

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2017	\$ 16,865,877
2	January 2018	17,265,925
3	February	21,603,927
4	March	18,529,727
5	April	15,282,998
6	May	16,941,442
7	June	14,728,556
8	July	16,559,432
9	August	17,388,063
10	September	14,886,729
11	October	14,063,189
12	November	14,744,628
13	December	16,373,874
14	Average	\$ 16,556,490

IDAHO POWER COMPANY
OTHER DEFERRED PROGRAMS
For The Twelve Months Ended December 31, 2018

Line No	Program	(1) Amount
Idaho Public Utilities Commission:		
Account 186		
1	American Falls Bond Refinancing - (IPUC Order 28880)	\$ 385,734
Account 182		
2	LiDAR Survey - (IPUC Order 32426)	130,814
3	Siemens LTP Deferred Rate Base - (IPUC Order 33420)	10,338,444
4	Siemens LTP Rate Base - (IPUC Order 33420)	15,427,037
Oregon Public Utilities Commission:		
Account 182		
5	CUB Fund Grant - (OPUC Order 15-399)	18,211
6	Siemens LTP Deferred Rate Base - (OPUC Order 15-387)	415,298
7	Siemens LTP Rate Base - (OPUC Order 15-387)	668,368
8	SFAS 87 Capitalized Pension - (OPUC Order 10-064)	4,896,573
Account 254		
9	Reconnect Fees - (OPUC ADV 16-09)	(6,673)
10	Jim Bridger Plant End-of-Life Depreciation - (OPUC Order 12-296)	(2,536,525)
11	Total	<u>\$ 29,737,281</u>

IDAHO POWER COMPANY
 IERCo - SUBSIDIARY RATE BASE COMPONENTS
 For The Thirteen Months Ended December 31, 2018

Line No	Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Receivable from Subsidiary	(4) Notes Payable to Subsidiary	(5) Total
1	December 2017	\$ 72,212,978	\$ 1,007,387	\$ -	\$ (4,083,304)	\$ 69,137,061
2	January 2018	73,854,935	999,409	-	(5,786,660)	69,067,685
3	February	74,320,305	994,899	-	(10,092,639)	65,222,565
4	March	75,501,871	989,800	-	(12,104,561)	64,387,110
5	April	75,932,469	986,054	-	(14,673,917)	62,244,605
6	May	75,274,495	983,283	-	(14,791,605)	61,466,173
7	June	76,082,976	979,549	-	(12,932,614)	64,129,911
8	July	77,338,085	974,955	-	(14,051,326)	64,261,714
9	August	79,181,327	967,413	-	(17,074,996)	63,073,744
10	September	80,665,614	963,266	-	(22,515,051)	59,113,829
11	October	81,758,563	953,444	-	(25,554,945)	57,157,062
12	November	81,995,354	949,694	-	(27,197,080)	55,747,967
13	December	57,026,771	943,618	-	(4,552,447)	53,417,942
14	Average	<u>\$ 75,472,749</u>	<u>\$ 976,367</u>	<u>\$ -</u>	<u>\$ (14,262,396)</u>	<u>\$ 62,186,721</u>
		TRUE	TRUE	TRUE	TRUE	

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2018**

TOTAL SYSTEM

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OPERATING REVENUES					
Retail Sales Revenues	1,175,151,915	0	1,175,151,915	(103,868,198)	1,071,283,717
Sales for Resale	0	0	0	0	0
Opportunity Sales	79,156,537	0	79,156,537	(43,551,337)	35,605,200
Other Operating Revenues	108,301,921	(31,730,981)	76,570,940	0	76,570,940
Total Operating Revenue	1,362,610,373	(31,730,981)	1,330,879,392	(147,419,535)	1,183,459,857
OPERATING EXPENSES					
Operation & Maintenance Expense	869,170,580	(67,204,988)	801,965,592	(38,536,747)	763,428,844
Depreciation Expense	156,899,252	0	156,899,252	5,127,291	162,026,543
Amortization Expense	6,841,156	154,940	6,996,096	(343,117)	6,652,979
Accretion Expense	227,740	0	227,740	0	227,740
Taxes Other Than Income Taxes	34,792,143	0	34,792,143	(143,316)	34,648,827
Regulatory Debits/Credits	5,287,633	0	5,287,633	(5,068,410)	219,223
Provision for Deferred Income Taxes	(7,374,927)	(4,449,424)	(11,824,351)	(1,019,030)	(12,843,381)
Investment Tax Credit Adjustment	5,405,098	0	5,405,098	0	5,405,098
Federal Income Tax	20,035,445	10,462,914	30,498,359	(20,446,350)	10,052,009
State Income Taxes	(2,242,797)	6,509,502	4,266,706	(6,214,696)	(1,947,990)
Total Operating Expenses	1,089,041,323	(54,527,055)	1,034,514,268	(66,644,376)	967,869,892
OPERATING NET INCOME	273,569,050	22,796,074	296,365,124	(80,775,159)	215,589,965
Add: IERCO Operating Income	8,813,793	0	8,813,793	0	8,813,793
CONSOLIDATED OPERATING INCOME	282,382,843	22,796,074	305,178,917	(80,775,159)	224,403,758
RATE OF RETURN EARNED	8.332%		9.074%		6.679%

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OPERATING REVENUES					
Retail Sales Revenues	55,160,426	0	55,160,426	(211,954)	54,948,472
Sales for Resale	0	0	0	0	0
Opportunity Sales	3,665,888	0	3,665,888	(2,011,300)	1,654,589
Other Operating Revenues	5,009,802	(1,855,958)	3,153,844	13,598	3,167,442
Total Operating Revenue	63,836,116	(1,855,958)	61,980,158	(2,209,655)	59,770,503
OPERATING EXPENSES					
Operation & Maintenance Expense	39,651,680	(1,758,873)	37,892,807	(1,577,574)	36,315,234
Depreciation Expense	6,553,174	0	6,553,174	238,948	6,792,122
Amortization Expense	282,643	6,355	288,998	(12,811)	276,187
Accretion Expense	10,126	0	10,126	0	10,126
Taxes Other Than Income Taxes	2,384,232	(0)	2,384,232	(7,081)	2,377,152
Regulatory Debits/Credits	219,223	0	219,223	0	219,223
Provision for Deferred Income Taxes	(231,826)	(244,045)	(475,871)	42,891	(432,980)
Investment Tax Credit Adjustment	224,976	0	224,976	971	225,948
Federal Income Tax	1,020,417	384,891	1,405,308	(735,475)	669,833
State Income Taxes	(3,594)	232,743	229,148	(163,254)	65,894
Total Operating Expenses	50,111,052	(1,378,930)	48,732,122	(2,213,384)	46,518,738
OPERATING NET INCOME	13,725,065	(477,029)	13,248,036	3,729	13,251,765
Add: IERCO Operating Income	408,183	0	408,183	1,397	409,581
CONSOLIDATED OPERATING INCOME	14,133,248	(477,029)	13,656,219	5,126	13,661,346
RATE OF RETURN EARNED	9.943%		9.687%		9.660%
IMPLIED RETURN ON EQUITY	13.927%		13.458%		13.408%

COST OF CAPITAL - DEC 31, 2018

	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	45.546%	5.179%	2.359%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.454%	9.900%	5.391%
Total	100.000%		7.750%

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Other Revenues - Acct. #415	\$183,949	\$29,127	\$11,589	\$143,233
DSM Rider Removal	(\$2,039,947)	(\$323,013)	(\$128,517)	(\$1,588,417)
Allocator Impacts	\$39	\$6	\$2	\$31
Total	(\$1,855,958)	(\$293,880)	(\$116,925)	(\$1,445,153)
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$2,039,947)	(\$323,013)	(\$128,517)	(\$1,588,417)
Employee Incentive	(\$952,611)	(\$150,840)	(\$60,014)	(\$741,756)
Other O&M - Account #416	\$185,393	\$29,356	\$11,680	\$144,358
CSPP Adjustment	\$1,196,393	\$189,442	\$75,373	\$931,579
Advertising	(\$39,712)	(\$6,288)	(\$2,502)	(\$30,922)
Allocator Impacts	(\$108,390)	(\$17,163)	(\$6,829)	(\$84,398)
Total	(\$1,758,873)	(\$278,507)	(\$110,809)	(\$1,369,557)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	\$6,400	\$1,013	\$403	\$4,984
Allocator Impacts	(\$45)	(\$7)	(\$3)	(\$35)
Total	\$6,355	\$1,006	\$400	\$4,948
Taxes Other Than Income Taxes				
Allocator Impacts	(\$0)	(\$0)	(\$0)	(\$0)
Total	(\$0)	(\$0)	(\$0)	(\$0)
Interest Expense				
Long-Term Synchronization	\$252,044	\$39,910	\$15,879	\$196,255
Allocator Impacts	(\$2,521)	(\$399)	(\$159)	(\$1,963)
Total	\$249,523	\$39,510	\$15,720	\$194,292
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$370,513	\$58,669	\$23,342	\$288,503
Allocator Impacts	\$678,279	\$107,401	\$42,732	\$528,146
Total	\$1,048,793	\$166,070	\$66,074	\$816,649
NET TOTAL	\$695,830	\$110,181	\$43,837	\$541,812

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	(\$211,954)	(\$41,454)	(\$13,353)	(\$157,147)
Normalized Opportunity	(\$2,011,300)	(\$393,368)	(\$126,712)	(\$1,491,219)
Allocator Impacts	\$13,598	\$2,659	\$857	\$10,082
Total	(\$2,209,655)	(\$432,162)	(\$139,208)	(\$1,638,284)
LESS:				
O&M Expenses				
Annualized Operating Payroll	\$4,082	\$798	\$257	\$3,026
Annualized P/R Related Adj	\$151	\$30	\$10	\$112
Removal of #557 Amortization	\$71,046	\$13,895	\$4,476	\$52,675
Normalized Power Supply	(\$1,762,539)	(\$344,716)	(\$111,040)	(\$1,306,783)
Revenue Sensitive Adj	(\$848)	(\$166)	(\$53)	(\$629)
Allocator Impacts	\$110,535	\$21,618	\$6,964	\$81,953
Total	(\$1,577,574)	(\$308,540)	(\$99,387)	(\$1,169,646)
Depreciation Expense				
Annualizing Adj	\$214,150	\$41,883	\$13,491	\$158,776
Allocator Impacts	\$24,797	\$4,850	\$1,562	\$18,385
Total	\$238,948	\$46,733	\$15,054	\$177,161
Amortization Expense				
Annualizing Adjustment	(\$14,174)	(\$2,772)	(\$893)	(\$10,509)
Allocator Impacts	\$1,363	\$267	\$86	\$1,010
Total	(\$12,811)	(\$2,506)	(\$807)	(\$9,498)
Taxes Other Than Income Taxes				
Hydro KWH Tax	(\$8,993)	(\$1,759)	(\$567)	(\$6,667)
Revenue Sensitive Adj	(\$3,232)	(\$632)	(\$204)	(\$2,396)
Allocator Impacts	\$5,144	\$1,006	\$324	\$3,814
Total	(\$7,081)	(\$1,385)	(\$446)	(\$5,250)
Interest Expense				
Long-Term Synchronization	(\$3,890)	(\$761)	(\$245)	(\$2,884)
Allocator Impacts	\$18,039	\$3,528	\$1,136	\$13,374
Total	\$14,149	\$2,767	\$891	\$10,490
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$215,343	\$42,117	\$13,567	\$159,660
Allocator Impacts	\$507,580	\$99,272	\$31,978	\$376,330
Total	\$722,923	\$141,389	\$45,544	\$535,990
NET TOTAL	(\$142,364)	(\$27,843)	(\$8,969)	(\$105,551)

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds DSM Revenues - IPUC Order	(\$35,702,948)	(\$2,039,947)
Other Operating Revenues - Account #415 Power Solutions, Water Mgmt, Etc.	\$3,971,967	\$183,949
Allocator Impacts Effect of Other Allocators	\$0	\$39
TOTAL TYPE I ADJUSTMENTS	(\$31,730,981)	(\$1,855,958)
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales Ordered Weather Normalization and Rate Annualization	(\$103,868,198)	(\$211,954)
Normalization/Annualization of Firm Wholesale Sales Ordered Weather Normalization and Rate Annualization	\$0	\$0
Normalization of Opportunity Sales Ordered Sales Normalization	(\$43,551,337)	(\$2,011,300)
Allocator Impacts	\$0	\$13,598
TOTAL TYPE II ADJUSTMENTS	(\$147,419,535)	(\$2,209,655)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral	(\$41,535,026)	\$0
Removal of deferred power supply expenses as directed by OPUC Staff		
Advertising	(\$869,934)	(\$39,712)
Standard Removal of Non-Allowable Advertising Expenses		
DSM Rider Funds	(\$35,702,948)	(\$2,039,947)
DSM Rider Expenses - IPUC Order		
Cogeneration & Small Power Production	\$25,847,327	\$1,196,393
Difference Between Actual CSPP Costs And Costs Using Oregon Methodology		
Annualized Incentive Pay Adjustment	(\$20,867,998)	(\$952,611)
Removal of Incentive Pay: 100% Officers; 50% Other Employees		
Allocator Impacts	\$0	(\$108,390)
Effect of Other Allocators		
Other Operating O&M - Account #416	\$4,003,151	\$185,393
Power Solutions, Water Mgmt, Etc.		
TOTAL TYPE I ADJUSTMENTS	(\$69,125,428)	(\$1,758,873)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply	(\$38,058,034)	(\$1,762,539)
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
Removal of #557 Amortization Expense	(\$570,586)	\$71,046
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	(\$848)	(\$848)
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	\$89,415	\$4,082
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	\$3,307	\$151
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	\$110,535
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$38,536,746)	(\$1,577,574)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$5,127,291	\$214,150
Annualized December Costs Compared to Actual Costs		
Allocator Impacts	\$0	\$24,797
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$5,127,291	\$238,948

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	(\$45)
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	\$154,940	\$6,400
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	\$154,940	\$6,355

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$343,117)	(\$14,174)
Annualized December Costs		
Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	\$1,363
TOTAL TYPE II ADJUSTMENTS	(\$343,117)	(\$12,811)

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2018

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

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

IDAHO POWER COMPANY
Taxes Other Than Income Taxes
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Revenue Sensitive Adjustments	(\$3,232)	(\$3,232)
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
Hydro KWH Tax	(\$194,175)	(\$8,993)
Normalizing Adjustment for Hydro Generation		
Irrigation PIC	\$54,091	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	\$5,144
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	(\$143,316)	(\$7,081)

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
None		
TOTAL TYPE II ADJUSTMENTS	(\$5,068,410)	\$0

IDAHO POWER COMPANY
Provision for Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$4,449,424)	(\$139,865)
Allocator Impacts Effect of Other Allocators	\$0	(\$104,180)
TOTAL TYPE I ADJUSTMENTS	(\$4,449,424)	(\$244,045)

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$1,019,030)	(\$41,011)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	\$83,902
TOTAL TYPE II ADJUSTMENTS	(\$1,019,030)	\$42,891

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Investment Tax Credit Implications		
Allocator Impacts	\$0	\$971
Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$971

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	\$6,009,394	\$252,044
Allocator Impacts Effect of Other Allocators, Primarily Working Cash Allowance	\$0	(\$2,521)
TOTAL TYPE I ADJUSTMENTS	\$6,009,394	\$249,523

TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	(\$92,792)	(\$3,890)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance	\$0	\$18,039
TOTAL TYPE II ADJUSTMENTS	(\$92,792)	\$14,149

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	\$17,522,443	\$370,513
Allocator Impacts	\$0	\$678,279
TOTAL TYPE I ADJUSTMENTS	\$17,522,443	\$1,048,793
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	\$4,784,174	\$215,343
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	\$507,580
TOTAL TYPE II ADJUSTMENTS	\$4,784,174	\$722,923

**IDAHO POWER COMPANY
 IERCO Operating Income
 Summary
 For the Twelve Months Ended December 31, 2018**

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

TYPE II ADJUSTMENTS		
Allocator Impacts		
Effect of Allocators	\$0	\$1,397
TOTAL TYPE II ADJUSTMENTS	\$0	\$1,397

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

SECTION C

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

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

TOTAL SYSTEM

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	5,979,783,354	0	5,979,783,354	0	5,979,783,354
Less: Accumulated Depreciation	2,307,905,652	0	2,307,905,652	2,563,645	2,310,469,297
Amortization of Other Utility Plant	28,017,341	0	28,017,341	(171,558)	27,845,783
Net Electric Plant in Service	3,643,860,361	0	3,643,860,361	(2,392,087)	3,641,468,274
Less: Customer Advances	5,940,917	0	5,940,917	0	5,940,917
Accumulated Deferred Income Taxes	493,244,326	0	493,244,326	(509,515)	492,734,811
Net Electric Plant Investment	3,144,675,118	0	3,144,675,118	(1,882,572)	3,142,792,546
Add: Fuel Inventory	59,759,106	(23,346,233)	36,412,873	0	36,412,873
Materials and Supplies	57,980,292	0	57,980,292	0	57,980,292
Prepaid Items	0	0	0	0	0
Working Cash Allowance	34,766,823	(2,688,200)	32,078,624	(1,541,470)	30,537,154
Conservation & Other Deferred Programs	29,737,281	0	29,737,281	0	29,737,281
Net Electric Rate Base	3,326,918,621	(26,034,433)	3,300,884,188	(3,424,042)	3,297,460,146
IERCO Rate Base	62,186,720	0	62,186,720	0	62,186,720
Total Combined Rate Base	3,389,105,341	(26,034,433)	3,363,070,908	(3,424,042)	3,359,646,866

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	248,877,014	0	248,877,014	1,076,003	249,953,017
Less: Accumulated Depreciation	98,197,109	0	98,197,109	520,848	98,717,957
Amortization of Other Utility Plant	1,152,956	0	1,152,956	(981)	1,151,974
Net Electric Plant in Service	149,526,949	0	149,526,949	556,136	150,083,085
Less: Customer Advances	31,623	0	31,623	0	31,623
Accumulated Deferred Income Taxes	20,486,194	23,217	20,509,411	68,493	20,577,904
Net Electric Plant Investment	129,009,132	(23,217)	128,985,916	487,643	129,473,559
Add: Fuel Inventory	2,767,557	(1,081,208)	1,686,349	5,773	1,692,122
Materials and Supplies	2,430,685	0	2,430,685	8,980	2,439,665
Prepaid Items	0	0	0	0	0
Working Cash Allowance	1,586,067	(70,355)	1,515,712	(63,103)	1,452,609
Conservation & Other Deferred Programs	3,471,073	0	3,471,073	88	3,471,161
Net Electric Rate Base	139,264,515	(1,174,780)	138,089,735	439,381	138,529,116
IERCO Rate Base	2,879,984	0	2,879,984	9,859	2,889,843
Total Combined Rate Base	142,144,499	(1,174,780)	140,969,719	449,240	141,418,959

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$1,076,003
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$1,076,003

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$2,563,645	\$109,078
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$411,770
TOTAL TYPE II ADJUSTMENTS	\$2,563,645	\$520,848

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$171,558)	(\$7,060)
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$6,078
TOTAL TYPE II ADJUSTMENTS	(\$171,558)	(\$981)

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	\$0	\$0
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$0
TOTAL TYPE II ADJUSTMENTS	\$0	\$0

IDAHO POWER COMPANY
Accumulated Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$23,217
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$23,217

TYPE II ADJUSTMENTS		
Cumulative Impacts	(\$509,515)	(\$21,186)
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$89,679
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$509,515)	\$68,493

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment	(\$23,346,233)	(\$1,081,208)
Commission-Ordered Adjustment To Allowed Inventory		
 Allocator Impacts	 \$0	 \$0
Effect of Allocators		
 TOTAL TYPE I ADJUSTMENTS	 (\$23,346,233)	 (\$1,081,208)

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$5,773
 TOTAL TYPE II ADJUSTMENTS	 \$0	 \$5,773

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$8,980
TOTAL TYPE II ADJUSTMENTS	\$0	\$8,980

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2018

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

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

IDAHO POWER COMPANY
Working Cash Allowance
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses	(\$2,688,200)	(\$122,636)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	\$52,281
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$2,688,200)	(\$70,355)

TYPE II ADJUSTMENTS		
Change in O&M Expenses	(\$1,541,470)	(\$72,834)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	\$9,731
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$1,541,470)	(\$63,103)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator	\$0	\$88
TOTAL TYPE II ADJUSTMENTS	\$0	\$88

**IDAHO POWER COMPANY
IERCO Rate Base
Summary
For the Twelve Months Ended December 31, 2018**

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$9,859
TOTAL TYPE II ADJUSTMENTS	\$0	\$9,859

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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	5,466	237
91 302 - FRANCHISES & CONSENTS	D10	32,270,039	30,946,454	1,323,585
92 303 - MISCELLANEOUS	P101P	30,137,838	28,883,410	1,254,428
93				
94 TOTAL INTANGIBLE PLANT		62,413,580	59,835,330	2,578,250
95				
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	1,185,042,260	1,136,436,672	48,605,588
98 330-336 / HYDRAULIC PRODUCTION	D10	874,896,639	839,011,956	35,884,683
99 340-346 / OTHER PRODUCTION	D10	550,912,530	528,316,351	22,596,179
100				
101 TOTAL PRODUCTION PLANT		2,610,851,429	2,503,764,979	107,086,450
102				
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	37,928,913	36,373,224	1,555,689
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		37,928,913	36,373,224	1,555,689
108				
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	80,554,255	77,250,249	3,304,006
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		80,554,913	77,250,249	3,304,664
113				
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	433,318,427	415,545,477	17,772,950
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		433,430,020	415,620,576	17,809,444

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
354 / TOWERS & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	207,664,621	199,147,068	8,517,554
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		207,664,621	199,147,068	8,517,554
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	188,488,517	180,757,489	7,731,028
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		188,522,359	180,757,489	7,764,870
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	229,871,725	220,443,327	9,428,398
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		229,898,220	220,444,516	9,453,704
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	390,266	374,259	16,007
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		390,266	374,259	16,007
TOTAL TRANSMISSION PLANT		1,178,389,313	1,129,967,381	48,421,932

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	6,279,892	6,115,780	164,111
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	38,509,366	36,851,552	1,657,814
147 362 / STATION EQUIPMENT	ACCT362	246,895,062	236,632,183	10,262,879
148 364 / POLES, TOWERS & FIXTURES	DA364	268,142,283	247,231,349	20,910,934
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	138,109,066	128,834,358	9,274,708
150 366 / UNDERGROUND CONDUIT	DA366	50,839,106	50,117,798	721,308
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	264,580,458	260,785,102	3,795,356
152 368 / LINE TRANSFORMERS	D60	572,330,550	550,632,488	21,698,062
153 369 / SERVICES	DA369	61,340,577	58,468,112	2,872,465
154 370 / METERS	ACCT370	91,904,640	88,787,690	3,116,950
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,095,046	2,871,162	223,884
156 373 / STREET LIGHTING SYSTEMS	DA373	4,561,978	4,350,955	211,023
157				
158 TOTAL DISTRIBUTION PLANT		1,746,588,023	1,671,678,528	74,909,495
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,616,446	16,883,196	733,250
162 390 / STRUCTURES & IMPROVEMENTS	PTD	123,679,928	118,531,997	5,147,931
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	47,037,475	45,079,634	1,957,841
164 392 / TRANSPORTATION EQUIPMENT	PTD	87,669,883	84,020,798	3,649,085
165 393 / STORES EQUIPMENT	PTD	3,014,394	2,888,926	125,468
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	10,750,877	10,303,393	447,484
167 395 / LABORATORY EQUIPMENT	PTD	14,000,925	13,418,164	582,761
168 396 / POWER OPERATED EQUIPMENT	PTD	17,485,450	16,757,653	727,797
169 397 / COMMUNICATIONS EQUIPMENT	PTD	53,104,094	50,893,741	2,210,352
170 398 / MISCELLANEOUS EQUIPMENT	PTD	7,181,538	6,882,620	298,917
171				
172 TOTAL GENERAL PLANT		381,541,009	365,660,123	15,880,887
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,979,783,354	5,730,906,340	248,877,014
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	640,065,587	613,812,714	26,252,873
180 330-336 / HYDRAULIC PRODUCTION	L 98	430,389,885	412,737,051	17,652,833
181 340-346 / OTHER PRODUCTION	L 99	112,247,217	107,643,295	4,603,922
182 TOTAL PRODUCTION PLANT		1,182,702,689	1,134,193,060	48,509,628
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	8,483,936	8,135,960	347,976
186 352 / STRUCTURES & IMPROVEMENTS	L 112	28,567,190	27,395,257	1,171,933
187 353 / STATION EQUIPMENT	L 117	120,870,208	115,903,706	4,966,502
188 354 / TOWERS & FIXTURES	L 123	68,963,407	66,134,810	2,828,597
189 355 / POLES & FIXTURES	L 128	65,383,094	62,690,092	2,693,003
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	77,706,632	74,511,237	3,195,395
191 359 / ROADS & TRAILS	L 138	280,932	269,409	11,523
192 TOTAL TRANSMISSION PLANT		370,255,399	355,040,470	15,214,929
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	93,258	90,821	2,437
196 361 / STRUCTURES & IMPROVEMENTS	L 146	12,621,381	12,078,036	543,346
197 362 / STATION EQUIPMENT	L 147	61,771,851	59,204,132	2,567,719
198 364 / POLES, TOWERS & FIXTURES	L 148	142,434,709	131,327,014	11,107,695
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	54,225,921	50,584,382	3,641,539
200 366 / UNDERGROUND CONDUIT	L 150	16,512,147	16,277,872	234,275
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	90,655,213	89,354,781	1,300,432
202 368 / LINE TRANSFORMERS	L 152	175,866,831	169,199,408	6,667,422
203 369 / SERVICES	L 153	43,389,563	41,357,711	2,031,852
204 370 / METERS	L 154	32,513,954	31,411,242	1,102,712
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,778,825	1,650,151	128,674
206 373 / STREET LIGHTING SYSTEMS	L 156	3,647,866	3,479,127	168,739
207 TOTAL DISTRIBUTION PLANT		635,511,519	606,014,676	29,496,842
208				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

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	31,675,207	30,356,789	1,318,418
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	18,815,411	18,032,257	783,154
215 392 / TRANSPORTATION EQUIPMENT	L 164	24,200,595	23,193,293	1,007,302
216 393 / STORES EQUIPMENT	L 165	891,900	854,776	37,124
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,685,514	3,532,112	153,402
218 395 / LABORATORY EQUIPMENT	L 167	6,589,386	6,315,116	274,270
219 396 / POWER OPERATED EQUIPMENT	L 168	4,749,272	4,551,593	197,679
220 397 / COMMUNICATIONS EQUIPMENT	L 169	20,881,122	20,011,987	869,135
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,168,750	3,036,857	131,893
222 TOTAL GENERAL PLANT		114,657,156	109,884,779	4,772,376
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,303,126,762	2,205,132,986	97,993,776
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	4,778,890	4,575,557	203,333
228 TOTAL ACCUM PROVISION DEPRECIATION		2,307,905,652	2,209,708,543	98,197,109
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	12,956,511	12,421,289	535,222
232 HYDRAULIC PRODUCTION	L 98	15,060,830	14,443,096	617,734
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		28,017,341	26,864,385	1,152,956
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,335,922,993	2,236,572,928	99,350,064
238				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,643,860,361	3,494,333,412	149,526,949
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,940,917	5,909,294	31,623
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,940,917	5,909,294	31,623
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,251,442)	(1,244,781)	(6,661)
251 OTHER	LABOR	(16,474,546)	(15,699,277)	(775,269)
252 TOTAL ACCOUNT 190		(17,725,988)	(16,944,058)	(781,930)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	476,919,049	457,068,241	19,850,808
255 283 / OTHER	P101P	34,051,265	32,633,949	1,417,316
256 TOTAL ACCUM DEFERRED INCOME TAXES		493,244,326	472,758,132	20,486,194
257				
258 NET ELECTRIC PLANT IN SERVICE		3,144,675,118	3,015,665,986	129,009,132
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	59,759,106	56,991,549	2,767,557
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	18,515,476	17,756,047	759,429
264 TRANSMISSION - GENERAL	L 139	10,085,071	9,670,659	414,412
265 DISTRIBUTION - GENERAL	L 156	26,838,836	25,687,744	1,151,092
266 OTHER - UNCLASSIFIED	L 174	2,540,909	2,435,157	105,752
267 TOTAL ACCOUNT 154		57,980,292	55,549,607	2,430,685
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	34,766,823	33,180,756	1,586,067
277				
278 TOTAL WORKING CAPITAL		152,506,221	145,721,912	6,784,309
279				
280 NET ELECTRIC PLANT IN SERVICE		3,297,181,340	3,161,387,898	135,793,441

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

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		3,297,181,340	3,161,387,898	135,793,441
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	18,211	0	18,211
305 AM. FALLS BOND REFINANCE	D10	385,734	369,913	15,821
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	4,896,573	0	4,896,573
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	130,814	130,814	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	10,338,444	10,338,444	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	15,427,037	15,427,037	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	415,298	0	415,298
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	668,368	0	668,368
313 TOTAL OTHER REGULATORY ASSETS		32,280,479	26,266,208	6,014,271
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(2,536,525)	0	(2,536,525)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(6,673)	0	(6,673)
317 TOTAL DEFERRED PROGRAMS		29,737,281	26,266,208	3,471,073
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	75,472,749	71,977,464	3,495,285
321 PREPAID COAL ROYALTIES	E10	976,367	931,150	45,217
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(14,262,396)	(13,601,878)	(660,518)
323 TOTAL SUBSIDIARY RATE BASE		62,186,720	59,306,736	2,879,984
324				
325 TOTAL COMBINED RATE BASE		3,389,105,341	3,246,960,842	142,144,499

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

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	1,175,151,915	1,119,991,489	55,160,426
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	79,156,537	75,490,649	3,665,888
332 TOTAL SALES OF ELECTRICITY		1,254,308,452	1,195,482,138	58,826,314
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	4,463,096	4,376,880	86,216
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,451,652	3,309,826	141,827
346 TRANSFORMER RENTALS	L 152	17,330	16,673	657
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,578,645	1,505,575	73,071
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,499,080	1,382,175	116,905
351 FACILITIES CHARGES	DA454	8,273,112	7,866,795	406,317
352 OTHER RENTALS	L 101	750,532	719,748	30,784
353 WATER LEASE	E10	78,383	74,753	3,630
354 TOTAL ACCOUNT 454		16,048,736	15,275,546	773,190
355				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	10,529,474	10,097,598	431,876
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	824,327	793,075	31,252
359 TRANSMISSION - POINT-TO-POINT	D11	39,975,231	38,335,610	1,639,621
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	35,702,948	33,663,001	2,039,947
363 STANDBY SERVICE CHARGE	CIDA	587,282	587,282	0
364 SIERRA PACIFIC USAGE CHARGE	E10	125,970	120,136	5,834
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	44,857	42,990	1,867
368 TOTAL ACCOUNT 456		87,790,089	83,639,693	4,150,396
369				
370 TOTAL OTHER OPERATING REVENUES		108,301,921	103,292,118	5,009,802
371				
372 TOTAL OPERATING REVENUES		1,362,610,373	1,298,774,256	63,836,116

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<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	1,204,942	1,155,520	49,422
378 501 / FUEL	E10	115,523,971	110,173,838	5,350,133
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,912,734	9,453,657	459,077
383 TOTAL ACCOUNT 502		9,912,734	9,453,657	459,077
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,868,433	1,781,902	86,531
387 TOTAL ACCOUNT 505		1,868,433	1,781,902	86,531
388 506 / MISCELLANEOUS EXPENSES	D10	9,134,293	8,759,642	374,651
389 507 / RENTS	L 97	250,861	240,572	10,289
390 TOTAL STEAM OPERATION EXPENSES		137,895,234	131,565,131	6,330,103
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	213,256	204,509	8,747
394 511 / STRUCTURES	D10	349,423	335,091	14,332
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	10,847,201	10,344,847	502,354
398 TOTAL ACCOUNT 512		10,847,201	10,344,847	502,354
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	4,545,026	4,334,537	210,489
402 TOTAL ACCOUNT 513		4,545,026	4,334,537	210,489
403 514 / MISCELLANEOUS STEAM PLANT	D10	7,142,704	6,849,739	292,965
404 TOTAL STEAM MAINTENANCE EXPENSES		23,097,610	22,068,724	1,028,886
405				
406 TOTAL STEAM GENERATION EXPENSES		160,992,844	153,633,854	7,358,990
407				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
**** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ****				
HYDRAULIC POWER GENERATION				
535 / SUPERVISION & ENGINEERING	L 867	5,629,020	5,396,196	232,824
536 / WATER FOR POWER				
WATER LEASE	D10	6,673,648	6,399,922	273,726
OTHER	D10	2,450,000	2,349,511	100,489
TOTAL ACCOUNT 536		9,123,648	8,749,433	374,215
537 / HYDRAULIC EXPENSES	D10	15,387,250	14,756,128	631,122
538 / ELECTRIC EXPENSES				
LABOR	D10	1,465,243	1,405,145	60,098
OTHER	E10	419,597	400,165	19,432
TOTAL ACCOUNT 538		1,884,840	1,805,309	79,531
539 / MISCELLANEOUS EXPENSES	D10	5,600,843	5,371,119	229,724
540 / RENTS	D10	246,704	236,585	10,119
TOTAL HYDRAULIC OPERATION EXPENSES		37,872,305	36,314,771	1,557,534
MAINTENANCE				
541 / SUPERVISION & ENGINEERING	L 873	93,530	89,694	3,836
542 / STRUCTURES	D10	745,081	714,521	30,560
543 / RESERVOIRS, DAMS & WATERWAYS	D10	332,571	318,930	13,641
544 / ELECTRIC PLANT				
LABOR	D10	1,624,600	1,557,966	66,634
OTHER	E10	1,363,699	1,300,544	63,155
TOTAL ACCOUNT 544		2,988,299	2,858,509	129,790
545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,666,883	2,557,498	109,385
TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,826,364	6,539,152	287,212
TOTAL HYDRAULIC GENERATION EXPENSES		44,698,669	42,853,923	1,844,746

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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	648,947	622,330	26,617
446 547 / FUEL				
447 SALMON DIESEL	E10	7,851	7,487	364
448 OTHER	E10	17,666,098	16,847,948	818,150
449 TOTAL ACCOUNT 547		17,673,949	16,855,435	818,514
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,594,915	2,488,482	106,433
453 OTHER	E10	1,918,511	1,829,661	88,850
454 TOTAL ACCOUNT 548		4,513,426	4,318,143	195,283
455				
456 549 / MISCELLANEOUS EXPENSES				
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		24,242,871	23,144,766	1,098,105
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	40	38	2
463 552 / STRUCTURES	D10	215,293	206,463	8,830
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	55,898	53,605	2,293
466 OTHER	E10	68,745	65,561	3,184
467 TOTAL ACCOUNT 553		124,643	119,167	5,476
468				
469 554 / MISCELLANEOUS EXPENSES				
470 TOTAL OTHER POWER MAINT EXPENSES	L 99	2,641,004	2,532,681	108,323
471		2,980,980	2,858,348	122,632
472 TOTAL OTHER POWER GENERATION EXP		27,223,851	26,003,115	1,220,736
473				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<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	676,543	645,211	31,332
477 OTHER PURCHASED POWER	E10	97,363,529	92,854,440	4,509,089
478 TOTAL ACCOUNT 555.0		98,040,072	93,499,651	4,540,421
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	894,680	857,984	36,696
481 ENERGY RELATED	E10	188,827,388	180,082,436	8,744,952
482 TOTAL COGEN & SMALL POWER PROD		189,722,068	180,940,420	8,781,648
483				
484 TOTAL ACCOUNT 555		287,762,140	274,440,071	13,322,069
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	5,331	5,112	219
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	42,176,658	42,176,658	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	(71,046)	0	(71,046)
490 OTHER	D10	4,430,296	4,248,583	181,713
491 TOTAL ACCOUNT 557		46,535,908	46,425,241	110,667
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		334,303,379	320,870,425	13,432,954
494				
495 TOTAL PRODUCTION EXPENSES		567,218,743	543,361,317	23,857,426

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	3,318,397	3,182,039	136,358
502 561 / LOAD DISPATCHING	D12	5,326,691	5,108,212	218,479
503 562 / STATION EXPENSES	L 117	2,855,188	2,737,870	117,318
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	878,708	842,587	36,121
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	3,602,155	3,435,333	166,823
506 566 / MISCELLANEOUS EXPENSES	L 140	15,165	14,542	623
507 567 / RENTS	L 140	2,710,673	2,599,287	111,386
508				
509 TOTAL TRANSMISSION OPERATION		18,706,978	17,919,870	787,108
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	712,201	682,936	29,266
513 569 / STRUCTURES	L 112	1,071,060	1,027,121	43,939
514 570 / STATION EQUIPMENT	L 117	1,721,024	1,650,308	70,716
515 571 / OVERHEAD LINES	L 123+128+133	832,096	797,892	34,204
515 573 / MISCELLANEOUS PLANT	L 140	0	0	0
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	411,723	394,805	16,918
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,748,105	4,553,061	195,043
519				
520 TOTAL TRANSMISSION EXPENSES		23,455,082	22,472,931	982,151

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	4,550,906	4,355,722	195,184
527 581 / LOAD DISPATCHING	D60	4,354,562	4,189,473	165,089
528 582 / STATION EXPENSES	L 147	1,565,905	1,500,814	65,091
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,896,819	3,607,274	289,545
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	3,392,139	3,343,565	48,574
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	157,861	150,559	7,302
532 586 / METER EXPENSES	L 154	4,570,706	4,415,690	155,016
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,287,251	1,194,136	93,115
534 588 / MISCELLANEOUS EXPENSES	L 158	4,939,645	4,727,788	211,857
535 589 / RENTS	L 158	1,203,806	1,152,176	51,630
536 TOTAL DISTRIBUTION OPERATION		29,919,600	28,637,197	1,282,403
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	604,934	578,989	25,945
540 591 / STRUCTURES	L 146	(1,048)	(1,003)	(45)
541 592 / STATION EQUIPMENT	L 147	4,482,318	4,295,998	186,320
542 593 / OVERHEAD LINES	L 148+149	17,401,297	16,108,331	1,292,966
543 594 / UNDERGROUND LINES	L 150+151	703,795	693,717	10,078
544 595 / LINE TRANSFORMERS	L 152	45,593	43,864	1,729
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	589,313	562,053	27,260
546 597 / METERS	L 154	911,444	880,532	30,912
547 598 / MISCELLANEOUS PLANT	L 158	214,170	204,984	9,186
548 TOTAL DISTRIBUTION MAINTENANCE		24,951,817	23,367,467	1,584,350
549				
550 TOTAL DISTRIBUTION EXPENSES		54,871,417	52,004,664	2,866,752
551				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<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	1,116,501	1,049,380	67,121
554 902 / METER READING	CW902	1,790,512	1,329,653	460,859
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,951,112	13,471,174	479,938
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,350,112	3,124,277	225,836
557 905 / MISC EXPENSES	L 554+555+556	(4)	(4)	(0)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		20,208,234	18,974,480	1,233,754
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	802,563	760,145	42,418
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	355,620	339,151	16,469
563 OTHER	DA908	42,130,567	39,901,517	2,229,050
564 TOTAL ACCOUNT 908		42,486,187	40,240,668	2,245,519
565 909 / INFORMATION & INSTRUCTIONAL	DA909	341,699	329,947	11,752
566 910 / MISCELLANEOUS EXPENSES	L 564+565	627,857	594,765	33,092
567 TOTAL CUST SERV & INFORMATN EXPENSES		44,258,306	41,925,526	2,332,780

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924		0	0	0
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	88,828,776	84,648,619	4,180,157
575 921 / OFFICE SUPPLIES	LABOR	14,790,380	14,094,366	696,014
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(29,219,811)	(27,844,768)	(1,375,043)
577 923 / OUTSIDE SERVICES	LABOR	7,744,133	7,379,705	364,428
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	394,554	378,371	16,183
580 ALL RISK & MISCELLANEOUS	P110P	2,615,731	2,507,964	107,767
581 TOTAL ACCOUNT 924		3,010,285	2,886,335	123,950
582				
583 925 / INJURIES & DAMAGES				
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	5,617,495	5,353,144	264,351
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	34,017,958	32,417,121	1,600,837
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	1,143,402	0	1,143,402
587 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	17,153,713	17,153,713	0
588 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
589 928 / REGULATORY COMMISSION EXPENSES				
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	2,134,186	2,046,651	87,536
592 ENERGY RELATED	E10	1,168,595	1,114,476	54,120
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	730,936	696,811	34,125
595 FERC OTHER	D11	33,170	31,810	1,360
596 FERC - OREGON HYDRO FEE	D10	158,501	152,000	6,501
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	81,751	81,751	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	714,218	0	714,218
602 TOTAL ACCOUNT 928		5,021,358	4,123,498	897,860
603				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

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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	603,786	575,373	28,413
606 930 2 / MISCELLANEOUS EXPENSES	LABOR	3,605,153	3,435,500	169,653
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		152,316,629	144,222,605	8,094,024
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	6,842,169	6,557,377	284,792
611 TOTAL ADMIN & GENERAL EXPENSES		159,158,798	150,779,982	8,378,816
612				
613 416 / MERCHANDISING EXPENSE	E10	0	0	0
614 TOTAL OPER & MAINT EXPENSES		869,170,580	829,518,900	39,651,680
615				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<u>8 DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
616 *** TABLE 8 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	47,229,753	45,292,581	1,937,171
620 330-336 / HYDRAULIC PRODUCTION	L 98	16,289,503	15,621,374	668,129
621 340-346 / OTHER PRODUCTION	L 99	16,055,212	15,396,693	658,519
622 TOTAL PRODUCTION PLANT		79,574,467	76,310,648	3,263,819
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	302,267	289,869	12,398
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,515,669	1,453,490	62,178
627 353 / STATION EQUIPMENT	L 117	8,895,320	8,529,815	365,505
628 354 / TOWERS & FIXTURES	L 123	2,218,718	2,127,716	91,003
629 355 / POLES & FIXTURES	L 128	5,059,029	4,850,658	208,372
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,294,008	4,117,433	176,575
631 359 / ROADS & TRAILS	L 138	3,551	3,406	146
632 TOTAL TRANSMISSION PLANT		22,288,563	21,372,387	916,176
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	28,953	28,196	757
636 361 / STRUCTURES & IMPROVEMENTS	L 146	832,445	796,608	35,836
637 362 / STATION EQUIPMENT	L 147	4,556,046	4,366,662	189,385
638 364 / POLES, TOWERS & FIXTURES	L 148	6,102,180	5,626,304	475,875
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,654,645	3,409,217	245,428
640 366 / UNDERGROUND CONDUIT	L 150	958,660	945,058	13,602
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,008,999	4,937,146	71,853
642 368 / LINE TRANSFORMERS	L 152	12,391,947	11,922,146	469,801
643 369 / SERVICES	L 153	968,415	923,066	45,349
644 370 / METERS	L 154	4,387,891	4,239,075	148,815
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	89,065	82,623	6,443
646 373 / STREET LIGHTING SYSTEMS	L 156	78,883	75,234	3,649
647 TOTAL DISTRIBUTION PLANT		39,058,129	37,351,337	1,706,792

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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>
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	2,579,117	2,471,766	107,351
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,313,654	7,009,238	304,416
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	180,612	7,844
655 393 / STORES EQUIPMENT	L 165	111,681	107,033	4,649
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	532,867	510,688	22,180
657 395 / LABORATORY EQUIPMENT	L 167	697,667	668,628	29,039
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,862,809	3,702,027	160,782
660 398 / MISCELLANEOUS EQUIPMENT	L 170	421,475	403,932	17,543
661 TOTAL GENERAL PLANT		15,707,727	15,053,924	653,803
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,705	24,960
664 DEPR EXP BEFORE DISALLOWED COSTS		157,195,551	150,630,001	6,565,550
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,924)	(12,375)
667 TOTAL DEPRECIATION EXPENSE		156,899,252	150,346,078	6,553,174
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,981,078	6,692,696	288,382
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	(139,922)	(134,183)	(5,739)
673 TOTAL AMORTIZATION EXPENSE		6,841,156	6,558,513	282,643
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		163,740,408	156,904,590	6,835,818
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	227,740	217,615	10,126
678				

**IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	15,595,269	14,861,378	733,891
684 FUTA	LABOR	94,472	90,026	4,446
685 LESS PAYROLL DEDUCTION	LABOR	(15,937,325)	(15,187,337)	(749,988)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,338,765	1,283,854	54,911
690 VALMY	L 97	820,954	787,282	33,672
691 BOARDMAN	L 97	145,492	139,525	5,967
692 OTHER-PRODUCTION PLANT	L 101	7,786,123	7,466,768	319,355
693 OTHER-TRANSMISSION PLANT	L 139	6,289,275	6,030,838	258,437
694 OTHER-DISTRIBUTION PLANT	L 158	10,415,546	9,968,833	446,713
695 OTHER-GENERAL PLANT	L 172	2,016,090	1,932,174	83,916
696 SUB-TOTAL		28,812,245	27,609,275	1,202,970
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,352	4,173	179
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,724,231	2,724,231	0
702 STATE OF OREGON	CODA	255,980	0	255,980
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	837,813	0	837,813
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	247,584	235,933	11,651
709 HYDRO GENERATION KWH TAX	E10	1,884,837	1,797,547	87,290
710 IRRIGATION-PIC	CIDA	272,685	272,685	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		34,792,143	32,407,911	2,384,232
715				
716				

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	5,068,410	5,068,410	0
720 STATE OF OREGON	CODA	219,223	0	219,223
721				
722 TOTAL REGULATORY DEBITS/CREDITS		5,287,633	5,068,410	219,223
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(15,459,580)	(14,816,106)	(643,474)
729 ACCOUNTS #190 & #283 - RELATED	L 758	8,084,652	7,673,004	411,648
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(7,374,927)	(7,143,101)	(231,826)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	5,405,098	5,180,121	224,976
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	20,035,445	19,015,028	1,020,417
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	(2,816,167)	(2,775,638)	(40,529)
740 STATE OF OREGON	L 815	515,365	487,924	27,440
741 OTHER STATES	L 856	58,006	48,512	9,495
742 TOTAL STATE INCOME TAXES		(2,242,797)	(2,239,202)	(3,594)

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,362,610,373	1,298,774,256	63,836,116
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		869,170,580	829,518,900	39,651,680
749 DEPRECIATION EXPENSE		156,899,252	150,346,078	6,553,174
750 AMORTIZATION OF LIMITED TERM PLANT		6,841,156	6,558,513	282,643
751 ACCRETION EXPENSE		227,740	217,615	10,126
752 TAXES OTHER THAN INCOME		34,792,143	32,407,911	2,384,232
753 REGULATORY DEBITS/CREDITS		5,287,633	5,068,410	219,223
754 TOTAL OPERATING EXPENSES		1,073,218,504	1,024,117,426	49,101,079
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		289,391,868	274,656,831	14,735,038
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	84,407,634	80,867,443	3,540,191
762 OTHER INTEREST EXPENSE	L 24	11,913,882	11,414,195	499,687
763 TOTAL INTEREST CHARGES		96,321,516	92,281,638	4,039,878
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		193,070,352	182,375,193	10,695,159
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		2,408,051	2,155,722	252,329
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		190,662,300	180,219,470	10,442,830
770				
771 FEDERAL TAX AT 21 PERCENT		40,039,083	37,846,089	2,192,994
772 ADD: FIN 48 ADJUSTMENT	L 771	0	0	0
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(22,292,064)	(21,071,098)	(1,220,966)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		17,747,019	16,774,991	972,028
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	34,503,836	33,067,682	1,436,154
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	403,313	386,526	16,787
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(24,009,883)	(22,787,366)	(1,222,517)
781 SUM OF OTHER ADJUSTMENTS		10,897,266	10,666,842	230,424
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		2,288,426	2,240,037	48,389
783				
784 TOTAL FEDERAL INCOME TAX		20,035,445	19,015,028	1,020,417

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

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	193,070,352	182,375,193	10,695,159
788				
789 ALLOWANCE FOR AFUDC	P101P	34,503,836	33,067,682	1,436,154
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	403,313	386,526	16,787
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(24,009,883)	(22,787,366)	(1,222,517)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(23,606,570)	(22,400,840)	(1,205,730)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		10,897,266	10,666,842	230,424
797				
798 INCOME SUBJECT TO OREGON TAX		203,967,618	193,042,035	10,925,583
799				
800 IERCO TAXABLE INCOME	E10	21,144,544	20,165,300	979,244
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(6,989,330)	(6,698,413)	(290,917)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		218,122,832	206,508,923	11,613,910
804 APPORTIONMENT FACTOR (0.045454550)		9,914,675	9,386,770	527,905
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		9,914,675	9,386,770	527,905
807				
808 OREGON TAX AT 6.6 PERCENT		654,369	619,527	34,842
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		654,369	619,527	34,842
812 ADD: FIN 48 ADJUSTMENT	L 808	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	(139,004)	(131,603)	(7,401)
814				
815 STATE INCOME TAX PAID - OREGON		515,365	487,924	27,440
816				

**IDAHO POWER COMPANY
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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	193,070,352	182,375,193	10,695,159
820				
821 ALLOWANCE FOR AFUDC	P101P	34,503,836	33,067,682	1,436,154
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	403,313	386,526	16,787
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(24,009,883)	(22,787,366)	(1,222,517)
825 STATE INCOME TAX ADJUSTMENTS		(23,606,570)	(22,400,840)	(1,205,730)
826				
827 INCOME SUBJECT TO IDAHO TAX		203,967,618	193,042,035	10,925,583
828				
829 IERCO TAXABLE INCOME	E10	21,144,544	20,165,300	979,244
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(56,364,223)	(54,018,174)	(2,346,049)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		168,747,939	159,189,161	9,558,778
833				
834 IDAHO TAX AT 5.6 PERCENT		9,449,885	8,914,593	535,292
835 LESS: INVESTMENT TAX CREDIT	P101P	7,921,117	7,591,416	329,701
836				
837 STATE INCOME TAX ALLOWED - IDAHO		1,528,768	1,323,177	205,591
838 ADD: FIN 48 ADJUSTMENT	L 834	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(4,344,935)	(4,098,815)	(246,120)
840 STATE INCOME TAX PAID - IDAHO		(2,816,167)	(2,775,638)	(40,529)
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		203,967,618	193,042,035	10,925,583
845				
846 IERCO TAXABLE INCOME	E10	21,144,544	20,165,300	979,244
847 BONUS DEPRECIATION ADJUSTMENT	P101P	(196,888)	(188,692)	(8,195)
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		224,915,274	213,018,643	11,896,631
850 POST APPORTIONMENT ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		224,915,274	213,018,643	11,896,631
852				
853 OTHER TAX AT 0.1 PERCENT		224,915	213,019	11,897
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(166,909)	(164,507)	(2,402)
856 OTHER STATES' INCOME TAX PAID		58,006	48,512	9,495

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	297,684	285,474	12,210
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,685,715	4,491,907	193,808
862 536 / WATER FOR POWER	E10	774,094	738,244	35,850
863 537 / HYDRAULIC EXPENSES	D10	5,961,093	5,716,593	244,500
864 538 / ELECTRIC EXPENSES	D10	1,465,243	1,405,145	60,098
865 539 / MISCELLANEOUS EXPENSES	D10	3,665,747	3,515,393	150,354
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,551,892	15,867,283	684,609
868 541 / SUPERVISION & ENGINEERING	L 873	75,128	72,047	3,081
869 542 / STRUCTURES	D10	565,583	542,385	23,198
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	167,499	160,629	6,870
871 544 / ELECTRIC PLANT	D10	1,624,600	1,557,966	66,634
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,649,690	1,582,026	67,664
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,082,500	3,915,053	167,447
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,634,392	19,782,335	852,057
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	579,291	555,531	23,760
877 548 / GENERATING EXPENSES	D10	2,594,915	2,488,482	106,433
878 549 / MISCELLANEOUS EXPENSES	D10	455,947	437,246	18,701
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,630,153	3,481,259	148,894
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	133,181	127,718	5,463
884 553 / GENERATING & ELECTRIC PLANT	D10	55,898	53,605	2,293
885 554 / MISCELLANEOUS EXPENSES	D10	278,072	266,667	11,405
886 TOTAL OTHER POWER MAINT EXPENSES		467,151	447,990	19,161
887 TOTAL OTHER POWER GENERATION EXP		4,097,304	3,929,249	168,055
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	133	128	5
890	D10	3,349,646	3,212,257	137,389
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,349,779	3,212,385	137,394
892				
893 TOTAL PRODUCTION EXPENSES		28,379,159	27,209,444	1,169,715
894				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	2,303,390	2,208,740	94,650
899 561 / LOAD DISPATCHING	D12	2,899,981	2,781,036	118,945
900 562 / STATION EXPENSES	L 117	2,198,367	2,108,037	90,330
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	358,127	343,406	14,721
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	64	61	3
905 TOTAL TRANSMISSION OPERATION		7,759,929	7,441,280	318,649
906 568 / SUPERVISION & ENGINEERING	L 140	102,565	98,350	4,215
907 569 / STRUCTURES	L 112	820,446	786,788	33,658
908 570 / STATION EQUIPMENT	L 117	1,567,841	1,503,419	64,422
909 571 / OVERHEAD LINES	L 123+128+133	589,578	565,343	24,235
910 575 / OPER TRANS MKT ADMIN - EIM	L 140	0	0	0
911 TOTAL TRANSMISSION MAINTENANCE		3,080,430	2,953,900	126,530
912 TOTAL TRANSMISSION EXPENSES		10,840,359	10,395,180	445,179
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,339,475	3,196,248	143,227
916 581 / LOAD DISPATCHING	D60	3,582,594	3,446,772	135,822
917 582 / STATION EXPENSES	L 147	922,781	884,423	38,358
918 583 / OVERHEAD LINE EXPENSES	L 148+149	2,684,102	2,484,666	199,436
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,028,488	1,013,761	14,727
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	77,283	73,708	3,575
921 586 / METER EXPENSES	L 154	3,227,257	3,117,804	109,453
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	987,818	916,363	71,455
923 588 / MISCELLANEOUS EXPENSES	L 550	3,224,013	3,055,575	168,438
924 589 / RENTS	L 158	1,610	1,541	69
925 TOTAL DISTRIBUTION OPERATION		19,075,421	18,190,860	884,561

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2018

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	7,425	7,107	318
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,536,141	2,430,719	105,422
932 593 / OVERHEAD LINES	L 148+149	4,173,136	3,863,060	310,076
933 594 / UNDERGROUND LINES	L 150+151	413,531	407,609	5,922
934 595 / LINE TRANSFORMERS	L 152	21,196	20,392	804
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	314,716	300,158	14,558
936 597 / METERS	L 154	744,186	718,947	25,239
937 598 / MISCELLANEOUS PLANT	L 158	130,212	124,627	5,585
938 TOTAL DISTRIBUTION MAINTENANCE		8,340,543	7,872,620	467,923
939 TOTAL DISTRIBUTION EXPENSES		27,415,964	26,063,480	1,352,484
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	980,485	921,541	58,944
943 902 / METER READING	CW902	1,138,693	845,605	293,088
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,735,130	8,434,629	300,501
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,854,308	10,201,775	652,533
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	669,119	633,754	35,365
951 908 / CUSTOMER ASSISTANCE	L 564	4,337,592	4,108,338	229,254
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	286,049	270,930	15,119
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,292,760	5,013,022	279,738
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
959 **** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ****				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	47,515,757	45,277,426	2,238,331
963 921 / OFFICE SUPPLIES	PTDCAS	256,153	244,086	12,067
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	286,624	274,694	11,930
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	119,975	114,329	5,646
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	151,116	143,997	7,119
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,167,316	1,118,729	48,587
989 TOTAL ADMIN & GENERAL EXPENSES		49,496,941	47,173,261	2,323,680
990 TOTAL OPER & MAINT EXPENSES		132,279,491	126,056,162	6,223,329
991				
992 TOTAL LABOR - RATIO (%)		1	0.9530	0.0470

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 14 - ALLOCATION FACTORS ***				
CAPACITY RELATED KW				
PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,498,762.0	2,396,273.0	102,489.0
SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,498,762.0	2,396,273.0	102,489.0
RETAIL TRANSMISSION	D12	2,498,762.0	2,396,273.0	102,489.0
DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,365,176.0	2,275,508.0	89,668.0
ENERGY RELATED MWH				
GENERATION LEVEL (PSP)	E10	15,879,833.0	15,144,408.0	735,425.0
RETAIL MWH AT GENERATION LVL	E100	15,879,833.0	15,144,408.0	735,425.0
CUSTOMER LEVEL	E99	14,635,992.0	13,952,685.0	683,307.0
CUSTOMER RELATED FACTORS				
369-DIRECT ASSIGNMENT	DA369	61,340,578	58,468,113	2,872,465
370-METER INVESTMENT	ACCT370	90,582,378	87,510,273	3,072,105
902-CUSTOMER WEIGHTED	CW902	1,790,512	1,329,653	460,859
903-CUSTOMER WEIGHTED	CW903	13,951,109	13,471,171	479,938
904-CUSTOMER WEIGHTED	CW904	3,661,904	3,415,050	246,854
909-DIRECT ASSIGN-AVG NO CUST.	DA909	550,426	531,496	18,930

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,940,918	5,909,295	31,623
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	6,553,286	6,382,030	171,256
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	40,283,757	38,549,556	1,734,201
1026 362-STATION EQUIPMENT	ACCT362	254,363,384	243,790,063	10,573,321
1027 364-POLES, TOWERS & FIXTURES	DA364	268,142,283	247,231,349	20,910,934
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	138,109,066	128,834,358	9,274,708
1029 366-UNDERGROUND CONDUIT	DA366	50,839,105	50,117,797	721,308
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	264,580,458	260,785,102	3,795,356
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,086,045	2,862,812	223,233
1032 373-STREET LIGHTING SYSTEMS	DA373	4,561,978	4,350,955	211,023
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,463,096	4,376,880	86,216
1034 454-REVENUE - FACILITIES CHARGE	DA454	8,269,182	7,863,058	406,124
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	42,130,567	39,901,517	2,229,050
1036 440-RETAIL SALES REVENUE	RETREV	1,175,151,916	1,119,991,490	55,160,426
1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038 RIDER FUND DIRECT ASSIGNMENT	DARIDER	35,702,948	33,663,001	2,039,947
1039 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	227,740	217,615	10,126
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,705	24,960
1041 IDAHO	CIDA	1	1	0
1042 OREGON	CODA	1	0	1
1043 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

**IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1044 *** TABLE 14 - ALLOCATION FACTORS ***				
1045				
1046 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1047 PLANT - PROD,TRANS&DIST	PTD	5,535,828,765	5,305,410,888	230,417,877
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	82,782,550	78,882,901	3,899,649
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,606,739,540	2,499,342,990	107,396,551
1050 PLANT - GEN PLT (390,391,397&398)	P390B	231,003,035	221,387,992	9,615,043
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	5,917,369,774	5,671,071,011	246,298,764
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	710,011,782	678,738,918	31,272,864
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	82,782,550	78,882,901	3,899,649
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	131,872,892	125,667,139	6,205,753
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,262,581,564	1,203,348,933	59,232,631
1056 O&M - ALL EXCEPT FUEL	O&M M	726,849,012	693,740,193	33,108,819
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	908,280,833	871,017,053	37,263,780
1058 O&M - TOTAL (NOT USED)	OM401	869,170,580	829,518,900	39,651,680

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>
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	95.90%	4.10%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.90%	4.10%
1064 RETAIL TRANSMISSION	D12	100.00%	95.90%	4.10%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.21%	3.79%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.37%	4.63%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.37%	4.63%
1070 CUSTOMER LEVEL	E99	100.00%	95.33%	4.67%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.32%	4.68%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.61%	3.39%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	74.26%	25.74%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.56%	3.44%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	93.26%	6.74%
1078 909-DIRECT ASSIGN-AVG NO.CUST.	DA909	100.00%	96.56%	3.44%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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%	99.47%	0.53%
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%	97.39%	2.61%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.70%	4.30%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	95.84%	4.16%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.20%	7.80%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.28%	6.72%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.58%	1.42%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.57%	1.43%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.77%	7.23%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.37%	4.63%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.07%	1.93%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.09%	4.91%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	94.71%	5.29%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.31%	4.69%
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, 2018

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%	95.84%	4.16%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.29%	4.71%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.88%	4.12%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.84%	4.16%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.84%	4.16%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.60%	4.40%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.29%	4.71%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.29%	4.71%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.31%	4.69%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.44%	4.56%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.90%	4.10%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.44%	4.56%

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

**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, 2018**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	248,877.0
Less: Accum Prov for Depreciation	98,197.1
Amort of Other Utility Plant	1,153.0
Net Electric Plant-in-Service	149,526.9
Less: Cust Advances for Construction	31.6
Accumulated Deferred Income Taxes	20,509.4
Add: Fuel Inventory	1,686.3
Materials & Supplies	2,430.7
Prepayments	0.0
Working Cash Allowance	1,515.7
Net Electric Rate Base	134,618.7
Add: Conservation & Deferred Programs	3,471.1
IERCO Rate Base	2,880.0
Total Combined Rate Base	140,969.7
 Development of Net Income	
Operation Revenues	61,980.2
Operating Expenses	
Operation & Maintenance Expenses	37,892.8
Depreciation Expense	6,553.2
Amortization Expense	289.0
Accretion Expense	10.1
Taxes Other Than Income Taxes	2,384.2
Regulatory Debits/Credits	219.2
Deferred Income Taxes	(475.9)
Investment Tax Credits Adj - Net	225.0
Federal Income Taxes	1,405.3
State Income Taxes	229.1
Total Operating Expenses	48,732.1
Operating Income	13,248.0
Add: IERCO Operating Income	408.2
Total Operating Income	13,656.2
 Rate of Return Earned - Percent	 9.687%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,466	237
302 - FRANCHISES & CONSENTS	D10	32,270,039	30,946,454	1,323,585
303 - MISCELLANEOUS	P101P	30,137,838	28,883,410	1,254,428
TOTAL INTANGIBLE PLANT		62,413,580	59,835,330	2,578,250
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,185,042,260	1,136,436,672	48,605,588
330-336 / HYDRAULIC PRODUCTION	D10	874,896,639	839,011,956	35,884,683
340-346 / OTHER PRODUCTION	D10	550,912,530	528,316,351	22,596,179
TOTAL PRODUCTION PLANT		2,610,851,429	2,503,764,979	107,086,450
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	37,928,913	36,373,224	1,555,689
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		37,928,913	36,373,224	1,555,689
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	80,554,255	77,250,249	3,304,006
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		80,554,913	77,250,249	3,304,664
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	433,318,427	415,545,477	17,772,950
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		433,430,020	415,620,576	17,809,444

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
TABLE 1 - ELECTRIC PLANT IN SERVICE				
120 354 / TOWERS & FIXTURES				
121		207,664,621	199,147,068	8,517,554
122	DA354	0	0	0
123		207,664,621	199,147,068	8,517,554
125 355 / POLES & FIXTURES				
126		188,488,517	180,757,489	7,731,028
127	DA355	33,842	0	33,842
128		188,522,359	180,757,489	7,764,870
130 356 / OVERHEAD CONDUCTORS & DEVICES				
131		229,871,725	220,443,327	9,428,398
132	DA356	26,495	1,189	25,306
133		229,898,220	220,444,516	9,453,704
135 359 / ROADS & TRAILS				
136		390,266	374,259	16,007
137	DA359	0	0	0
138		390,266	374,259	16,007
140		1,178,389,313	1,129,967,381	48,421,932

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

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	6,279,892	6,115,780	164,111
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	38,509,366	36,851,552	1,657,814
147 362 / STATION EQUIPMENT	ACCT362	246,895,062	236,632,183	10,262,879
148 364 / POLES, TOWERS & FIXTURES	DA364	268,142,283	247,231,349	20,910,934
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	138,109,066	128,834,358	9,274,708
150 366 / UNDERGROUND CONDUIT	DA366	50,839,106	50,117,798	721,308
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	264,580,458	260,785,102	3,795,356
152 368 / LINE TRANSFORMERS	D60	572,330,550	550,632,488	21,698,062
153 369 / SERVICES	DA369	61,340,577	58,468,112	2,872,465
154 370 / METERS	ACCT370	91,904,640	88,787,690	3,116,950
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,095,046	2,871,162	223,884
156 373 / STREET LIGHTING SYSTEMS	DA373	4,561,978	4,350,955	211,023
157				
158 TOTAL DISTRIBUTION PLANT		1,746,588,023	1,671,678,528	74,909,495
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,616,446	16,883,196	733,250
162 390 / STRUCTURES & IMPROVEMENTS	PTD	123,679,928	118,531,997	5,147,931
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	47,037,475	45,079,634	1,957,841
164 392 / TRANSPORTATION EQUIPMENT	PTD	87,669,883	84,020,798	3,649,085
165 393 / STORES EQUIPMENT	PTD	3,014,394	2,888,926	125,468
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	10,750,877	10,303,393	447,484
167 395 / LABORATORY EQUIPMENT	PTD	14,000,925	13,418,164	582,761
168 396 / POWER OPERATED EQUIPMENT	PTD	17,485,450	16,757,653	727,797
169 397 / COMMUNICATIONS EQUIPMENT	PTD	53,104,094	50,893,741	2,210,352
170 398 / MISCELLANEOUS EQUIPMENT	PTD	7,181,538	6,882,620	298,917
171				
172 TOTAL GENERAL PLANT		381,541,009	365,660,123	15,880,887
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,979,783,354	5,730,906,340	248,877,014
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<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	640,065,587	613,812,714	26,252,873
180 330-336 / HYDRAULIC PRODUCTION	L 98	430,389,885	412,737,051	17,652,833
181 340-346 / OTHER PRODUCTION	L 99	112,247,217	107,643,295	4,603,922
182 TOTAL PRODUCTION PLANT		1,182,702,689	1,134,193,060	48,509,628
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	8,483,936	8,135,960	347,976
186 352 / STRUCTURES & IMPROVEMENTS	L 112	28,567,190	27,395,257	1,171,933
187 353 / STATION EQUIPMENT	L 117	120,870,208	115,903,706	4,966,502
188 354 / TOWERS & FIXTURES	L 123	68,963,407	66,134,810	2,828,597
189 355 / POLES & FIXTURES	L 128	65,383,094	62,690,092	2,693,003
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	77,706,632	74,511,237	3,195,395
191 359 / ROADS & TRAILS	L 138	280,932	269,409	11,523
192 TOTAL TRANSMISSION PLANT		370,255,399	355,040,470	15,214,929
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	93,258	90,821	2,437
196 361 / STRUCTURES & IMPROVEMENTS	L 146	12,621,381	12,078,036	543,346
197 362 / STATION EQUIPMENT	L 147	61,771,851	59,204,132	2,567,719
198 364 / POLES, TOWERS & FIXTURES	L 148	142,434,709	131,327,014	11,107,695
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	54,225,921	50,584,382	3,641,539
200 366 / UNDERGROUND CONDUIT	L 150	16,512,147	16,277,872	234,275
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	90,655,213	89,354,781	1,300,432
202 368 / LINE TRANSFORMERS	L 152	175,866,831	169,199,408	6,667,422
203 369 / SERVICES	L 153	43,389,563	41,357,711	2,031,852
204 370 / METERS	L 154	32,513,954	31,411,242	1,102,712
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,778,825	1,650,151	128,674
206 373 / STREET LIGHTING SYSTEMS	L 156	3,647,866	3,479,127	168,739
207 TOTAL DISTRIBUTION PLANT		635,511,519	606,014,676	29,496,842
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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	31,675,207	30,356,789	1,318,418
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	18,815,411	18,032,257	783,154
215 392 / TRANSPORTATION EQUIPMENT	L 164	24,200,595	23,193,293	1,007,302
216 393 / STORES EQUIPMENT	L 165	891,900	854,776	37,124
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,685,514	3,532,112	153,402
218 395 / LABORATORY EQUIPMENT	L 167	6,589,386	6,315,116	274,270
219 396 / POWER OPERATED EQUIPMENT	L 168	4,749,272	4,551,593	197,679
220 397 / COMMUNICATIONS EQUIPMENT	L 169	20,881,122	20,011,987	869,135
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,168,750	3,036,857	131,893
222 TOTAL GENERAL PLANT		114,657,156	109,884,779	4,772,376
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,303,126,762	2,205,132,986	97,993,776
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	4,778,890	4,575,557	203,333
228 TOTAL ACCUM PROVISION DEPRECIATION		2,307,905,652	2,209,708,543	98,197,109
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	12,956,511	12,421,289	535,222
232 HYDRAULIC PRODUCTION	L 98	15,060,830	14,443,096	617,734
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		28,017,341	26,864,385	1,152,956
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,335,922,993	2,236,572,928	99,350,064
238				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		3,643,860,361	3,494,333,412	149,526,949
LESS:				
CUSTOMER ADVANCES FOR CONSTRUCTION				
POWER SUPPLY	D10	0	0	0
OTHER	DA252	5,940,917	5,909,294	31,623
TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,940,917	5,909,294	31,623
ACCUMULATED DEFERRED INCOME TAXES				
190 / ACCUMULATED DEFERRED INCOME TAXES				
CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,251,442)	(1,244,781)	(6,661)
OTHER	LABOR	(16,474,546)	(15,722,494)	(752,052)
TOTAL ACCOUNT 190		(17,725,988)	(16,967,274)	(758,714)
281 / ACCELERATED AMORTIZATION	P101P	0	0	0
282 / OTHER PROPERTY	P101P	476,919,049	457,068,241	19,850,808
283 / OTHER	P101P	34,051,265	32,633,949	1,417,316
TOTAL ACCUM DEFERRED INCOME TAXES		493,244,326	472,734,915	20,509,411
NET ELECTRIC PLANT IN SERVICE		3,144,675,118	3,015,689,203	128,985,916
ADD:				
WORKING CAPITAL				
151 / FUEL INVENTORY	E10	36,412,873	34,726,524	1,686,349
154 / PLANT MATERIALS & SUPPLIES				
PRODUCTION - GENERAL	L 101	18,515,476	17,756,047	759,429
TRANSMISSION - GENERAL	L 139	10,085,071	9,670,659	414,412
DISTRIBUTION - GENERAL	L 158	26,838,836	25,687,744	1,151,092
OTHER - UNCLASSIFIED	L 174	2,540,909	2,435,157	105,752
TOTAL ACCOUNT 154		57,980,292	55,549,607	2,430,685
165 / PREPAID ITEMS				
AD VALOREM TAXES	L 696	0	0	0
OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
INSURANCE	L 101	0	0	0
PENSION-RELATED PREPAYMENTS	L 990	0	0	0
SOFTWARE CONTRACTS	L 92	0	0	0
MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
TOTAL ACCOUNT 165		0	0	0
WORKING CASH ALLOWANCE	L 614	32,078,624	30,562,911	1,515,712
TOTAL WORKING CAPITAL		126,471,789	120,839,042	5,632,746
NET ELECTRIC PLANT IN SERVICE		3,271,146,907	3,136,528,245	134,618,662

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

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		3,271,146,907	3,136,528,245	134,618,662
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	18,211	0	18,211
305 AM. FALLS BOND REFINANCE	D10	385,734	369,913	15,821
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	4,896,573	0	4,896,573
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	130,814	130,814	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	10,338,444	10,338,444	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	15,427,037	15,427,037	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	415,298	0	415,298
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	668,368	0	668,368
313 TOTAL OTHER REGULATORY ASSETS		32,280,479	26,266,208	6,014,271
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(2,536,525)	0	(2,536,525)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(6,673)	0	(6,673)
317 TOTAL DEFERRED PROGRAMS		29,737,281	26,266,208	3,471,073
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	75,472,749	71,977,464	3,495,285
321 PREPAID COAL ROYALTIES	E10	976,367	931,150	45,217
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(14,262,396)	(13,601,878)	(660,518)
323 TOTAL SUBSIDIARY RATE BASE		62,186,720	59,306,736	2,879,984
324				
325 TOTAL COMBINED RATE BASE		3,363,070,908	3,222,101,189	140,969,719

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

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	1,175,151,915	1,119,991,489	55,160,426
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	79,156,537	75,490,649	3,665,888
332 TOTAL SALES OF ELECTRICITY		1,254,308,452	1,195,482,138	58,826,314
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	3,971,967	3,788,018	183,949
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	4,463,096	4,376,880	86,216
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,451,652	3,309,826	141,827
346 TRANSFORMER RENTALS	L 152	17,330	16,673	657
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,578,645	1,505,535	73,110
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,499,080	1,382,175	116,905
351 FACILITIES CHARGES	DA454	8,273,112	7,866,795	406,317
352 OTHER RENTALS	L 101	750,532	719,748	30,784
353 WATER LEASE	E10	78,383	74,753	3,630
354 TOTAL ACCOUNT 454		16,048,736	15,275,506	773,230
355				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<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	10,529,474	10,097,598	431,876
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	824,327	793,075	31,252
359 TRANSMISSION - POINT-TO-POINT	D11	39,975,231	38,335,610	1,639,621
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	587,282	587,282	0
364 SIERRA PACIFIC USAGE CHARGE	E10	125,970	120,136	5,834
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	44,857	42,990	1,867
368 TOTAL ACCOUNT 456		52,087,141	49,976,692	2,110,449
369				
370 TOTAL OTHER OPERATING REVENUES		76,570,940	73,417,096	3,153,844
371				
372 TOTAL OPERATING REVENUES		1,330,879,392	1,268,899,234	61,980,158

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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	1,158,488	1,110,972	47,516
378 501 / FUEL	E10	115,523,971	110,173,838	5,350,133
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,912,734	9,453,657	459,077
383 TOTAL ACCOUNT 502		9,912,734	9,453,657	459,077
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,868,433	1,781,902	86,531
387 TOTAL ACCOUNT 505		1,868,433	1,781,902	86,531
388 506 / MISCELLANEOUS EXPENSES	D10	9,133,785	8,759,154	374,631
389 507 / RENTS	L 97	250,861	240,572	10,289
390 TOTAL STEAM OPERATION EXPENSES		137,848,272	131,520,095	6,328,177
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	213,256	204,509	8,747
394 511 / STRUCTURES	D10	349,423	335,091	14,332
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	10,847,201	10,344,847	502,354
398 TOTAL ACCOUNT 512		10,847,201	10,344,847	502,354
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	4,545,026	4,334,537	210,489
402 TOTAL ACCOUNT 513		4,545,026	4,334,537	210,489
403 514 / MISCELLANEOUS STEAM PLANT	D10	7,142,704	6,849,739	292,965
404 TOTAL STEAM MAINTENANCE EXPENSES		23,097,610	22,068,724	1,028,886
405				
406 TOTAL STEAM GENERATION EXPENSES		160,945,882	153,588,818	7,357,064
407				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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 ***				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	4,889,816	4,687,566	202,250
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	6,551,529	6,282,812	268,717
414 OTHER	D10	2,450,000	2,349,511	100,489
415 TOTAL ACCOUNT 536		9,001,529	8,632,323	369,206
416				
417 537 / HYDRAULIC EXPENSES	D10	14,446,847	13,854,296	592,551
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,234,091	1,183,474	50,617
420 OTHER	E10	419,597	400,165	19,432
421 TOTAL ACCOUNT 538		1,653,688	1,583,638	70,050
422				
423 539 / MISCELLANEOUS EXPENSES	D10	5,022,546	4,816,542	206,004
424 540 / RENTS	D10	246,704	236,585	10,119
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		35,261,130	33,810,951	1,450,179
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	81,678	78,328	3,350
430 542 / STRUCTURES	D10	655,856	628,955	26,901
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	306,147	293,590	12,557
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,368,308	1,312,186	56,122
434 OTHER	E10	1,363,699	1,300,544	63,155
435 TOTAL ACCOUNT 544		2,732,007	2,612,729	119,278
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,406,633	2,307,923	98,710
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,182,321	5,921,525	260,796
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		41,443,451	39,732,476	1,710,975

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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	557,560	534,691	22,869
446 547 / FUEL				
447 SALMON DIESEL	E10	7,851	7,487	364
448 OTHER	E10	17,666,098	16,847,948	818,150
449 TOTAL ACCOUNT 547		17,673,949	16,855,435	818,514
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,185,549	2,095,907	89,642
453 OTHER	E10	1,918,511	1,829,661	88,850
454 TOTAL ACCOUNT 548		4,104,060	3,925,568	178,492
455				
456 549 / MISCELLANEOUS EXPENSES				
457 550 / RENTS	D10	1,334,620	1,279,879	54,741
458	D10	0	0	0
459 TOTAL OTHER POWER OPER EXPENSES		23,670,189	22,595,573	1,074,616
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	40	38	2
463 552 / STRUCTURES	D10	194,283	186,314	7,969
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	47,080	45,149	1,931
466 OTHER	E10	68,745	65,561	3,184
467 TOTAL ACCOUNT 553		115,825	110,710	5,115
468				
469 554 / MISCELLANEOUS EXPENSES				
470 TOTAL OTHER POWER MAINT EXPENSES	L 99	2,597,136	2,490,612	106,524
471		2,907,284	2,787,675	119,609
472 TOTAL OTHER POWER GENERATION EXP		26,577,473	25,383,249	1,194,224
473				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<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	676,543	645,211	31,332
477 OTHER PURCHASED POWER	E10	97,363,529	92,854,440	4,509,089
478 TOTAL ACCOUNT 555.0		98,040,072	93,499,651	4,540,421
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	217,489,839	207,417,475	10,072,364
482 TOTAL COGEN & SMALL POWER PROD		217,489,839	207,417,475	10,072,364
483				
484 TOTAL ACCOUNT 555		315,529,911	300,917,126	14,612,785
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	5,310	5,092	218
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	641,632	641,632	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	(71,046)	0	(71,046)
490 OTHER	D10	3,901,866	3,741,827	160,039
491 TOTAL ACCOUNT 557		4,472,452	4,383,459	88,993
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		320,007,673	305,305,677	14,701,995
494				
495 TOTAL PRODUCTION EXPENSES		548,974,479	524,010,221	24,964,258

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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	2,955,021	2,833,594	121,427
502 561 / LOAD DISPATCHING	D12	4,869,199	4,669,485	199,715
503 562 / STATION EXPENSES	L 117	2,508,380	2,405,312	103,068
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	822,211	788,413	33,798
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	3,602,155	3,435,333	166,823
506 566 / MISCELLANEOUS EXPENSES	L 140	15,165	14,542	623
507 567 / RENTS	L 140	2,710,663	2,599,277	111,386
508				
509 TOTAL TRANSMISSION OPERATION		17,482,795	16,745,956	736,839
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	696,021	667,421	28,601
513 569 / STRUCTURES	L 112	941,629	903,000	38,629
514 570 / STATION EQUIPMENT	L 117	1,473,686	1,413,133	60,553
515 571 / OVERHEAD LINES	L 123+128+133	739,086	708,705	30,381
515 573 / MISCELLANEOUS PLANT	L 139	0	0	0
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	411,723	394,805	16,918
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,262,146	4,087,063	175,082
519				
520 TOTAL TRANSMISSION EXPENSES		21,744,940	20,833,019	911,921

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 DESCRIPTION	<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	4,024,081	3,851,492	172,589
527 581 / LOAD DISPATCHING	D80	3,789,383	3,645,721	143,662
528 582 / STATION EXPENSES	L 147	1,420,330	1,361,290	59,040
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,473,383	3,215,301	258,082
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	3,229,888	3,183,637	46,251
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	145,669	138,931	6,738
532 586 / METER EXPENSES	L 154	4,061,584	3,923,835	137,749
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,131,416	1,049,574	81,842
534 588 / MISCELLANEOUS EXPENSES	L 158	4,431,035	4,240,992	190,043
535 589 / RENTS	L 158	1,203,552	1,151,933	51,619
536 TOTAL DISTRIBUTION OPERATION		26,910,321	25,762,706	1,147,615
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	603,763	577,868	25,895
540 591 / STRUCTURES	L 146	(1,048)	(1,003)	(45)
541 592 / STATION EQUIPMENT	L 147	4,082,224	3,912,535	169,689
542 593 / OVERHEAD LINES	L 148+149	16,742,956	15,498,907	1,244,050
543 594 / UNDERGROUND LINES	L 150+151	638,558	629,414	9,144
544 595 / LINE TRANSFORMERS	L 152	42,249	40,647	1,602
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	539,664	514,701	24,963
546 597 / METERS	L 154	794,044	767,114	26,930
547 598 / MISCELLANEOUS PLANT	L 158	193,628	185,323	8,305
548 TOTAL DISTRIBUTION MAINTENANCE		23,636,039	22,125,507	1,510,532
549				
550 TOTAL DISTRIBUTION EXPENSES		50,546,360	47,888,213	2,658,147
551				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

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	961,823	904,001	57,822
554 902 / METER READING	CW902	1,610,875	1,196,253	414,622
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	12,573,085	12,140,553	432,532
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,350,112	3,124,277	225,836
557 905 / MISC EXPENSES	L 554+555+556	(4)	(4)	(0)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		18,495,892	17,365,080	1,130,812
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	697,005	675,812	21,193
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	355,620	339,151	16,469
563 OTHER	DA908	5,743,334	5,574,362	168,972
564 TOTAL ACCOUNT 908		6,098,954	5,913,513	185,441
565 909 / INFORMATION & INSTRUCTIONAL	DA909	341,699	329,947	11,752
566 910 / MISCELLANEOUS EXPENSES	L 564+565	582,731	564,890	17,841
567 TOTAL CUST SERV & INFORMATN EXPENSES		7,720,389	7,484,162	236,227

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** 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	81,332,839	77,620,047	3,712,792
575 921 / OFFICE SUPPLIES	LABOR	14,749,970	14,076,643	673,327
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(29,219,811)	(27,885,945)	(1,333,866)
577 923 / OUTSIDE SERVICES	LABOR	7,744,133	7,390,618	353,515
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	394,554	378,371	16,183
580 ALL RISK & MISCELLANEOUS	P110P	2,570,514	2,464,610	105,904
581 TOTAL ACCOUNT 924		2,965,068	2,842,981	122,087
582				
583 925 / INJURIES & DAMAGES	LABOR	5,598,568	5,342,997	255,571
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	34,017,958	32,465,060	1,552,898
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,143,402	0	1,143,402
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	2,134,186	2,046,651	87,536
592 ENERGY RELATED	E10	1,168,595	1,114,476	54,120
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	730,936	696,811	34,125
595 FERC OTHER	D11	33,170	31,810	1,360
596 FERC - OREGON HYDRO FEE	D10	158,501	152,000	6,501
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	81,751	81,751	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	714,218	0	714,218
602 TOTAL ACCOUNT 928		5,021,358	4,123,498	897,860
603				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

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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	3,315,165	3,163,830	151,335
931 / RENTS	L 172	0	0	0
TOTAL ADM & GEN OPERATION		143,822,364	136,293,443	7,528,921
935 / GENERAL PLANT MAINTENANCE	L 172	6,658,017	6,380,890	277,127
TOTAL ADMIN & GENERAL EXPENSES		150,480,381	142,674,333	7,806,048
416 / MERCHANDISING EXPENSE	E10	4,003,151	3,817,758	185,393
TOTAL OPER & MAINT EXPENSES		801,965,592	764,072,785	37,892,807

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
DEPRECIATION EXPENSE				
310-316 / STEAM PRODUCTION	L 97	47,229,753	45,292,581	1,937,171
330-336 / HYDRAULIC PRODUCTION	L 98	16,289,503	15,621,374	668,129
340-346 / OTHER PRODUCTION	L 99	16,055,212	15,396,693	658,519
TOTAL PRODUCTION PLANT		79,574,467	76,310,648	3,263,819
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS	L 107	302,267	289,869	12,398
352 / STRUCTURES & IMPROVEMENTS	L 112	1,515,669	1,453,490	62,178
353 / STATION EQUIPMENT	L 117	8,895,320	8,529,815	365,505
354 / TOWERS & FIXTURES	L 123	2,218,718	2,127,716	91,003
355 / POLES & FIXTURES	L 128	5,059,029	4,850,658	208,372
356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,294,008	4,117,433	176,575
359 / ROADS & TRAILS	L 138	3,551	3,406	146
TOTAL TRANSMISSION PLANT		22,288,563	21,372,387	916,176
DISTRIBUTION PLANT				
360 / LAND & LAND RIGHTS	L 145	28,953	28,196	757
361 / STRUCTURES & IMPROVEMENTS	L 146	832,445	796,608	35,836
362 / STATION EQUIPMENT	L 147	4,556,046	4,366,662	189,385
364 / POLES, TOWERS & FIXTURES	L 148	6,102,180	5,626,304	475,875
365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,654,645	3,409,217	245,428
366 / UNDERGROUND CONDUIT	L 150	958,660	945,058	13,602
367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,008,999	4,937,146	71,853
368 / LINE TRANSFORMERS	L 152	12,391,947	11,922,146	469,801
369 / SERVICES	L 153	968,415	923,066	45,349
370 / METERS	L 154	4,387,891	4,239,075	148,815
371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	89,065	82,623	6,443
373 / STREET LIGHTING SYSTEMS	L 156	78,883	75,234	3,649
TOTAL DISTRIBUTION PLANT		39,058,129	37,351,337	1,706,792

**IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
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	2,579,117	2,471,766	107,351
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,313,654	7,009,238	304,416
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	180,612	7,844
655 393 / STORES EQUIPMENT	L 165	111,681	107,033	4,649
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	532,867	510,688	22,180
657 395 / LABORATORY EQUIPMENT	L 167	697,667	668,628	29,039
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,862,809	3,702,027	160,782
660 398 / MISCELLANEOUS EQUIPMENT	L 170	421,475	403,932	17,543
661 TOTAL GENERAL PLANT		15,707,727	15,053,924	653,803
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,705	24,960
664 DEPR EXP BEFORE DISALLOWED COSTS		157,195,551	150,630,001	6,565,550
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,924)	(12,375)
667 TOTAL DEPRECIATION EXPENSE		156,899,252	150,346,078	6,553,174
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,981,078	6,692,696	288,382
671 HYDRAULIC PRODUCTION	L 96	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	15,018	14,402	616
673 TOTAL AMORTIZATION EXPENSE		6,996,096	6,707,098	288,998
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		163,895,348	157,053,175	6,842,173
676				
677 411 093/4 / ARO ACCRETION EXPENSE	DAACCRETION	227,740	217,615	10,126
678				

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
TAXES OTHER THAN INCOME				
FEDERAL TAXES				
FICA	LABOR	15,595,269	14,883,355	711,914
FUTA	LABOR	94,472	90,159	4,313
LESS PAYROLL DEDUCTION	LABOR	(15,937,325)	(15,209,797)	(727,529)
STATE TAXES				
AD VALOREM TAXES				
JIM BRIDGER STATION	L 97	1,338,765	1,283,854	54,911
VALMY	L 97	820,954	787,282	33,672
BOARDMAN	L 97	145,492	139,525	5,967
OTHER-PRODUCTION PLANT	L 101	7,786,123	7,466,768	319,355
OTHER-TRANSMISSION PLANT	L 139	6,289,275	6,030,838	258,437
OTHER-DISTRIBUTION PLANT	L 158	10,415,546	9,968,833	446,713
OTHER-GENERAL PLANT	L 172	2,016,090	1,932,174	83,916
SUB-TOTAL		28,812,245	27,609,275	1,202,970
LICENSES - HYDRO PROJECTS	L 98	4,352	4,173	179
REGULATORY COMMISSION FEES				
STATE OF IDAHO	CIDA	2,724,231	2,724,231	0
STATE OF OREGON	CODA	255,980	0	255,980
FRANCHISE TAXES				
STATE OF OREGON	CODA	837,813	0	837,813
OTHER STATE TAXES				
UNEMPLOYMENT TAXES	LABOR	247,584	236,282	11,302
HYDRO GENERATION KWH TAX	E10	1,884,837	1,797,547	87,290
IRRIGATION-PIC	CIDA	272,685	272,685	0
CANADA GST TAXES	E10	0	0	0
TOTAL TAXES OTHER THAN INCOME		34,792,143	32,407,911	2,384,232

IDAHO POWER COMPANY
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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>
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	5,068,410	5,068,410	0
720 STATE OF OREGON	CODA	219,223	0	219,223
721				
722 TOTAL REGULATORY DEBITS/CREDITS		5,287,633	5,068,410	219,223
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(16,564,600)	(15,875,132)	(689,469)
729 ACCOUNTS #190 & #283 - RELATED	L 758	4,740,249	4,526,651	213,597
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(11,824,351)	(11,348,480)	(475,871)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	5,405,098	5,180,121	224,976
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	30,498,359	29,093,052	1,405,308
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	3,495,098	3,300,240	194,858
740 STATE OF OREGON	L 815	664,042	633,191	30,851
741 OTHER STATES	L 856	107,565	104,126	3,439
742 TOTAL STATE INCOME TAXES		4,266,706	4,037,558	229,148

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,330,879,392	1,268,899,234	61,980,158
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		801,965,592	764,072,785	37,892,807
749 DEPRECIATION EXPENSE		156,899,252	150,346,078	6,553,174
750 AMORTIZATION OF LIMITED TERM PLANT		6,996,096	6,707,098	288,998
751 ACCRETION EXPENSE		227,740	217,615	10,126
752 TAXES OTHER THAN INCOME		34,792,143	32,407,911	2,384,232
753 REGULATORY DEBITS/CREDITS		5,287,633	5,068,410	219,223
754 TOTAL OPERATING EXPENSES		1,006,168,456	958,819,895	47,348,561
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		324,710,936	310,079,338	14,631,597
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	90,417,028	86,627,021	3,790,007
762 OTHER INTEREST EXPENSE	L 24	11,913,882	11,414,489	499,394
763 TOTAL INTEREST CHARGES		102,330,910	98,041,509	4,289,401
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		222,380,025	212,037,829	10,342,196
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		8,327,095	7,903,606	423,490
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		214,052,930	204,134,223	9,918,707
770				
771 FEDERAL TAX AT 21 PERCENT		44,951,115	42,868,187	2,082,928
772 ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(20,420,895)	(19,474,639)	(946,256)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		24,530,221	23,393,548	1,136,672
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	403,313	386,526	16,787
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	28,016,396	26,753,967	1,262,429
781 SUM OF OTHER ADJUSTMENTS		28,419,709	27,140,493	1,279,216
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		5,968,139	5,699,503	268,635
783				
784 TOTAL FEDERAL INCOME TAX		30,498,359	29,093,052	1,405,308

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	222,380,025	212,037,829	10,342,196
788				
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	403,313	386,526	16,787
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	28,016,396	26,753,967	1,262,429
793 TOTAL STATE INCOME TAX ADJUSTMENTS		28,419,709	27,140,493	1,279,216
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		28,419,709	27,140,493	1,279,216
797				
798 INCOME SUBJECT TO OREGON TAX		250,799,734	239,178,321	11,621,413
799				
800 IERCO TAXABLE INCOME	E10	21,144,544	20,165,300	979,244
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(6,989,330)	(6,698,413)	(290,917)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		264,954,948	252,645,209	12,309,740
804 APPORTIONMENT FACTOR (0.045454550)		12,043,408	11,483,874	559,534
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		12,043,408	11,483,874	559,534
807				
808 OREGON TAX AT 6.6 PERCENT		794,865	757,936	36,929
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		794,865	757,936	36,929
812 ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	(130,823)	(124,745)	(6,078)
814				
815 STATE INCOME TAX PAID - OREGON		664,042	633,191	30,851
816				

**IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	222,380,025	212,037,829	10,342,196
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	403,313	386,526	16,787
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	28,016,396	26,753,967	1,262,429
825 STATE INCOME TAX ADJUSTMENTS		28,419,709	27,140,493	1,279,216
826				
827 INCOME SUBJECT TO IDAHO TAX		250,799,734	239,178,321	11,621,413
828				
829 IERCO TAXABLE INCOME	E10	21,144,544	20,165,300	979,244
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(56,364,223)	(54,018,174)	(2,346,049)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		215,580,055	205,325,448	10,254,608
833				
834 IDAHO TAX AT 5.6 PERCENT		12,072,483	11,498,225	574,258
835 LESS: INVESTMENT TAX CREDIT	P101P	4,812,000	4,611,710	200,290
836				
837 STATE INCOME TAX ALLOWED - IDAHO		7,260,483	6,886,515	373,968
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(3,765,385)	(3,586,275)	(179,110)
840 STATE INCOME TAX PAID - IDAHO		3,495,098	3,300,240	194,858
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		250,799,734	239,178,321	11,621,413
845				
846 IERCO TAXABLE INCOME	E10	21,144,544	20,165,300	979,244
847 BONUS DEPRECIATION ADJUSTMENT	P101P	(196,888)	(188,693)	(8,195)
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		271,747,390	259,154,929	12,592,461
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		271,747,390	259,154,929	12,592,461
852				
853 OTHER TAX AT 0.1 PERCENT		271,747	259,155	12,592
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(164,182)	(155,028)	(9,153)
856 OTHER STATES' INCOME TAX PAID		107,565	104,126	3,439

**IDAHO POWER COMPANY
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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>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	297,684	285,474	12,210
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,685,715	4,491,907	193,808
862 536 / WATER FOR POWER	E10	774,094	738,244	35,850
863 537 / HYDRAULIC EXPENSES	D10	5,961,093	5,716,593	244,500
864 538 / ELECTRIC EXPENSES	D10	1,465,243	1,405,145	60,098
865 539 / MISCELLANEOUS EXPENSES	D10	3,665,747	3,515,393	150,354
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,551,892	15,867,283	684,609
868 541 / SUPERVISION & ENGINEERING	L 873	75,128	72,047	3,081
869 542 / STRUCTURES	D10	565,583	542,385	23,198
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	167,499	160,629	6,870
871 544 / ELECTRIC PLANT	D10	1,624,600	1,557,966	66,634
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,649,690	1,582,026	67,664
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,082,500	3,915,053	167,447
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,634,392	19,782,335	852,057
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	579,291	555,531	23,760
877 548 / GENERATING EXPENSES	D10	2,594,915	2,488,482	106,433
878 549 / MISCELLANEOUS EXPENSES	D10	455,947	437,246	18,701
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,630,153	3,481,259	148,894
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	133,181	127,718	5,463
884 553 / GENERATING & ELECTRIC PLANT	D10	55,898	53,605	2,293
885 554 / MISCELLANEOUS EXPENSES	D10	278,072	266,667	11,405
886 TOTAL OTHER POWER MAINT EXPENSES		467,151	447,990	19,161
887 TOTAL OTHER POWER GENERATION EXP		4,097,304	3,929,249	168,055
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	133	128	5
890	D10	3,349,646	3,212,257	137,389
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,349,779	3,212,385	137,394
892				
893 TOTAL PRODUCTION EXPENSES		28,379,159	27,209,444	1,169,715
894				

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8 <u>DESCRIPTION</u>	9 <u>ALLOC/ SOURCE</u>	10 <u>TOTAL SYSTEM</u>	11 <u>IDAHO IPUC</u>	12 <u>OREGON OPUC</u>
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	7,425	7,107	318
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,536,141	2,430,719	105,422
932 593 / OVERHEAD LINES	L 148+149	4,173,136	3,863,060	310,076
933 594 / UNDERGROUND LINES	L 150+151	413,531	407,609	5,922
934 595 / LINE TRANSFORMERS	L 152	21,196	20,392	804
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	314,716	300,158	14,558
936 597 / METERS	L 154	744,186	718,947	25,239
937 598 / MISCELLANEOUS PLANT	L 158	130,212	124,627	5,585
938 TOTAL DISTRIBUTION MAINTENANCE		8,340,543	7,872,620	467,923
939 TOTAL DISTRIBUTION EXPENSES		27,415,964	26,062,373	1,353,591
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	980,485	921,541	58,944
943 902 / METER READING	CW902	1,138,693	845,605	293,088
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,735,130	8,434,629	300,501
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,854,308	10,201,775	652,533
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	669,119	648,774	20,345
951 908 / CUSTOMER ASSISTANCE	L 564	4,337,592	4,205,706	131,886
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	286,049	277,352	8,697
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,292,760	5,131,831	160,929
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
ADMINISTRATIVE & GENERAL EXPENSES				
920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	47,515,757	45,344,985	2,170,772
921 / OFFICE SUPPLIES	PTDCAS	256,153	244,451	11,702
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
923 / OUTSIDE SERVICES	PTDCAS	0	0	0
924 / PROPERTY INSURANCE				
PRODUCTION - STEAM	L 97	0	0	0
ALL RISK & MISCELLANEOUS	P101P	286,624	274,694	11,930
TOTAL ACCOUNT 924				
925 / INJURIES & DAMAGES	LABOR	119,975	114,498	5,477
926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
928 / REGULATORY COMMISSION EXPENSES				
FERC ADMIN ASSESSMENTS	L 174	0	0	0
FERC RATE CASE EXPENSE	RESREV	0	0	0
SEC EXPENSES	L 174	0	0	0
IDAHO PUC - RATE CASE	CIDA	0	0	0
- OTHER	CIDA	0	0	0
OREGON PUC - RATE CASE	CODA	0	0	0
-OTHER	CODA	0	0	0
TOTAL ACCOUNT 928				
929 / DUPLICATE CHARGES	SUBEX	0	0	0
930.1 / GENERAL ADVERTISING	RELAB	0	0	0
930.2 / MISCELLANEOUS EXPENSES	PTDCAS	151,116	144,212	6,904
931 / RENTS	L 172	0	0	0
935 / GENERAL PLANT MAINTENANCE	P3608	1,167,316	1,118,729	48,587
TOTAL ADMIN & GENERAL EXPENSES		49,496,941	47,241,568	2,255,373
TOTAL OPER & MAINT EXPENSES		132,279,491	126,242,171	6,037,320
TOTAL LABOR - RATIO (%)		1	0.9544	0.0456

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<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	2,498,762.0	2,396,273.0	102,489.0
997	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,498,762.0	2,396,273.0	102,489.0
998	RETAIL TRANSMISSION	D12	2,498,762.0	2,396,273.0	102,489.0
999	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,365,176.0	2,275,508.0	89,668.0
1000					
1001 ENERGY RELATED MWH					
1002	GENERATION LEVEL (PSP)	E10	15,879,833.0	15,144,408.0	735,425.0
1003	RETAIL MWH AT GENERATION LVL	E100	15,879,833.0	15,144,408.0	735,425.0
1004	CUSTOMER LEVEL	E99	14,635,992.0	13,952,685.0	683,307.0
1005					
1006 CUSTOMER RELATED FACTORS					
1007	369-DIRECT ASSIGNMENT	DA369	61,340,578	58,468,113	2,872,465
1008	370-METER INVESTMENT	ACCT370	90,582,378	87,510,273	3,072,105
1009	902-CUSTOMER WEIGHTED	CW902	1,790,512	1,329,653	460,859
1010	903-CUSTOMER WEIGHTED	CW903	13,951,109	13,471,171	479,938
1011	904-CUSTOMER WEIGHTED	CW904	3,661,904	3,415,050	246,854
1012	909-DIRECT ASSIGN-AVG NO CUST.	DA909	550,426	531,496	18,930

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 14 - ALLOCATION FACTORS ***				
DIRECT ASSIGNMENTS				
252-CUSTOMER ADVANCES	DA252	5,940,918	5,909,295	31,623
350-LAND & LAND RIGHTS	DA350	0	0	0
352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
354-TOWERS & FIXTURES	DA354	0	0	0
355-POLES & FIXTURES	DA355	33,842	0	33,842
356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
359-ROADS & TRAILS	DA359	0	0	0
360-LAND & LAND RIGHTS	ACCT360	6,553,286	6,382,030	171,256
361-STRUCTURES & IMPROVEMENTS	ACCT361	40,283,757	38,549,556	1,734,201
362-STATION EQUIPMENT	ACCT362	254,363,384	243,790,063	10,573,321
364-POLES, TOWERS & FIXTURES	DA364	268,142,283	247,231,349	20,910,934
365-OVERHEAD CONDUCTORS & DEVICES	DA365	138,109,066	128,834,358	9,274,708
366-UNDERGROUND CONDUIT	DA366	50,839,105	50,117,797	721,308
367-UNDERGROUND CONDUCTORS & DEVICES	DA367	264,580,458	260,785,102	3,795,356
371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,086,045	2,862,812	223,233
373-STREET LIGHTING SYSTEMS	DA373	4,561,978	4,350,955	211,023
451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,463,096	4,376,880	86,216
454-REVENUE - FACILITIES CHARGE	DA454	8,269,182	7,863,058	406,124
908-OTHER CUSTOMER ASSISTANCE	DA908	6,427,620	6,238,516	189,104
440-RETAIL SALES REVENUE	RETREV	1,175,151,916	1,119,991,490	55,160,426
447-WHOLESALE SALES REVENUE	RESREV	0	0	0
RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	227,740	217,615	10,126
403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,705	24,960
IDAHO	CIDA	1	1	0
OREGON	CODA	1	0	1
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, 2018

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	5,535,828,765	5,305,410,888	230,417,877
1048	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	82,782,550	79,000,603	3,781,947
1049	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,606,739,540	2,499,342,990	107,396,551
1050	PLANT - GEN PLT (390,391,397&398)	P390B	231,003,035	221,387,992	9,615,043
1051	PLANT - PROD,TRANS,DIST&GEN	P101P	5,917,369,774	5,671,071,011	246,298,764
1052	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	647,482,060	617,580,694	29,901,366
1053	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	82,782,550	79,000,603	3,781,947
1054	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	131,872,892	125,852,979	6,019,913
1055	REV - RETAIL, RESALE & WHEELING	FMREV	1,262,581,564	1,203,348,933	59,232,631
1056	O&M - ALL EXCEPT FUEL	O&M M	659,766,143	628,411,188	31,354,954
1057	PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	908,280,833	871,017,053	37,263,780
1058	O&M - TOTAL (NOT USED)	OM401	801,965,592	764,072,785	37,892,807

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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%	95.90%	4.10%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.90%	4.10%
1064 RETAIL TRANSMISSION	D12	100.00%	95.90%	4.10%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.21%	3.79%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.37%	4.63%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.37%	4.63%
1070 CUSTOMER LEVEL	E99	100.00%	95.33%	4.67%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.32%	4.68%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.61%	3.39%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	74.26%	25.74%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.56%	3.44%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	93.26%	6.74%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.56%	3.44%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

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%	99.47%	0.53%
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%	97.39%	2.61%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.70%	4.30%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	95.84%	4.16%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.20%	7.80%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.28%	6.72%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.58%	1.42%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.57%	1.43%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.77%	7.23%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.37%	4.63%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.07%	1.93%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.09%	4.91%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	97.06%	2.94%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.31%	4.69%
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, 2018

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%	95.84%	4.16%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.43%	4.57%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.88%	4.12%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.84%	4.16%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.84%	4.16%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.38%	4.62%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.43%	4.57%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.44%	4.56%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.31%	4.69%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.25%	4.75%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.90%	4.10%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.28%	4.72%

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

**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, 2018**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	249,953.0
Less: Accum Prov for Depreciation	98,718.0
Amort of Other Utility Plant	1,152.0
Net Electric Plant-in-Service	150,083.1
Less: Cust Advances for Construction	31.6
Accumulated Deferred Income Taxes	20,577.9
Add: Fuel Inventory	1,692.1
Materials & Supplies	2,439.7
Prepayments	0.0
Working Cash Allowance	1,452.6
Net Electric Rate Base	135,058.0
Add: Conservation & Deferred Programs	3,471.2
IERCO Rate Base	2,889.8
Total Combined Rate Base	141,419.0
Development of Net Income	
Operation Revenues	59,770.5
Operating Expenses	
Operation & Maintenance Expenses	36,315.2
Depreciation Expense	6,792.1
Amortization Expense	276.2
Accretion Expense	10.1
Taxes Other Than Income Taxes	2,377.2
Regulatory Debits/Credits	219.2
Deferred Income Taxes	(433.0)
Investment Tax Credits Adj - Net	225.9
Federal Income Taxes	669.8
State Income Taxes	65.9
Total Operating Expenses	46,518.7
Operating Income	13,251.8
Add: IERCO Operating Income	409.6
Total Operating Income	13,661.3
Rate of Return Earned - Percent	9.660%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,465	238
302 - FRANCHISES & CONSENTS	D10	32,270,039	30,939,089	1,330,951
303 - MISCELLANEOUS	P101P	30,137,838	28,877,995	1,259,843
TOTAL INTANGIBLE PLANT		62,413,580	59,822,548	2,591,032
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,185,042,260	1,136,166,185	48,876,075
330-336 / HYDRAULIC PRODUCTION	D10	874,896,639	838,812,260	36,084,379
340-346 / OTHER PRODUCTION	D10	550,912,530	528,190,605	22,721,926
TOTAL PRODUCTION PLANT		2,610,851,429	2,503,169,050	107,682,380
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	37,928,913	36,364,567	1,564,346
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		37,928,913	36,364,567	1,564,346
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	80,554,255	77,231,862	3,322,393
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		80,554,913	77,231,862	3,323,051
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	433,318,427	415,446,571	17,871,855
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		433,430,020	415,521,671	17,908,349

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<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	207,664,621	199,099,668	8,564,953
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		207,664,621	199,099,668	8,564,953
124					
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	188,488,517	180,714,466	7,774,051
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		188,522,359	180,714,466	7,807,892
129					
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	229,871,725	220,390,858	9,480,867
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		229,898,220	220,392,047	9,506,173
134					
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	374,170	16,096
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	374,170	16,096
139					
140	TOTAL TRANSMISSION PLANT		1,178,389,313	1,129,698,452	48,690,861

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	6,279,892	6,115,780	164,111
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	38,509,366	36,851,552	1,657,814
147 362 / STATION EQUIPMENT	ACCT362	246,895,062	236,632,183	10,262,879
148 364 / POLES, TOWERS & FIXTURES	DA364	268,142,283	247,231,349	20,910,934
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	138,109,066	128,834,358	9,274,708
150 366 / UNDERGROUND CONDUIT	DA366	50,839,106	50,117,798	721,308
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	264,580,458	260,785,102	3,795,356
152 368 / LINE TRANSFORMERS	D60	572,330,550	550,502,680	21,827,870
153 369 / SERVICES	DA369	61,340,577	58,468,112	2,872,465
154 370 / METERS	ACCT370	91,904,640	88,787,690	3,116,950
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,095,046	2,871,162	223,884
156 373 / STREET LIGHTING SYSTEMS	DA373	4,561,978	4,350,955	211,023
157				
158 TOTAL DISTRIBUTION PLANT		1,746,588,023	1,671,548,720	75,039,302
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,616,446	16,880,031	736,415
162 390 / STRUCTURES & IMPROVEMENTS	PTD	123,679,928	118,509,774	5,170,154
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	47,037,475	45,071,182	1,966,293
164 392 / TRANSPORTATION EQUIPMENT	PTD	87,669,883	84,005,046	3,664,837
165 393 / STORES EQUIPMENT	PTD	3,014,394	2,888,384	126,010
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	10,750,877	10,301,461	449,416
167 395 / LABORATORY EQUIPMENT	PTD	14,000,925	13,415,648	585,276
168 396 / POWER OPERATED EQUIPMENT	PTD	17,485,450	16,754,512	730,939
169 397 / COMMUNICATIONS EQUIPMENT	PTD	53,104,094	50,884,200	2,219,894
170 398 / MISCELLANEOUS EQUIPMENT	PTD	7,181,538	6,881,330	300,208
171				
172 TOTAL GENERAL PLANT		381,541,009	365,591,568	15,949,441
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,979,783,354	5,729,830,338	249,953,017
175				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
176				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	640,939,667	614,504,647	26,435,020
180 330-336 / HYDRAULIC PRODUCTION	L 98	430,576,307	412,817,548	17,758,759
181 340-346 / OTHER PRODUCTION	L 99	112,340,221	107,706,843	4,633,378
182 TOTAL PRODUCTION PLANT		1,183,856,195	1,135,029,038	48,827,157
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	8,487,247	8,137,197	350,049
186 352 / STRUCTURES & IMPROVEMENTS	L 112	28,569,875	27,391,310	1,178,564
187 353 / STATION EQUIPMENT	L 117	121,517,247	116,496,429	5,020,818
188 354 / TOWERS & FIXTURES	L 123	68,982,946	66,137,802	2,845,144
189 355 / POLES & FIXTURES	L 128	65,439,453	62,729,196	2,710,258
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	77,733,148	74,518,922	3,214,226
191 359 / ROADS & TRAILS	L 138	280,932	269,345	11,587
192 TOTAL TRANSMISSION PLANT		371,010,848	355,680,202	15,330,646
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	93,327	90,888	2,439
196 361 / STRUCTURES & IMPROVEMENTS	L 146	12,629,273	12,085,588	543,686
197 362 / STATION EQUIPMENT	L 147	61,836,492	59,266,086	2,570,406
198 364 / POLES, TOWERS & FIXTURES	L 148	142,478,125	131,367,044	11,111,081
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	54,251,931	50,608,645	3,643,286
200 366 / UNDERGROUND CONDUIT	L 150	16,517,688	16,283,334	234,354
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	90,745,676	89,443,947	1,301,729
202 368 / LINE TRANSFORMERS	L 152	176,011,487	169,298,660	6,712,827
203 369 / SERVICES	L 153	43,394,325	41,362,250	2,032,075
204 370 / METERS	L 154	32,539,404	31,435,829	1,103,575
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,779,250	1,650,546	128,704
206 373 / STREET LIGHTING SYSTEMS	L 156	3,648,094	3,479,344	168,750
207 TOTAL DISTRIBUTION PLANT		635,925,072	606,372,160	29,552,912
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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TWELVE MONTHS ENDED DECEMBER 31, 2018

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	31,694,657	30,369,735	1,324,922
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	19,035,125	18,239,406	795,719
215 392 / TRANSPORTATION EQUIPMENT	L 164	24,200,595	23,188,945	1,011,650
216 393 / STORES EQUIPMENT	L 165	891,595	854,324	37,271
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,692,530	3,538,172	154,358
218 395 / LABORATORY EQUIPMENT	L 167	6,593,401	6,317,779	275,622
219 396 / POWER OPERATED EQUIPMENT	L 168	4,749,272	4,550,739	198,532
220 397 / COMMUNICATIONS EQUIPMENT	L 169	20,857,255	19,985,366	871,889
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,183,864	3,050,770	133,094
222 TOTAL GENERAL PLANT		114,898,293	110,095,235	4,803,058
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,305,690,407	2,207,176,635	98,513,772
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	4,778,890	4,574,705	204,185
228 TOTAL ACCUM PROVISION DEPRECIATION		2,310,469,297	2,211,751,340	98,717,957
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	12,968,862	12,430,474	538,388
232 HYDRAULIC PRODUCTION	L 98	14,876,921	14,263,335	613,586
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		27,845,783	26,693,808	1,151,974
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,338,315,080	2,238,445,148	99,869,931
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,641,468,274	3,491,385,189	150,083,085
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,940,917	5,909,294	31,623
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,940,917	5,909,294	31,623
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,251,442)	(1,244,781)	(6,661)
251 OTHER	LABOR	(16,474,546)	(15,720,475)	(754,071)
252 TOTAL ACCOUNT 190		(17,725,988)	(16,965,256)	(760,732)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	476,409,534	456,494,333	19,915,201
255 283 / OTHER	P101P	34,051,265	32,627,830	1,423,435
256 TOTAL ACCUM DEFERRED INCOME TAXES		492,734,811	472,156,907	20,577,904
257				
258 NET ELECTRIC PLANT IN SERVICE		3,142,792,546	3,013,318,988	129,473,559
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	36,412,873	34,720,751	1,692,122
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	18,515,476	17,751,821	763,655
264 TRANSMISSION - GENERAL	L 139	10,085,071	9,668,357	416,714
265 DISTRIBUTION - GENERAL	L 158	26,838,836	25,685,749	1,153,087
266 OTHER - UNCLASSIFIED	L 174	2,540,909	2,434,700	106,209
267 TOTAL ACCOUNT 154		57,980,292	55,540,627	2,439,665
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	30,537,154	29,084,544	1,452,609
277				
278 TOTAL WORKING CAPITAL		124,930,319	119,345,923	5,584,396
279				
280 NET ELECTRIC PLANT IN SERVICE		3,267,722,865	3,132,664,911	135,057,955

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,267,722,865	3,132,664,911	135,057,955
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	18,211	0	18,211
305 AM. FALLS BOND REFINANCE	D10	385,734	369,825	15,909
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	4,896,573	0	4,896,573
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	130,814	130,814	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	10,338,444	10,338,444	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	15,427,037	15,427,037	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	415,298	0	415,298
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	668,368	0	668,368
313 TOTAL OTHER REGULATORY ASSETS		32,280,479	26,266,120	6,014,359
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(2,536,525)	0	(2,536,525)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(6,673)	0	(6,673)
317 TOTAL DEFERRED PROGRAMS		29,737,281	26,266,120	3,471,161
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	75,472,749	71,965,498	3,507,251
321 PREPAID COAL ROYALTIES	E10	976,367	930,995	45,372
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(14,262,396)	(13,599,616)	(662,780)
323 TOTAL SUBSIDIARY RATE BASE		62,186,720	59,296,877	2,889,843
324				
325 TOTAL COMBINED RATE BASE		3,359,646,866	3,218,227,907	141,418,959

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 4 - OPERATING REVENUES ***				
OPERATING REVENUES				
FIRM ENERGY SALES				
440-448 / RETAIL	RETREV	1,071,283,717	1,016,335,245	54,948,472
447/ FIRM SALES FOR RESALE	E10	0	0	0
447/ SYSTEM OPPORTUNITY SALES	E10	35,605,200	33,950,611	1,654,589
TOTAL SALES OF ELECTRICITY		1,106,888,917	1,050,285,856	56,603,061
OTHER OPERATING REVENUES				
415 / MERCHANDISING REVENUES	E10	3,971,967	3,787,388	184,579
449 / OATT TARIFF REFUND				
NETWORK	D11	0	0	0
POINT-TO-POINT	D11	0	0	0
TOTAL ACCOUNT 449		0	0	0
451 / MISCELLANEOUS SERVICE REVENUES				
	DA451	4,463,096	4,376,880	86,216
454 / RENTS FROM ELECTRIC PROPERTY				
SUBSTATION EQUIPMENT	L 117	3,451,652	3,309,038	142,614
TRANSFORMER RENTALS	L 152	17,330	16,669	661
LINE RENTALS	D11	0	0	0
COGENERATION	L 482	1,578,645	1,505,285	73,360
DARK FIBER PROJECT	CIDA	400,000	400,000	0
POLE ATTACHMENTS	L 148	1,499,080	1,382,175	116,905
FACILITIES CHARGES	DA454	8,273,112	7,866,795	406,317
OTHER RENTALS	L 101	750,532	719,577	30,955
WATER LEASE	E10	78,383	74,741	3,642
TOTAL ACCOUNT 454		16,048,736	15,274,281	774,455

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<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	10,529,474	10,095,195	434,279
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	824,327	792,888	31,439
359 TRANSMISSION - POINT-TO-POINT	D11	39,975,231	38,326,486	1,648,745
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	587,282	587,282	0
364 SIERRA PACIFIC USAGE CHARGE	E10	125,970	120,116	5,854
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	44,857	42,982	1,875
368 TOTAL ACCOUNT 456		52,087,141	49,964,949	2,122,192
369				
370 TOTAL OTHER OPERATING REVENUES		76,570,940	73,403,498	3,167,442
371				
372 TOTAL OPERATING REVENUES		1,183,459,857	1,123,689,354	59,770,503

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2018

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
STEAM POWER GENERATION				
OPERATION				
500 / SUPERVISION & ENGINEERING	D10	1,158,687	1,110,898	47,789
501 / FUEL	E10	62,954,890	60,029,349	2,925,541
502 / STEAM EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	9,912,734	9,452,085	460,649
TOTAL ACCOUNT 502		9,912,734	9,452,085	460,649
505 / ELECTRIC EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	1,868,433	1,781,606	86,827
TOTAL ACCOUNT 505		1,868,433	1,781,606	86,827
506 / MISCELLANEOUS EXPENSES	D10	9,133,787	8,757,072	376,715
507 / RENTS	L 97	250,861	240,514	10,347
TOTAL STEAM OPERATION EXPENSES		85,279,392	81,371,524	3,907,868
MAINTENANCE				
510 / SUPERVISION & ENGINEERING	D10	213,256	204,460	8,796
511 / STRUCTURES	D10	349,423	335,011	14,412
512 / BOILER PLANT				
LABOR	D10	0	0	0
OTHER	E10	10,847,201	10,343,127	504,074
TOTAL ACCOUNT 512		10,847,201	10,343,127	504,074
513 / ELECTRIC PLANT				
LABOR	D10	0	0	0
OTHER	E10	4,545,026	4,333,817	211,209
TOTAL ACCOUNT 513		4,545,026	4,333,817	211,209
514 / MISCELLANEOUS STEAM PLANT	D10	7,142,704	6,848,109	294,595
TOTAL STEAM MAINTENANCE EXPENSES		23,097,610	22,064,525	1,033,085
TOTAL STEAM GENERATION EXPENSES				
		108,377,002	103,436,049	4,940,953

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 867	4,892,983	4,689,508	203,475
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	6,551,529	6,281,317	270,212
414 OTHER	D10	2,450,523	2,349,453	101,070
415 TOTAL ACCOUNT 536		9,002,052	8,630,770	371,282
416				
417 537 / HYDRAULIC EXPENSES	D10	14,450,876	13,854,862	596,014
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,235,081	1,184,141	50,940
420 OTHER	E10	419,597	400,098	19,499
421 TOTAL ACCOUNT 538		1,654,678	1,584,239	70,439
422				
423 539 / MISCELLANEOUS EXPENSES	D10	5,025,024	4,817,771	207,253
424 540 / RENTS	D10	246,704	236,529	10,175
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		35,272,318	33,813,679	1,458,638
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	81,729	78,358	3,371
430 542 / STRUCTURES	D10	656,238	629,172	27,066
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	306,260	293,629	12,631
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,369,406	1,312,926	56,480
434 OTHER	E10	1,363,699	1,300,327	63,372
435 TOTAL ACCOUNT 544		2,733,105	2,613,254	119,852
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,407,748	2,308,443	99,306
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,185,081	5,922,855	262,226
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		41,457,398	39,736,534	1,720,864

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	557,952	534,940	23,012
446 547 / FUEL				
447 SALMON DIESEL	E10	7,851	7,486	365
448 OTHER	E10	75,119,780	71,628,932	3,490,848
449 TOTAL ACCOUNT 547		75,127,631	71,636,418	3,491,213
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,187,303	2,097,090	90,213
453 OTHER	E10	1,918,511	1,829,357	89,154
454 TOTAL ACCOUNT 548		4,105,814	3,926,446	179,368
455				
456 549 / MISCELLANEOUS EXPENSES				
457 550 / RENTS	D10	1,334,928	1,279,870	55,058
458				
459 TOTAL OTHER POWER OPER EXPENSES		81,126,325	77,377,674	3,748,651
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	40	38	2
463 552 / STRUCTURES	D10	194,373	186,356	8,017
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	47,118	45,175	1,943
466 OTHER	E10	68,745	65,550	3,195
467 TOTAL ACCOUNT 553		115,863	110,725	5,138
468				
469 554 / MISCELLANEOUS EXPENSES				
470 TOTAL OTHER POWER MAINT EXPENSES	L 99	2,597,324	2,490,200	107,124
471		2,907,600	2,787,319	120,281
472 TOTAL OTHER POWER GENERATION EXP		84,033,925	80,164,993	3,868,932
473				

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	676,543	645,104	31,439
477 OTHER PURCHASED POWER	E10	58,640,300	55,915,260	2,725,040
478 TOTAL ACCOUNT 555.0		59,316,843	56,560,364	2,756,479
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	213,270,433	203,359,665	9,910,768
482 TOTAL COGEN & SMALL POWER PROD		213,270,433	203,359,665	9,910,768
483				
484 TOTAL ACCOUNT 555		272,587,276	259,920,029	12,667,247
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	5,310	5,091	219
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	3,904,130	3,743,107	161,023
491 TOTAL ACCOUNT 557		3,904,130	3,743,107	161,023
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		276,496,716	263,668,227	12,828,489
494				
495 TOTAL PRODUCTION EXPENSES		510,365,041	487,005,804	23,359,238

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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	2,956,578	2,834,413	122,165
502 561 / LOAD DISPATCHING	D12	4,871,159	4,670,253	200,907
503 562 / STATION EXPENSES	L 117	2,509,866	2,406,164	103,702
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	822,453	788,457	33,996
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	3,602,155	3,434,762	167,394
506 566 / MISCELLANEOUS EXPENSES	L 140	15,165	14,538	627
507 567 / RENTS	L 140	2,710,663	2,598,659	112,004
508				
509 TOTAL TRANSMISSION OPERATION		17,488,040	16,747,245	740,795
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	696,090	667,328	28,762
513 569 / STRUCTURES	L 112	942,184	903,317	38,867
514 570 / STATION EQUIPMENT	L 117	1,474,746	1,413,813	60,933
515 571 / OVERHEAD LINES	L 123+128+133	739,485	708,919	30,566
515 573 / MISCELLANEOUS PLANT	L 139	0	0	0
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	411,723	394,711	17,012
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,264,228	4,088,086	176,141
519				
520 TOTAL TRANSMISSION EXPENSES		21,752,267	20,835,332	916,936

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
DISTRIBUTION EXPENSES				
OPERATION				
580 / SUPERVISION & ENGINEERING	L 158	4,026,338	3,853,353	172,985
581 / LOAD DISPATCHING	D60	3,791,805	3,647,191	144,614
582 / STATION EXPENSES	L 147	1,420,954	1,361,888	59,066
583 / OVERHEAD LINE EXPENSES	L 148+149	3,475,197	3,216,980	258,217
584 / UNDERGROUND LINE EXPENSES	L 150+151	3,230,583	3,184,323	46,260
585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	145,721	138,980	6,741
586 / METER EXPENSES	L 154	4,063,765	3,925,942	137,823
587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,132,084	1,050,193	81,891
588 / MISCELLANEOUS EXPENSES	L 158	4,433,214	4,242,748	190,466
589 / RENTS	L 158	1,203,553	1,151,844	51,709
TOTAL DISTRIBUTION OPERATION		26,923,214	25,773,443	1,149,771
MAINTENANCE				
590 / SUPERVISION & ENGINEERING	L 158	603,768	577,828	25,940
591 / STRUCTURES	L 146	(1,048)	(1,003)	(45)
592 / STATION EQUIPMENT	L 147	4,083,938	3,914,178	169,760
593 / OVERHEAD LINES	L 148+149	16,745,777	15,501,518	1,244,259
594 / UNDERGROUND LINES	L 150+151	638,838	629,690	9,148
595 / LINE TRANSFORMERS	L 152	42,263	40,651	1,612
596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	539,877	514,904	24,973
597 / METERS	L 154	794,547	767,600	26,947
598 / MISCELLANEOUS PLANT	L 158	193,716	185,393	8,323
TOTAL DISTRIBUTION MAINTENANCE		23,641,677	22,130,760	1,510,917
TOTAL DISTRIBUTION EXPENSES		50,564,891	47,904,203	2,660,688

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<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	962,486	904,624	57,862
554 902 / METER READING	CW902	1,611,645	1,196,824	414,821
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	12,578,990	12,146,255	432,735
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,349,264	3,123,486	225,779
557 905 / MISC EXPENSES	L 554+555+556	(4)	(4)	(0)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		18,502,382	17,371,186	1,131,196
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	697,457	676,244	21,213
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	355,620	339,094	16,526
563 OTHER	DA908	5,746,266	5,577,208	169,058
564 TOTAL ACCOUNT 908		6,101,886	5,916,302	185,584
565 909 / INFORMATION & INSTRUCTIONAL	DA909	341,699	329,947	11,752
566 910 / MISCELLANEOUS EXPENSES	L 564+565	582,924	565,072	17,852
567 TOTAL CUST SERV & INFORMATN EXPENSES		7,723,966	7,487,566	236,400

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924		0	0	0
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	81,364,958	77,640,733	3,724,225
575 921 / OFFICE SUPPLIES	LABOR	14,750,143	14,075,002	675,141
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(29,219,811)	(27,882,366)	(1,337,445)
577 923 / OUTSIDE SERVICES	LABOR	7,744,133	7,389,670	354,463
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	394,554	378,281	16,273
580 ALL RISK & MISCELLANEOUS	P110P	2,570,708	2,464,292	106,416
581 TOTAL ACCOUNT 924		2,965,262	2,842,573	122,689
582				
583 925 / INJURIES & DAMAGES				
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	34,021,265	32,464,049	1,557,216
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,143,402	0	1,143,402
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				
589 928 / REGULATORY COMMISSION EXPENSES	CIDA	0	0	0
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	2,134,186	2,046,164	88,023
592 ENERGY RELATED	E10	1,168,595	1,114,290	54,305
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	730,936	696,695	34,241
595 FERC OTHER	D11	33,170	31,802	1,368
596 FERC - OREGON HYDRO FEE	D10	158,501	151,964	6,537
597 SEC EXPENSES				
598 IDAHO PUC -RATE CASE	L 174	0	0	0
599 -OTHER	CIDA	0	0	0
600 OREGON PUC -RATE CASE	CIDA	81,751	81,751	0
601 -OTHER	CODA	0	0	0
602 TOTAL ACCOUNT 928	CODA	714,218	0	714,218
603		5,021,358	4,122,666	898,692

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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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	3,315,267	3,163,521	151,746
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		143,858,340	136,311,948	7,546,392
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	6,658,806	6,380,450	278,356
611 TOTAL ADMIN & GENERAL EXPENSES		150,517,146	142,692,398	7,824,748
612				
613 416 / MERCHANDISING EXPENSE	E10	4,003,151	3,817,123	186,028
614 TOTAL OPER & MAINT EXPENSES		763,428,844	727,113,611	36,315,234
615				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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	48,977,913	46,957,860	2,020,053
620 330-336 / HYDRAULIC PRODUCTION	L 98	16,662,346	15,975,121	687,224
621 340-346 / OTHER PRODUCTION	L 99	16,241,221	15,571,365	669,856
622 TOTAL PRODUCTION PLANT		81,881,479	78,504,346	3,377,133
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	308,888	296,148	12,740
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,521,038	1,458,292	62,746
627 353 / STATION EQUIPMENT	L 117	10,189,397	9,768,394	421,003
628 354 / TOWERS & FIXTURES	L 123	2,257,797	2,164,676	93,121
629 355 / POLES & FIXTURES	L 128	5,171,747	4,957,553	214,194
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,347,039	4,167,291	179,748
631 359 / ROADS & TRAILS	L 138	3,551	3,405	146
632 TOTAL TRANSMISSION PLANT		23,799,458	22,815,760	983,698
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,091	28,330	760
636 361 / STRUCTURES & IMPROVEMENTS	L 146	848,229	811,713	36,516
637 362 / STATION EQUIPMENT	L 147	4,685,329	4,490,571	194,759
638 364 / POLES, TOWERS & FIXTURES	L 148	6,189,013	5,706,366	482,647
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,706,666	3,457,745	248,921
640 366 / UNDERGROUND CONDUIT	L 150	969,742	955,983	13,759
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,189,925	5,115,477	74,448
642 368 / LINE TRANSFORMERS	L 152	12,681,259	12,197,614	483,645
643 369 / SERVICES	L 153	977,938	932,143	45,795
644 370 / METERS	L 154	4,438,791	4,288,249	150,542
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	89,915	83,411	6,504
646 373 / STREET LIGHTING SYSTEMS	L 156	79,340	75,670	3,670
647 TOTAL DISTRIBUTION PLANT		39,885,238	38,143,272	1,741,966

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
650 GENERAL PLANT				
651 389 / LAND & LAND RIGHTS	L 161	0	0	0
652 390 / STRUCTURES & IMPROVEMENTS	L 162	2,618,018	2,508,577	109,440
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,753,082	7,428,982	324,100
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	180,578	7,878
655 393 / STORES EQUIPMENT	L 165	111,072	106,429	4,643
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	546,899	524,037	22,862
657 395 / LABORATORY EQUIPMENT	L 167	705,697	676,197	29,500
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,815,074	3,655,593	159,480
660 398 / MISCELLANEOUS EQUIPMENT	L 170	451,703	432,821	18,882
661 TOTAL GENERAL PLANT		16,190,002	15,513,216	676,786
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,705	24,960
664 DEPR EXP BEFORE DISALLOWED COSTS		162,322,842	155,518,299	6,804,543
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,879)	(12,421)
667 TOTAL DEPRECIATION EXPENSE		162,026,543	155,234,421	6,792,122
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,637,961	6,362,393	275,568
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	15,018	14,399	619
673 TOTAL AMORTIZATION EXPENSE		6,652,979	6,376,792	276,187
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		168,679,522	161,611,213	7,068,309
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	227,740	217,615	10,126
678				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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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	1,338,765	1,283,549	55,216
690 VALMY	L 97	820,954	787,094	33,860
691 BOARDMAN	L 97	145,492	139,491	6,001
692 OTHER-PRODUCTION PLANT	L 101	7,786,123	7,464,991	321,132
693 OTHER-TRANSMISSION PLANT	L 139	6,289,275	6,029,403	259,872
694 OTHER-DISTRIBUTION PLANT	L 158	10,415,546	9,968,059	447,487
695 OTHER-GENERAL PLANT	L 172	2,016,090	1,931,812	84,278
696 SUB-TOTAL		28,812,245	27,604,400	1,207,845
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,352	4,173	179
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,724,231	2,724,231	0
702 STATE OF OREGON	CODA	255,715	0	255,715
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	834,846	0	834,846
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	0	0	0
709 HYDRO GENERATION KWH TAX	E10	1,690,662	1,612,096	78,566
710 IRRIGATION-PIC	CIDA	326,776	326,776	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		34,648,827	32,271,675	2,377,152
715				
716				

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2018

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8 **DESCRIPTION**

	<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	219,223	0	219,223
721				
722	TOTAL REGULATORY DEBITS/CREDITS	219,223	0	219,223
723				
724				
725	*** TABLE 9 - INCOME TAXES ***			
726				
727	410/411 NET PROVISION FOR DEFERRED INCOME TAXES			
728	ACCOUNT #282 - RELATED P101P	(17,583,630)	(16,848,587)	(735,043)
729	ACCOUNTS #190 & #283 - RELATED L 758	4,740,249	4,438,186	302,063
730	TOTAL NET PROVISION FOR DEFERRED INCOME TAXES	(12,843,381)	(12,410,401)	(432,980)
731				
732	411.4 - INVESTMENT TAX CREDIT ADJUSTMENT P101P	5,405,098	5,179,150	225,948
733				
734	SUMMARY OF INCOME TAXES			
735				
736	TOTAL FEDERAL INCOME TAX L 775	10,052,009	9,382,176	669,833
737				
738	STATE INCOME TAX			
739	STATE OF IDAHO L 840	(2,305,285)	(2,330,301)	25,016
740	STATE OF OREGON L 815	353,307	326,664	26,643
741	OTHER STATES L 856	3,987	(10,248)	14,235
742	TOTAL STATE INCOME TAXES	(1,947,990)	(2,013,885)	65,894

**IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
OPERATING REVENUES		1,183,459,857	1,123,689,354	59,770,503
OPERATING EXPENSES				
OPERATION & MAINTENANCE		763,428,844	727,113,611	36,315,234
DEPRECIATION EXPENSE		162,026,543	155,234,421	6,792,122
AMORTIZATION OF LIMITED TERM PLANT		6,652,979	6,376,792	276,187
ACCRETION EXPENSE		227,740	217,615	10,126
TAXES OTHER THAN INCOME		34,648,827	32,271,675	2,377,152
REGULATORY DEBITS/CREDITS		219,223	0	219,223
TOTAL OPERATING EXPENSES		967,204,157	921,214,113	45,990,043
BOOK-TAX ADJUSTMENT	L 754	0	0	0
INCOME BEFORE TAX ADJUSTMENTS		216,255,700	202,475,240	13,780,460
INCOME STATEMENT ADJUSTMENTS				
LONG TERM DEBT INTEREST EXPENSE	L 24	90,324,236	86,522,182	3,802,054
OTHER INTEREST EXPENSE	L 24	11,913,882	11,412,387	501,496
TOTAL INTEREST CHARGES		102,238,118	97,934,568	4,303,550
NET OPERATING INCOME BEFORE STATE INCOME TAXES		114,017,582	104,540,672	9,476,910
TOTAL STATE INCOME TAXES (ALLOWED)		2,112,399	1,698,686	413,714
NET FEDERAL INCOME AFTER STATE INCOME TAXES		111,905,182	102,841,986	9,063,196
FEDERAL TAX AT 21 PERCENT		23,500,088	21,596,817	1,903,271
ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
PRIOR YEARS' TAX ADJUSTMENT	L 771	(20,420,895)	(18,767,007)	(1,653,887)
TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		3,079,194	2,829,810	249,384
OTHER TAX ADJUSTMENTS				
ALLOWANCE FOR AFUDC	P101P	0	0	0
FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	5,187,487	4,970,636	216,851
FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	28,016,396	26,231,107	1,785,289
SUM OF OTHER ADJUSTMENTS		33,203,883	31,201,744	2,002,139
FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		6,972,815	6,552,366	420,449
TOTAL FEDERAL INCOME TAX		10,052,009	9,382,176	669,833

**IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 11 - OREGON STATE INCOME TAXES ***				
NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	114,017,582	104,540,672	9,476,910
ALLOWANCE FOR AFUDC	P101P	0	0	0
STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	5,187,487	4,970,636	216,851
STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	28,016,396	26,231,107	1,785,289
TOTAL STATE INCOME TAX ADJUSTMENTS		33,203,883	31,201,744	2,002,139
ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		33,203,883	31,201,744	2,002,139
INCOME SUBJECT TO OREGON TAX		147,221,465	135,742,416	11,479,049
IERCO TAXABLE INCOME	E10	21,144,544	20,161,948	982,596
BONUS DEPRECIATION ADJUSTMENT	P101P	(6,989,330)	(6,697,157)	(292,173)
FEDERAL NOL	L 750	0	0	0
TOTAL STATE TAXABLE INCOME - OREGON		161,376,679	149,207,206	12,169,472
APPORIONMENT FACTOR (0.045454550)		7,335,304	6,782,146	553,158
POST APPORTIONMENT M ITEMS	L 757	0	0	0
TOTAL TAXABLE INCOME - OREGON		7,335,304	6,782,146	553,158
OREGON TAX AT 6.6 PERCENT		484,130	447,622	36,508
LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
STATE INCOME TAX ALLOWED - OREGON		484,130	447,622	36,508
ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
PRIOR YEARS' TAX ADJUSTMENT	L 808	(130,823)	(120,957)	(9,865)
STATE INCOME TAX PAID - OREGON		353,307	326,664	26,643

**IDAHO POWER COMPANY
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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	114,017,582	104,540,672	9,476,910
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	5,187,487	4,970,636	216,851
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	28,016,396	26,231,107	1,785,289
825 STATE INCOME TAX ADJUSTMENTS		33,203,883	31,201,744	2,002,139
826				
827 INCOME SUBJECT TO IDAHO TAX		147,221,465	135,742,416	11,479,049
828				
829 IERCO TAXABLE INCOME	E10	21,144,544	20,161,948	982,596
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(56,364,223)	(54,008,047)	(2,356,176)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		112,001,786	101,896,317	10,105,469
833				
834 IDAHO TAX AT 5.6 PERCENT		6,272,100	5,706,194	565,906
835 LESS: INVESTMENT TAX CREDIT	P101P	4,812,000	4,610,845	201,155
836				
837 STATE INCOME TAX ALLOWED - IDAHO		1,460,100	1,095,348	364,752
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(3,765,385)	(3,425,649)	(339,735)
840 STATE INCOME TAX PAID - IDAHO		(2,305,285)	(2,330,301)	25,016
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		147,221,465	135,742,416	11,479,049
845				
846 IERCO TAXABLE INCOME	E10	21,144,544	20,161,948	982,596
847 BONUS DEPRECIATION ADJUSTMENT	P101P	(196,888)	(188,658)	(8,230)
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		168,169,121	155,715,706	12,453,415
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		168,169,121	155,715,706	12,453,415
852				
853 OTHER TAX AT 0.1 PERCENT		168,169	155,716	12,453
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(164,182)	(165,964)	1,782
856 OTHER STATES' INCOME TAX PAID		3,987	(10,248)	14,235

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	297,684	285,406	12,278
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,685,715	4,490,859	194,856
862 536 / WATER FOR POWER	E10	774,094	738,122	35,972
863 537 / HYDRAULIC EXPENSES	D10	5,961,093	5,715,233	245,860
864 538 / ELECTRIC EXPENSES	D10	1,465,243	1,404,810	60,433
865 539 / MISCELLANEOUS EXPENSES	D10	3,665,747	3,514,556	151,191
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,551,892	15,863,580	688,312
868 541 / SUPERVISION & ENGINEERING	L 873	75,128	72,029	3,099
869 542 / STRUCTURES	D10	565,583	542,256	23,327
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	167,499	160,591	6,908
871 544 / ELECTRIC PLANT	D10	1,624,600	1,557,595	67,005
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,649,690	1,581,650	68,040
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,082,500	3,914,121	168,379
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,634,392	19,777,701	856,691
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	579,291	555,399	23,892
877 548 / GENERATING EXPENSES	D10	2,594,915	2,487,890	107,025
878 549 / MISCELLANEOUS EXPENSES	D10	455,947	437,142	18,805
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,630,153	3,480,430	149,723
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	133,181	127,688	5,493
884 553 / GENERATING & ELECTRIC PLANT	D10	55,898	53,593	2,305
885 554 / MISCELLANEOUS EXPENSES	D10	278,072	266,603	11,469
886 TOTAL OTHER POWER MAINT EXPENSES		467,151	447,884	19,267
887 TOTAL OTHER POWER GENERATION EXP		4,097,304	3,928,314	168,990
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	133	128	5
890	D10	3,349,646	3,211,493	138,153
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,349,779	3,211,620	138,159
892				
893 TOTAL PRODUCTION EXPENSES		28,379,159	27,203,041	1,176,118
894				

IDAHO POWER COMPANY
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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	2,303,390	2,208,214	95,176
899 561 / LOAD DISPATCHING	D12	2,899,981	2,780,374	119,607
900 562 / STATION EXPENSES	L 117	2,198,367	2,107,535	90,832
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	358,127	343,324	14,803
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	64	61	3
905 TOTAL TRANSMISSION OPERATION		7,759,929	7,439,509	320,420
906 568 / SUPERVISION & ENGINEERING	L 140	102,565	98,327	4,238
907 569 / STRUCTURES	L 112	820,446	786,601	33,845
908 570 / STATION EQUIPMENT	L 117	1,567,841	1,503,061	64,780
909 571 / OVERHEAD LINES	L 123+128+133	589,578	565,208	24,370
910 575 / OPER TRANS MKT ADMIN - EIM	L 140	0	0	0
911 TOTAL TRANSMISSION MAINTENANCE		3,080,430	2,953,197	127,233
912 TOTAL TRANSMISSION EXPENSES		10,840,359	10,392,706	447,653
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,339,475	3,196,000	143,475
916 581 / LOAD DISPATCHING	D60	3,582,594	3,445,959	136,635
917 582 / STATION EXPENSES	L 147	922,781	884,423	38,358
918 583 / OVERHEAD LINE EXPENSES	L 148+149	2,684,102	2,484,666	199,436
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,028,488	1,013,761	14,727
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	77,283	73,708	3,575
921 586 / METER EXPENSES	L 154	3,227,257	3,117,804	109,453
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	987,818	916,363	71,455
923 588 / MISCELLANEOUS EXPENSES	L 550	3,224,013	3,054,368	169,645
924 589 / RENTS	L 158	1,610	1,541	69
925 TOTAL DISTRIBUTION OPERATION		19,075,421	18,188,592	886,829

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>
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	7,425	7,106	319
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,536,141	2,430,719	105,422
932 593 / OVERHEAD LINES	L 148+149	4,173,136	3,863,060	310,076
933 594 / UNDERGROUND LINES	L 150+151	413,531	407,609	5,922
934 595 / LINE TRANSFORMERS	L 152	21,196	20,388	808
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	314,716	300,158	14,558
936 597 / METERS	L 154	744,186	718,947	25,239
937 598 / MISCELLANEOUS PLANT	L 158	130,212	124,618	5,594
938 TOTAL DISTRIBUTION MAINTENANCE		8,340,543	7,872,605	467,938
939 TOTAL DISTRIBUTION EXPENSES		27,415,964	26,061,197	1,354,767
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	980,485	921,541	58,944
943 902 / METER READING	CW902	1,138,693	845,605	293,088
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,735,130	8,434,629	300,501
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,854,308	10,201,775	652,533
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	669,119	648,768	20,351
951 908 / CUSTOMER ASSISTANCE	L 564	4,337,592	4,205,668	131,924
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	286,049	277,349	8,700
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,292,760	5,131,785	160,975
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
959 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	47,515,757	45,339,188	2,176,569
963 921 / OFFICE SUPPLIES	PTDCAS	256,153	244,419	11,734
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	286,624	274,642	11,982
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	119,975	114,484	5,491
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	151,116	144,194	6,922
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,167,316	1,118,519	48,797
989 TOTAL ADMIN & GENERAL EXPENSES		49,496,941	47,235,446	2,261,495
990 TOTAL OPER & MAINT EXPENSES		132,279,491	126,225,951	6,053,540
991				
992 TOTAL LABOR - RATIO (%)		1	0.9542	0.0458

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>
993	*** TABLE 14 - ALLOCATION FACTORS ***				
994					
995	CAPACITY RELATED KW				
996	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,487,843.0	2,385,234.0	102,609.0
997	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,487,843.0	2,385,234.0	102,609.0
998	RETAIL TRANSMISSION	D12	2,487,843.0	2,385,234.0	102,609.0
999	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,354,257.0	2,264,469.0	89,788.0
1000					
1001	ENERGY RELATED MWH				
1002	GENERATION LEVEL (PSP)	E10	15,807,752.0	15,073,159.0	734,593.0
1003	RETAIL MWH AT GENERATION LVL	E100	15,807,752.0	15,073,159.0	734,593.0
1004	CUSTOMER LEVEL	E99	14,570,226.0	13,887,678.0	682,548.0
1005					
1006	CUSTOMER RELATED FACTORS				
1007	369-DIRECT ASSIGNMENT	DA369	61,340,578	58,468,113	2,872,465
1008	370-METER INVESTMENT	ACCT370	90,582,378	87,510,273	3,072,105
1009	902-CUSTOMER WEIGHTED	CW902	1,790,512	1,329,653	460,859
1010	903-CUSTOMER WEIGHTED	CW903	13,951,109	13,471,171	479,938
1011	904-CUSTOMER WEIGHTED	CW904	3,661,904	3,415,050	246,854
1012	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	550,426	531,496	18,930

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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	5,940,918	5,909,295	31,623
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	6,553,286	6,382,030	171,256
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	40,283,757	38,549,556	1,734,201
1026 362-STATION EQUIPMENT	ACCT362	254,363,384	243,790,063	10,573,321
1027 364-POLES, TOWERS & FIXTURES	DA364	268,142,283	247,231,349	20,910,934
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	138,109,066	128,834,358	9,274,708
1029 366-UNDERGROUND CONDUIT	DA366	50,839,105	50,117,797	721,308
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	264,580,458	260,785,102	3,795,356
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,086,045	2,862,812	223,233
1032 373-STREET LIGHTING SYSTEMS	DA373	4,561,978	4,350,955	211,023
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,463,096	4,376,880	86,216
1034 454-REVENUE - FACILITIES CHARGE	DA454	8,269,182	7,863,058	406,124
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	6,427,620	6,238,516	189,104
1036 440-RETAIL SALES REVENUE	RETREV	1,071,283,717	1,016,335,245	54,948,472
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	227,740	217,615	10,126
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,705	24,960
1041 IDAHO	CIDA	1	1	0
1042 OREGON	CODA	1	0	1
1043 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
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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	5,535,828,765	5,304,416,222	231,412,544
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	82,782,550	78,990,505	3,792,045
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,606,739,540	2,498,831,701	107,907,840
1050 PLANT - GEN PLT (390,391,397&398)	P390B	231,003,035	221,346,486	9,656,549
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	5,917,369,774	5,670,007,790	247,361,985
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	608,908,547	580,604,090	28,304,458
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	82,782,550	78,990,505	3,792,045
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	131,872,892	125,836,825	6,036,067
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,115,162,029	1,058,152,651	57,009,378
1056 O&M - ALL EXCEPT FUEL	O&M M	616,344,271	586,817,074	29,527,198
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	908,280,833	870,809,741	37,471,092
1058 O&M - TOTAL (NOT USED)	OM401	763,428,844	727,113,611	36,315,234

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**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	95.88%	4.12%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.88%	4.12%
1064 RETAIL TRANSMISSION	D12	100.00%	95.88%	4.12%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.19%	3.81%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.35%	4.65%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.35%	4.65%
1070 CUSTOMER LEVEL	E99	100.00%	95.32%	4.68%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.32%	4.68%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.61%	3.39%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	74.26%	25.74%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.56%	3.44%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	93.26%	6.74%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.56%	3.44%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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%	99.47%	0.53%
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%	97.39%	2.61%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.70%	4.30%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	95.84%	4.16%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.20%	7.80%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.28%	6.72%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.58%	1.42%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.57%	1.43%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.77%	7.23%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.37%	4.63%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.07%	1.93%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.09%	4.91%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	97.06%	2.94%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	94.87%	5.13%
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, 2018**

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.82%	4.18%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.42%	4.58%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.86%	4.14%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.82%	4.18%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.82%	4.18%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.35%	4.65%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.42%	4.58%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.42%	4.58%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	94.89%	5.11%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.21%	4.79%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.87%	4.13%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.24%	4.76%

IDAHO POWER COMPANY

**WORKING PAPERS
FOR 2018 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

MARCH 2019

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ELECTRIC PLANT-IN-SERVICE

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2018

Acct	Account Description	December 2017 Balance	January 2018 Balance	February 2018 Balance	March 2018 Balance	April 2018 Balance	May 2018 Balance	June 2018 Balance
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,701.77	5,703.01
302	Franchises & Consents	30,669,682.47	30,672,782.47	30,967,063.83	31,029,179.92	31,020,024.68	31,030,581.99	33,426,056.15
303	Misc Intangible Plant	26,616,961.20	26,578,752.87	26,424,975.37	26,709,961.34	31,711,098.60	31,652,923.79	32,772,201.19
TOTAL INTANGIBLE PLANT		57,292,346.68	57,257,238.35	57,397,742.21	57,744,844.27	62,736,826.29	62,689,207.55	66,203,960.35
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	154,463,764.74	154,772,143.23	154,760,999.95	154,349,646.53	154,349,646.53	154,465,215.23	154,713,290.47
312	Boiler Plant Equip - Scrubbers	757,671,126.09	756,194,535.62	756,216,661.81	756,318,792.48	756,863,709.96	761,159,559.96	764,399,076.49
314	Turbogenerator Units	169,859,624.34	171,397,327.01	171,396,573.36	171,396,573.36	171,396,039.54	171,548,840.55	171,822,813.32
315	Access Elec Equip-Thermal	73,750,008.87	74,769,585.78	74,550,686.23	74,567,971.30	74,871,914.32	74,850,270.86	74,852,279.53
316	Misc Power Plant Equip-Thermal	20,152,814.36	20,384,993.58	20,381,659.30	20,365,614.55	21,307,850.93	21,455,699.50	21,493,521.37
TOTAL STEAM PRODUCTION PLANT		1,177,619,759.60	1,179,241,006.40	1,179,029,001.85	1,178,721,019.42	1,180,511,582.48	1,185,202,007.30	1,189,003,402.38
330	Land & Land Rights - Hydro	31,497,639.41	31,497,639.41	31,497,639.41	31,497,639.41	31,497,639.41	31,497,639.41	31,497,639.41
331	Structures & Improvement-Hydro	196,242,641.11	198,720,756.77	198,639,540.27	198,811,173.41	198,962,989.16	196,498,454.70	196,656,126.73
332	Reservoirs, Dams & Waterways	273,545,283.48	273,546,876.25	273,326,886.06	273,534,609.01	273,539,570.30	273,475,378.54	273,390,728.59
333	Water Wheels, Turbines & Gens	260,309,412.20	260,890,402.88	261,061,637.59	261,627,163.80	261,669,311.02	261,675,764.14	263,975,720.20
334	Access Electric Equip-Hydro	62,484,867.39	62,480,632.47	62,568,603.88	62,806,628.04	62,549,710.91	62,857,160.49	62,881,668.00
335	Misc Power Plant Equip-Hydro	25,991,708.20	25,667,296.40	25,734,095.76	25,778,141.74	25,846,539.42	25,964,086.24	26,037,595.58
336	Roads, Railroads & Bridges	10,881,682.93	10,881,682.93	10,881,682.93	10,877,682.93	10,877,682.93	10,877,682.93	10,941,407.94
TOTAL HYDRO PRODUCTION PLANT		860,933,234.72	863,685,287.11	863,710,085.90	864,731,038.34	864,943,443.15	862,846,176.45	865,380,886.45
340	Land & Land Rights-Other	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46	2,699,793.95	2,699,793.95
341	Structures & Improvemnts-Other	143,332,756.89	143,340,472.95	143,340,269.37	143,340,867.57	143,341,278.76	143,342,436.51	143,335,348.37
342	Fuel Holders, Produces & Acces	10,537,568.22	10,537,568.22	10,537,568.22	10,537,568.22	10,619,956.84	10,676,179.21	10,677,810.02
343	Prime Movers	224,537,828.42	224,359,313.12	224,368,127.53	224,366,050.92	225,293,291.74	225,043,119.84	234,536,374.14
344	Generators	66,531,876.55	66,531,876.55	66,531,876.55	66,531,876.55	66,531,876.55	66,531,876.55	66,531,876.55
345	Access Electric Equip-Other	91,478,360.67	91,672,970.34	91,681,174.58	91,682,119.53	91,694,243.18	91,696,613.92	91,651,995.92
346	Misc Power Plant Equip-Other	6,388,713.46	6,418,645.28	6,418,152.13	6,438,466.77	6,440,768.54	6,449,165.82	6,449,165.82
TOTAL OTHER PRODUCTION PLANT		545,497,110.67	545,550,852.92	545,567,174.84	545,584,956.02	546,611,422.07	546,439,185.80	555,882,364.77
350.1	Land Owned In Fee - Transm Sta	4,427,749.32	4,427,749.32	4,427,749.32	4,427,749.32	4,427,749.32	4,427,749.32	4,427,749.32
350.2	Land Rights & Easements	32,699,697.00	32,727,815.18	32,727,815.18	32,833,663.55	32,833,663.55	32,835,769.15	33,943,445.66
352	Structures & Improve-Transm	80,263,617.42	80,265,263.84	80,277,213.09	80,221,824.99	80,417,615.35	80,506,289.95	80,618,315.50
353	Station Equip - Transmission	428,949,668.65	428,603,084.95	429,057,201.98	429,594,257.78	432,417,256.44	432,659,556.28	435,418,749.32
354	Towers & Fixtures-Transmission	206,552,728.83	206,706,780.15	206,911,423.92	206,969,631.43	207,115,217.93	207,121,722.02	207,193,835.28
355	Poles & Fixtures-Transmission	183,335,656.95	183,404,599.38	183,724,954.67	186,456,851.31	186,534,344.34	188,097,778.59	189,322,504.83
356	Ovrhd Conductors/Devc-Transm	226,621,105.58	226,869,468.39	226,980,516.12	228,616,429.65	228,407,595.46	229,809,809.37	230,219,944.39
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18
TOTAL TRANSMISSION PLANT		1,163,240,489.93	1,163,395,027.39	1,164,497,140.46	1,169,510,674.21	1,172,543,708.57	1,175,848,940.86	1,181,534,810.48

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2018

Acct	Account Description	December 2017 Balance	January 2018 Balance	February 2018 Balance	March 2018 Balance	April 2018 Balance	May 2018 Balance	June 2018 Balance
360	Land & Land Rights-Distrib	6,052,619.68	6,058,386.97	6,053,137.38	6,071,199.56	6,074,146.80	6,082,425.75	6,331,449.20
361	Structures/Improvements-Distrib	37,463,373.49	37,464,669.07	37,465,309.69	37,570,901.15	37,555,477.20	38,632,495.78	38,877,668.33
362	Station Equipment-Distribution	<u>237,332,108.55</u>	<u>237,366,470.80</u>	<u>237,351,184.01</u>	<u>238,666,530.93</u>	<u>242,998,038.61</u>	<u>245,325,148.37</u>	<u>252,289,152.39</u>
TOTAL SUBSTATION EQUIPMENT		<u>280,848,101.72</u>	<u>280,889,526.84</u>	<u>280,869,631.08</u>	<u>282,308,631.64</u>	<u>286,627,662.61</u>	<u>290,040,069.90</u>	<u>297,498,269.92</u>
364	Poles Towers & Fixtures-Distri	265,381,383.03	264,993,033.91	265,116,253.93	266,198,748.78	266,527,572.30	267,809,809.92	268,673,121.24
365	Ovrhd Conductors/Devices-Distr	136,069,937.48	135,545,259.81	135,998,284.54	137,046,144.55	137,046,788.75	137,219,587.75	138,391,054.47
366	Underground Conduit	50,759,070.08	50,409,225.17	50,185,869.89	50,510,178.42	50,268,147.89	50,390,016.27	50,838,748.89
367	Undergrmd Conductors & Devices	258,499,754.16	258,447,902.83	258,810,822.98	260,756,840.03	260,279,777.43	261,453,931.20	264,221,685.27
368	Line Transformers	560,033,827.33	561,201,512.34	562,787,053.97	565,739,659.40	567,177,529.88	569,402,308.47	572,299,469.13
369	Services	60,786,068.28	60,899,467.49	60,905,214.42	61,067,959.21	61,086,306.69	61,092,690.96	61,346,433.38
370.0	Meters	16,413,094.89	16,527,814.82	16,517,609.66	16,579,721.46	16,598,163.00	16,651,825.15	16,615,464.89
370.1	Meters - AMI	73,608,072.79	74,171,511.29	74,809,827.36	75,265,201.68	75,761,134.68	76,271,850.39	76,540,004.50
371	Installations On Cust Premise	3,057,356.02	3,070,726.77	3,085,536.45	3,086,975.19	3,093,107.18	3,094,101.64	3,090,911.09
373	Street Lighting & Signal Syst	<u>4,526,920.85</u>	<u>4,539,340.17</u>	<u>4,544,762.73</u>	<u>4,546,501.24</u>	<u>4,555,429.75</u>	<u>4,564,315.92</u>	<u>4,564,765.29</u>
TOTAL DISTRIBUTION LINES		<u>1,429,135,484.93</u>	<u>1,429,805,794.60</u>	<u>1,432,761,235.93</u>	<u>1,440,797,929.96</u>	<u>1,442,393,957.55</u>	<u>1,447,950,437.67</u>	<u>1,454,581,658.15</u>
389	Land & Land Rights-General	17,461,464.78	17,465,169.18	17,465,169.18	17,465,169.18	17,468,717.19	17,468,717.19	17,750,807.54
390	Structures/Improve-Exclude CHQ	120,654,119.46	120,706,580.19	122,745,084.93	122,825,842.33	122,824,780.29	122,811,185.39	123,228,728.18
391	Office Furniture	44,912,529.93	44,536,548.27	46,172,975.78	46,410,249.37	46,610,632.01	46,674,812.56	46,869,148.92
392	Transp Equip - Small Trucks	88,148,894.18	88,226,570.03	88,294,865.58	88,372,748.91	88,488,980.08	88,418,437.72	88,913,958.33
393	Stores Equipment	2,947,646.82	2,947,646.82	2,947,646.82	2,947,646.82	2,947,646.82	2,958,246.82	2,975,787.89
394	Tools, Shop & Garage Equipment	10,438,164.47	10,469,220.56	10,564,499.93	10,652,426.82	10,471,025.53	10,650,727.65	10,664,862.43
395	Laboratory Equipment	13,869,062.33	13,969,926.98	13,991,985.59	13,991,985.59	14,000,111.31	14,035,710.36	14,035,710.36
396	Power Operated Equipment	16,265,279.81	16,266,881.88	16,266,881.88	16,266,881.88	16,925,045.35	17,251,968.12	17,540,373.10
397	Comm Equip - Fiber Optics	54,135,749.18	54,157,553.76	54,184,022.25	53,503,279.75	53,046,335.49	53,118,874.61	53,155,073.71
398	Miscellaneous Equip-Other	<u>6,979,100.13</u>	<u>7,003,059.61</u>	<u>6,986,703.15</u>	<u>6,925,295.72</u>	<u>7,043,480.27</u>	<u>7,072,585.86</u>	<u>7,241,014.03</u>
TOTAL GENERAL EQUIPMENT PLANT		<u>375,812,011.09</u>	<u>375,749,157.28</u>	<u>379,619,835.09</u>	<u>379,361,526.37</u>	<u>379,826,754.34</u>	<u>380,461,266.28</u>	<u>379,375,464.49</u>
TOTAL ELECTRIC PLANT W/O ARO		<u>5,890,378,539.34</u>	<u>5,895,573,890.89</u>	<u>5,903,451,847.36</u>	<u>5,918,760,620.23</u>	<u>5,936,195,357.06</u>	<u>5,951,477,291.81</u>	<u>5,989,460,816.99</u>
317	Asset Retire Cost Steam Prod	14,889,891.63	14,889,891.63	14,889,891.63	14,821,593.63	14,821,593.63	14,821,593.63	14,821,583.63
374	Asset Retirement Cost-Distr	<u>142,630.04</u>	<u>142,630.04</u>	<u>142,630.04</u>	<u>142,630.04</u>	<u>142,630.04</u>	<u>142,630.04</u>	<u>142,630.04</u>
TOTAL ASSET RETIREMENT		<u>15,032,521.67</u>	<u>15,032,521.67</u>	<u>15,032,521.67</u>	<u>14,964,223.67</u>	<u>14,964,223.67</u>	<u>14,964,223.67</u>	<u>14,964,213.67</u>
TOTAL ELECTRIC PLANT IN SERVICE		<u>5,905,411,061.01</u>	<u>5,910,606,412.56</u>	<u>5,918,484,369.03</u>	<u>5,933,724,843.90</u>	<u>5,951,159,580.73</u>	<u>5,966,441,515.48</u>	<u>6,004,425,030.66</u>

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2018

Acct	Account Description	July 2018 Balance	August 2018 Balance	September 2018 Balance	October 2018 Balance	November 2018 Balance	December 2018 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	74,137.89	5,702.91
302	Franchises & Consents	33,437,154.29	33,437,154.29	33,440,868.10	33,440,960.49	33,440,960.49	33,498,041.40	419,510,510.57	32,270,039.27
303	Misc Intangible Plant	33,248,745.24	32,161,804.62	33,154,679.79	33,402,034.84	28,329,422.19	29,028,326.53	391,791,887.57	30,137,837.51
TOTAL INTANGIBLE PLANT		66,691,602.54	65,604,661.92	66,601,250.90	66,848,698.34	61,776,085.69	62,532,070.94	811,376,536.03	62,413,579.69
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	154,748,402.04	154,795,286.94	154,886,634.92	154,879,654.16	155,244,829.35	156,069,227.97	2,012,498,742.06	154,807,595.54
312	Boiler Plant Equip - Scrubbers	763,835,899.57	764,035,955.41	763,801,532.01	763,456,913.37	764,060,284.22	763,836,141.43	9,891,850,188.42	760,911,552.96
314	Turbogenerator Units	172,446,957.52	172,345,199.11	172,212,042.55	172,422,150.27	172,391,214.15	172,389,726.26	2,233,025,081.34	171,771,160.10
315	Access Elec Equip-Thermal	74,469,985.98	74,536,809.96	74,514,520.62	74,564,554.60	74,788,665.04	74,658,334.54	969,745,587.63	74,595,814.43
316	Misc Power Plant Equip-Thermal	21,624,450.64	21,640,938.21	21,612,411.96	21,729,251.80	21,857,815.50	22,031,279.82	276,038,301.50	21,233,715.50
TOTAL STEAM PRODUCTION PLANT		1,188,848,116.95	1,189,076,610.83	1,188,749,563.26	1,188,774,945.40	1,190,065,229.46	1,190,707,131.22	15,405,549,376.55	1,185,042,259.73
330	Land & Land Rights - Hydro	31,497,639.41	31,497,639.41	31,497,639.41	31,497,639.41	31,627,212.36	31,655,065.33	409,756,311.20	31,519,716.25
331	Structures & Improvement-Hydro	196,490,681.76	198,983,980.63	199,322,032.51	199,555,772.71	199,563,090.61	199,926,282.16	2,578,373,522.53	198,336,424.81
332	Reservoirs, Dams & Waterways	273,237,513.97	273,112,300.48	273,304,503.96	273,311,541.22	273,985,136.74	275,186,449.05	3,556,496,777.65	273,576,675.20
333	Water Wheels, Turbines & Gens	274,649,904.81	274,723,502.41	276,945,429.65	288,804,440.72	290,538,796.47	291,046,610.84	3,527,918,096.73	271,378,315.13
334	Access Electric Equip-Hydro	63,202,250.93	63,060,973.18	63,570,936.71	63,529,367.38	63,667,777.59	63,782,202.86	819,222,779.83	63,017,136.91
335	Misc Power Plant Equip-Hydro	26,090,494.49	26,212,718.76	26,234,641.85	26,419,250.56	26,486,804.03	26,619,156.95	339,080,539.98	26,083,118.46
336	Roads, Railroads & Bridges	10,941,407.94	10,941,407.94	10,941,407.94	10,941,407.94	10,941,407.94	11,881,732.58	142,808,277.80	10,985,252.14
TOTAL HYDRO PRODUCTION PLANT		876,109,893.31	878,532,522.81	881,816,592.03	894,059,419.94	896,810,225.74	900,097,499.77	11,373,656,305.72	874,896,638.90
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	35,048,383.90	2,696,029.53
341	Structures & Improvemnts-Other	143,335,644.58	143,335,644.58	143,307,303.89	143,276,150.53	143,340,275.09	143,338,792.15	1,863,307,241.24	143,331,326.25
342	Fuel Holders, Produces & Acces	10,678,324.22	10,678,753.52	10,678,753.52	10,678,753.52	10,715,585.85	10,714,866.33	138,269,255.91	10,636,096.61
343	Prime Movers	234,531,896.64	234,554,683.93	234,554,683.93	234,702,034.37	234,778,003.04	227,443,928.11	2,983,069,335.73	229,466,871.98
344	Generators	66,619,149.61	66,714,048.72	66,714,048.72	66,714,048.72	66,714,048.72	66,714,048.72	865,912,529.06	66,608,656.08
345	Access Electric Equip-Other	91,814,223.56	91,814,223.56	91,814,329.82	91,814,329.82	91,834,696.51	91,837,191.96	1,192,486,473.37	91,729,728.72
346	Misc Power Plant Equip-Other	6,449,165.82	6,451,441.82	6,451,441.82	6,452,878.85	6,472,582.85	6,491,088.10	83,769,677.08	6,443,821.31
TOTAL OTHER PRODUCTION PLANT		556,128,198.38	556,248,590.08	556,220,355.65	556,337,989.76	556,554,986.01	549,239,709.32	7,161,862,896.29	550,912,530.48
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	57,560,405.46	4,427,723.50
350.2	Land Rights & Easements	33,970,487.30	34,081,009.27	34,092,666.62	34,111,430.64	34,162,161.86	34,495,843.82	435,515,468.78	33,501,189.91
352	Structures & Improve-Transm	80,627,667.12	80,628,186.85	80,700,298.93	80,845,837.91	80,817,947.71	81,023,795.01	1,047,213,873.67	80,554,913.36
353	Station Equip - Transmission	434,842,323.58	434,311,742.68	434,537,357.42	436,181,514.67	436,991,851.49	441,025,697.96	5,634,590,263.20	433,430,020.25
354	Towers & Fixtures-Transmission	207,186,888.25	207,179,263.76	207,180,418.36	207,155,420.91	211,008,905.19	211,357,839.44	2,699,640,075.47	207,664,621.19
355	Poles & Fixtures-Transmission	189,990,238.21	190,190,677.88	190,632,525.70	191,862,516.35	192,030,331.95	195,207,681.96	2,450,790,662.12	188,522,358.62
356	Ovrhd Conductors/Devc-Transm	230,811,700.84	231,271,281.72	231,502,640.02	231,941,028.65	232,462,259.02	233,163,082.85	2,988,676,862.06	229,898,220.16
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	5,073,460.34	390,266.18
TOTAL TRANSMISSION PLANT		1,182,247,264.85	1,182,480,121.71	1,183,463,866.60	1,186,915,708.58	1,192,291,416.77	1,201,091,900.59	15,319,061,071.10	1,178,389,313.17

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2018

Acct	Account Description	July 2018 Balance	August 2018 Balance	September 2018 Balance	October 2018 Balance	November 2018 Balance	December 2018 Balance	Total	13-Month Average
360	Land & Land Rights-Distrib	6,331,960.12	6,331,185.30	6,584,523.09	6,572,225.80	6,542,047.46	6,553,285.98	81,638,593.09	6,279,891.78
361	Structures/Improvements-Distrb	39,116,251.90	39,032,864.28	38,976,466.59	39,093,668.36	39,088,850.80	40,283,756.59	500,621,753.23	38,509,365.63
362	Station Equipment-Distribution	251,740,136.58	252,357,115.00	252,384,913.72	254,201,387.29	253,260,241.88	254,363,383.32	3,209,635,811.45	246,895,062.42
TOTAL SUBSTATION EQUIPMENT		297,188,348.60	297,721,164.58	297,945,903.40	299,867,281.45	298,891,140.14	301,200,425.89	3,791,896,157.77	291,684,319.83
364	Poles Towers & Fixtures-Distri	268,978,981.05	269,544,565.27	270,315,713.09	270,188,644.04	270,425,955.58	271,695,898.05	3,485,849,680.19	268,142,283.09
365	Ovrhd Conductors/Devices-Distr	139,116,523.02	139,396,294.59	139,639,079.10	139,589,651.50	139,874,089.26	140,485,164.80	1,795,417,859.62	138,109,066.12
366	Underground Conduit	50,502,232.55	50,933,364.35	51,649,122.56	50,916,053.20	51,308,341.78	52,238,000.74	660,908,371.79	50,839,105.52
367	Undergrmd Conductors & Devices	263,483,389.76	264,421,936.00	269,264,835.02	270,782,877.94	273,153,166.12	275,969,031.44	3,439,545,950.20	264,580,457.71
368	Line Transformers	573,766,910.36	576,248,141.13	578,633,626.98	581,018,239.48	584,396,689.71	587,592,180.38	7,440,297,148.53	572,330,549.89
369	Services	61,340,126.55	61,418,127.67	61,488,620.73	62,180,078.94	61,896,682.35	61,919,728.64	797,427,505.31	61,340,577.33
370.0	Meters	16,826,035.17	17,394,046.69	16,915,651.34	16,934,589.73	17,001,226.61	17,033,914.83	118,009,158.24	16,769,935.25
370.1	Meters - AMI	74,816,392.51	75,054,850.28	74,872,707.93	75,400,143.78	75,886,084.26	76,293,379.34	976,751,160.79	75,134,704.68
371	Installations On Cust Premise	3,092,812.14	3,098,743.77	3,105,817.55	3,112,696.07	3,122,477.82	3,124,331.69	40,235,593.38	3,095,045.64
373	Street Lighting & Signal Syst	4,564,783.08	4,568,022.74	4,578,055.03	4,577,646.17	4,586,283.92	4,588,885.03	59,305,711.92	4,561,977.84
TOTAL DISTRIBUTION LINES		1,456,488,186.19	1,462,078,092.49	1,470,463,229.33	1,474,700,620.85	1,481,650,997.41	1,490,940,514.94	18,913,748,139.97	1,454,903,703.07
389	Land & Land Rights-General	17,750,807.54	17,743,555.13	17,743,555.13	17,743,555.13	17,743,555.13	17,743,555.13	229,013,797.43	17,616,445.96
390	Structures/Improve-Exclude CHQ	124,551,265.61	124,770,045.96	124,837,962.88	125,075,030.55	125,289,672.08	127,518,768.43	1,607,839,066.28	123,679,928.18
391	Office Furniture	47,148,797.04	47,725,974.19	48,297,448.62	48,748,656.52	48,872,925.91	48,506,481.02	611,487,180.14	47,037,475.40
392	Transp Equip - Small Trucks	85,488,141.17	85,737,045.85	86,067,057.72	86,169,566.36	87,516,533.63	92,865,678.46	1,139,708,478.02	87,669,882.92
393	Stores Equipment	3,128,457.46	3,137,543.78	3,137,543.78	3,089,768.86	2,998,431.14	3,023,104.72	39,187,118.55	3,014,393.73
394	Tools, Shop & Garage Equipment	10,702,059.74	10,966,830.05	11,104,705.70	10,979,194.63	11,002,814.60	11,094,864.30	139,761,396.41	10,750,876.65
395	Laboratory Equipment	14,029,658.77	14,029,658.77	14,064,291.40	14,104,072.51	14,186,315.13	13,703,530.92	182,012,020.02	14,000,924.62
396	Power Operated Equipment	17,884,122.49	18,083,646.77	18,344,267.40	18,431,437.67	18,549,757.72	19,234,311.84	227,310,855.91	17,485,450.45
397	Comm Equip - Fiber Optics	52,896,182.55	52,665,187.84	52,480,841.32	52,444,812.96	52,636,002.06	51,929,302.63	690,353,218.11	53,104,093.70
398	Miscellaneous Equip-Other	7,280,404.44	7,239,991.18	7,135,432.51	7,457,835.14	7,618,484.26	7,376,603.01	93,359,989.31	7,181,537.64
TOTAL GENERAL EQUIPMENT PLANT		380,859,896.81	382,099,479.52	383,213,106.46	384,243,930.33	386,414,491.66	392,996,200.46	4,960,033,120.18	381,541,009.25
TOTAL ELECTRIC PLANT W/O ARO		6,004,561,507.63	6,013,841,243.94	6,028,473,867.63	6,051,748,594.75	6,064,454,572.88	6,088,805,453.13	77,737,183,603.61	5,979,783,354.12
317	Asset Retire Cost Steam Prod	14,821,583.63	14,821,583.63	14,092,557.13	14,092,557.13	14,092,557.13	14,156,745.49	190,033,623.55	14,617,971.04
374	Asset Retirement Cost-Distr	142,630.04	142,630.04	142,630.04	142,630.04	142,630.04	142,630.04	1,854,190.52	142,630.04
TOTAL ASSET RETIREMENT		14,964,213.67	14,964,213.67	14,235,187.17	14,235,187.17	14,235,187.17	14,299,375.53	191,887,814.07	14,760,601.08
TOTAL ELECTRIC PLANT IN SERVICE		6,019,525,721.30	6,028,805,457.61	6,042,709,054.80	6,065,983,781.92	6,078,689,760.05	6,103,104,828.66	77,929,071,417.68	5,994,543,955.20

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

1					
2	<u>FERC</u>	<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>	<u>AVERAGE OF ENDING</u>	<u>ESTIMATED 13-MONTH</u>
3	<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>2017</u>	<u>2018</u>	<u>BALANCES</u>
4					<u>AVERAGE (1)</u>
5	SUBFUNCTION				
6	350 / LAND & LAND RIGHTS				
7	TRANSMISSION SERVICE	37,127,446	38,923,537	38,025,492	37,928,913
8	DIRECT ASSIGNMENT	-	-	-	-
9	TOTAL ACCOUNT 350	37,127,446	38,923,537	38,025,492	37,928,913
10					
11	352 / STRUCTURES & IMPROVEMENTS				
12	TRANSMISSION SERVICE	80,262,959	81,023,137	80,643,048	80,554,255
13	DIRECT ASSIGNMENT	658	658	658	658
14	TOTAL ACCOUNT 352	80,263,617	81,023,795	80,643,706	80,554,913
15					
16	353 / STATION EQUIPMENT				
17	TRANSMISSION SERVICE	428,838,075	440,914,104	434,876,090	433,318,427
18	DIRECT ASSIGNMENT	111,594	111,594	111,594	111,594
19	TOTAL ACCOUNT 353	428,949,669	441,025,698	434,987,684	433,430,020
20					
21	354 / TOWERS & FIXTURES				
22	TRANSMISSION SERVICE	206,552,729	211,357,839	208,955,284	207,664,621
23	DIRECT ASSIGNMENT	-	-	-	-
24	TOTAL ACCOUNT 354	206,552,729	211,357,839	208,955,284	207,664,621
25					
26	355 / POLES & FIXTURES				
27	TRANSMISSION SERVICE	183,301,815	195,173,840	189,237,828	188,488,517
28	DIRECT ASSIGNMENT	33,842	33,842	33,842	33,842
29	TOTAL ACCOUNT 355	183,335,657	195,207,682	189,271,670	188,522,359
30					
31	356 / OVERHEAD CONDUCTORS & DEVICES				
32	TRANSMISSION SERVICE	226,594,610	233,136,588	229,865,599	229,871,725
33	DIRECT ASSIGNMENT	26,495	26,495	26,495	26,495
34	TOTAL ACCOUNT 356	226,621,106	233,163,083	229,892,094	229,898,220



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

1						
2	<u>FERC</u>		<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>	<u>AVERAGE OF ENDING</u>	<u>ESTIMATED 13-MONTH</u>
3	<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>2017</u>	<u>2018</u>	<u>BALANCES</u>	<u>AVERAGE (1)</u>
4						
35						
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
40						
41						
42	TOTAL TRANSMISSION PLANT		1,163,240,490	1,201,091,901	1,182,166,196	1,178,389,313
43						
44	DIRECT ASSIGNMENTS					
45	350	350 IPUC RETAIL	-	-	-	-
46		350 OPUC RETAIL	-	-	-	-
47		350 OPUC Facilities	-	-	-	-
48		350 IPUC Facilities	-	-	-	-
49	TOTAL 350		-	-	-	-
50						
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
56						
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
62						
63	354	354 IPUC RETAIL	-	-	-	-
64		354 OPUC RETAIL	-	-	-	-
65		354 OPUC Facilities	-	-	-	-
66		354 IPUC Facilities	-	-	-	-
67	TOTAL 354		-	-	-	-
68						



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

1	2					
3	<u>FERC</u>		<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>	<u>AVERAGE OF ENDING</u>	<u>ESTIMATED 13-MONTH</u>
4	<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>2017</u>	<u>2018</u>	<u>BALANCES</u>	<u>AVERAGE (1)</u>
69	355	355 IPUC RETAIL	-	-	-	-
70		355 OPUC RETAIL	-	-	-	-
71		355 OPUC Facilities	33,842	33,842	33,842	33,842
72		355 IPUC Facilities	-	-	-	-
73	TOTAL 355		33,842	33,842	33,842	33,842
74						
75	356	356 IPUC RETAIL	-	-	-	-
76		356 OPUC RETAIL	-	-	-	-
77		356 OPUC Facilities	25,306	25,306	25,306	25,306
78		356 IPUC Facilities	1,189	1,189	1,189	1,189
79	TOTAL 356		26,495	26,495	26,495	26,495
80						
81	359	359 IPUC RETAIL	-	-	-	-
82		359 OPUC RETAIL	-	-	-	-
83		359 OPUC Facilities	-	-	-	-
84		359 IPUC Facilities	-	-	-	-
85	TOTAL 359		-	-	-	-
86						
87						
88	TOTAL		172,589	172,589	172,589	172,589



DISTRIBUTION SUBSTATION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

1					
2	<u>FERC</u>		<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>	<u>13-MONTH</u>
3	<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>2017</u>	<u>2018</u>	<u>AVERAGE</u>
4					
5	SUBFUNCTION				
6	360 / LAND & LAND RIGHTS				
7		TOTAL ACCOUNT 360	6,052,620	6,553,286	6,279,892
8					
9	361 / STRUCTURES & IMPROVEMENTS				
10		TOTAL ACCOUNT 361	37,463,373	40,283,757	38,509,366
11					
12	362 / STATION EQUIPMENT				
13		TOTAL ACCOUNT 362	237,332,109	254,363,383	246,895,062
14					
15	TOTAL		280,848,102	301,200,426	291,684,320



DISTRIBUTION LINE INVESTMENT

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

Year End			
<u>DESCRIPTION</u>	<u>IDAHO</u>	<u>OREGON</u>	<u>TOTAL</u>
Account 364	250,657,982	21,037,917	271,695,898
Account 365	131,147,106	9,338,058	140,485,165
Account 366	51,507,071	730,930	52,238,001
Account 367	272,059,621	3,909,411	275,969,031
Account 369	59,063,123	2,856,606	61,919,729
Account 370	90,178,606	3,148,688	93,327,294
Account 371	2,889,339	234,993	3,124,332
Account 373	4,377,841	211,044	4,588,885
TOTAL	861,880,688	41,467,647	903,348,335

13 Month Average			
<u>DESCRIPTION</u>	<u>IDAHO</u>	<u>OREGON</u>	<u>TOTAL</u>
Account 364	247,231,349	20,910,934	268,142,283
Account 365	128,834,358	9,274,708	138,109,066
Account 366	50,117,797	721,308	50,839,106
Account 367	260,785,102	3,795,356	264,580,458
Account 369	58,468,113	2,872,465	61,340,577
Account 370	87,510,273	3,072,105	90,582,378
Account 371	2,862,812	232,233	3,095,046
Account 373	4,350,955	211,023	4,561,978
TOTAL	840,160,758	41,090,133	881,250,891

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
 TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$1,076,003 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$1,076,003 (D)

(A) Effect of Other Allocators

(B)	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
	\$248,877,014	\$248,877,014	\$0

(C) Effect of Other Allocators

(D)	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
	\$248,877,014	\$249,953,017	\$1,076,003

**ACCUMULATED DEPRECIATION
& AMORTIZATION**

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/18

FERC Account	Reserve Balance @ 12/31/2017	Reserve Balance @ 01/31/2018	Reserve Balance @ 02/28/2018	Reserve Balance @ 03/31/2018	Reserve Balance @ 04/30/2018	Reserve Balance @ 05/31/2018	Reserve Balance @ 06/30/2018
302	(12,397,102.23)	(12,487,988.14)	(12,578,874.05)	(12,670,206.03)	(12,765,541.18)	(12,857,930.14)	(12,950,544.44)
303	(14,482,751.13)	(14,871,157.70)	(15,042,212.42)	(15,392,911.55)	(15,688,719.44)	(15,620,539.36)	(16,098,292.39)
Total Accumulated Amortization Reserve (Account 111)	(26,879,853.36)	(27,359,145.84)	(27,621,086.47)	(28,063,117.58)	(28,454,260.62)	(28,478,469.50)	(29,048,836.83)
310	(334,958.62)	(337,985.99)	(341,013.36)	(344,040.73)	(347,068.10)	(350,095.47)	(353,122.84)
311	(114,102,814.90)	(114,754,033.13)	(115,409,130.00)	(115,688,581.03)	(116,364,103.60)	(117,052,567.54)	(117,950,963.69)
312	(358,520,061.77)	(362,405,483.16)	(366,103,977.06)	(369,795,811.59)	(373,404,019.59)	(375,312,997.72)	(378,233,849.06)
314	(79,400,995.87)	(80,274,157.40)	(81,220,233.48)	(82,192,926.92)	(83,086,223.32)	(84,026,164.42)	(84,920,140.75)
315	(51,174,551.16)	(51,538,762.14)	(51,900,846.01)	(52,196,608.67)	(52,546,029.95)	(52,920,486.50)	(53,277,424.56)
316	(4,636,996.77)	(4,774,908.01)	(4,913,762.35)	(5,052,845.26)	(5,376,757.75)	(5,662,210.00)	(5,705,710.63)
Total Steam Production	(608,170,379.09)	(614,085,329.83)	(619,888,962.26)	(625,270,816.20)	(631,124,202.31)	(635,324,521.65)	(640,441,211.53)
331	(96,390,797.75)	(96,626,097.13)	(96,884,066.03)	(97,195,575.68)	(97,489,035.13)	(97,824,979.25)	(98,123,429.83)
332	(181,388,520.20)	(181,768,359.39)	(181,890,028.34)	(182,227,434.79)	(182,619,890.18)	(182,968,962.20)	(183,271,043.84)
333	(113,443,615.69)	(113,766,210.18)	(114,147,690.92)	(114,522,023.94)	(114,828,650.88)	(115,198,501.62)	(115,567,490.25)
334	(20,381,015.47)	(20,436,116.95)	(20,506,356.99)	(20,681,378.65)	(20,691,112.85)	(20,809,046.38)	(20,975,435.05)
335	(9,308,620.02)	(8,896,827.53)	(8,943,746.94)	(8,991,958.29)	(9,049,034.84)	(9,086,635.92)	(9,137,152.78)
336	(3,978,279.42)	(3,934,998.12)	(3,949,919.73)	(3,963,725.36)	(3,981,997.40)	(3,983,243.27)	(4,002,443.36)
Total Hydro Production	(424,890,848.55)	(425,428,609.30)	(426,321,808.95)	(427,582,096.71)	(428,659,721.28)	(429,871,368.64)	(431,076,995.11)
341	(23,288,846.79)	(23,613,819.35)	(23,938,810.61)	(24,244,375.94)	(24,569,368.33)	(24,894,361.85)	(25,219,358.28)
342	(2,632,007.91)	(2,656,708.12)	(2,681,408.33)	(2,706,108.54)	(2,730,808.75)	(2,755,703.26)	(2,780,730.36)
343	(35,299,161.68)	(35,896,052.89)	(36,488,857.73)	(36,716,327.05)	(37,341,914.24)	(37,482,424.39)	(37,642,084.61)
344	(23,565,040.30)	(23,700,561.71)	(23,836,083.12)	(23,971,604.53)	(24,107,125.94)	(24,242,647.35)	(24,378,168.76)
345	(19,120,953.13)	(19,342,626.72)	(19,564,759.26)	(19,786,911.15)	(20,009,065.27)	(20,231,247.98)	(20,408,818.28)
346	(1,750,768.58)	(1,767,995.66)	(1,785,302.92)	(1,802,608.94)	(1,819,968.91)	(1,837,339.74)	(1,854,731.77)
Total Other Production	(105,656,778.39)	(106,977,764.45)	(108,295,221.97)	(109,227,936.15)	(110,578,251.44)	(111,443,724.57)	(112,283,892.06)
Total Production	(1,138,718,006.03)	(1,146,491,703.58)	(1,154,505,993.18)	(1,162,080,849.06)	(1,170,362,175.03)	(1,176,639,614.86)	(1,183,802,098.70)
352	(27,889,938.97)	(28,005,555.86)	(28,119,918.70)	(28,216,145.52)	(28,331,747.13)	(28,430,206.22)	(28,547,916.35)
353	(118,839,862.81)	(118,886,962.64)	(119,528,157.86)	(120,237,856.68)	(120,786,667.40)	(120,281,375.48)	(120,839,104.78)
Total Transmission Stations	(146,729,801.78)	(146,892,518.50)	(147,648,076.56)	(148,454,002.20)	(149,118,414.53)	(148,711,581.70)	(149,387,021.13)
350	(8,334,195.72)	(8,358,851.69)	(8,383,528.51)	(8,408,205.33)	(8,432,960.65)	(8,457,715.97)	(8,482,472.85)
354	(67,874,868.41)	(68,058,711.69)	(68,238,833.14)	(68,418,011.52)	(68,604,034.15)	(68,780,838.23)	(68,965,490.59)
355	(64,227,679.70)	(64,577,643.87)	(64,928,117.24)	(64,812,722.67)	(65,021,975.93)	(65,154,608.61)	(65,420,001.21)
356	(76,863,052.02)	(77,127,111.28)	(77,378,763.27)	(77,420,874.82)	(77,330,215.22)	(77,581,973.21)	(77,601,526.81)
359	(279,155.84)	(279,451.79)	(279,747.74)	(280,043.69)	(280,339.64)	(280,635.59)	(280,931.54)
Total Transmission Lines	(217,578,951.69)	(218,401,770.32)	(219,208,989.90)	(219,339,858.03)	(219,669,525.59)	(220,255,771.61)	(220,750,423.00)
Total Transmission	(364,308,753.47)	(365,294,288.82)	(366,857,066.46)	(367,793,860.23)	(368,787,940.12)	(368,967,353.31)	(370,137,444.13)

**Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/18**

FERC Account	Reserve Balance @ 12/31/2017	Reserve Balance @ 01/31/2018	Reserve Balance @ 02/28/2018	Reserve Balance @ 03/31/2018	Reserve Balance @ 04/30/2018	Reserve Balance @ 05/31/2018	Reserve Balance @ 06/30/2018
361	(12,247,679.26)	(12,313,931.23)	(12,377,172.91)	(12,436,237.39)	(12,487,752.47)	(12,530,687.27)	(12,602,534.32)
362	(60,271,966.65)	(60,606,158.36)	(60,815,807.02)	(61,440,839.03)	(61,737,102.63)	(61,732,540.90)	(62,012,713.36)
Total Distribution Stations	(72,519,645.91)	(72,920,089.59)	(73,192,979.93)	(73,877,076.42)	(74,224,855.10)	(74,263,228.17)	(74,615,247.68)
360	(78,835.71)	(81,203.13)	(83,586.55)	(85,955.40)	(88,374.37)	(90,801.52)	(93,231.58)
364	(141,492,122.44)	(141,604,013.41)	(141,739,317.48)	(141,781,578.20)	(141,972,075.95)	(142,072,823.47)	(142,210,637.31)
365	(53,806,141.11)	(53,703,510.78)	(53,922,392.04)	(53,954,220.87)	(54,120,014.39)	(53,999,966.71)	(54,118,481.52)
366	(16,338,761.85)	(16,391,026.39)	(16,391,731.86)	(16,415,533.85)	(16,471,210.70)	(16,557,825.23)	(16,528,908.03)
367	(89,780,479.22)	(90,099,302.60)	(90,260,223.62)	(90,513,103.41)	(90,624,029.44)	(90,872,232.93)	(90,770,654.12)
368	(173,900,814.46)	(174,244,823.09)	(174,692,197.48)	(174,587,071.68)	(175,017,717.21)	(175,487,070.72)	(175,616,678.60)
369	(43,269,459.03)	(43,284,217.22)	(43,329,952.53)	(43,296,279.07)	(43,352,669.33)	(43,424,405.06)	(43,333,095.54)
370	(11,173,395.96)	(11,196,657.52)	(11,205,740.85)	(11,244,621.24)	(11,257,484.31)	(11,249,514.01)	(11,090,064.06)
370.1	(20,906,563.26)	(21,240,509.10)	(21,506,417.70)	(21,901,996.82)	(22,220,417.05)	(22,463,502.20)	(20,538,789.82)
371	(1,783,994.04)	(1,780,958.95)	(1,779,791.88)	(1,773,972.38)	(1,776,164.25)	(1,777,889.34)	(1,773,792.98)
373	(3,640,240.65)	(3,640,602.13)	(3,643,570.46)	(3,645,717.97)	(3,650,101.70)	(3,648,744.31)	(3,649,247.56)
Total Distribution Lines	(556,170,807.73)	(557,266,824.32)	(558,554,922.45)	(559,200,050.89)	(560,550,258.70)	(561,644,775.50)	(559,723,581.12)
Total Distribution	(628,690,453.64)	(630,186,913.91)	(631,747,902.38)	(633,077,127.31)	(634,775,113.80)	(635,908,003.67)	(634,338,828.80)
390	(30,676,045.52)	(30,891,010.56)	(31,096,170.19)	(31,308,859.31)	(31,317,437.58)	(31,491,217.83)	(31,621,155.50)
391	(17,412,830.32)	(17,471,166.28)	(18,021,734.06)	(18,509,317.86)	(18,922,808.51)	(18,558,559.27)	(18,498,562.32)
392	(23,845,019.16)	(24,180,631.59)	(24,516,515.69)	(24,852,743.91)	(25,188,985.76)	(25,445,679.13)	(23,566,528.16)
393	(837,742.64)	(846,829.36)	(855,916.08)	(865,002.80)	(874,089.52)	(890,736.82)	(889,205.04)
394	(3,471,734.51)	(3,514,956.58)	(3,558,308.05)	(3,598,610.67)	(3,642,725.50)	(3,631,850.49)	(3,671,590.66)
395	(6,301,546.09)	(6,359,032.32)	(6,401,647.23)	(6,459,645.64)	(6,517,644.05)	(6,565,010.12)	(6,623,190.72)
396	(4,528,674.89)	(4,568,931.46)	(4,609,192.00)	(4,649,452.54)	(4,689,713.08)	(4,744,332.64)	(4,755,079.58)
397	(20,542,025.20)	(20,894,379.11)	(21,244,373.31)	(20,007,021.89)	(20,335,314.00)	(20,584,170.55)	(20,889,361.55)
398	(3,003,445.26)	(3,028,734.28)	(3,056,886.98)	(3,091,017.29)	(3,124,806.28)	(3,159,252.18)	(3,190,126.39)
Total General	(110,619,063.59)	(111,755,671.54)	(113,360,743.59)	(113,341,671.91)	(114,613,524.28)	(115,070,809.03)	(113,704,799.92)
Accumulated Depreciation Reserve (Account 108000)	(2,242,336,276.73)	(2,253,728,577.85)	(2,266,471,705.61)	(2,276,293,508.51)	(2,288,538,753.23)	(2,296,585,780.87)	(2,301,983,171.55)
Reserve for Disallowed Costs (Account 108400)	(4,927,039.52)	(4,902,347.91)	(4,877,656.30)	(4,852,964.69)	(4,828,273.08)	(4,803,581.47)	(4,778,889.86)
Regulatory Accumulated Reserve Reserve for ARO	(2,247,263,316.25)	(2,258,630,925.76)	(2,271,349,361.91)	(2,281,146,473.20)	(2,293,367,026.31)	(2,301,389,362.34)	(2,306,762,061.41)
317	(8,952,244.67)	(8,997,589.07)	(9,042,933.47)	(9,390,428.70)	(9,435,773.09)	(9,481,117.49)	(9,827,748.23)
374	(138,592.98)	(138,592.98)	(138,592.98)	(139,195.31)	(139,195.31)	(139,195.31)	(139,797.64)
Total Reserve for ARO	(9,090,837.65)	(9,136,182.05)	(9,181,526.45)	(9,529,624.01)	(9,574,968.40)	(9,620,312.80)	(9,967,545.87)
GI/L Balance	(2,256,354,153.90)	(2,267,767,107.81)	(2,280,530,888.36)	(2,290,676,097.21)	(2,302,941,994.71)	(2,311,009,675.14)	(2,316,729,607.28)

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/18

FERC Account	Reserve Balance @ 07/31/2018	Reserve Balance @ 08/31/2018	Reserve Balance @ 09/30/2018	Reserve Balance @ 10/31/2018	Reserve Balance @ 11/30/2018	Reserve Balance @ 12/31/2018	13 Month Total	13 Month Average
302	(13,046,872.97)	(13,143,218.44)	(13,239,563.91)	(13,335,915.04)	(13,432,266.31)	(13,528,617.73)	(168,434,640.61)	(12,956,510.82)
303	(16,508,012.88)	(15,757,851.00)	(16,241,528.70)	(16,738,702.08)	(11,647,003.97)	(11,701,104.63)	(195,790,787.25)	(15,060,829.79)
Total Accumulated Amortization Reserve (Account 111)	(29,554,885.85)	(28,901,069.44)	(29,481,092.61)	(30,074,617.12)	(25,079,270.28)	(25,229,722.36)	(364,225,427.86)	(28,017,340.60)
310	(356,150.21)	(359,177.58)	(362,204.95)	(365,232.32)	(368,259.69)	(371,287.11)	(4,590,596.97)	(353,122.84)
311	(118,659,480.18)	(119,391,713.45)	(120,129,707.71)	(120,860,300.77)	(121,422,568.39)	(121,501,212.47)	(1,533,287,176.86)	(117,945,167.45)
312	(379,733,417.46)	(382,665,358.66)	(386,114,355.09)	(389,532,303.05)	(393,243,496.51)	(397,031,116.50)	(4,912,096,247.22)	(377,853,557.48)
314	(85,885,043.84)	(86,970,581.99)	(87,849,488.57)	(88,830,428.87)	(89,840,891.50)	(90,994,921.44)	(1,105,492,200.37)	(85,037,861.57)
315	(53,612,138.81)	(53,972,620.97)	(54,332,802.10)	(54,690,192.76)	(55,052,395.04)	(55,321,759.44)	(692,536,618.11)	(53,272,047.55)
316	(5,879,993.45)	(6,054,306.19)	(6,195,346.27)	(6,022,461.98)	(6,198,783.22)	(6,375,707.94)	(72,849,789.82)	(5,603,829.99)
Total Steam Production	(644,126,223.95)	(649,413,758.84)	(654,983,904.69)	(660,300,919.75)	(666,126,394.35)	(671,596,004.90)	(8,320,852,629.35)	(640,065,586.87)
331	(98,361,521.04)	(98,698,283.24)	(99,031,517.19)	(99,318,441.22)	(99,522,242.96)	(99,692,122.37)	(1,275,158,108.82)	(98,089,085.29)
332	(183,370,733.09)	(182,507,895.70)	(182,874,360.64)	(183,240,339.94)	(183,607,374.28)	(183,958,866.80)	(2,375,693,809.39)	(182,745,677.65)
333	(115,848,187.37)	(116,542,432.33)	(116,846,003.51)	(116,535,088.38)	(116,692,680.13)	(116,923,156.33)	(1,500,861,731.53)	(115,450,902.43)
334	(21,097,141.97)	(21,312,773.34)	(21,444,262.93)	(21,126,017.64)	(21,081,973.49)	(21,073,321.49)	(271,615,953.20)	(20,893,534.86)
335	(9,180,250.30)	(9,362,520.85)	(9,335,562.74)	(9,343,922.21)	(9,338,009.86)	(9,305,090.81)	(119,279,333.09)	(9,175,333.31)
336	(4,005,676.58)	(4,343,149.98)	(4,240,724.50)	(4,155,716.88)	(4,054,448.36)	(3,865,242.33)	(52,459,565.29)	(4,035,351.18)
Total Hydro Production	(431,863,510.35)	(432,767,055.44)	(433,772,431.51)	(433,719,526.27)	(434,296,729.08)	(434,817,800.13)	(5,595,068,501.32)	(430,389,884.72)
341	(25,544,335.28)	(25,869,313.09)	(26,165,950.21)	(26,490,636.32)	(26,815,468.45)	(27,140,444.86)	(327,795,089.36)	(25,215,006.87)
342	(2,805,761.31)	(2,830,793.47)	(2,855,826.64)	(2,880,859.81)	(2,905,892.98)	(2,931,010.54)	(36,153,620.02)	(2,781,047.69)
343	(38,296,684.92)	(38,918,218.34)	(39,546,405.65)	(40,174,456.85)	(40,798,133.64)	(34,089,103.69)	(488,689,825.68)	(37,591,525.05)
344	(24,513,690.17)	(24,649,349.04)	(24,785,324.24)	(24,921,299.44)	(25,057,274.64)	(25,193,249.72)	(316,921,418.96)	(24,378,570.69)
345	(20,623,048.75)	(20,845,627.46)	(21,068,206.17)	(21,290,785.13)	(21,513,364.09)	(21,735,994.99)	(265,541,408.38)	(20,426,262.18)
346	(1,872,123.80)	(1,889,515.83)	(1,906,913.61)	(1,924,311.39)	(1,941,713.26)	(1,959,166.66)	(24,112,461.07)	(1,854,804.70)
Total Other Production	(113,655,644.23)	(115,002,817.23)	(116,328,626.52)	(117,682,348.94)	(119,031,847.06)	(113,048,970.46)	(1,459,213,823.47)	(112,247,217.19)
Total Production	(1,189,645,378.53)	(1,197,183,631.51)	(1,205,084,962.72)	(1,211,702,794.96)	(1,219,454,970.49)	(1,219,462,775.49)	(15,375,134,954.14)	(1,182,702,688.78)
352	(28,672,447.49)	(28,802,364.72)	(28,907,966.08)	(29,030,594.76)	(29,149,155.29)	(29,269,509.34)	(371,373,466.43)	(28,567,189.73)
353	(120,915,775.14)	(121,379,954.75)	(121,579,398.66)	(122,044,026.73)	(122,607,053.05)	(123,386,511.88)	(1,571,312,707.86)	(120,870,208.30)
Total Transmission Stations	(149,588,222.63)	(150,182,319.47)	(150,487,364.74)	(151,074,621.49)	(151,756,208.34)	(152,656,021.22)	(1,942,686,174.29)	(149,437,398.02)
350	(8,508,051.26)	(8,533,649.73)	(8,559,330.17)	(8,585,019.25)	(8,610,722.25)	(8,636,462.96)	(110,291,166.34)	(8,483,935.87)
354	(69,154,257.84)	(69,332,804.59)	(69,518,425.32)	(69,673,955.93)	(69,858,297.09)	(70,045,765.94)	(896,524,294.44)	(68,963,407.26)
355	(65,401,222.64)	(65,700,314.60)	(65,869,251.55)	(66,181,627.63)	(66,665,911.23)	(66,019,151.10)	(849,980,227.98)	(65,383,094.46)
356	(77,459,106.49)	(77,724,698.34)	(78,015,057.94)	(78,361,701.80)	(78,644,055.29)	(78,678,078.14)	(1,010,186,214.63)	(77,706,631.89)
359	(281,227.49)	(281,523.44)	(281,819.39)	(282,115.34)	(282,411.29)	(282,707.26)	(3,652,110.04)	(280,931.54)
Total Transmission Lines	(220,803,865.72)	(221,572,990.70)	(222,243,884.37)	(223,084,419.95)	(224,061,397.15)	(223,662,165.40)	(2,870,634,013.43)	(220,818,001.03)
Total Transmission	(370,392,088.35)	(371,755,310.17)	(372,731,249.11)	(374,159,041.44)	(375,817,605.49)	(376,318,186.62)	(4,813,320,187.72)	(370,255,399.06)

**Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/18**

FERC Account	Reserve Balance @ 07/31/2018	Reserve Balance @ 08/31/2018	Reserve Balance @ 09/30/2018	Reserve Balance @ 10/31/2018	Reserve Balance @ 11/30/2018	Reserve Balance @ 12/31/2018	13 Month Total	13 Month Average
361	(12,706,500.10)	(12,770,664.80)	(12,799,606.98)	(12,870,089.83)	(12,933,645.03)	(13,001,455.97)	(164,077,957.56)	(12,621,381.35)
362	(62,278,375.05)	(62,516,041.08)	(62,467,401.04)	(62,734,063.37)	(62,063,978.25)	(62,357,076.45)	(803,034,063.19)	(61,771,851.01)
Total Distribution Stations	(74,984,875.15)	(75,286,705.88)	(75,267,008.02)	(75,604,153.20)	(74,997,623.28)	(75,358,532.42)	(967,112,020.75)	(74,393,232.37)
360	(95,661.64)	(98,091.70)	(100,515.87)	(102,940.04)	(105,364.21)	(107,788.43)	(1,212,350.15)	(93,257.70)
364	(142,490,128.22)	(142,722,296.82)	(143,000,291.17)	(143,324,660.98)	(143,488,723.95)	(143,752,551.00)	(1,851,651,220.40)	(142,434,709.26)
365	(54,348,250.40)	(54,446,112.94)	(54,504,688.34)	(54,539,380.56)	(54,729,855.79)	(54,743,958.35)	(704,936,973.80)	(54,225,921.06)
366	(16,564,497.08)	(16,586,856.85)	(16,609,934.75)	(16,513,955.68)	(16,570,353.44)	(16,717,317.36)	(214,657,913.07)	(16,512,147.16)
367	(90,882,683.69)	(90,984,491.01)	(90,806,025.37)	(90,928,536.89)	(90,823,907.33)	(91,172,099.37)	(1,178,517,769.00)	(90,655,213.00)
368	(175,899,752.49)	(176,259,078.61)	(176,812,337.05)	(177,563,069.04)	(177,969,941.95)	(178,218,246.05)	(2,286,268,798.43)	(175,866,830.65)
369	(43,408,153.13)	(43,429,411.28)	(43,470,794.70)	(43,463,988.30)	(43,480,989.42)	(43,520,904.35)	(564,064,318.96)	(43,389,563.00)
370	(11,067,147.40)	(11,076,989.97)	(10,708,339.95)	(10,744,925.94)	(10,779,654.53)	(10,769,429.21)	(143,563,964.95)	(11,043,381.92)
370.1	(20,961,171.23)	(21,334,011.98)	(20,974,257.14)	(21,348,736.12)	(21,735,821.91)	(21,985,239.97)	(279,117,434.30)	(21,470,571.87)
371	(1,777,788.61)	(1,779,677.84)	(1,782,781.80)	(1,781,971.86)	(1,779,070.29)	(1,776,871.36)	(23,124,725.58)	(1,778,825.04)
373	(3,649,155.22)	(3,650,911.62)	(3,652,403.53)	(3,651,231.99)	(3,651,255.90)	(3,649,068.90)	(47,422,251.94)	(3,647,865.53)
Total Distribution Lines	(561,144,389.11)	(562,367,930.62)	(562,422,369.67)	(563,963,397.40)	(565,114,938.72)	(566,413,474.35)	(7,294,537,720.58)	(561,118,286.20)
Total Distribution	(636,129,264.26)	(637,654,636.50)	(637,689,377.69)	(639,567,550.60)	(640,112,562.00)	(641,772,006.77)	(8,261,649,741.33)	(635,511,518.56)
390	(31,794,739.28)	(32,005,705.75)	(32,221,323.63)	(32,306,720.49)	(32,494,438.80)	(32,552,865.76)	(411,777,690.20)	(31,675,208.94)
391	(18,929,048.07)	(19,433,255.54)	(19,553,246.57)	(20,136,852.09)	(20,382,058.09)	(18,770,907.15)	(244,600,346.13)	(18,815,411.24)
392	(23,108,642.68)	(23,323,081.74)	(23,650,372.51)	(23,978,995.41)	(24,307,988.81)	(24,642,545.07)	(314,607,729.62)	(24,200,594.59)
393	(898,385.57)	(908,074.99)	(917,794.70)	(927,514.41)	(937,074.87)	(946,330.87)	(11,594,697.67)	(891,899.82)
394	(3,715,757.31)	(3,760,078.94)	(3,805,503.78)	(3,844,492.86)	(3,886,409.71)	(3,809,660.76)	(47,911,679.82)	(3,685,513.83)
395	(6,675,319.73)	(6,733,475.12)	(6,791,630.51)	(6,846,974.76)	(6,905,440.25)	(6,481,464.16)	(85,662,020.70)	(6,589,386.21)
396	(4,753,576.33)	(4,797,839.55)	(4,842,596.59)	(4,887,998.70)	(4,933,616.56)	(4,979,527.20)	(61,740,531.12)	(4,749,271.62)
397	(20,997,286.19)	(21,038,282.15)	(20,943,933.71)	(21,237,265.37)	(21,574,878.40)	(21,166,293.91)	(271,454,585.34)	(20,881,121.95)
398	(3,225,670.26)	(3,247,135.61)	(3,282,673.80)	(3,316,394.26)	(3,353,143.36)	(3,114,459.67)	(41,193,745.62)	(3,168,749.66)
Total General	(114,098,425.42)	(115,246,929.39)	(116,009,075.80)	(117,483,208.35)	(118,775,048.85)	(116,464,054.55)	(1,490,543,026.22)	(114,657,155.86)
Accumulated Depreciation Reserve (Account 108000)	(2,310,265,156.56)	(2,321,840,507.57)	(2,331,514,665.32)	(2,342,912,595.35)	(2,354,160,186.83)	(2,354,017,023.43)	(29,940,647,909.41)	(2,303,126,762.26)
Reserve for Disallowed Costs (Account 108400)	(4,754,198.25)	(4,729,506.64)	(4,704,815.03)	(4,680,123.42)	(4,655,431.81)	(4,630,740.20)	(62,125,568.18)	(4,778,889.86)
Regulatory Accumulated Reserve for ARO	(2,315,019,354.81)	(2,326,570,014.21)	(2,336,219,480.35)	(2,347,592,718.77)	(2,358,815,618.64)	(2,358,647,763.63)	(30,002,773,477.59)	(2,307,905,652.12)
317	(9,873,092.62)	(9,918,437.02)	(10,265,067.76)	(10,310,412.16)	(10,355,756.56)	(10,512,581.96)	(126,363,182.80)	(9,720,244.83)
374	(139,797.64)	(139,797.64)	(140,399.97)	(140,399.97)	(140,399.97)	(141,002.30)	(1,814,960.00)	(139,612.31)
Total Reserve for ARO	(10,012,890.26)	(10,058,234.66)	(10,405,467.73)	(10,450,812.13)	(10,496,156.53)	(10,653,584.26)	(128,178,142.80)	(9,859,857.14)
G/L Balance	(2,325,032,245.07)	(2,336,628,248.87)	(2,346,624,948.08)	(2,358,043,530.90)	(2,369,311,775.17)	(2,369,301,347.89)	(30,130,951,620.39)	(2,317,765,509.26)

**IDAHO POWER COMPANY
ACCUMULATED DEPRECIATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	13-Month Average	Annualizing Adjustment	Adjusted Total
PRODUCTION PLANT			
Steam Production	640,065,587	874,080	640,939,667
Hydraulic Production	430,389,885	186,422	430,576,306
Other Production	112,247,217	93,004	112,340,221
TOTAL PRODUCTION PLANT	1,182,702,689	1,153,506	1,183,856,195
TRANSMISSION PLANT			
Account 350	8,483,936	3,311	8,487,247
Account 352	28,567,190	2,685	28,569,874
Account 353	120,870,208	647,039	121,517,247
Account 354	68,963,407	19,539	68,982,947
Account 355	65,383,094	56,359	65,439,454
Account 356	77,706,632	26,516	77,733,147
Account 359	280,932	0	280,932
TOTAL TRANSMISSION PLANT	370,255,399	755,448	371,010,847
DISTRIBUTION PLANT			
Account 360	93,258	69	93,327
Account 361	12,621,381	7,892	12,629,273
Account 362	61,771,851	64,641	61,836,492
Account 364	142,434,709	43,416	142,478,126
Account 365	54,225,921	26,010	54,251,931
Account 366	16,512,147	5,541	16,517,688
Account 367	90,655,213	90,463	90,745,676
Account 368	175,866,831	144,656	176,011,487
Account 369	43,389,563	4,762	43,394,325
Account 370	32,513,954	25,450	32,539,404
Account 371	1,778,825	425	1,779,250
Account 373	3,647,866	228	3,648,094
TOTAL DISTRIBUTION PLANT	635,511,519	413,555	635,925,073
GENERAL PLANT			
Account 390	31,675,207	19,450	31,694,657
Account 391	18,815,411	219,714	19,035,125
Account 392	24,200,595	(0)	24,200,595
Account 393	891,900	(305)	891,595
Account 394	3,685,514	7,016	3,692,530
Account 395	6,589,386	4,015	6,593,401
Account 396	4,749,272	-	4,749,272
Account 397	20,881,122	(23,867)	20,857,254
Account 398	3,168,750	15,114	3,183,864
TOTAL GENERAL PLANT	114,657,156	241,137	114,898,293
RESERVE FOR DISALLOWED COSTS	4,778,890	-	4,778,890
TOTAL ACCUMULATED DEPRECIATION	2,307,905,652	2,563,646	2,310,469,298

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
 TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.25%	\$2,563,645	\$109,078
Allocator Impacts		\$0	\$411,770 (C)
TOTAL TYPE II ADJUSTMENTS		\$2,563,645	\$520,848 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$98,197,109	\$98,197,109	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$98,197,109	\$98,717,957	\$520,848

**IDAHO POWER COMPANY
ACCUMULATED AMORTIZATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	13-MONTH ANNUALIZING AVERAGE ADJUSTMENT		ADJUSTED TOTAL
PRODUCTION PLANT			
INTANGIBLE	12,956,511	12,351	12,968,862
HYDRO	15,060,830	(183,909)	14,876,921
TOTAL	28,017,341	(171,558)	27,845,782

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.12%	(\$171,558)	(\$7,060)
Allocator Impacts		\$0	\$6,078 (C)
TOTAL TYPE II ADJUSTMENTS		(\$171,558)	(\$981) (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,152,956	\$1,152,956	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$1,152,956	\$1,151,974	(\$981)

OTHER RATE BASE ITEMS

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

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

(A) Effect of Other Allocators

(B)	OREGON CUST ADV BEFORE TYPE I ADJ	OREGON CUST ADV AFTER TYPE I ADJ	DIFFERENCE
	\$31,623	\$31,623	\$0

(C) Effect of Other Allocators

(D)	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$31,623	\$31,623	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.15%	\$0	\$0
Allocator Impacts		\$0	\$23,217 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$23,217 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.16%	(\$509,515)	(\$21,186)
Allocator Impacts		\$0	\$89,679 (C)
TOTAL TYPE II ADJUSTMENTS		(\$509,515)	\$68,493 (D)

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$20,486,194	\$20,509,411	\$23,217

(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
	\$20,509,411	\$20,577,904	\$68,493

IDAHO POWER COMPANY
 Calculation of Required Fuel Inventory
 For the Month of December 2018

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	40.56%	312,491	10,531	9,276	39	375,333	\$ 60.282	\$ 22,625,824	\$ 544,442	\$ 23,170,266
VALMY	283,500	26.77%	75,884	9,806	9,330	57	180,000	\$ 61.138	\$ 11,004,840	\$ 103,046	\$ 11,107,886
BOARDMAN	64,200	29.57%	18,982	10,284	8,650	60	47,000	\$ 43.510	\$ 2,044,970	\$ 64,579	\$ 2,109,549
SALMON										\$ 25,172	\$ 25,172
TOTAL							602,333		\$ 35,675,634	\$ 737,239	\$ 36,412,873

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-17	605,946	\$ 33,723,478	\$ 472,098	293,392	\$ 17,298,363	\$ 99,555	116,421	\$ 4,790,048	\$ 58,589	\$ 28,046
Jan-18	624,046	\$ 36,130,092	\$ 570,606	293,392	\$ 17,298,363	\$ 99,555	116,421	\$ 4,814,821	\$ 58,579	\$ 28,046
Feb-18	618,865	\$ 36,957,473	\$ 518,670	293,392	\$ 17,298,363	\$ 99,555	116,421	\$ 4,834,302	\$ 58,568	\$ 28,046
Mar-18	678,260	\$ 40,544,624	\$ 488,509	293,392	\$ 17,298,363	\$ 99,555	116,276	\$ 4,780,476	\$ 58,555	\$ 27,145
Apr-18	741,478	\$ 43,760,586	\$ 584,602	293,392	\$ 17,298,363	\$ 99,555	116,276	\$ 4,780,476	\$ 58,538	\$ 27,145
May-18	722,854	\$ 43,030,817	\$ 516,887	293,392	\$ 17,298,363	\$ 125,173	116,276	\$ 4,780,476	\$ 58,528	\$ 27,145
Jun-18	737,322	\$ 43,853,916	\$ 497,809	283,731	\$ 16,788,882	\$ 115,708	117,114	\$ 4,839,230	\$ 49,462	\$ 26,051
Jul-18	745,721	\$ 44,194,256	\$ 559,957	225,877	\$ 13,317,668	\$ 119,965	110,387	\$ 4,600,101	\$ 26,443	\$ 24,600
Aug-18	534,087	\$ 45,826,895	\$ 773,281	64,388	\$ 9,341,320	\$ 158,435	45,051	\$ 4,255,224	\$ 104,588	\$ 24,605
Sep-18	777,230	\$ 46,427,816	\$ 520,937	114,832	\$ 6,770,467	\$ 111,341	85,330	\$ 3,565,829	\$ 76,509	\$ 24,605
Oct-18	795,788	\$ 47,179,493	\$ 559,760	92,601	\$ 5,459,758	\$ 60,737	66,854	\$ 2,901,239	\$ 73,491	\$ 21,418
Nov-18	766,840	\$ 45,201,768	\$ 509,258	64,850	\$ 3,874,413	\$ 92,306	68,504	\$ 2,948,105	\$ 80,174	\$ 20,195
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
TOTAL	9,104,924	\$ 548,858,967	\$ 7,077,741	2,643,934	\$ 161,643,991	\$ 1,339,592	1,253,734	\$ 54,549,444	\$ 839,521	\$ 327,240
AVERAGE	700,379	\$ 42,219,921	\$ 544,442	203,380	\$ 12,434,153	\$ 103,046	96,441	\$ 4,196,111	\$ 64,579	\$ 25,172
AVERAGE COST PER TON		\$ 60.282			\$ 61.138			\$ 43.510		

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Fuel Inventory Adj	4.63%	(\$23,346,233)	(\$1,081,208)
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$23,346,233)	(\$1,081,208) (B)
 TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$5,773 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$5,773 (D)

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$2,767,557	\$1,686,349	(\$1,081,208)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$1,686,349	\$1,692,122	\$5,773

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$8,980 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$8,980 (D)

(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$2,430,685	\$2,430,685	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$2,430,685	\$2,439,665	\$8,980

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

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

(A) Effect of Other Allocators

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

(C) Effect of Other Allocators

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

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Change in O&M Expense	4.56%	(\$2,688,200)	(\$122,636)
Allocator Impacts		\$0	\$52,281 (A)
TOTAL TYPE I ADJUSTMENTS		(\$2,688,200)	(\$70,355) (B)
TYPE II ADJUSTMENTS			
Change in O&M Expense	4.72%	(\$1,541,470)	(\$72,834)
Allocator Impacts		\$0	\$9,731 (C)
TOTAL TYPE II ADJUSTMENTS		(\$1,541,470)	(\$63,103) (D)

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,586,067	\$1,515,712	(\$70,355)

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$1,515,712	\$1,452,609	(\$63,103)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$88 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$88 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
	\$3,471,073	\$3,471,073	\$0

(C) Effect of Other Allocators

(D)	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
	\$3,471,073	\$3,471,161	\$88

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$9,859 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$9,859 (D)

(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$2,879,984	\$2,879,984	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$2,879,984	\$2,889,843	\$9,859

OPERATING REVENUES

IDAHO POWER COMPANY
ELECTRIC REVENUES
December-2018

IDAHO	MONTH	4TH QUARTER	YTD	12 MONTHS
Residential	\$ 57,012,652.23	\$ 133,783,785.57	\$ 515,102,033.48	\$ 515,102,033.48
Commercial	24,072,882.93	69,474,384.89	295,008,206.58	295,008,206.58
Industrial (including specials)	14,414,706.01	41,602,308.90	173,792,083.61	173,792,083.61
Irrigation	316,318.79	3,660,145.06	150,948,544.26	150,948,544.26
Street Lights	329,489.19	974,535.61	3,895,933.12	3,895,933.12
Def. Rev. HCC Relicensing AFUDC	(695,686.70)	(1,919,406.07)	(8,780,127.13)	(8,780,127.13)
Tax Reform Revenue Adjustment	(827,110.40)	(979,528.87)	(5,603,543.87)	(5,603,543.87)
Revenue Sharing	(3,524,562.00)	(3,524,562.00)	(5,024,562.00)	(5,024,562.00)
<i>TOTAL GENERAL BUSINESS</i>	91,098,690.05	243,071,663.09	1,119,338,568.05	1,119,338,568.05
Provision for rate refunds				
Sales for resale (<i>not available by state</i>)				
<i>TOTAL IDAHO</i>	\$ 91,098,690.05	\$ 243,071,663.09	\$ 1,119,338,568.05	\$ 1,119,338,568.05
Idaho Unbilled	9,048,861.00	10,120,316.00	(6,028,313.00)	(6,028,313.00)
Idaho OATT Revenue Deficiency Deferral	-	-	-	-
Idaho FCA Revenue Deferral and Amortization	3,931,946.91	7,468,010.44	11,418,588.61	11,418,588.61
<hr/>				
OREGON				
Residential	\$ 2,082,527.77	\$ 4,796,254.08	\$ 17,959,994.67	\$ 17,959,994.67
Commercial	1,124,001.77	3,321,209.79	12,761,018.18	12,761,018.18
Industrial	1,211,535.45	3,975,446.60	17,383,277.10	17,383,277.10
Irrigation	14,229.11	144,478.70	7,483,831.05	7,483,831.05
Street Lights	12,274.70	28,467.73	136,613.14	136,613.14
Tax Reform Revenue Adjustment	(564,308.42)	(564,308.42)	(564,308.42)	(564,308.42)
<i>TOTAL GENERAL BUSINESS</i>	3,880,260.38	11,701,548.48	55,160,425.72	55,160,425.72
Provision for rate refunds				
Sales for resale (<i>not available by state</i>)				
Bridger Revenue Deferral	-	-	-	-
<i>TOTAL OREGON</i>	\$ 3,880,260.38	\$ 11,701,548.48	\$ 55,160,425.72	\$ 55,160,425.72
Oregon Unbilled	172,736.00	833,902.00	(42,850.00)	(42,850.00)

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

TOTAL COMPANY
BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	52,647,105	47,835,884	41,625,217	34,631,116	30,418,928	31,429,884
3 - Residential Master Meter	50,719	47,783	38,767	33,079	26,673	22,835
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	197,230	173,553	149,997	123,417	111,315	115,834
6/84R - Residential On-Site Generation	206,998	184,986	148,525	92,503	57,027	56,258
7 - Small General Serv.	1,661,670	1,664,195	1,508,247	1,297,032	1,198,037	1,224,621
8/84C - Small General Serv. On-Site Generation	3,765	3,314	3,126	1,596	1,489	1,110
9 - Large General Serv.	21,341,515	22,192,346	20,612,651	19,853,124	19,896,565	21,478,738
84L - Large General Serv. On-Site Generation	72,973	72,603	67,068	58,942	54,802	56,235
15 - Dusk/Dawn Lighting	52,308	52,416	52,700	52,603	52,595	52,547
16 - Dusk/Dawn Lighting	61,053	61,003	61,222	61,306	61,454	61,314
19 - Uniform Rate Cont.	10,373,452	10,636,821	9,484,640	9,987,311	9,764,883	10,291,034
24 - Irrigation & Pump.	220,926	244,121	249,463	1,815,531	9,366,048	23,664,874
84A - Irrigation & Pump On-Site Generation	45	49	49	1,338	4,905	17,183
40 - Unmetered Gen. Serv.	75,509	75,735	75,783	75,625	75,641	75,693
41 - Municipal St. Light.	307,138	277,041	356,490	311,164	298,606	297,086
42 - Traffic Control Light.	14,049	14,069	11,390	15,244	13,151	13,123
Total All Rates	87,286,455	83,535,920	74,445,336	68,410,930	71,402,119	88,858,368
<u>Special Contracts</u>						
26 - Micron	2,013,683	1,904,029	2,013,282	2,025,189	2,108,586	2,108,937
29 - J R Simplot	683,000	617,983	678,692	656,857	653,493	411,900
30 - DOE	822,163	871,146	888,192	685,532	631,310	608,331
Total Specials	3,518,846	3,393,157	3,580,166	3,367,579	3,393,390	3,129,168
Total Firm Retail Sales	90,805,301	86,929,077	78,025,503	71,778,508	74,795,509	91,987,536

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	39,574,659	46,988,512	38,385,784	29,919,483	32,067,910	42,900,512	468,424,994
3 - Residential Master Meter	26,874	31,571	28,555	25,806	28,672	40,287	401,620
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	142,095	167,832	139,963	108,513	110,288	146,336	1,686,373
6/84R - Residential On-Site Generation	74,353	109,426	97,835	78,152	99,661	202,192	1,407,918
7 - Small General Serv.	1,434,956	1,628,266	1,424,173	1,267,938	1,250,807	1,495,400	17,055,343
8/84C - Small General Serv. On-Site Generation	1,282	1,699	2,138	2,254	2,128	3,387	27,289
9 - Large General Serv.	24,473,195	25,957,075	24,196,196	21,362,082	20,325,403	20,834,559	262,523,449
84L - Large General Serv. On-Site Generation	65,879	71,866	74,091	63,286	63,400	73,876	795,019
15 - Dusk/Dawn Lighting	52,493	52,512	52,387	52,454	52,416	52,586	630,017
16 - Dusk/Dawn Lighting	61,338	61,171	61,179	61,152	61,147	61,275	734,612
19 - Uniform Rate Cont.	12,356,561	12,743,505	12,982,880	10,141,106	10,613,656	10,476,120	129,851,970
24 - Irrigation & Pump	34,703,255	32,857,272	26,049,295	10,680,022	1,479,654	364,757	141,695,217
84A - Irrigation & Pump On-Site Generation	29,690	30,688	21,994	8,779	829	70	115,618
40 - Unmetered Gen. Serv.	75,705	75,786	75,817	75,818	75,933	76,042	909,089
41 - Municipal St. Light.	296,094	297,597	298,658	298,517	305,413	305,451	3,649,255
42 - Traffic Control Light.	11,341	15,010	13,057	13,496	13,498	13,802	161,230
Total All Rates	113,379,769	121,089,788	103,904,001	74,158,858	66,550,815	77,046,654	1,030,069,012
<u>Special Contracts</u>							
26 - Micron	2,184,927	2,178,381	2,065,613	2,070,553	2,014,046	2,025,536	24,712,761
29 - J R Simplot	666,613	667,667	660,100	661,463	666,145	680,540	7,704,454
30 - DOE	665,168	615,926	580,603	757,978	768,711	902,429	8,797,490
Total Specials	3,516,708	3,461,974	3,306,316	3,489,994	3,448,903	3,608,505	41,214,705
Total Firm Retail Sales	116,896,477	124,551,762	107,210,317	77,648,852	69,999,717	80,655,159	1,071,283,717

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	50,466,887	45,737,304	39,777,688	33,261,701	29,250,411	30,355,246
3 - Residential Master Meter	50,719	47,783	38,767	33,079	26,673	22,835
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	197,230	173,553	149,997	123,417	111,315	115,834
6 - Residential On-Site Generation	204,016	181,940	146,122	91,374	56,345	55,410
7 - Small General Serv.	1,465,365	1,473,582	1,332,704	1,155,358	1,067,820	1,090,232
8 - Small General Serv. On-Site Generation	3,659	3,200	2,998	1,465	1,328	966
9 - Large General Serv.	20,313,582	21,186,782	19,699,479	19,027,477	19,130,649	20,713,954
84L - Large General Serv. On-Site Generation	68,535	68,322	63,689	56,247	52,353	50,572
15 - Dusk/Dawn Lighting	48,061	48,174	48,443	48,367	48,365	48,305
16 - Dusk/Dawn Lighting	56,306	56,376	56,448	56,497	56,632	56,480
19 - Uniform Rate Cont.	9,053,549	9,191,792	8,303,725	8,594,755	8,331,046	8,820,947
24 - Irrigation & Pump.	204,368	229,489	235,553	1,775,197	9,050,147	22,527,556
84A - Irrigation & Pump On-Site Generation	18	22	22	1,314	3,175	8,977
40 - Unmetered Gen. Serv.	75,473	75,699	75,747	75,589	75,605	75,657
41 - Municipal St. Light.	294,831	264,786	344,275	299,069	286,557	285,113
42 - Traffic Control Light.	13,839	13,869	11,199	15,054	12,981	12,957
Total Idaho Rates	82,516,438	78,752,673	70,286,857	64,615,960	67,561,403	84,241,039
<u>Special Contracts</u>						
26 - Micron	2,013,683	1,904,029	2,013,282	2,025,189	2,108,586	2,108,937
29 - J R Simplot	683,000	617,983	678,692	656,857	653,493	411,900
30 - DOE	822,163	871,146	888,192	685,532	631,310	608,331
Total Specials	3,518,846	3,393,157	3,580,166	3,367,579	3,393,390	3,129,168
Total Idaho Firm Sales	86,035,284	82,145,830	73,867,023	67,983,539	70,954,792	87,370,207

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	38,358,683	45,470,306	37,154,125	28,867,860	30,787,848	41,030,137	450,518,197
3 - Residential Master Meter	26,874	31,571	28,555	25,806	28,672	40,287	401,620
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	142,095	167,832	139,963	108,513	110,288	146,336	1,686,373
6 - Residential On-Site Generation	73,428	108,064	96,487	77,185	98,565	200,051	1,388,986
7 - Small General Serv.	1,278,145	1,434,649	1,253,164	1,119,615	1,093,422	1,302,911	15,066,967
8 - Small General Serv. On-Site Generation	1,125	1,536	1,993	2,123	1,994	3,264	25,652
9 - Large General Serv.	23,649,719	25,068,930	23,344,024	20,502,534	19,386,118	19,849,987	251,873,235
84L - Large General Serv. On-Site Generation	59,522	65,743	68,583	58,230	57,630	67,612	737,040
15 - Dusk/Dawn Lighting	48,273	48,250	48,165	48,215	48,168	48,323	579,108
16 - Dusk/Dawn Lighting	56,524	56,363	56,364	56,348	56,344	56,422	677,105
19 - Uniform Rate Cont.	10,710,630	11,147,943	11,296,905	8,814,942	9,136,344	9,042,739	112,445,316
24 - Irrigation & Pump.	33,123,919	31,054,242	24,732,882	10,356,400	1,443,622	347,686	135,081,061
84A - Irrigation & Pump On-Site Generation	17,784	19,374	13,349	3,072	621	40	67,767
40 - Unmetered Gen. Serv.	75,669	75,750	75,781	75,782	75,897	76,006	908,658
41 - Municipal St. Light.	284,135	285,608	286,681	286,787	293,280	293,280	3,504,402
42 - Traffic Control Light.	11,157	14,854	12,900	13,324	13,324	13,598	159,054
Total Idaho Rates	107,917,681	115,051,015	98,609,920	70,416,737	62,632,136	72,518,681	975,120,541
<u>Special Contracts</u>							
26 - Micron	2,184,927	2,178,381	2,065,613	2,070,553	2,014,046	2,025,536	24,712,761
29 - J R Simplot	666,613	667,667	660,100	661,463	666,145	680,540	7,704,454
30 - DOE	665,168	615,926	580,603	757,978	768,711	902,429	8,797,490
Total Specials	3,516,708	3,461,974	3,306,316	3,489,994	3,448,903	3,608,505	41,214,705
Total Idaho Firm Sales	111,434,389	118,512,989	101,916,236	73,906,731	66,081,039	76,127,186	1,016,335,245

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	2,180,217	2,098,580	1,847,529	1,369,414	1,168,517	1,074,638
84R - Residential Net Metering	2,982	3,046	2,403	1,129	683	848
07 - Small General Serv.	196,305	190,613	175,543	141,674	130,217	134,389
84C - Small General Serv. Net Metering	106	114	128	131	161	145
09 - Large General Serv.	1,027,933	1,005,564	913,172	825,647	765,916	764,784
84L - Large General Serv. Net Metering	4,438	4,280	3,379	2,695	2,449	5,663
15 - Dusk/Dawn Lighting	4,246	4,242	4,257	4,236	4,230	4,242
16 - Dusk/Dawn Lighting	4,746	4,627	4,774	4,809	4,822	4,833
19 - Uniform Rate Cont.	1,319,904	1,445,029	1,180,914	1,392,557	1,433,837	1,470,088
24 - Irrigation Service	16,558	14,631	13,910	40,334	315,901	1,137,319
84A - Irrigation & Pump Net Metering	27	27	27	24	1,729	8,205
40 - Unmetered Gen. Serv.	36	36	36	36	36	36
41 - Municipal St. Light.	12,308	12,255	12,216	12,094	12,049	11,973
42 - Traffic Control Light.	211	200	191	189	169	166
Total Oregon Firm Sales	4,770,017	4,783,247	4,158,480	3,794,969	3,840,716	4,617,330

IDAHO POWER COMPANY
SUMMARY OF PERFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	1,215,976	1,518,206	1,231,659	1,051,623	1,280,063	1,870,375	17,906,797
84R - Residential Net Metering	926	1,362	1,348	968	1,096	2,141	18,933
07 - Small General Serv.	156,811	193,617	171,009	148,322	157,385	192,489	1,988,376
84C - Small General Serv. Net Metering	157	163	145	131	134	123	1,637
09 - Large General Serv.	823,475	888,145	852,171	859,549	939,285	984,572	10,650,215
84L - Large General Serv. Net Metering	6,357	6,122	5,508	5,055	5,769	6,264	57,979
15 - Dusk/Dawn Lighting	4,220	4,262	4,222	4,239	4,248	4,263	50,909
16 - Dusk/Dawn Lighting	4,814	4,807	4,815	4,803	4,803	4,853	57,507
19 - Uniform Rate Cont.	1,645,931	1,595,562	1,685,975	1,326,163	1,477,312	1,433,381	17,406,654
24 - Irrigation Service	1,579,335	1,803,030	1,316,413	323,622	36,032	17,071	6,614,155
84A - Irrigation & Pump Net Metering	11,906	11,315	8,645	5,707	208	30	47,851
40 - Unmetered Gen. Serv.	36	36	36	36	36	36	431
41 - Municipal St. Light.	11,959	11,989	11,977	11,729	12,132	12,171	144,853
42 - Traffic Control Light.	185	156	157	172	174	205	2,175
Total Oregon Firm Sales	5,462,088	6,038,773	5,294,081	3,742,121	3,918,678	4,527,973	54,948,472

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	559,580,025	489,248,696	489,906,994	389,744,622	327,480,450	345,428,433
3 - Residential Master Meter	554,669	502,189	472,390	382,949	294,248	267,099
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,220,825	1,855,417	1,853,128	1,435,041	1,225,955	1,321,028
6/84R - Residential On-Site Generation	2,158,844	1,857,398	1,703,598	977,596	535,478	529,193
7 - Small General Serv.	15,152,861	14,306,870	13,798,456	11,447,169	10,499,611	10,661,886
8/84C - Small General Serv. On-Site Generation	35,420	29,239	29,502	13,894	12,860	8,911
9 - Large General Serv.	332,614,538	332,677,845	320,335,269	301,525,083	299,932,583	317,613,268
84L - Large General Serv. On-Site Generation	1,142,626	1,074,931	1,029,144	863,868	783,048	752,925
15 - Dusk/Dawn Lighting	218,108	218,548	220,080	219,863	219,865	219,777
16 - Dusk/Dawn Lighting	357,274	357,217	358,895	359,898	360,942	360,343
19 - Uniform Rate Cont.	208,666,012	213,512,378	182,372,722	196,910,634	191,743,868	204,176,676
24 - Irrigation & Pump.	2,268,321	2,627,480	2,710,240	19,796,108	179,889,278	296,892,365
84A - Irrigation & Pump On-Site Generation	0	51	66	14,483	95,696	134,981
40 - Unmetered Gen. Serv.	931,785	934,497	935,142	933,186	933,387	934,024
41 - Municipal St. Light.	2,499,072	1,629,082	3,087,680	2,576,879	2,328,185	2,298,502
42 - Traffic Control Light.	243,513	243,935	197,274	264,494	228,134	227,673
Total All Rates	1,128,643,892	1,061,075,774	1,019,010,579	927,465,767	1,016,563,588	1,181,827,084
<u>Special Contracts</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
26 - Micron	44,632,947	40,373,732	44,528,005	43,190,545	46,018,508	44,987,123
29 - J R Simplot	15,982,625	13,810,514	15,901,898	15,230,795	15,169,941	6,740,527
30 - DOE	18,839,595	18,940,340	20,067,687	15,266,773	13,252,612	14,106,997
Total Specials	79,455,167	73,124,586	80,497,590	73,688,113	74,441,061	65,834,647
Unbilled kWh	(44,685,358)	(91,901,099)	(59,491,410)	(8,675,711)	96,683,573	148,063,714
Total Firm Retail Sales	1,163,413,701	1,042,299,261	1,040,016,759	992,478,169	1,187,688,222	1,395,725,445

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	423,148,927	523,942,193	395,367,830	322,419,962	362,676,913	486,256,712	5,115,201,757
3 - Residential Master Meter	324,080	402,377	319,120	284,813	333,507	471,173	4,608,614
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,593,469	1,966,807	1,479,568	1,193,959	1,285,098	1,741,110	19,171,405
6/84R - Residential On-Site Generation	694,160	1,130,230	906,913	742,551	1,034,313	2,220,639	14,490,913
7 - Small General Serv.	12,146,897	14,248,136	12,037,795	10,884,729	10,993,098	13,475,103	149,652,611
8/84C - Small General Serv. On-Site Generation	10,085	14,228	17,704	19,595	18,796	31,175	241,409
9 - Large General Serv.	339,255,187	373,024,217	340,235,110	317,567,574	308,739,134	319,912,099	3,903,431,907
84L - Large General Serv. On-Site Generation	829,397	961,448	997,207	897,581	920,233	1,113,182	11,365,590
15 - Dusk/Dawn Lighting	219,634	219,541	219,156	219,463	219,492	220,093	2,633,620
16 - Dusk/Dawn Lighting	360,653	358,703	359,242	359,105	359,599	360,069	4,311,940
19 - Uniform Rate Cont.	204,065,181	212,353,871	214,578,351	199,802,752	211,439,856	207,491,728	2,447,114,029
24 - Irrigation & Pump	497,243,908	466,467,194	337,649,579	147,093,005	18,237,380	4,403,885	1,975,278,743
84A - Irrigation & Pump On-Site Generation	345,805	376,081	222,568	108,700	9,837	30	1,308,298
40 - Unmetered Gen. Serv.	934,248	935,159	935,557	935,574	936,933	938,318	11,217,810
41 - Municipal St. Light	2,278,139	2,306,848	2,332,552	2,366,810	2,455,562	2,476,637	28,635,948
42 - Traffic Control Light	196,472	260,660	226,590	108,592	359,697	239,250	2,796,284
Total All Rates	1,483,646,241	1,598,967,693	1,307,884,843	1,005,004,765	920,019,448	1,041,351,203	13,691,460,879
<u>Special Contracts</u>	July	August	September	October	November	December	Total
26 - Micron	47,442,148	46,933,252	43,972,626	45,330,800	43,841,358	44,551,787	535,802,831
29 - J R Simplot	15,613,200	15,620,881	15,300,669	15,325,514	15,498,605	15,420,391	175,615,560
30 - DOE	15,607,128	14,020,116	12,965,706	17,213,338	17,515,070	21,067,674	198,863,036
Total Specials	78,662,476	76,574,249	72,239,001	77,869,652	76,855,033	81,039,852	910,281,427
Unbilled kWh	167,566,142	(121,491,455)	(210,585,311)	(81,648,532)	78,158,765	112,786,859	(15,219,823)
Total Firm Retail Sales	1,729,874,859	1,554,050,487	1,169,538,533	1,001,225,885	1,075,033,246	1,235,177,914	14,586,522,483

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	537,637,820	470,805,899	470,792,676	376,245,779	316,444,607	334,554,042
3 - Residential Master Meter	554,669	502,189	472,390	382,949	294,248	267,099
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,220,825	1,855,417	1,853,128	1,435,041	1,225,955	1,321,028
6 - Residential On-Site Generation	2,128,726	1,830,344	1,678,959	967,546	530,702	522,350
7 - Small General Serv.	13,259,206	12,601,892	12,106,659	10,157,753	9,318,343	9,435,875
8 - Small General Serv. On-Site Generation	34,432	28,239	28,265	12,642	11,247	7,483
9 - Large General Serv.	319,084,869	320,263,238	308,423,827	291,113,836	290,315,125	308,130,476
84L - Large General Serv. On-Site Generation	1,086,124	1,025,324	989,664	835,091	758,440	688,239
15 - Dusk/Dawn Lighting	202,835	203,439	204,745	204,602	204,626	204,491
16 - Dusk/Dawn Lighting	336,601	336,939	338,221	339,092	340,089	339,451
19 - Uniform Rate Cont.	187,294,454	189,658,163	163,782,937	174,143,575	168,177,372	179,911,205
24 - Irrigation & Pump.	2,137,889	2,520,261	2,612,410	19,377,553	173,520,264	285,309,479
84A - Irrigation & Pump On-Site Generation	0	51	66	14,483	60,749	70,188
40 - Unmetered Gen. Serv.	931,336	934,048	934,693	932,737	932,938	933,575
41 - Municipal St. Light.	2,420,432	1,551,535	3,010,953	2,502,670	2,254,908	2,226,811
42 - Traffic Control Light.	241,345	241,878	195,308	262,545	226,389	225,961
Total Idaho Rates	1,069,571,562	1,004,358,856	967,424,901	878,927,894	964,616,002	1,124,147,753
<u>Special Contracts</u>						
26 - Micron	44,632,947	40,373,732	44,528,005	43,190,545	46,018,508	44,987,123
29 - J R Simplot	15,982,625	13,810,514	15,901,898	15,230,795	15,169,941	6,740,527
30 - DOE	18,839,595	18,940,340	20,067,687	15,266,773	13,252,612	14,106,997
Total Specials	79,455,167	73,124,586	80,497,590	73,688,113	74,441,061	65,834,647
Unbilled kWh	(44,527,343)	(84,053,585)	(58,804,296)	(9,010,108)	93,667,198	145,961,180
Total Idaho Firm Sales	1,104,499,386	993,429,857	989,118,195	943,605,899	1,132,724,261	1,335,943,580

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	410,349,939	507,270,685	383,117,405	312,197,049	350,067,143	467,737,036	4,937,220,080
3 - Residential Master Meter	324,080	402,377	319,120	284,813	333,507	471,173	4,608,614
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,593,469	1,966,807	1,479,568	1,193,959	1,285,098	1,741,110	19,171,405
6 - Residential On-Site Generation	686,184	1,116,927	895,019	734,643	1,024,836	2,200,261	14,316,497
7 - Small General Serv.	10,785,560	12,502,269	10,542,233	9,553,758	9,564,172	11,647,034	131,474,754
8 - Small General Serv. On-Site Generation	8,612	12,662	16,358	18,360	17,537	30,010	225,847
9 - Large General Serv.	329,880,064	362,477,407	330,383,432	306,862,140	296,823,887	307,161,481	3,770,919,782
84L - Large General Serv. On-Site Generation	764,013	902,478	945,245	838,515	851,459	1,034,894	10,719,486
15 - Dusk/Dawn Lighting	204,410	204,118	203,904	204,156	204,028	204,688	2,450,041
16 - Dusk/Dawn Lighting	339,837	337,902	338,403	338,325	338,709	339,087	4,062,656
19 - Uniform Rate Cont.	180,145,484	189,255,212	190,158,477	178,203,051	186,855,153	183,851,731	2,171,436,814
24 - Irrigation & Pump.	480,899,609	446,751,586	325,114,087	143,383,272	17,846,818	4,268,959	1,903,742,187
84A - Irrigation & Pump On-Site Generation	235,233	269,277	149,249	42,292	7,508	30	849,126
40 - Unmetered Gen. Serv.	933,799	934,710	935,108	935,125	936,484	937,869	11,212,422
41 - Municipal St. Light.	2,206,733	2,234,833	2,260,778	2,294,497	2,380,417	2,400,545	27,745,112
42 - Traffic Control Light.	194,570	259,049	224,969	106,820	357,904	237,144	2,773,882
Total Idaho Rates	1,419,551,595	1,526,898,299	1,247,083,356	957,190,775	868,894,660	984,263,052	13,012,928,706
<u>Special Contracts</u>							
26 - Micron	47,442,148	46,933,252	43,972,626	45,330,800	43,841,358	44,551,787	535,802,831
29 - J R Simplot	15,613,200	15,620,881	15,300,669	15,325,514	15,498,605	15,420,391	175,615,560
30 - DOE	15,607,128	14,020,116	12,965,706	17,213,338	17,515,070	21,067,674	198,863,036
Total Specials	78,662,476	76,574,249	72,239,001	77,869,652	76,855,033	81,039,852	910,281,427
Unbilled kWh	161,935,824	(117,928,154)	(200,297,356)	(85,701,023)	73,915,150	109,623,609	(15,218,904)
Total Idaho Firm Sales	1,660,149,895	1,485,544,394	1,119,025,001	949,359,404	1,019,664,843	1,174,926,513	13,907,991,229

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	21,942,205	18,442,797	19,114,318	13,498,843	11,035,843	10,874,391
84R - Residential On-Site Generation	30,118	27,054	24,639	10,050	4,776	6,843
07 - Small General Serv.	1,893,655	1,704,978	1,691,797	1,289,416	1,181,268	1,226,011
84C - Small General Serv. On-Site Generation	988	1,000	1,237	1,252	1,613	1,428
09 - Large General Serv.	13,529,669	12,414,607	11,911,442	10,411,247	9,617,458	9,482,792
84L - Large General Serv. On-Site Generation	56,502	49,607	39,480	28,777	24,608	64,686
15 - Dusk/Dawn Lighting	15,273	15,109	15,335	15,261	15,239	15,286
16 - Dusk/Dawn Lighting	20,673	20,278	20,674	20,806	20,853	20,892
19 - Uniform Rate Cont.	21,371,558	23,854,215	18,589,785	22,767,059	23,566,496	24,265,471
24 - Irrigation Service	130,432	107,219	97,830	418,555	6,369,014	11,582,886
84A - Irrigation & Pump On-Site Generation	0	0	0	0	34,947	64,793
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	78,640	77,547	76,727	74,209	73,277	71,691
42 - Traffic Control Light.	2,168	2,057	1,966	1,949	1,745	1,712
Total Oregon Tariff	59,072,330	56,716,918	51,585,679	48,537,873	51,947,586	57,679,331
Unbilled kWh	(158,015)	(7,847,514)	(687,114)	334,397	3,016,375	2,102,534
Total Oregon Firm Sales	58,914,315	48,869,404	50,898,565	48,872,270	54,963,961	59,781,865

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	12,798,988	16,671,508	12,250,425	10,222,913	12,609,770	18,519,676	177,981,677
84R - Residential On-Site Generation	7,976	13,303	11,894	7,908	9,477	20,378	174,416
07 - Small General Serv.	1,361,337	1,745,867	1,495,562	1,330,971	1,428,926	1,828,069	18,177,857
84C - Small General Serv. On-Site Generation	1,473	1,566	1,346	1,235	1,259	1,165	15,562
09 - Large General Serv.	9,375,123	10,546,810	9,851,678	10,705,434	11,915,247	12,750,618	132,512,125
84L - Large General Serv. On-Site Generation	65,384	58,970	51,962	59,066	68,774	78,288	646,104
15 - Dusk/Dawn Lighting	15,224	15,424	15,252	15,307	15,464	15,405	183,579
16 - Dusk/Dawn Lighting	20,816	20,801	20,839	20,780	20,890	20,982	249,284
19 - Uniform Rate Cont.	23,919,697	23,098,659	24,419,874	21,599,701	24,584,703	23,639,997	275,677,215
24 - Irrigation Service	16,344,299	19,715,608	12,535,492	3,709,733	390,562	134,926	71,536,556
84A - Irrigation & Pump On-Site Generation	110,572	106,804	73,319	66,408	2,329	0	459,172
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	71,406	72,015	71,774	72,313	75,145	76,092	890,836
42 - Traffic Control Light.	1,902	1,611	1,621	1,772	1,793	2,106	22,402
Total Oregon Tariff	64,094,646	72,069,395	60,801,487	47,813,990	51,124,788	57,088,151	678,532,173
Unbilled kWh	5,630,318	(3,563,301)	(10,287,955)	4,052,491	4,243,615	3,163,250	(919)
Total Oregon Firm Sales	69,724,964	68,506,094	50,513,532	51,866,481	55,368,403	60,251,401	678,531,254

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	593,419,864	542,022,705	467,414,735	391,186,739	344,587,987	342,321,317
3 - Residential Master Meter	589,325	555,140	450,135	383,897	309,292	264,595
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,359,585	2,051,054	1,765,823	1,438,593	1,288,635	1,308,646
6/84R - Residential On-Site Generation	2,292,189	2,054,985	1,624,097	980,371	563,014	524,315
7 - Small General Serv.	15,128,420	15,159,744	13,588,131	11,479,551	10,484,264	10,440,041
8/84C - Small General Serv. On-Site Generation	35,337	30,922	29,041	13,930	12,840	8,716
9 - Large General Serv.	331,965,598	349,252,134	315,969,724	302,039,997	299,601,776	312,490,179
84L - Large General Serv. On-Site Generation	1,140,123	1,137,120	1,013,053	865,584	782,045	737,757
15 - Dusk/Dawn Lighting	218,108	218,548	220,080	219,863	219,865	219,777
16 - Dusk/Dawn Lighting	357,274	357,217	358,895	359,898	360,942	360,343
19 - Uniform Rate Cont.	206,425,182	213,512,378	184,613,552	197,468,933	191,185,569	204,176,676
24 - Irrigation & Pump.	2,268,321	2,627,480	2,710,240	26,303,049	139,584,129	280,145,505
84A - Irrigation & Pump On-Site Generation	0	51	66	19,346	68,221	123,361
40 - Unmetered Gen. Serv.	931,785	934,497	935,142	933,186	933,387	934,024
41 - Municipal St. Light.	2,499,072	2,432,600	2,431,780	2,429,262	2,328,185	2,298,502
42 - Traffic Control Light.	243,513	243,935	197,274	264,494	228,134	227,673
Total All Rates	1,159,873,696	1,132,590,510	993,321,768	936,386,693	992,538,285	1,156,581,427
<u>Special Contracts</u>						
26 - Micron	44,632,947	40,373,732	44,528,005	43,190,545	46,018,508	44,987,123
29 - J R Simplot	15,982,625	13,810,514	15,901,898	15,230,795	15,169,941	6,740,527
30 - DOE	18,839,595	18,940,340	20,067,687	15,266,773	13,252,612	14,106,997
Total Specials	79,455,167	73,124,586	80,497,590	73,688,113	74,441,061	65,834,647
Total Firm Retail Sales	1,239,328,863	1,205,715,096	1,073,819,358	1,010,074,806	1,066,979,346	1,222,416,074

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

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	406,944,613	477,258,995	410,208,028	338,649,826	362,164,943	483,532,106	5,159,711,857
3 - Residential Master Meter	311,634	366,329	331,208	299,192	332,570	467,845	4,661,163
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,532,272	1,790,606	1,535,611	1,254,237	1,281,489	1,728,812	19,335,364
6/84R - Residential On-Site Generation	667,530	1,029,180	941,133	780,002	1,031,789	2,205,735	14,694,340
7 - Small General Serv.	11,934,642	13,614,722	12,168,936	11,183,479	11,018,936	13,473,334	149,674,200
8/84C - Small General Serv. On-Site Generation	9,906	13,596	17,896	20,131	18,805	31,122	242,242
9 - Large General Serv.	334,286,544	358,855,582	343,149,247	324,977,679	308,629,691	319,651,859	3,900,870,010
84L - Large General Serv. On-Site Generation	815,075	918,935	1,007,981	922,117	920,884	1,111,877	11,372,551
15 - Dusk/Dawn Lighting	219,634	219,542	219,156	219,463	219,492	220,093	2,633,621
16 - Dusk/Dawn Lighting	360,653	358,703	359,242	359,105	359,599	360,069	4,311,940
19 - Uniform Rate Cont.	204,065,181	212,157,905	214,774,317	199,802,752	211,439,856	207,491,728	2,447,114,029
24 - Irrigation & Pump.	471,550,458	445,433,792	328,999,025	159,247,425	21,211,764	4,403,885	1,884,485,073
84A - Irrigation & Pump On-Site Generation	328,572	357,970	217,084	114,893	10,936	30	1,240,530
40 - Unmetered Gen. Serv.	934,248	935,159	935,557	935,574	936,933	938,318	11,217,810
41 - Municipal St. Light.	2,278,139	2,306,848	2,332,552	2,366,810	2,455,562	2,476,637	28,635,949
42 - Traffic Control Light.	196,472	260,660	226,590	234,134	234,155	239,250	2,796,284
Total All Rates	1,436,435,573	1,515,878,525	1,317,423,563	1,041,366,819	922,267,404	1,038,332,700	13,642,996,963
<u>Special Contracts</u>							
26 - Micron	47,442,148	46,933,252	43,972,626	45,330,800	43,841,358	44,551,787	535,802,831
29 - J R Simplot	15,613,200	15,620,881	15,300,669	15,325,514	15,498,605	15,420,391	175,615,560
30 - DOE	15,607,128	14,020,116	12,965,706	17,213,338	17,515,070	21,067,674	198,863,036
Total Specials	78,662,476	76,574,249	72,239,001	77,869,652	76,855,033	81,039,852	910,281,427
Total Firm Retail Sales	1,515,098,049	1,592,452,774	1,389,662,564	1,119,236,471	999,122,437	1,119,372,552	14,553,278,390

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	571,230,070	520,448,111	448,612,616	377,177,135	332,623,676	331,418,146
3 - Residential Master Meter	589,325	555,140	450,135	383,897	309,292	264,595
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,359,585	2,051,054	1,765,823	1,438,593	1,288,635	1,308,646
6 - Residential On-Site Generation	2,261,731	2,023,337	1,599,860	969,941	557,836	517,454
7 - Small General Serv.	13,225,164	13,316,966	11,915,196	10,174,349	9,307,048	9,264,256
8 - Small General Serv. On-Site Generation	34,344	29,841	27,818	12,663	11,233	7,347
9 - Large General Serv.	318,376,256	335,972,740	304,174,431	291,519,744	290,012,551	303,337,167
84L - Large General Serv. On-Site Generation	1,083,335	1,083,504	974,013	836,455	757,521	675,721
15 - Dusk/Dawn Lighting	202,835	203,439	204,745	204,602	204,626	204,491
16 - Dusk/Dawn Lighting	336,601	336,939	338,221	339,092	340,089	339,451
19 - Uniform Rate Cont.	185,053,624	189,658,163	166,023,767	174,701,874	167,619,073	179,911,205
24 - Irrigation & Pump	2,137,889	2,520,261	2,612,410	25,884,494	135,816,728	269,965,116
84A - Irrigation & Pump On-Site Generation	0	51	66	19,346	47,549	66,413
40 - Unmetered Gen. Serv.	931,336	934,048	934,693	932,737	932,938	933,575
41 - Municipal St. Light.	2,420,432	2,355,053	2,355,053	2,355,053	2,254,908	2,226,811
42 - Traffic Control Light.	241,345	241,878	195,308	262,545	226,389	225,961
Total Idaho Rates	1,100,483,872	1,071,730,525	942,184,155	887,212,520	942,310,092	1,100,666,355
Special Contracts						
26 - Micron	44,632,947	40,373,732	44,528,005	43,190,545	46,018,508	44,987,123
29 - J R Simplot	15,982,625	13,810,514	15,901,898	15,230,795	15,169,941	6,740,527
30 - DOE	18,839,595	18,940,340	20,067,687	15,266,773	13,252,612	14,106,997
Total Specials	79,455,167	73,124,586	80,497,590	73,688,113	74,441,061	65,834,647
Total Idaho Firm Sales	1,179,939,039	1,144,855,111	1,022,681,745	960,900,633	1,016,751,153	1,166,501,002

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	394,590,597	461,825,782	397,629,087	327,958,653	349,084,005	464,433,253	4,977,031,130
3 - Residential Master Meter	311,634	366,329	331,208	299,192	332,570	467,845	4,661,163
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,532,272	1,790,606	1,535,611	1,254,237	1,281,489	1,728,812	19,335,364
6 - Residential On-Site Generation	659,831	1,016,865	928,920	771,732	1,021,958	2,184,720	14,514,185
7 - Small General Serv.	10,604,561	11,952,431	10,655,451	9,813,694	9,549,695	11,620,344	131,399,155
8 - Small General Serv. On-Site Generation	8,467	12,105	16,534	18,860	17,510	29,941	226,663
9 - Large General Serv.	325,095,032	348,741,445	333,197,526	313,998,507	296,418,152	306,749,147	3,767,592,698
84L - Large General Serv. On-Site Generation	751,192	862,788	955,396	861,329	850,170	1,032,522	10,723,946
15 - Dusk/Dawn Lighting	204,410	204,118	203,904	204,156	204,028	204,688	2,450,042
16 - Dusk/Dawn Lighting	339,837	337,902	338,403	338,325	338,709	339,087	4,062,656
19 - Uniform Rate Cont.	180,145,484	189,059,246	190,354,443	178,203,051	186,855,153	183,851,731	2,171,436,814
24 - Irrigation & Pump.	455,949,536	426,846,712	316,744,203	155,389,536	20,848,747	4,268,959	1,818,984,591
84A - Irrigation & Pump On-Site Generation	223,029	257,279	145,407	45,833	8,771	30	813,774
40 - Unmetered Gen. Serv.	933,799	934,710	935,108	935,125	936,484	937,869	11,212,422
41 - Municipal St. Light.	2,206,733	2,234,833	2,260,778	2,294,497	2,380,417	2,400,545	27,745,113
42 - Traffic Control Light.	194,570	259,049	224,969	232,362	232,362	237,144	2,773,882
Total Idaho Rates	1,373,750,984	1,446,702,201	1,256,456,948	992,619,089	870,360,220	980,486,637	12,964,963,598
Special Contracts							
26 - Micron	47,442,148	46,933,252	43,972,626	45,330,800	43,841,358	44,551,787	535,802,831
29 - J R Simplot	15,613,200	15,620,881	15,300,669	15,325,514	15,498,605	15,420,391	175,615,560
30 - DOE	15,607,128	14,020,116	12,965,706	17,213,338	17,515,070	21,067,674	198,863,036
Total Specials	78,662,476	76,574,249	72,239,001	77,869,652	76,855,033	81,039,852	910,281,427
Total Idaho Firm Sales	1,452,413,460	1,523,276,450	1,328,695,949	1,070,488,741	947,215,253	1,061,526,489	13,875,245,025

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	22,189,794	21,574,594	18,802,119	14,009,604	11,964,311	10,903,171
84R - Residential Net Metering	30,458	31,648	24,237	10,430	5,178	6,861
07 - Small General Serv.	1,903,256	1,842,778	1,672,935	1,305,202	1,177,216	1,175,785
84C - Small General Serv. Net Metering	993	1,081	1,223	1,267	1,607	1,369
09 - Large General Serv.	13,589,342	13,279,394	11,795,293	10,520,253	9,589,225	9,153,012
84L - Large General Serv. Net Metering	56,788	53,616	39,040	29,129	24,524	62,036
15 - Dusk/Dawn Lighting	15,273	15,109	15,335	15,261	15,239	15,286
16 - Dusk/Dawn Lighting	20,673	20,278	20,674	20,806	20,853	20,892
19 - Uniform Rate Cont.	21,371,558	23,854,215	18,589,785	22,767,059	23,566,496	24,265,471
24 - Irrigation Service	130,432	107,219	97,830	418,555	3,767,401	10,180,389
84A - Irrigation & Pump Net Metering	0	0	0	0	20,672	56,948
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	78,640	77,547	76,727	74,209	73,277	71,691
42 - Traffic Control Light.	2,168	2,057	1,966	1,949	1,745	1,712
Total Oregon Firm Sales	59,389,824	60,859,985	51,137,613	49,174,173	50,228,193	55,915,072

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2018

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	12,354,016	15,433,213	12,578,941	10,691,173	13,080,938	19,098,853	182,680,727
84R - Residential Net Metering	7,699	12,315	12,213	8,270	9,831	21,015	180,155
07 - Small General Serv.	1,330,081	1,662,291	1,513,485	1,369,785	1,469,241	1,852,990	18,275,045
84C - Small General Serv. Net Metering	1,439	1,491	1,362	1,271	1,295	1,181	15,579
09 - Large General Serv.	9,191,512	10,114,137	9,951,721	10,979,172	12,211,539	12,902,712	133,277,312
84L - Large General Serv. Net Metering	63,883	56,147	52,585	60,788	70,714	79,355	648,605
15 - Dusk/Dawn Lighting	15,224	15,424	15,252	15,307	15,464	15,405	183,579
16 - Dusk/Dawn Lighting	20,816	20,801	20,839	20,780	20,890	20,982	249,284
19 - Uniform Rate Cont.	23,919,697	23,098,659	24,419,874	21,599,701	24,584,703	23,639,997	275,677,215
24 - Irrigation Service	15,600,922	18,587,080	12,254,822	3,857,889	363,017	134,926	65,500,482
84A - Irrigation & Pump Net Metering	105,543	100,691	71,677	69,060	2,165	0	426,756
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	71,406	72,015	71,774	72,313	75,145	76,092	890,836
42 - Traffic Control Light.	1,902	1,611	1,621	1,772	1,793	2,106	22,402
Total Oregon Firm Sales	62,684,589	69,176,324	60,966,615	48,747,730	51,907,184	57,846,063	678,033,365

IPCO POWER SUPPLY EXPENSES FOR 2018 NORMALIZED LOADS OVER 91 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	804,419.7	764,067.3	842,329.9	894,034.1	960,621.8	931,171.9	694,519.8	538,621.1	517,212.7	506,485.5	443,208.0	650,794.3	8,547,486.0
Bridger													
Energy (MWh)	61,830.8	84,006.1	9,795.8	997.8	-	12,662.9	181,954.5	243,496.5	77,678.0	68,615.9	122,624.8	152,451.8	1,016,114.9
Expense (\$ x 1000)	\$ 2,413.1	\$ 3,176.1	\$ 569.6	\$ 246.8	\$ 209.9	\$ 666.3	\$ 6,581.7	\$ 8,682.9	\$ 2,970.6	\$ 2,653.5	\$ 4,614.6	\$ 5,612.0	\$ 38,397.1
Boardman													
Energy (MWh)	23,272.0	21,775.1	11,290.2	5,438.5	6,326.5	9,349.6	34,413.1	38,143.0	29,577.8	24,334.9	24,566.8	30,389.9	258,877.4
Expense (\$ x 1000)	\$ 622.5	\$ 585.2	\$ 316.4	\$ 164.1	\$ 188.0	\$ 268.7	\$ 907.4	\$ 998.3	\$ 781.6	\$ 652.1	\$ 656.4	\$ 803.2	\$ 6,943.6
Valmy													
Energy (MWh)	33,656.1	31,904.2	10,971.0	2,652.6	943.0	11,905.2	73,305.5	90,178.1	49,845.0	38,277.3	44,428.5	57,761.4	445,827.9
Expense (\$ x 1000)	\$ 1,367.4	\$ 1,315.5	\$ 687.3	\$ 413.9	\$ 354.7	\$ 705.8	\$ 2,563.9	\$ 3,026.4	\$ 1,865.7	\$ 1,513.9	\$ 1,708.2	\$ 2,091.4	\$ 17,614.2
Langley Gulch													
Energy (MWh)	178,699.1	181,263.3	189,658.0	184,574.7	193,427.5	191,464.7	199,049.8	198,900.7	194,554.5	193,624.0	184,188.6	193,209.9	2,282,614.8
Expense (\$ x 1000)	\$ 4,174.3	\$ 3,683.5	\$ 3,042.4	\$ 2,666.5	\$ 2,712.5	\$ 2,377.2	\$ 2,879.2	\$ 3,615.5	\$ 3,237.3	\$ 3,521.1	\$ 3,903.1	\$ 4,832.4	\$ 40,645.0
Danskin													
Energy (MWh)	3,072.7	16,423.5	18,591.6	13,949.5	24,206.2	88,117.6	158,872.3	114,403.8	93,089.9	45,655.3	8,671.1	4,693.6	589,747.1
Expense (\$ x 1000)	\$ 119.6	\$ 571.5	\$ 517.6	\$ 350.9	\$ 581.8	\$ 1,944.6	\$ 4,055.8	\$ 3,482.7	\$ 2,603.6	\$ 1,366.3	\$ 281.4	\$ 186.8	\$ 16,062.7
Bennett Mountain													
Energy (MWh)	1,096.8	10,088.3	9,927.9	5,300.6	10,032.7	56,130.1	109,830.9	75,293.9	61,869.0	25,195.4	2,473.9	2,760.3	370,000.0
Expense (\$ x 1000)	\$ 43.9	\$ 353.9	\$ 281.2	\$ 136.7	\$ 245.8	\$ 1,223.1	\$ 2,721.4	\$ 2,256.8	\$ 1,738.8	\$ 759.1	\$ 79.4	\$ 110.3	\$ 9,950.5
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)	91,448.2	7,173.0	11,754.1	3,207.3	2,900.6	29,319.6	38,505.9	68,474.5	31,091.9	16,069.0	81,014.1	47,277.6	428,235.9
Elkhorn Wind Energy (MWh)	24,216.8	24,211.8	27,293.8	26,404.6	26,527.2	25,227.4	25,865.4	22,886.0	21,221.6	22,494.6	31,195.2	29,677.2	307,221.3
Neal Hot Springs Energy (MWh)	18,557.6	17,085.5	17,564.2	15,215.9	11,429.3	11,317.3	9,167.6	9,844.5	12,688.0	16,619.5	18,408.6	19,941.4	177,839.5
Raft River Geothermal Energy (MWh)	7,732.9	6,689.0	6,922.7	6,974.0	4,854.7	5,861.8	6,288.1	5,741.9	6,426.7	6,388.3	6,939.3	7,654.5	78,474.0
Total Energy Excl. PURPA (MWh)	141,955.4	55,159.4	63,534.9	51,801.8	45,711.8	71,726.2	79,827.0	106,946.9	71,428.1	61,571.4	137,557.2	104,550.6	991,770.8
Market Expense (\$ x 1000)	\$ 2,825.8	\$ 223.3	\$ 335.7	\$ 80.8	\$ 76.5	\$ 862.8	\$ 1,452.9	\$ 2,341.1	\$ 995.3	\$ 502.5	\$ 2,632.7	\$ 1,565.5	\$ 13,895.0
Elkhorn Wind Expense (\$ x 1000)	\$ 1,511.9	\$ 1,511.5	\$ 1,252.5	\$ 1,211.7	\$ 1,217.3	\$ 1,574.9	\$ 1,937.6	\$ 1,714.4	\$ 1,324.9	\$ 1,404.3	\$ 2,336.8	\$ 2,223.1	\$ 19,221.0
Neal Hot Springs Expense (\$ x 1000)	\$ 2,124.7	\$ 1,956.1	\$ 1,474.0	\$ 1,276.9	\$ 959.1	\$ 1,295.7	\$ 1,259.4	\$ 1,352.4	\$ 1,452.6	\$ 1,902.8	\$ 2,529.0	\$ 2,739.6	\$ 20,322.4
Raft River Geothermal Expense (\$ x 1000)	\$ 510.3	\$ 441.4	\$ 335.8	\$ 338.2	\$ 235.5	\$ 386.8	\$ 498.0	\$ 454.7	\$ 424.1	\$ 421.6	\$ 549.5	\$ 606.2	\$ 5,202.0
Total Expense Excl. PURPA (\$ x 1000)	\$ 6,972.6	\$ 4,132.4	\$ 3,398.0	\$ 2,907.7	\$ 2,488.4	\$ 4,120.3	\$ 5,147.9	\$ 5,862.6	\$ 4,196.9	\$ 4,231.1	\$ 8,048.1	\$ 7,134.3	\$ 58,640.3
Surplus Sales													
Energy (MWh)	51,441.0	235,059.8	277,069.0	354,950.7	283,565.1	184,635.5	31,135.1	12,686.1	54,850.5	87,199.8	19,301.9	50,394.2	1,642,288.6
Revenue Including Transmission Expenses (\$ x 1000)	\$ 1,157.7	\$ 6,849.2	\$ 5,699.2	\$ 6,867.0	\$ 5,475.0	\$ 3,737.2	\$ 937.8	\$ 498.1	\$ 1,640.5	\$ 2,355.9	\$ 423.5	\$ 1,606.5	\$ 37,247.5
Transmission Expenses (\$ x 1000)	\$ 51.4	\$ 235.1	\$ 277.1	\$ 355.0	\$ 283.6	\$ 184.6	\$ 31.1	\$ 12.7	\$ 54.9	\$ 87.2	\$ 19.3	\$ 50.4	\$ 1,642.3
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 1,106.3	\$ 6,614.1	\$ 5,422.1	\$ 6,512.0	\$ 5,191.5	\$ 3,552.6	\$ 906.7	\$ 485.4	\$ 1,585.7	\$ 2,268.7	\$ 404.2	\$ 1,556.1	\$ 35,605.2
Net Power Supply Expenses (\$ x 1000)	\$ 15,326.7	\$ 7,855.1	\$ 4,109.8	\$ 1,071.3	\$ 2,309.0	\$ 8,450.0	\$ 24,670.2	\$ 28,159.3	\$ 16,505.8	\$ 13,143.4	\$ 19,579.5	\$ 19,929.5	\$ 161,109.8
2018 Oregon Report NPSE Account Summary													
Account 501, Coal	\$ 4,402.99	\$ 5,076.77	\$ 1,573.29	\$ 824.78	\$ 752.51	\$ 1,640.70	\$ 10,053.08	\$ 12,707.57	\$ 5,617.91	\$ 4,819.47	\$ 6,979.20	\$ 8,506.62	\$ 62,954.89
Account 547, Gas	\$ 5,057.36	\$ 5,260.13	\$ 4,560.66	\$ 3,850.93	\$ 4,259.57	\$ 6,241.64	\$ 10,375.92	\$ 10,074.48	\$ 8,276.56	\$ 6,361.55	\$ 4,956.38	\$ 5,844.61	\$ 75,119.78
Account 555, Non-PURPA Purchased Power	\$ 6,972.6	\$ 4,132.4	\$ 3,398.0	\$ 2,907.7	\$ 2,488.4	\$ 4,120.3	\$ 5,147.9	\$ 5,862.6	\$ 4,196.9	\$ 4,231.1	\$ 8,048.1	\$ 7,134.3	\$ 58,640.3
Account 447, Surplus Sales	\$ 1,106.3	\$ 6,614.1	\$ 5,422.1	\$ 6,512.0	\$ 5,191.5	\$ 3,552.6	\$ 906.7	\$ 485.4	\$ 1,585.7	\$ 2,268.7	\$ 404.2	\$ 1,556.1	\$ 35,605.2
Total NPSE	\$ 15,326.68	\$ 7,855.15	\$ 4,109.84	\$ 1,071.34	\$ 2,309.03	\$ 8,450.04	\$ 24,670.22	\$ 28,159.27	\$ 16,505.75	\$ 13,143.45	\$ 19,579.47	\$ 19,929.51	\$ 161,109.76

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2018

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions	\$ 15,344
2	Hydro Services	8,443
3	Water Management Services	209,694
4	QRE Reporting	6,890
5	Operating Agreements	3,105,924
6	Joint Use (Pole) - Idaho	625,225
7	Joint Use (Pole) - Oregon	<u>447</u>
8	Total	<u><u>\$ 3,971,967</u></u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 254
10	Hydro Services	9,976
11	Water Management Services	117,610
12	QRE Reporting	1,966
13	Operating Agreements	3,105,924
14	Joint Use - Idaho	767,421
15	Joint Use - Oregon	<u>-</u>
16	Total	<u><u>\$ 4,003,151</u></u>

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
SALES OF ELECTRICITY					
FIRM ENERGY SALES					
Retail Sales					
IPUC	1,119,991,489	0	1,119,991,489	(103,656,244)	1,016,335,245
OPUC	55,160,426	0	55,160,426	(211,954)	54,948,472
SUBTOTAL	1,175,151,915	0	1,175,151,915	(103,868,198)	1,071,283,717
Sales for Resale					
Raft River	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
 Total Firm Energy Sales	 1,175,151,915	 0	 1,175,151,915	 (103,868,198)	 1,071,283,717
 OPPORTUNITY SALES	 79,156,537	 0	 79,156,537	 (43,551,337)	 35,605,200
 TOTAL SALES OF ELECTRICITY	 1,254,308,452	 0	 1,254,308,452	 (147,419,535)	 1,106,888,917

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER OPERATING REVENUES					
415 - Merchandising Revenues	0	3,971,967	3,971,967	0	3,971,967
449 - OATT Tariff Refund	0	0	0	0	0
451 - Misc Service Revenue	4,463,096	0	4,463,096	0	4,463,096
454 - Rents from Electric Property					
Substation Equipment	3,451,652	0	3,451,652	0	3,451,652
Transformer Rentals	17,330	0	17,330	0	17,330
Line Rentals	0	0	0	0	0
Cogeneration	1,578,645	0	1,578,645	0	1,578,645
Dark Fiber Project	400,000	0	400,000	0	400,000
Pole Attachments	1,499,080	0	1,499,080	0	1,499,080
Facilities Charges	8,273,112	0	8,273,112	0	8,273,112
Other Rentals	750,532	0	750,532	0	750,532
Miscellaneous	78,383	0	78,383	0	78,383
Total Account 454	16,048,736	0	16,048,736	0	16,048,736
456 - Other Electric Revenues					
Transmission for Others - Network	10,529,474	0	10,529,474	0	10,529,474
Transmission - Network Dist Facilities	824,327	0	824,327	0	824,327
Transmission - Point-to-Point & Other	39,975,231	0	39,975,231	0	39,975,231
Photovoltaic Station Service	0	0	0	0	0
DSM Rider Funds	35,702,948	(35,702,948)	0	0	0
Standby Service Charge	587,282	0	587,282	0	587,282
Sierra Pacific Usage Charge	125,970	0	125,970	0	125,970
Antelope	0	0	0	0	0
Miscellaneous	44,857	0	44,857	0	44,857
Total Account 456	87,790,089	(35,702,948)	52,087,141	0	52,087,141
TOTAL OTHER OPERATING REVENUE	108,301,921	(31,730,981)	76,570,940	0	76,570,940
TOTAL OPERATING REVENUES	1,362,610,373	(31,730,981)	1,330,879,392	(147,419,535)	1,183,459,857

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON TYPE I ALLOCATION
TYPE I ADJUSTMENTS			
DSM Rider Funds	Direct Allocation	(\$35,702,948)	(\$2,039,947)
Other Revenue - Acct #415	Allocate over E10	\$3,971,967	\$183,949
Allocator Impacts		\$0	\$39 (A)
TOTAL TYPE I ADJUSTMENTS		(\$31,730,981)	(\$1,855,958) (B)

(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$63,836,116	\$61,980,158	(\$1,855,958)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalizing/Annualizing Firm Sales Revenues	Direct Allocation	(\$103,868,198)	(\$211,954)
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	(\$43,551,337)	(\$2,011,300)
Allocator Impacts		\$0	\$13,598
TOTAL TYPE II ADJUSTMENTS		(\$147,419,535)	(\$2,209,655) (B)

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

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$61,980,158	\$59,770,503	(\$2,209,655)

OPERATING EXPENSES

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	12/31/2018 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
STEAM POWER GENERATION OPERATION					
500 / SUPERVISION & ENGINEERING	1,204,942	(46,454)	1,158,488	199	1,158,687
501 / FUEL	115,523,971	0	115,523,971	(52,569,081)	62,954,890
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	9,912,734	0	9,912,734	0	9,912,734
TOTAL ACCOUNT 502	9,912,734	0	9,912,734	0	9,912,734
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,868,433	0	1,868,433	0	1,868,433
TOTAL ACCOUNT 505	1,868,433	0	1,868,433	0	1,868,433
506 / MISCELLANEOUS EXPENSES	9,134,293	(508)	9,133,785	2	9,133,787
507 / RENTS	250,861	0	250,861	0	250,861
TOTAL STEAM OPERATION EXPENSES	137,895,234	(46,962)	137,848,272	(52,568,880)	85,279,392
MAINTENANCE					
510 / SUPERVISION & ENGINEERING	213,256	0	213,256	0	213,256
511 / STRUCTURES	349,423	0	349,423	0	349,423
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	10,847,201	0	10,847,201	0	10,847,201
TOTAL ACCOUNT 512	10,847,201	0	10,847,201	0	10,847,201
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	4,545,026	0	4,545,026	0	4,545,026
TOTAL ACCOUNT 513	4,545,026	0	4,545,026	0	4,545,026
514 / MISCELLANEOUS STEAM PLANT	7,142,704	0	7,142,704	0	7,142,704
TOTAL STEAM MAINTENANCE EXPENSES	23,097,610	0	23,097,610	0	23,097,610
TOTAL STEAM GENERATION EXPENSES	160,992,844	(46,962)	160,945,882	(52,568,880)	108,377,002

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	12/31/2018 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
HYDRAULIC POWER GENERATION OPERATION					
535 / SUPERVISION & ENGINEERING	5,629,020	(739,204)	4,889,816	3,167	4,892,983
536 / WATER FOR POWER					
WATER LEASE	6,673,648	(122,119)	6,551,529	0	6,551,529
OTHER	2,450,000	0	2,450,000	523	2,450,523
TOTAL ACCOUNT 536	9,123,648	(122,119)	9,001,529	523	9,002,052
537 / HYDRAULIC EXPENSES	15,387,250	(940,403)	14,446,847	4,029	14,450,876
538 / ELECTRIC EXPENSES					
LABOR	1,465,243	(231,152)	1,234,091	990	1,235,081
OTHER	419,597	0	419,597	0	419,597
TOTAL ACCOUNT 538	1,884,840	(231,152)	1,653,688	990	1,654,678
539 / MISCELLANEOUS EXPENSES	5,600,843	(578,297)	5,022,546	2,478	5,025,024
540 / RENTS	246,704	0	246,704	0	246,704
TOTAL HYDRAULIC OPERATION EXPENSES	37,872,305	(2,611,175)	35,261,130	11,188	35,272,318
MAINTENANCE					
541 / SUPERVISION & ENGINEERING	93,530	(11,852)	81,678	51	81,729
542 / STRUCTURES	745,081	(89,225)	655,856	382	656,238
543 / RESERVOIRS, DAMS & WATERWAYS	332,571	(26,424)	306,147	113	306,260
544 / ELECTRIC PLANT					
LABOR	1,624,600	(256,292)	1,368,308	1,098	1,369,406
OTHER	1,363,699	0	1,363,699	0	1,363,699
TOTAL ACCOUNT 544	2,988,299	(256,292)	2,732,007	1,098	2,733,105
545 / MISCELLANEOUS HYDRAULIC PLANT	2,666,883	(260,250)	2,406,633	1,115	2,407,748
TOTAL HYDRAULIC MAINTENANCE EXPENSES	6,826,364	(644,043)	6,182,321	2,760	6,185,081
TOTAL HYDRAULIC GENERATION EXPENSES	44,698,669	(3,255,218)	41,443,451	13,947	41,457,398

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	12/31/2018 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER POWER GENERATION OPERATION					
546 / SUPERVISION & ENGINEERING	648,947	(91,387)	557,560	392	557,952
547 / FUEL					
SALMON DIESEL	7,851	0	7,851	0	7,851
OTHER	17,666,098	0	17,666,098	57,453,682	75,119,780
TOTAL ACCOUNT 547	17,673,949	0	17,673,949	57,453,682	75,127,631
548 / GENERATING EXPENSES					
LABOR	2,594,915	(409,366)	2,185,549	1,754	2,187,303
OTHER	1,918,511	0	1,918,511	0	1,918,511
TOTAL ACCOUNT 548	4,513,426	(409,366)	4,104,060	1,754	4,105,814
549 / MISCELLANEOUS EXPENSES	1,406,549	(71,929)	1,334,620	308	1,334,928
550 / RENTS	0	0	0	0	0
TOTAL OTHER POWER OPER EXPENSES	24,242,871	(572,682)	23,670,189	57,456,136	81,126,325
MAINTENANCE					
551 / SUPERVISION & ENGINEERING	40	0	40	0	40
552 / STRUCTURES	215,293	(21,010)	194,283	90	194,373
553 / GENERATING & ELECTRIC PLANT					
LABOR	55,898	(8,818)	47,080	38	47,118
OTHER	68,745	0	68,745	0	68,745
TOTAL ACCOUNT 553	124,643	(8,818)	115,825	38	115,863
554 / MISCELLANEOUS EXPENSES	2,641,004	(43,868)	2,597,136	188	2,597,324
TOTAL OTHER POWER MAINT EXPENSES	2,980,980	(73,696)	2,907,284	316	2,907,600
TOTAL OTHER POWER GENERATION EXP	27,223,851	(646,378)	26,577,473	57,456,452	84,033,925
OTHER POWER SUPPLY EXPENSE					
555.0 / PURCHASED POWER					
PURCHASED POWER - TRANS LOSSES	676,543	0	676,543	0	676,543
OTHER PURCHASED POWER	97,363,529	0	97,363,529	(38,723,229)	58,640,300
TOTAL ACCOUNT 555.0	98,040,072	0	98,040,072	(38,723,229)	59,316,843
555.1 / COGENERATION & SMALL POWER PROD					
CAPACITY RELATED	894,680	(894,680)	0	0	0

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	12/31/2018 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ENERGY RELATED	188,827,388	28,662,451	217,489,839	(4,219,406)	213,270,433
TOTAL COGEN & SMALL POWER PROD	189,722,068	27,767,771	217,489,839	(4,219,406)	213,270,433
TOTAL ACCOUNT 555	287,762,140	27,767,771	315,529,911	(42,942,635)	272,587,276
556 / LOAD CONTROL & DISPATCHING EXPENSES	5,331	(21)	5,310	0	5,310
557 / OTHER EXPENSES					
IDAHO POWER COST-RELATED EXPENSES	42,176,658	(41,535,026)	641,632	(641,632)	0
OREGON POWER COST-RELATED EXPENSES	(71,046)	0	(71,046)	71,046	0
OTHER	4,430,296	(528,430)	3,901,866	2,264	3,904,130
TOTAL ACCOUNT 557	46,535,908	(42,063,456)	4,472,452	(568,322)	3,904,130
TOTAL OTHER POWER SUPPLY EXPENSES	334,303,379	(14,295,706)	320,007,673	(43,510,957)	276,496,716
TOTAL PRODUCTION EXPENSES	567,218,743	(18,244,264)	548,974,479	(38,609,437)	510,365,041

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	12/31/2018 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TRANSMISSION EXPENSES					
OPERATION					
560 / SUPERVISION & ENGINEERING	3,318,397	(363,376)	2,955,021	1,557	2,956,578
561 / LOAD DISPATCHING	5,326,691	(457,492)	4,869,199	1,960	4,871,159
562 / STATION EXPENSES	2,855,188	(346,808)	2,508,380	1,486	2,509,866
563 / OVERHEAD LINE EXPENSES	878,708	(56,497)	822,211	242	822,453
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	3,602,155	0	3,602,155	0	3,602,155
566 / MISCELLANEOUS EXPENSES	15,165	0	15,165	0	15,165
567 / RENTS	2,710,673	(10)	2,710,663	0	2,710,663
TOTAL TRANSMISSION OPERATION	18,706,978	(1,224,183)	17,482,795	5,245	17,488,040
MAINTENANCE					
568 / SUPERVISION & ENGINEERING	712,201	(16,180)	696,021	69	696,090
569 / STRUCTURES	1,071,060	(129,431)	941,629	555	942,184
570 / STATION EQUIPMENT	1,721,024	(247,338)	1,473,686	1,060	1,474,746
571 / OVERHEAD LINES	832,096	(93,010)	739,086	399	739,485
573 / MISCELLANEOUS PLANT	0	0	0	0	0
575 / OPER TRANS MKT ADMIN - EIM	411,723	0	411,723	0	411,723
TOTAL TRANSMISSION MAINTENANCE	4,748,105	(485,959)	4,262,146	2,082	4,264,228
TOTAL TRANSMISSION EXPENSES	23,455,082	(1,710,142)	21,744,940	7,327	21,752,267
DISTRIBUTION EXPENSES					
OPERATION					
580 / SUPERVISION & ENGINEERING	4,550,906	(526,825)	4,024,081	2,257	4,026,338
581 / LOAD DISPATCHING	4,354,562	(565,179)	3,789,383	2,422	3,791,805
582 / STATION EXPENSES	1,565,905	(145,575)	1,420,330	624	1,420,954
583 / OVERHEAD LINE EXPENSES	3,896,819	(423,436)	3,473,383	1,814	3,475,197
584 / UNDERGROUND LINE EXPENSES	3,392,139	(162,251)	3,229,888	695	3,230,583
585 / STREET LIGHTING & SIGNAL SYSTEMS	157,861	(12,192)	145,669	52	145,721
586 / METER EXPENSES	4,570,706	(509,122)	4,061,584	2,181	4,063,765
587 / CUSTOMER INSTALLATIONS EXPENSE	1,287,251	(155,835)	1,131,416	668	1,132,084
588 / MISCELLANEOUS EXPENSES	4,939,645	(508,610)	4,431,035	2,179	4,433,214
589 / RENTS	1,203,806	(254)	1,203,552	1	1,203,553
TOTAL DISTRIBUTION OPERATION	29,919,600	(3,009,279)	26,910,321	12,893	26,923,214

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	12/31/2018 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
MAINTENANCE					
590 / SUPERVISION & ENGINEERING	604,934	(1,171)	603,763	5	603,768
591 / STRUCTURES	(1,048)	0	(1,048)	0	(1,048)
592 / STATION EQUIPMENT	4,482,318	(400,094)	4,082,224	1,714	4,083,938
593 / OVERHEAD LINES	17,401,297	(658,341)	16,742,956	2,821	16,745,777
594 / UNDERGROUND LINES	703,795	(65,237)	638,558	280	638,838
595 / LINE TRANSFORMERS	45,593	(3,344)	42,249	14	42,263
596 / STREET LIGHTING & SIGNAL SYSTEMS	589,313	(49,649)	539,664	213	539,877
597 / METERS	911,444	(117,400)	794,044	503	794,547
598 / MISCELLANEOUS PLANT	214,170	(20,542)	193,628	88	193,716
TOTAL DISTRIBUTION MAINTENANCE	24,951,817	(1,315,778)	23,636,039	5,638	23,641,677
TOTAL DISTRIBUTION EXPENSES	54,871,417	(4,325,057)	50,546,360	18,531	50,564,891
CUSTOMER ACCOUNTING EXPENSES					
901 / SUPERVISION	1,116,501	(154,678)	961,823	663	962,486
902 / METER READING	1,790,512	(179,637)	1,610,875	770	1,611,645
903 / CUSTOMER RECORDS & COLLECTIONS	13,951,112	(1,378,027)	12,573,085	5,905	12,578,990
904 / UNCOLLECTIBLE ACCOUNTS	3,350,112	0	3,350,112	(848)	3,349,264
905 / MISC EXPENSES	(4)	0	(4)	0	(4)
TOTAL CUSTOMER ACCOUNTING EXPENSES	20,208,234	(1,712,342)	18,495,892	6,490	18,502,382
CUSTOMER SERVICES & INFORMATION EXPENSES					
907 / SUPERVISION	802,563	(105,558)	697,005	452	697,457
908 / CUSTOMER ASSISTANCE					
SYSTEM CONSERVATION	355,620	0	355,620	0	355,620
OTHER	42,130,567	(36,387,233)	5,743,334	2,932	5,746,266
TOTAL ACCOUNT 908	42,486,187	(36,387,233)	6,098,954	2,932	6,101,886
909 / INFORMATION & INSTRUCTIONAL	341,699	0	341,699	0	341,699
910 / MISCELLANEOUS EXPENSES	627,857	(45,126)	582,731	193	582,924
TOTAL CUST SERV & INFORMATN EXPENSES	44,258,306	(36,537,917)	7,720,389	3,577	7,723,966

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	12/31/2018 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ADMINISTRATIVE & GENERAL EXPENSES					
920 / ADMINISTRATIVE & GENERAL SALARIES	88,828,776	(7,495,937)	81,332,839	32,119	81,364,958
921 / OFFICE SUPPLIES	14,790,380	(40,410)	14,749,970	173	14,750,143
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-C	(29,219,811)	0	(29,219,811)	0	(29,219,811)
923 / OUTSIDE SERVICES	7,744,133	0	7,744,133	0	7,744,133
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	394,554	0	394,554	0	394,554
ALL RISK & MISCELLANEOUS	2,615,731	(45,217)	2,570,514	194	2,570,708
TOTAL ACCOUNT 924	3,010,285	(45,217)	2,965,068	194	2,965,262
925 / INJURIES & DAMAGES	5,617,495	(18,927)	5,598,568	81	5,598,649
926 / EMPLOYEE PENSIONS & BENEFITS	52,315,074	0	52,315,074	3,307	52,318,381
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	2,134,186	0	2,134,186	0	2,134,186
ENERGY RELATED	1,168,595	0	1,168,595	0	1,168,595
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	730,936	0	730,936	0	730,936
FERC OTHER	33,170	0	33,170	0	33,170
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	81,751	0	81,751	0	81,751
OREGON PUC -RATE CASE	0	0	0	0	0
-OTHER	714,218	0	714,218	0	714,218
TOTAL ACCOUNT 928	5,021,358	0	5,021,358	0	5,021,358
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	603,786	(603,786)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	3,605,153	(289,988)	3,315,165	102	3,315,267
931 / RENTS	0	0	0	0	0
TOTAL ADM & GEN OPERATION	152,316,629	(8,494,265)	143,822,364	35,976	143,858,340
935 / GENERAL PLANT MAINTENANCE	6,842,169	(184,152)	6,658,017	789	6,658,806
TOTAL ADMIN & GENERAL EXPENSES	159,158,798	(8,678,417)	150,480,381	36,765	150,517,146
416 / MERCHANDISING EXPENSE	0	4,003,151	4,003,151	0	4,003,151
TOTAL OPER & MAINT EXPENSES	869,170,580	(67,204,988)	801,965,592	(38,536,747)	763,428,844

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2018

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions	\$ 15,344
2	Hydro Services	8,443
3	Water Management Services	209,694
4	QRE Reporting	6,890
5	Operating Agreements	3,105,924
6	Joint Use (Pole) - Idaho	625,225
7	Joint Use (Pole) - Oregon	<u>447</u>
8	Total	<u><u>\$ 3,971,967</u></u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 254
10	Hydro Services	9,976
11	Water Management Services	117,610
12	QRE Reporting	1,966
13	Operating Agreements	3,105,924
14	Joint Use - Idaho	767,421
15	Joint Use - Oregon	<u>-</u>
16	Total	<u><u>\$ 4,003,151</u></u>

IPCO POWER SUPPLY EXPENSES FOR 2018 NORMALIZED LOADS OVER 91 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	804,419.7	764,067.3	842,329.9	894,034.1	960,621.8	931,171.9	694,519.8	538,621.1	517,212.7	506,485.5	443,208.0	650,794.3	8,547,486.0
Bridger													
Energy (MWh)	61,830.8	84,006.1	9,795.8	997.8	-	12,662.9	181,954.5	243,496.5	77,678.0	68,615.9	122,624.8	152,451.8	1,016,114.9
Expense (\$ x 1000)	\$ 2,413.1	\$ 3,176.1	\$ 569.6	\$ 246.8	\$ 209.9	\$ 666.3	\$ 6,581.7	\$ 8,682.9	\$ 2,970.6	\$ 2,653.5	\$ 4,614.6	\$ 5,612.0	\$ 38,397.1
Boardman													
Energy (MWh)	23,272.0	21,775.1	11,290.2	5,438.5	6,326.5	9,349.6	34,413.1	38,143.0	29,577.8	24,334.9	24,566.8	30,389.9	258,877.4
Expense (\$ x 1000)	\$ 622.5	\$ 585.2	\$ 316.4	\$ 164.1	\$ 188.0	\$ 268.7	\$ 907.4	\$ 998.3	\$ 781.6	\$ 652.1	\$ 656.4	\$ 803.2	\$ 6,943.6
Valmy													
Energy (MWh)	33,656.1	31,904.2	10,971.0	2,652.6	943.0	11,905.2	73,305.5	90,178.1	49,845.0	38,277.3	44,428.5	57,761.4	445,827.9
Expense (\$ x 1000)	\$ 1,367.4	\$ 1,315.5	\$ 687.3	\$ 413.9	\$ 354.7	\$ 705.8	\$ 2,563.9	\$ 3,026.4	\$ 1,865.7	\$ 1,513.9	\$ 1,708.2	\$ 2,091.4	\$ 17,614.2
Langley Gulch													
Energy (MWh)	178,699.1	181,263.3	189,658.0	184,574.7	193,427.5	191,464.7	199,049.8	198,900.7	194,554.5	193,624.0	184,188.6	193,209.9	2,282,614.8
Expense (\$ x 1000)	\$ 4,174.3	\$ 3,683.5	\$ 3,042.4	\$ 2,666.5	\$ 2,712.5	\$ 2,377.2	\$ 2,879.2	\$ 3,615.5	\$ 3,237.3	\$ 3,521.1	\$ 3,903.1	\$ 4,832.4	\$ 40,645.0
Danskin													
Energy (MWh)	3,072.7	16,423.5	18,591.6	13,949.5	24,206.2	88,117.6	158,872.3	114,403.8	93,089.9	45,655.3	8,671.1	4,693.6	589,747.1
Expense (\$ x 1000)	\$ 119.6	\$ 571.5	\$ 517.6	\$ 350.9	\$ 581.8	\$ 1,944.6	\$ 4,055.8	\$ 3,482.7	\$ 2,603.6	\$ 1,366.3	\$ 281.4	\$ 186.8	\$ 16,062.7
Bennett Mountain													
Energy (MWh)	1,096.8	10,088.3	9,927.9	5,300.6	10,032.7	56,130.1	109,830.9	75,293.9	61,869.0	25,195.4	2,473.9	2,760.3	370,000.0
Expense (\$ x 1000)	\$ 43.9	\$ 353.9	\$ 281.2	\$ 136.7	\$ 245.8	\$ 1,223.1	\$ 2,721.4	\$ 2,256.8	\$ 1,738.8	\$ 759.1	\$ 79.4	\$ 110.3	\$ 9,950.5
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)	91,448.2	7,173.0	11,754.1	3,207.3	2,900.6	29,319.6	38,505.9	68,474.5	31,091.9	16,069.0	81,014.1	47,277.6	428,235.9
Elkhorn Wind Energy (MWh)	24,216.8	24,211.8	27,293.8	26,404.6	26,527.2	25,227.4	25,865.4	22,886.0	21,221.6	22,494.6	31,195.2	29,677.2	307,221.3
Neal Hot Springs Energy (MWh)	18,557.6	17,085.5	17,564.2	15,215.9	11,429.3	11,317.3	9,167.6	9,844.5	12,688.0	16,619.5	18,408.6	19,941.4	177,839.5
Raft River Geothermal Energy (MWh)	7,732.9	6,699.0	6,922.7	6,974.0	4,854.7	5,861.8	6,288.1	5,741.9	6,426.7	6,388.3	6,939.3	7,654.5	78,474.0
Total Energy Excl. PURPA (MWh)	141,955.4	55,159.4	63,534.9	51,801.8	45,711.8	71,726.2	79,827.0	106,946.9	71,428.1	61,571.4	137,557.2	104,550.6	991,770.8
Market Expense (\$ x 1000)	\$ 2,825.8	\$ 223.3	\$ 335.7	\$ 80.8	\$ 76.5	\$ 862.8	\$ 1,452.9	\$ 2,341.1	\$ 995.3	\$ 502.5	\$ 2,632.7	\$ 1,565.5	\$ 13,895.0
Elkhorn Wind Expense (\$ x 1000)	\$ 1,511.9	\$ 1,511.5	\$ 1,252.5	\$ 1,211.7	\$ 1,217.3	\$ 1,574.9	\$ 1,937.6	\$ 1,714.4	\$ 1,324.9	\$ 1,404.3	\$ 2,336.8	\$ 2,223.1	\$ 19,221.0
Neal Hot Springs Expense (\$ x 1000)	\$ 2,124.7	\$ 1,956.1	\$ 1,474.0	\$ 1,276.9	\$ 959.1	\$ 1,295.7	\$ 1,259.4	\$ 1,352.4	\$ 1,452.6	\$ 1,902.8	\$ 2,529.0	\$ 2,739.6	\$ 20,322.4
Raft River Geothermal Expense (\$ x 1000)	\$ 510.3	\$ 441.4	\$ 335.8	\$ 338.2	\$ 235.5	\$ 386.8	\$ 498.0	\$ 454.7	\$ 424.1	\$ 421.6	\$ 549.5	\$ 606.2	\$ 5,202.0
Total Expense Excl. PURPA (\$ x 1000)	\$ 6,972.6	\$ 4,132.4	\$ 3,398.0	\$ 2,907.7	\$ 2,488.4	\$ 4,120.3	\$ 5,147.9	\$ 5,862.6	\$ 4,196.9	\$ 4,231.1	\$ 8,048.1	\$ 7,134.3	\$ 58,640.3
Surplus Sales													
Energy (MWh)	51,441.0	235,059.8	277,069.0	354,950.7	283,565.1	184,635.5	31,135.1	12,686.1	54,850.5	87,199.8	19,301.9	50,394.2	1,642,288.6
Revenue Including Transmission Expenses (\$ x 1000)	\$ 1,157.7	\$ 6,849.2	\$ 5,699.2	\$ 6,867.0	\$ 5,475.0	\$ 3,737.2	\$ 937.8	\$ 498.1	\$ 1,640.5	\$ 2,355.9	\$ 423.5	\$ 1,606.5	\$ 37,247.5
Transmission Expenses (\$ x 1000)	\$ 51.4	\$ 235.1	\$ 277.1	\$ 355.0	\$ 283.6	\$ 184.6	\$ 31.1	\$ 12.7	\$ 54.9	\$ 87.2	\$ 19.3	\$ 50.4	\$ 1,642.3
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 1,106.3	\$ 6,614.1	\$ 5,422.1	\$ 6,512.0	\$ 5,191.5	\$ 3,552.6	\$ 906.7	\$ 485.4	\$ 1,585.7	\$ 2,268.7	\$ 404.2	\$ 1,556.1	\$ 35,605.2
Net Power Supply Expenses (\$ x 1000)	\$ 15,326.7	\$ 7,855.1	\$ 4,109.8	\$ 1,071.3	\$ 2,309.0	\$ 8,450.0	\$ 24,670.2	\$ 28,159.3	\$ 16,505.8	\$ 13,143.4	\$ 19,579.5	\$ 19,929.5	\$ 161,109.8
2018 Oregon Report NPSE Account Summary													
Account 501, Coal	\$ 4,402.99	\$ 5,076.77	\$ 1,573.29	\$ 824.78	\$ 752.51	\$ 1,640.70	\$ 10,053.08	\$ 12,707.57	\$ 5,617.91	\$ 4,819.47	\$ 6,979.20	\$ 8,506.62	\$ 62,954.89
Account 547, Gas	\$ 5,057.36	\$ 5,260.13	\$ 4,560.66	\$ 3,850.93	\$ 4,259.57	\$ 6,241.64	\$ 10,375.92	\$ 10,074.48	\$ 8,276.56	\$ 6,361.55	\$ 4,956.38	\$ 5,844.61	\$ 75,119.78
Account 555, Non-PURPA Purchased Power	\$ 6,972.66	\$ 4,132.44	\$ 3,398.00	\$ 2,907.77	\$ 2,488.44	\$ 4,120.33	\$ 5,147.99	\$ 5,862.66	\$ 4,196.99	\$ 4,231.11	\$ 8,048.11	\$ 7,134.33	\$ 58,640.33
Account 447, Surplus Sales	\$ 1,106.33	\$ 6,614.11	\$ 5,422.11	\$ 6,512.00	\$ 5,191.55	\$ 3,552.66	\$ 906.73	\$ 485.44	\$ 1,585.77	\$ 2,268.77	\$ 404.22	\$ 1,556.11	\$ 35,605.22
Total NPSE	\$ 15,326.68	\$ 7,855.15	\$ 4,109.84	\$ 1,071.34	\$ 2,309.03	\$ 8,450.04	\$ 24,670.22	\$ 28,159.27	\$ 16,505.75	\$ 13,143.45	\$ 19,579.47	\$ 19,929.51	\$ 161,109.76

Idaho Power Company
Cogeneration and Small Power Production

2018 Normalized Generation - Summary of Results

Normalized Generation (MWh) 2,951,534

Fixed Energy Payments \$179,832,236

Variable Energy Payments \$5,565,672

Total Energy Payments \$185,397,909

Capacity Payments \$659,322

Total Payments \$186,057,231

Oregon

Payment Energy

Normalized Generation (MWh) 2,951,534

Total Payments \$213,270,433

IDAHO POWER COMPANY
 OPERATION AND MAINTENANCE EXPENSES
 For The Twelve Months Ended December 31, 2018

Line No	Acct No.	Description	Total
		Other operations and maintenance:	
1	557000	Other power supply	<u>\$ 4,430,296</u>
2		Total other operations and maintenance	<u>4,430,296</u>
		PCA/EPC adjustments:	
3	557001	PCA deferral - Idaho	41,535,026
4	557002	PCA amortization - Idaho	641,632
5	557003	Excess Power Cost deferral - Oregon	-
6	557004	Excess Power Cost amortization - Oregon	<u>(71,046)</u>
7		Total PCA/EPC expense	<u>42,105,612</u>
8		Total other expenses	<u><u>\$ 46,535,908</u></u>

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	54,948,472	54,948,472	54,948,472
Actual	55,160,426	55,160,426	55,160,426
Normalization Adj	(211,954)	(211,954)	(211,954)
Recommended Ratio	0.400%	1.400%	0.125%
Revenue Sensitive Adjustment	(848)	(2,967)	(265)

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2018

TOTAL DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSE:

<u>Line No</u>		<u>(1) Amount</u>
1	General advertising expense	\$ 603,786
2	Memberships and contributions	<u>266,148</u>
3	Total deductions	<u>\$ 869,934</u>

GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
4	January, 2018	\$ 12,948
5	February	32,493
6	March	(22,214)
7	April	3,017
8	May	2,001
9	June	4,462
10	July	30,785
11	August	14,438
12	September	65,019
13	October	145,834
14	November	126,724
15	December	<u>188,280</u>
16	Total	<u>\$ 603,786</u>

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2018

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Contributions	Actual		Total
			100.00%	33.33%	100.00%	
1	536	Donation.....	\$ 750			\$ 750
2	537	Donation.....	504			504
3	537	Edison Electric Institute.....		833		833
4	539	Donation.....	107			107
5	562	Donation.....	100			100
6	570	Donation.....	100			100
7	580	Chamber of Commerce Twin Falls.....		130		130
8	580	Donation.....	191			191
9	582	Donation.....	105			105
10	588	Rotary Club McCall.....		136		136
11	592	Donation.....	105			105
12	901	Donation.....	283			283
13	903	Donation.....	65			65
14	908	Association of Idaho Cities.....		13		13
15	908	Chamber of Commerce American Falls.....		10		10
16	908	Chamber of Commerce Eagle.....		5		5
17	908	Chamber of Commerce Meridian.....		16		16
18	908	Chamber of Commerce Nampa.....		28		28
19	908	Chamber of Commerce Twin Falls.....		10		10
20	908	Donation.....	2,151			2,151
21	908	Kiwanis Club Les Bois.....		220		220
22	908	Kiwanis Club Les Caldwell.....		166		166
23	908	Rotary Club Boise Centennial.....		312		312
24	908	Rotary Club Boise Metro.....		250		250
25	908	Rotary Club Caldwell.....		75		75
26	908	Rotary Club Canyon County Sunrise.....		204		204
27	908	Rotary Club Emmett.....		120		120
28	908	Sponsorship.....	50			50
29	921	Arid Club.....			1,540	1,540
30	921	Chamber of Commerce Idaho Hispanic.....		17		17
31	921	City Club Boise.....		7		7
32	921	Donation.....	16,212			16,212
33	921	Lions Club Twin Falls.....		132		132
34	921	Montana Tax Foundation.....			780	780
35	921	Rotary Club Blue Lakes.....		286		286
36	921	Rotary Club Boise Southwest.....		17		17
37	921	Rotary Club Boise Sunrise.....		205		205
38	921	Rotary Club Gate City.....		283		283
39	921	Rotary Club Gooding.....		230		230
40	921	Rotary Club Hailey.....		415		415
41	921	Rotary Club Twin Falls.....		534		534
42	930	Associated Taxpayers of Idaho.....			22,000	22,000
43	930	Associated Taxpayers of Wyoming.....			1,600	1,600
44	930	Castleford Mens Club.....			50	50
45	930	Chamber of Commerce Aberdeen.....		17		17
46	930	Chamber of Commerce Baker County.....		192		192
47	930	Chamber of Commerce Blackfoot.....		240		240
48	930	Chamber of Commerce Boise Metro.....		7,571		7,571
49	930	Chamber of Commerce Buhl.....		164		164
50	930	Chamber of Commerce Caldwell.....		644		644

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2018

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 Camas.....		17		17
52	930	Chamber of Commerce Cambridge.....		17		17
53	930	Chamber of Commerce Cascade.....		70		70
54	930	Chamber of Commerce Council.....		33		33
55	930	Chamber of Commerce Donnelly.....		17		17
56	930	Chamber of Commerce Eagle.....		158		158
57	930	Chamber of Commerce Garden City.....		228		228
58	930	Chamber of Commerce Garden Valley.....		27		27
59	930	Chamber of Commerce Gem County.....		167		167
60	930	Chamber of Commerce Glens Ferry.....		17		17
61	930	Chamber of Commerce Hagerman.....		25		25
62	930	Chamber of Commerce Hailey.....		133		133
63	930	Chamber of Commerce Homedale.....		20		20
64	930	Chamber of Commerce Idaho Falls.....		83		83
65	930	Chamber of Commerce Jerome.....		183		183
66	930	Chamber of Commerce Marsing.....		16		16
67	930	Chamber of Commerce McCall.....		398		398
68	930	Chamber of Commerce Meridian.....		333		333
69	930	Chamber of Commerce Mini Cassia.....		134		134
70	930	Chamber of Commerce Mountain Home.....		215		215
71	930	Chamber of Commerce Nampa.....		692		692
72	930	Chamber of Commerce Nyssa.....		50		50
73	930	Chamber of Commerce Ontario.....		167		167
74	930	Chamber of Commerce Payette.....		75		75
75	930	Chamber of Commerce Pocatello.....		957		957
76	930	Chamber of Commerce Riggins.....		37		37
77	930	Chamber of Commerce Twin Falls.....		765		765
78	930	Chamber of Commerce Vale.....		53		53
79	930	Chamber of Commerce Weiser.....		100		100
80	930	City Club Boise.....		250		250
81	930	Donation.....	4,159			4,159
82	930	Eastern Oregon Visitors Association.....		500		500
83	930	Economic Development.....		1,000		1,000
84	930	Economic Development Ida-Lew.....		67		67
85	930	Economic Development Lemhi County.....		333		333
86	930	Economic Development Snake River.....		833		833
87	930	Economic Development Southern Idaho.....		1,667		1,667
88	930	Economic Development Sun Valley.....		1,834		1,834
89	930	Economic Development Western Alliance.....		500		500
90	930	Edison Electric Institute.....		173,014		173,014
91	930	Idaho Association of Commerce and Industry.....		5,167		5,167
92	930	Idaho Housing & Finance Association.....	3,000			3,000
93	930	Kiwanis Club New Plymouth.....		103		103
94	930	Rotary Club Pocatello.....		484		484
95	930	Sponsorship.....	7,875			7,875
96		Total.....	<u>\$ 35,757</u>	<u>\$ 204,421</u>	<u>\$ 25,970</u>	<u>\$ 266,148</u>

**Idaho Power Company
 Summary of December 2018 Annualizing Adjustments
 to Operating Expenses
 Prepared for the 2018 Oregon Report**

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Operation & Maintenance Expenses:			
1	A	Operating Payroll	\$ 89,415
2	A	Payroll Related Items	3,307
3	A	Incentive Adjustment	(20,867,998)
4		Total Operation & Maintenance Expenses	<u>(20,775,276)</u>
Other Operating Expenses:			
5	B	Depreciation	5,127,292
6		Total Other Operating Expenses	<u>5,127,292</u>
7		Total Annualizing Adjustments to Operating Expenses	<u>\$ (15,647,984)</u>

Idaho Power Company
Detail of December 2018 Annualizing Adjustments
to Operating Expenses
Prepared for the 2018 Oregon Report

Line No.	Source Page		Amount
Operation & Maintenance Expenses:			
1) Operating Payroll			
December 2018 Annualized:			
1	1	Last Pay Period December 2018 (Straight Time)	\$ 7,180,938
2		Times 26 pay periods	186,704,388
3	1	Less 2018 Actual	<u>186,557,806</u>
4		Gross Adjustment	<u>146,582</u>
5	1	Operating Percent	61%
6		Adjustment to Operating Expense	<u>\$ 89,415</u>
2) Annualizing Effect on Payroll Related Items:			
7	A	Annualized Gross Payroll Increase/-Decrease	\$ 146,582
8	A	2018 Actual Gross Payroll	186,557,806
9		Annualized Increase/-Decrease - Percent of 2018 Actual	0.08%
10	2	Employee Savings Plan - Employer Contribution	<u>6,777,729</u>
11		Annualized Increase % Times 2018 Employer Contribution	5,422
12	1	Operating Percent	61%
13		Net Adjustment to Operating Expense (926)	<u>3,307</u>
3) Incentive Accrual Adjustment			
14	3	2018 Non-Officer Incentive - Operating Portion	16,561,531
15		Non-Officer Incentive > 6% - Operating Portion	<u>(5,052,990)</u>
16		6% Target Non-Officer Incentive - Operating Portion	11,508,541
17		50% Allowed Non-Officer Incentive - Operating Portion	<u>5,754,271</u>
18		Not allowed Non-Officer Target Incentive - Operating Portion	<u>(5,754,270)</u>
19		Not allowed & > 6% Non-Officer Incentive - Operating Portion	(10,807,260)
20	3	Officer Incentive Accrual - Operating Portion	<u>(8,788,895)</u>
21		Net Incentive Reduction Before Taxes	<u>(19,596,155)</u>
22		Add: Payroll Taxes	<u>(1,271,843)</u>
23		Net Reduction to Operating Expense	<u>\$ (20,867,998)</u>

**Idaho Power Company
Detail of December 2018 Annualizing Adjustments
to Operating Expenses
Prepared for the 2018 Oregon Report**

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Other Operating Expenses:			
		1) Depreciation (Acct. 403)	
		December 2018 Annualized	
1	4	December 2018 Actual	\$ 13,502,212
2		Times 12 Months	162,026,544
3	4	Less: Actual 12 Months Ended December, 2018	<u>156,899,252</u>
4		Annualizing Adjustment	<u><u>\$ 5,127,292</u></u>

**Idaho Power Company
2018 Actual Payroll**

Non Officer - Regular Straight Time Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,18	6,983,800	6,993,546	0	0	0	13,977,346
Feb,18	6,986,045	7,020,022	0	0	0	14,006,067
Mar,18	6,990,528	7,000,895	0	0	0	13,991,423
Apr,18	7,010,842	7,010,767	0	0	0	14,021,609
May,18	7,011,104	7,012,230	0	-1,361	234	14,022,207
Jun,18	7,037,856	7,010,004	7,047,879	2,274	45	21,098,058
Jul,18	7,035,589	7,046,077	0	606	0	14,082,272
Aug,18	7,024,275	7,014,143	0	1,848	0	14,040,266
Sep,18	7,030,369	7,007,434	0	0	0	14,037,803
Oct,18	6,995,370	6,992,336	0	1,953	0	13,989,659
Nov,18	6,999,362	7,003,240	7,011,425	0	0	21,014,027
Dec,18	7,007,784	7,030,169	0	11,466	0	14,049,419
						182,330,156

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

Total ST Payroll Excl 242

	Actual 2018 LE	Percent of Total
1 - O&M	98,514,166	61.04%
2 - Construction	51,813,351	32.10%
3 - Other	11,071,351	6.86%
Total	161,398,868	100.00%

From ProClarity Payroll Cube Source LE accounts excl 242 DCE 111

Overtime

	Actual 2018 LE
1 - O&M	5,086,776
2 - Construction	3,896,420
3 - Other	495,657
Grand Total	9,478,853

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,18	160,462	160,462				320,923
Feb,18	173,346	173,346				346,693
Mar,18	173,346	173,346				346,693
Apr,18	173,346	173,346				346,693
May,18	173,346	173,346				346,693
Jun,18	173,346	173,346	163,269			509,962
Jul,18	163,269	163,269				326,539
Aug,18	163,269	163,269				326,539
Sep,18	150,769	150,769				301,539
Oct,18	150,769	150,769				301,539
Nov,18	150,769	150,769	150,769			452,308
Dec,18	150,769	150,769				301,539
						4,227,680

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,18	7,144,262	7,154,008		0		14,298,270
Feb,18	7,159,391	7,193,366				14,352,759
Mar,18	7,163,874	7,174,241				14,338,115
Apr,18	7,184,188	7,184,113				14,368,301
May,18	7,184,450	7,185,576		-1,361	234	14,368,899
Jun,18	7,211,202	7,183,350	7,211,148	2,274	45	21,608,019
Jul,18	7,198,858	7,209,346		606		14,408,810
Aug,18	7,187,544	7,177,412		1,848		14,366,804
Sep,18	7,181,139	7,158,203				14,339,341
Oct,18	7,146,139	7,143,105		1,953		14,291,197
Nov,18	7,150,131	7,154,009	7,162,194	0		21,466,334
Dec,18	7,158,553	7,180,938		11,466		14,350,957
						186,557,806

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

2

FERC Account 926.141

Voucher 003, 106 & 108 - Employee Savings Plan

Jan-18	537,478
Feb-18	514,402
Mar-18	524,780
Apr-18	532,280
May-18	531,806
Jun-18	794,359
Jul-18	527,824
Aug-18	526,578
Sep-18	522,209
Oct-18	512,324
Nov-18	743,361
Dec-18	<u>510,329</u>

Total **6,777,729**

**Idaho Power Company
2018 Incentive Expense**

3

	1 - Operating	2 - Non-Operating	Grand Total
Non Executive Incentive			
Voucher 046 - Incentive Accrual	16,561,530.61	15,502.39	16,577,033
Total Before Payroll Tax	16,561,531	15,502	16,577,033
Percent	99.9%	0.1%	100.0%
Payroll Tax	1,079,748	508	1,080,256
Total Including Payroll Tax	17,641,279	16,010	17,657,289
Percent	99.9%	0.1%	100.0%
Executive Incentive			
Voucher 146 - Exec Incentive	8,788,894.54	216,224.46	9,005,119
Total Before Payroll Tax	8,788,895	216,224	9,005,119
Percent	97.6%	2.4%	100.0%
Payroll Tax	573,002	7,092	580,094
Total Including Payroll Tax	9,361,897	223,316	9,585,213
Percent	97.7%	2.3%	100.0%
Total Taxes	1,652,749	7,601	1,660,350
Grand Total	27,003,176	239,326	27,242,502
Percent	99.1%	0.9%	100.0%

Idaho Power Company
Depreciation Expense - Account 403

4

	<u>Total 2018</u>	<u>December 2018</u>
403001 Depr Exp Stm Gnr PI-Bridger	\$ 24,655,069	\$ 2,059,670
403002 Depr Exp Stm Gnr PI-Boardman	2,767,453	241,578
403003 Depr Exp Stm Gnr PI-Valmy	45,608,279	4,047,189
403200 Depr Exp	108,397,205	9,230,545
403210 DEPR EXP-Valmy ID Adj	(25,191,601)	(2,099,300)
403220 DEPR EXP- VALMY OR ADJ	392,482	0
403393 Depr Exp-ID Aro Depreciation	541,705	45,141
403394 Depr Exp-OR Aro Depreciation	24,960	2,081
403400 Depr Exp-Disallowed Plant Amort	(296,299)	(24,692)
	\$ 156,899,252	\$ 13,502,212

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON ALLOCATION
REMOVAL OF #557 OUT OF PERIOD DEFERRAL			
#557	Direct Assign	(41,535,026)	0
REMOVAL OF DSM RIDER FUNDS			
Idaho DSM Rider Funds	Direct Assign	(33,663,001)	\$0
Oregon DSM Rider Funds	Direct Assign	(2,039,947)	(\$2,039,947)
CSPP AT OREGON RATES			
#555-CSPP	4.63%	\$25,847,327	\$1,196,393
REMOVAL OF ADVERTISING EXPENSES			
#930.1	4.56%	(603,786)	(\$27,562)
#930.2	4.56%	(266,148)	(\$12,149)
		(\$869,934)	(\$39,712)
EMPLOYEE INCENTIVE			
Labor Allocator	4.56%	(\$20,867,998)	(\$952,611)
OTHER OPERATING O&M EXP			
#416	4.63%	\$4,003,151	\$185,393
SUBTOTAL		(\$69,125,428)	(\$1,650,483)
ALLOCATOR IMPACTS		\$0	(\$108,390) (A)
TOTAL O&M TYPE I ADJUSTMENTS		(\$69,125,428)	(\$1,758,873) (B)

(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$39,651,680	\$37,892,807	(\$1,758,873)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
ANNUALIZED OPERATING PAYROLL ADJ			
Labor Allocator	4.56%	\$89,415	\$4,082
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.56%	\$3,307	\$151
#926 EGLI	4.56%	\$0	\$0
POWER COST NORMALIZATION			
#501-Fuel	4.63%	(\$52,569,081)	(\$2,434,573)
#547-Fuel	4.63%	\$57,453,682	\$2,660,788
#555-PP	4.63%	(\$38,723,229)	(\$1,793,346)
#555-CSPP	4.63%	(\$4,219,406)	(\$195,409)
REMOVAL OF #557 AMORTIZATION EXPENSE			
#557 Idaho	Direct Assignment	(\$641,632)	\$0
#557 Oregon - EPC	Direct Assignment	\$71,046	\$71,046
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	(\$848)	(\$848)
SUBTOTAL		(\$38,536,746)	(\$1,688,109)
ALLOCATOR IMPACTS		\$0	\$110,535 (A)
TOTAL O&M TYPE II ADJUSTMENTS		(\$38,536,746)	(\$1,577,574) (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
	\$37,892,807	\$36,315,234	(\$1,577,574)

**IDAHO POWER COMPANY
DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	DEPR EXP DEC 2018	ANNUALIZED DEPR EXPENSE	ACTUAL TOTAL DEPRECIATION 2018	DEPR EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM DEPR ANNUALIZING ADJUSTMENTS
PRODUCTION PLANT					
Steam Production - Accounts 310-316	4,081,493	48,977,913	47,229,752.66	1,748,160	874,080
Hydro Production - Accounts 330-336	1,388,529	16,662,346	16,289,502.83	372,843	186,422
Other Production - Accounts 340-346	<u>1,353,435</u>	<u>16,241,220</u>	16,055,211.69	<u>186,009</u>	<u>93,004</u>
*TOTAL PRODUCTION PLANT	6,823,457	81,881,479	79,574,467	2,307,012	1,153,506
TRANSMISSION PLANT					
Account 350	25,741	308,889	302,267.24	6,621	3,311
Account 352	126,753	1,521,038	1,515,668.90	5,369	2,685
Account 353	849,116	10,189,397	8,895,319.75	1,294,077	647,039
Account 354	188,150	2,257,797	2,218,718.43	39,079	19,539
Account 355	430,979	5,171,747	5,059,029.22	112,718	56,359
Account 356	362,253	4,347,039	4,294,008.22	53,031	26,516
Account 359	296	<u>3,552</u>	3,551.42	<u>0</u>	<u>0</u>
*TOTAL TRANSMISSION PLANT	1,983,288	23,799,459	22,288,563	1,510,896	755,448
DISTRIBUTION PLANT					
Account 360	2,424.22	29,091	28,952.72	138	69
Account 361	70,685.69	848,228	832,444.74	15,784	7,892
Account 362	390,444.11	4,685,329	4,556,046.41	129,283	64,641
Account 364	515,751.04	6,189,012	6,102,179.74	86,833	43,416
Account 365	308,888.79	3,706,665	3,654,644.97	52,021	26,010
Account 366	80,811.85	969,742	958,659.92	11,082	5,541
Account 367	432,493.81	5,189,926	5,008,999.32	180,926	90,463
Account 368	1,056,771.62	12,681,259	12,391,947.03	289,312	144,656
Account 369	81,494.89	977,939	968,415.45	9,523	4,762
Account 370	369,899	4,438,791	4,387,891	50,900	25,450
Account 371	7492.99	89,916	89,065.49	850	425
Account 373	6,611.62	<u>79,339</u>	78,882.73	<u>457</u>	<u>228</u>
*TOTAL DISTRIBUTION PLANT	3,323,770	39,885,238	39,058,129	827,109	413,555
GENERAL PLANT					
Account 390	218,168.13	2,618,018	2,579,116.66	38,901	19,450
Account 391	646,090.12	7,753,081	7,313,653.86	439,428	219,714
Account 392	15,704.68	188,456	188,456.27	(0)	(0)
Account 393	9,256.00	111,072	111,681.48	(609)	(305)
Account 394	45,574.93	546,899	532,867.36	14,032	7,016
Account 395	58,808.12	705,697	697,667.11	8,030	4,015
Account 396	0.00	0	0.00	0	0
Account 397	317,922.82	3,815,074	3,862,808.79	(47,735)	(23,867)
Account 398	37,641.95	<u>451,703</u>	421,475.15	<u>30,228</u>	<u>15,114</u>
*TOTAL GENERAL PLANT	1,349,167	16,190,001	15,707,727	482,274	241,137
DEPR BEFORE DISALLOWED COSTS					
	13,479,681	161,756,178	156,628,886	5,127,291	2,563,646
Depr On Disallowed Accounts	(24,692)	(296,299)	(296,299)	0	0
Depr On Idaho ARO	47,222	566,665	566,665	0	0
***TOTAL DEPRECIATION	13,502,212	162,026,543	156,899,252	5,127,291	2,563,646

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.18%	\$5,127,291	\$214,150
Allocator Impacts		\$0	\$24,797 (C)
TOTAL TYPE II ADJUSTMENTS		\$5,127,291	\$238,948 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$6,553,174	\$6,553,174	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$6,553,174	\$6,792,122	\$238,948

**IDAHO POWER COMPANY
AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	AMORT EXP DEC 2018	ANNUALIZED AMORT EXPENSE	ACTUAL AMORTIZATION 2018	AMORT EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM AMORT ANNUALIZING ADJUSTMENTS
Account 404					
#302	96,351	1,156,217	1,131,516	24,702	12,351
#303	456,812	5,481,744	5,849,562	-367,818	-183,909
	-----	-----	-----	-----	-----
SUBTOTAL	553,163	6,637,961	6,981,078	-343,117	-171,558
Account 406			15,018		
Account 411.6			0		
Account 411.7			0		
Account 411.8			-154,940	154,940	
			-----	-----	
SUBTOTAL			-139,922	154,940	
GRAND TOTAL	553,163	6,637,961	6,841,156	-188,177	

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Acct #411.8 - Clean Air Credits	4.13%	\$154,940	\$6,400
Allocator Impacts		\$0	(\$45) (A)
TOTAL TYPE I ADJUSTMENTS		\$154,940	\$6,355 (B)
 TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.13%	(\$343,117)	(\$14,174)
Allocator Impacts		\$0	\$1,363 (C)
TOTAL TYPE II ADJUSTMENTS		(\$343,117)	(\$12,811) (D)

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$282,643	\$288,998	\$6,355

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

(D)	OREGON AMORT EXP BEFORE TYPE II ADJ	OREGON AMORT EXP AFTER TYPE II ADJ	DIFFERENCE
	\$288,998	\$276,187	(\$12,811)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
ARO Accretion Adjustment	4.45%	\$0	\$0
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$10,126	\$10,126	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$10,126	\$10,126	\$0

**IDAHO POWER COMPANY
NORMALIZED KWH TAX
2018**

Normalized annual Idaho hydro KWH	(1)	5,290,034,000	KWH
% Of Total KWH Bartered, Sold or Exchanged	(2)	94.1975%	TAXES
Adjusted Idaho Hydro KWH		4,983,077,238	2,491,539
Normalized KWH sold to Idaho Customers	(3)	13,875,245,025	
% of Total Adjusted Idaho Hydro to ID Customers		35.9134%	
LESS EXEMPTIONS:			
Normalized Irrigation Exemption	(4)	1,819,798,365	326,776
Normalized Industrial Use Exemption	(5)	2,640,242,847	474,101
TOTAL EXEMPTIONS minus % of total adj. ID hydro ID customers		1,601,754,045	
Net taxable Normalized KWH		3,381,323,193	
NORMALIZED TAX DUE, 1/2 MIL PER TAXABLE KWH		1,690,662	1,690,662
Portion refunded to irrigation customers		326,776	326,776
TOTAL TAX AND REFUND		2,017,438	2,017,438

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	54,948,472	54,948,472	54,948,472
Actual	55,160,426	55,160,426	55,160,426
Normalization Adj	(211,954)	(211,954)	(211,954)
Recommended Ratio	0.400%	1.400%	0.125%
Revenue Sensitive Adjustment	(848)	(2,967)	(265)

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

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

(A)	OREGON OTHER TAXES BEFORE TYPE I ADJ	OREGON OTHER TAXES AFTER TYPE I ADJ	DIFFERENCE
	\$2,384,232	\$2,384,232	(\$0)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJUSTMENTS	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalization of Hyrdo kWh Tax	4.63%	(\$194,175)	(\$8,993)
Normalization of Irrigation PIC	Direct Allocation	\$54,091	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	(\$265)	(\$265)
Franchise Taxes	Direct Allocation	(\$2,967)	(\$2,967)
Allocator Impacts		\$0	\$5,144 (A)
TOTAL TYPE II ADJUSTMENTS		(\$143,316)	(\$7,081) (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
	\$2,384,232	\$2,377,152	(\$7,081)

IDAHO POWER COMPANY
REGULATORY DEBITS AND CREDITS
For The Twelve Months Ended December 31, 2018

No	Program	(1) Total
Regulatory Debits and Credits:		
Idaho		
1	Siemens LTP Amort - Idaho	\$ 1,075,354
2	Tax Settlements	<u>\$ 3,993,056</u>
3	Subtotal Idaho	<u>\$ 5,068,410</u>
Oregon		
4	Deferred Pension - Oregon	135,861
5	Langley Gulch Revenue Deferral - Oregon	-
6	Siemens LTP Amort - Oregon	<u>83,362</u>
7	Subtotal Oregon	<u>219,223</u>
8	Total	<u><u>\$ 5,287,633</u></u>

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		(\$5,068,410)	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		(\$5,068,410)	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	DIFFERENCE
	\$219,223	\$219,223	\$0

(C) No Type II Adjustments

(D)	OREGON REG DEB/ CRED EXP BEFORE TYPE II ADJ	OREGON REG DEB/ CRED EXP AFTER TYPE II ADJ	DIFFERENCE
	\$219,223	\$219,223	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	3.14%	(\$4,449,424)	(\$139,865)
Allocator Impacts		\$0	(\$104,180) (A)
TOTAL TYPE I ADJUSTMENTS		(\$4,449,424)	(\$244,045) (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.02%	(\$1,019,030)	(\$41,011)
Allocator Impacts		\$0	\$83,902 (C)
TOTAL TYPE II ADJUSTMENTS		(\$1,019,030)	\$42,891 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	(\$231,826)	(\$475,871)	(\$244,045)

(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
	(\$475,871)	(\$432,980)	\$42,891

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.16%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.16%	\$0	\$0
Allocator Impacts		\$0	\$971 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$971 (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$224,976	\$224,976	\$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
	\$224,976	\$225,948	\$971

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Adjustment	2.11%	\$17,522,443	\$370,513
Allocator Impacts		\$0	\$678,279 (A)
TOTAL TYPE I ADJUSTMENTS		\$17,522,443	\$1,048,793 (B)
TYPE II ADJUSTMENTS			
Cumulative Adjustment	4.50%	\$4,784,174	\$215,343
Other Allocator Impacts		\$0	\$507,580 (C)
TOTAL TYPE II ADJUSTMENTS		\$4,784,174	\$722,923 (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
	\$230,424	\$1,279,216	\$1,048,793

(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
	\$1,279,216	\$2,002,139	\$722,923

IDAHO POWER COMPANY
Interest Synchronization
For the Historical Year Ended December 31, 2018

LINE NO.	<u>DESCRIPTION</u>	<u>ADJUSTED - TYPE I</u>	<u>ADJUSTED - TYPE I & II</u>
1	Total Company Rate Base	3,363,070,908	3,359,137,351
	Adjustments to Rate Base:		
2	Construction Work-in-Progress	469,783,197	469,783,197
3	Adjusted Rate Base	3,832,854,105	3,828,920,548
4	Company Weighted Cost of Debt	2.359%	2.359%
5	Synchronized Interest Expense	90,417,028	90,324,236

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Long-Term Interest Synchronization	4.19%	\$6,009,394	\$252,044
Allocator Impacts		\$0	(\$2,521) (A)
TOTAL TYPE I ADJUSTMENTS		\$6,009,394	\$249,523 (B)
TYPE II ADJUSTMENTS			
Long-Term Interest Synchronization	4.19%	(\$92,792)	(\$3,890)
Allocator Impacts		\$0	\$18,039 (C)
TOTAL TYPE II ADJUSTMENTS		(\$92,792)	\$14,149 (D)

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$4,039,878	\$4,289,401	\$249,523

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$4,289,401	\$4,303,550	\$14,149

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$1,397 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$1,397 (D)

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$408,183	\$408,183	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$408,183	\$409,581	\$1,397

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

Line No.		TOTAL TYPE I ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$1,855,958)	(\$293,880)	(\$116,925)
	OPERATING EXPENSES			
2	O&M	(\$1,758,873)	(\$278,507)	(\$110,809)
3	Depreciation	\$0	\$0	\$0
4	Amortization	\$6,355	\$1,006	\$400
6	Taxes Other Than I/T	(\$0)	(\$0)	(\$0)
7	Interest Expense	\$249,523	\$39,510	\$15,720
8	AFUDC & Federal Sch M Adj (Neg)	(\$1,048,793)	(\$166,070)	(\$66,074)
9	Total Operating Exp	(\$2,551,788)	(\$404,060)	(\$160,763)
10	NET OPERATING INCOME	\$695,830	\$110,181	\$43,837
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$33,130		\$2,087
12	Add: IERCO Inc * 6.300%	(\$0)		(\$0)
13	Taxable Income *6.300%	\$662,700 (L.9 - L.10 + L.11)		\$41,750
14	Less: State Investment Tax Credits			(\$129,411)
15	Subtotal			\$171,161
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$61,582 \$0
17	Total State Tax			\$232,743
	FEDERAL:			
18	Less: State Tax (L.15)	\$171,161		
19	Taxable Income * 21%	\$524,669 (L.9 - L.18)	\$110,181	
20	PLUS: FIN 48 Tax Adjustment		\$0	
21	Prior Year's Tax Adj		\$274,710	
22	Federal Income Taxes		\$384,891	

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

Line No.		TOTAL TYPE II ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$2,209,655)	(\$432,162)	(\$139,208)
	OPERATING EXPENSES			
2	O&M	(\$1,577,574)	(\$308,540)	(\$99,387)
3	Depreciation	\$238,948	\$46,733	\$15,054
4	Amortization	(\$12,811)	(\$2,506)	(\$807)
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	(\$7,081)	(\$1,385)	(\$446)
7	Interest Expense	\$14,149	\$2,767	\$891
8	AFUDC & Federal Sch M Adj (Neg)	(\$722,923)	(\$141,389)	(\$45,544)
9	Total Operating Exp	(\$2,067,291)	(\$404,319)	(\$130,239)
10	NET OPERATING INCOME	(\$142,364)	(\$27,843)	(\$8,969)
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$7,241)		(\$456)
12	Add: IERCO Inc * 6.300%	(\$6,332)		(\$399)
13	Taxable Income *6.300%	(\$141,454)		(\$8,912)
		(L.9 - L.10 + L.11)		
14	Less: State Investment Tax Credits			\$865
15	Subtotal			(\$9,776)
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			(\$153,478) \$0
17	Total State Tax			(\$163,254)
	FEDERAL:			
18	Less: State Tax (L.15)	(\$9,776)		
19	Taxable Income * 21%	(\$132,587)	(\$27,843)	
		(L.9 - L.18)		
20	PLUS: FIN 48 Tax Adjustment		\$0	
21	Prior Year's Tax Adj		(\$707,631)	
22	Federal Income Taxes		(\$735,475)	

ALLOCATION FACTORS

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2018

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Power production expenses:			
Steam power generation -			
Operation -			
1	500	Oper and supv engineerir \$	294,464
2	501	Fuel	-
3	502	Steam expenses	-
4	505	Electric expenses	-
5	506	Misc steam power expens	3,219
6	507	Rents	-
7	Total operation		<u>297,684</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>297,684</u>
Hydraulic power generation -			
Operation -			
15	535	Oper supv and engineerir	4,685,715
16	536	Water for power	774,094
17	537	Hydraulic expenses	5,961,093
18	538	Electric expenses	1,465,243
19	539	Misc hydro pwr gen exp	3,665,747
20	540	Rents	-
21	Total operation		<u>16,551,891</u>
Maintenance -			
22	541	Main supv and engineerir	75,128
23	542	Main of structures	565,583
24	543	Main of res,dams,waterw	167,499
25	544	Main of electric plant	1,624,600
26	545	Main of misc hydro plant	<u>1,649,690</u>
27	Total maintenance		<u>4,082,499</u>
28	Total hydraulic power generation		<u>20,634,391</u>
Other power generation -			
Operation -			
29	546	Oper supv and engineerir	579,291
30	547	Fuel	-
31	548	Generation expenses	2,594,915
32	549	Misc other pwr gen exp	<u>455,947</u>
33	Total operation		<u>3,630,152</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2018

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	133,181
3	553	Main of gen and elec plt	55,898
4	554	Main misc oth pwr gen plf	<u>278,072</u>
5		Total maintenance	<u>467,152</u>
6		Total other power generation	<u>4,097,304</u>
		Other power supply expenses -	
7	555	Purchased power	-
8	556	System cont and load dis	133
9	557	Other expenses	<u>3,349,646</u>
10		Total other power supply expenses	<u>3,349,779</u>
11		Total power production expenses	<u>28,379,158</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2018

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Transmission expenses:			
Operation -			
1	560	Oper supv and engineerir	2,303,390
2	561	Load dispatching	2,899,981
3	562	Station expenses	2,198,367
4	563	Overhead line expenses	358,127
5	564	Underground line expens	-
6	565	Trans of elec by others	-
7	566	Misc trans expenses	-
8	567	Rents	64
9		Total operation	<u>7,759,930</u>
Maintenance -			
10	568	Main supv and engineerir	102,565
11	569	Main of structures	820,446
12	570	Main of station equip	1,567,841
13	571	Main of overhead lines	589,578
14	573	Main of misc trans plant	-
15		Total maintenance	<u>3,080,430</u>
16		Total transmission expenses	<u>10,840,359</u>
Distribution expenses:			
Operation -			
17	580	Oper supv and engineerir	3,339,475
18	581	Load dispatching	3,582,594
19	582	Station expenses	922,781
20	583	Overhead line expenses	2,684,102
21	584	Underground line expens	1,028,488
22	585	St light and sgnl sys exp	77,283
23	586	Meter expenses	3,227,257
24	587	Customer install expense	987,818
25	588	Misc distribution exp	3,224,013
26	589	Rents	1,610
27		Total operation	<u>19,075,421</u>
Maintenance -			
28	590	Main supv and engineerir	7,425
29	591	Main of structures	-
30	592	Main of station equip	2,536,141
31	593	Main of overhead lines	4,173,136
32	594	Main of underground line:	413,531
33	595	Main of line transformers	21,196
34	596	Main of st lght-sgnl sys	314,716
35	597	Main of meters	744,186
36	598	Main of misc dist plant	130,212
37		Total maintenance	<u>8,340,543</u>
38		Total distribution expenses	<u>27,415,964</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2018

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Customer accounts expenses:			
Operation -			
1	901	Supervision	980,485
2	902	Meter reading expenses	1,138,693
3	903	Cust recrds - collect exp	8,735,130
4	904	Uncollectible accounts	-
5	905	Misc customer accts exp	-
6	Total customer accounts expenses		<u>10,854,307</u>
Customer service and informational expenses:			
Operation -			
7	907	Supervision	669,119
8	908	Customer assistance exp	4,337,592
9	909	Info and instruct adv exp	-
10	910	Misc cust svc and inf exp	286,049
11	912	Demo and selling exp	-
12	Total customer service and informational expenses		<u>5,292,760</u>
Administrative and general expenses:			
Operation -			
13	920	Admin and gen salaries	47,515,757
14	921	Office supplies and exp	256,153
15	922	Admin exp transf - cr	-
16	923	Outside services employe	-
17	924	Property insurance	286,624
18	925	Injuries and damages	119,975
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	151,116
25	931	Rents	-
26	Total operation		<u>48,329,626</u>
Maintenance -			
27	935	Main of general plant	<u>1,167,316</u>
28	Total maintenance		<u>1,167,316</u>
29	Total administrative and general expenses		<u>49,496,942</u>
30	Total electric operation and maintenance expenses		<u>\$ 132,279,491</u>

**IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2018
ACTUAL**

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Mwh E99	LOSS FACTORS	GENERATION LEVEL-Mwh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E999 - Mwh
I. RETAIL JURISDICTIONS						
State of Idaho						
Transmission Level	138 kV	234,799	3.4%	242,782	242,782	
Distribution Station	13.2 kV	711,418	4.0%	739,875	739,875	
Distribution Primary	12.4-34.5	2,666,813	6.1%	2,829,489	2,829,489	
All Other Service		<u>10,339,654</u>	9.6%	<u>11,332,261</u>	<u>11,332,261</u>	
Total Idaho Retail		13,952,685		15,144,408	15,144,408	13,952,685
State of Oregon						
Transmission Level	138 kV	115,626	3.4%	119,557	119,557	
Distribution Primary	12.4-34.5	180,312	6.1%	191,311	191,311	
All Other Service		<u>387,369</u>	9.6%	<u>424,557</u>	<u>424,557</u>	
Total Oregon Retail		683,307		735,425	735,425	683,307
Total Retail Jurisdictions		14,635,993		15,879,833	15,879,833	14,635,993

**IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2018
NORMALIZED**

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Mwh E99	LOSS FACTORS	GENERATION LEVEL-Mwh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E999 - Mwh
I. RETAIL JURISDICTIONS						
State of Idaho						
Transmission Level	138 kV	234,799	3.4%	242,782	242,782	
Distribution Station	13.2 kV	711,418	4.0%	739,875	739,875	
Distribution Primary	12.4-34.5	2,666,813	6.1%	2,829,489	2,829,489	
All Other Service		<u>10,274,647</u>	9.6%	<u>11,261,013</u>	<u>11,261,013</u>	
Total Idaho Retail		13,887,678		15,073,159	15,073,159	13,887,678
State of Oregon						
Transmission Level	138 kV	115,626	3.4%	119,557	119,557	
Distribution Primary	12.4-34.5	180,312	6.1%	191,311	191,311	
All Other Service		<u>386,610</u>	9.6%	<u>423,725</u>	<u>423,725</u>	
Total Oregon Retail		682,548		734,593	734,593	682,548
Total Retail Jurisdictions		14,570,226		15,807,753	15,807,753	14,570,226

**IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2018
ACTUAL**

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-kW	LOSS FACTORS	GENERATION LEVEL-kW	PRODUCTION D10	TRANSMISSION D11	RETAIL TRANS D12	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):								
State of Idaho								
Transmission Level	138 kV	30,472	3.6%	31,569				
Distribution Station	13.2kV	85,601	4.2%	89,196				
Distribution Primary	12.4-34.5kV	344,937	7.0%	369,082				
All Other Service		<u>1,737,854</u>	9.7%	<u>1,906,426</u>				
Total Idaho Retail		2,198,863		2,396,273	2,396,273	2,396,273	2,396,273	2,275,508
State of Oregon								
Transmission Level	138 kV	12,375	3.6%	12,821				
Distribution Primary	12.4-34.5kV	21,610	7.0%	23,123				
All Other Service		<u>60,661</u>	9.7%	<u>66,545</u>				
Total Oregon Retail		94,646		102,489	102,489	102,489	102,489	89,668
Total Retail Jurisdictions		2,293,509		2,498,761	2,498,761	2,498,761	2,498,761	2,365,176

**IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2018
NORMALIZED**

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Kw	LOSS FACTORS	GENERATION LEVEL-Kw	PRODUCTION D10	TRANSMISSION D11	RETAIL TRANS D12	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):								
State of Idaho								
Transmission Level	138 kV	30,472	3.6%	31,569				
Distribution Station	13.2kV	85,601	4.2%	89,196				
Distribution Primary	12.4-34.5kV	344,937	7.0%	369,082				
All Other Service		1,727,791	9.7%	1,895,386				
Total Idaho Retail		2,188,800		2,385,234	2,385,234	2,385,234	2,385,234	2,264,469
State of Oregon								
Transmission Level	138 kV	12,375	3.6%	12,821				
Distribution Primary	12.4-34.5kV	21,610	7.0%	23,123				
All Other Service		60,771	9.7%	66,666				
Total Oregon Retail		94,756		102,609	102,609	102,609	102,609	89,788
Total Retail Jurisdictions		2,283,556		2,487,843	2,487,843	2,487,843	2,487,843	2,354,257

Oregon Report

Year: 2018

Prepared by: Courtney Waites

Blue tabs: Input required

Black tabs: Jurisdictional separation studies

Green tabs: Oregon Report

Red tabs: Workpapers

Purple tabs: Section breaks

No color: Supplemental electronic files not included in printed reports

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



r data entry and are not included.

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

Payroll Annualizing Adjustments:

Operating Payroll	\$89,415
Payroll Related Items	\$3,307
Employee Incentive Costs	(\$20,867,998)

Capital Structure/Cost of Capital:

2018 Actual

Long Term Debt	45.546%
Preferred Stock	0.000%
Common Equity	54.454%

Embedded Cost of Debt	5.179%
Embedded Cost of Preferred Stock	0.000%

Current Approved Oregon ROE	9.900%
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Overall Rate of Return Required	7.750%
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our JSS tabs.

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Black = Direct Input Data & Text.
Red = Referenced Cells.
Blue = Formulas.

(D)
TOTALS
PER BOOKS

(E)
TYPE I
ADJUST.

DESCRIPTION

*** SUMMARY OF RESULTS ***

DEVELOPMENT OF RATE BASE COMPONENTS

ELECTRIC PLANT IN SERVICE	5,979,783,354	0
LESS: ACCUM PROVISION FOR DEPRECIATION	2,307,905,652	0
AMORT OF OTHER UTILITY PLANT	28,017,341	0
NET ELECTRIC PLANT IN SERVICE	3,643,860,361	0
LESS: CUSTOMER ADV FOR CONSTRUCTION	5,940,917	0
LESS: ACCUM DEFERRED INCOME TAXES	493,244,326	0
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ	5,454,799	0
ADD : WORKING CAPITAL	134,113,272	0
ADD : CONSERVATION+OTHER DFRD PROG.	29,737,281	0
ADD : SUBSIDIARY RATE BASE	62,186,720	0
TOTAL COMBINED RATE BASE	3,376,167,190	0

RATE OF RETURN UNDER PRESENT RATES

OPERATING REVENUES		
SALES REVENUES	1,254,308,452	0
OTHER OPERATING REVENUES	108,301,921	(35,702,948)
TOTAL OPERATING REVENUES	1,362,610,373	(35,702,948)
OPERATING EXPENSES		
OPERATION & MAINTENANCE EXPENSES	869,170,580	(34,048,653)
DEPRECIATION EXPENSE	156,899,252	0
AMORTIZATION OF LIMITED TERM PLANT	6,841,156	0
ACCRETION EXPENSE	227,740	0
TAXES OTHER THAN INCOME	34,792,143	0
REGULATORY DEBITS/CREDITS	5,287,633	0
PROVISION FOR DEFERRED INCOME TAXES	(7,374,927)	0

39	INVESTMENT TAX CREDIT ADJUSTMENT	5,405,098	0
40	FEDERAL INCOME TAXES	20,035,445	(326,558)
41	STATE INCOME TAXES	(2,242,797)	(99,258)
42	TOTAL OPERATING EXPENSES	1,089,041,323	(34,474,468)
43	OPERATING INCOME	273,569,050	(1,228,480)
44	ADD: IERCO OPERATING INCOME	8,813,793	0
45	CONSOLIDATED OPERATING INCOME	282,382,843	(1,228,480)
46			
47	RATE OF RETURN UNDER PRESENT RATES	8.364%	

48 *** SUMMARY OF RESULTS ***

49

50 RATE OF RETURN UNDER PRESENT RATES

51	TOTAL COMBINED RATE BASE	3,376,167,190	0
52			
53	SALES REVENUES	1,254,308,452	0
54	OTHER OPERATING REVENUES	108,301,921	(35,702,948)
55	TOTAL OPERATING REVENUES	1,362,610,373	(35,702,948)
56	OPERATING EXPENSES		
57	OPERATION & MAINTENANCE EXPENSES	869,170,580	(34,048,653)
58	DEPRECIATION EXPENSE	156,899,252	0
59	AMORTIZATION OF LIMITED TERM PLANT	6,841,156	0
60	ACCRETION EXPENSE	227,740	0
61	TAXES OTHER THAN INCOME	34,792,143	0
62	REGULATORY DEBITS/CREDITS	5,287,633	0
63	PROVISION FOR DEFERRED INCOME TAXES	(7,374,927)	0
64	INVESTMENT TAX CREDIT ADJUSTMENT	5,405,098	0
65	FEDERAL INCOME TAXES	20,035,445	(326,558)
66	STATE INCOME TAXES	(2,242,797)	(99,258)
67	TOTAL OPERATING EXPENSES	1,089,041,323	(34,474,468)
68	OPERATING INCOME	273,569,050	(1,228,480)
69	ADD: IERCO OPERATING INCOME	8,813,793	0
70	CONSOLIDATED OPERATING INCOME	282,382,843	(1,228,480)
71	RATE OF RETURN UNDER PRESENT RATES	8.364%	

72

73 DEVELOPMENT OF REVENUE REQUIREMENTS

74 RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)

75

76 RETURN AT CLAIMED RATE OF RETURN

77	EARNINGS DEFICIENCY		
78	NET-TO-GROSS TAX MULTIPLIER		
79			
80	REVENUE DEFICIENCY		
81			
82	FIRM JURISDICTIONAL REVENUES		
83			
84	PERCENT INCREASE REQUIRED		
85			
86	SALES AND WHEELING REVENUES REQUIRED		
87	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***		
88			
89	INTANGIBLE PLANT		
90	301 - ORGANIZATION	5,703	0
91	302 - FRANCHISES & CONSENTS	32,270,039	0
92	303 - MISCELLANEOUS	30,137,838	0
93			
94	TOTAL INTANGIBLE PLANT	62,413,580	0
95			
96	PRODUCTION PLANT		
97	310-316 / STEAM PRODUCTION	1,185,042,260	0
98	330-336 / HYDRAULIC PRODUCTION	874,896,639	0
99	340-346 / OTHER PRODUCTION	550,912,530	0
100			
101	TOTAL PRODUCTION PLANT	2,610,851,429	0
102			
103	TRANSMISSION PLANT		
104	350 / LAND & LAND RIGHTS		
105	TRANSMISSION SERVICE	37,928,913	0
106	DIRECT ASSIGNMENT	0	0
107	TOTAL ACCOUNT 350	37,928,913	0
108			
109	352 / STRUCTURES & IMPROVEMENTS		
110	TRANSMISSION SERVICE	80,554,255	0
111	DIRECT ASSIGNMENT	658	0
112	TOTAL ACCOUNT 352	80,554,913	0
113			
114	353 / STATION EQUIPMENT		

115	TRANSMISSION SERVICE	433,318,427	0
116	DIRECT ASSIGNMENT	111,594	0
117	TOTAL ACCOUNT 353	433,430,020	0
118	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***		
119			
120	354 / TOWERS & FIXTURES		
121	TRANSMISSION SERVICE	207,664,621	0
122	DIRECT ASSIGNMENT	0	0
123	TOTAL ACCOUNT 354	207,664,621	0
124			
125	355 / POLES & FIXTURES		
126	TRANSMISSION SERVICE	188,488,517	0
127	DIRECT ASSIGNMENT	33,842	0
128	TOTAL ACCOUNT 355	188,522,359	0
129			
130	356 / OVERHEAD CONDUCTORS & DEVICES		
131	TRANSMISSION SERVICE	229,871,725	0
132	DIRECT ASSIGNMENT	26,495	0
133	TOTAL ACCOUNT 356	229,898,220	0
134			
135	359 / ROADS & TRAILS		
136	TRANSMISSION SERVICE	390,266	0
137	DIRECT ASSIGNMENT	0	0
138	TOTAL ACCOUNT 359	390,266	0
139			
140	TOTAL TRANSMISSION PLANT	1,178,389,313	0
141	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***		
142			
143	DISTRIBUTION PLANT		
144			
145	360 / LAND & LAND RIGHTS	6,279,892	0
146	361 / STRUCTURES & IMPROVEMENTS	38,509,366	0
147	362 / STATION EQUIPMENT	246,895,062	0
148	364 / POLES, TOWERS & FIXTURES	268,142,283	0
149	365 / OVERHEAD CONDUCTORS & DEVICES	138,109,066	0
150	366 / UNDERGROUND CONDUIT	50,839,106	0
151	367 / UNDERGROUND CONDUCTORS & DEVICES	264,580,458	0
152	368 / LINE TRANSFORMERS	572,330,550	0

153 369 / SERVICES	61,340,577	0
154 370 / METERS	91,904,640	0
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	3,095,046	0
156 373 / STREET LIGHTING SYSTEMS	4,561,978	0
157		
158 TOTAL DISTRIBUTION PLANT	1,746,588,023	0
159		
160 GENERAL PLANT		
161 389 / LAND & LAND RIGHTS	17,616,446	0
162 390 / STRUCTURES & IMPROVEMENTS	123,679,928	0
163 391 / OFFICE FURNITURE & EQUIPMENT	47,037,475	0
164 392 / TRANSPORTATION EQUIPMENT	87,669,883	0
165 393 / STORES EQUIPMENT	3,014,394	0
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	10,750,877	0
167 395 / LABORATORY EQUIPMENT	14,000,925	0
168 396 / POWER OPERATED EQUIPMENT	17,485,450	0
169 397 / COMMUNICATIONS EQUIPMENT	53,104,094	0
170 398 / MISCELLANEOUS EQUIPMENT	7,181,538	0
171		
172 TOTAL GENERAL PLANT	381,541,009	0
173		
174 TOTAL ELECTRIC PLANT IN SERVICE	5,979,783,354	0
175		
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***		
177		
178 PRODUCTION PLANT		
179 310-316 / STEAM PRODUCTION	640,065,587	0
180 330-336 / HYDRAULIC PRODUCTION	430,389,885	0
181 340-346 / OTHER PRODUCTION	112,247,217	0
182 TOTAL PRODUCTION PLANT	1,182,702,689	0
183		
184 TRANSMISSION PLANT		
185 350 / LAND & LAND RIGHTS	8,483,936	0
186 352 / STRUCTURES & IMPROVEMENTS	28,567,190	0
187 353 / STATION EQUIPMENT	120,870,208	0
188 354 / TOWERS & FIXTURES	68,963,407	0
189 355 / POLES & FIXTURES	65,383,094	0
190 356 / OVERHEAD CONDUCTORS & DEVICES	77,706,632	0

191 359 / ROADS & TRAILS	280,932	0
192 TOTAL TRANSMISSION PLANT	370,255,399	0
193		
194 DISTRIBUTION PLANT		
195 360 / LAND & LAND RIGHTS	93,258	0
196 361 / STRUCTURES & IMPROVEMENTS	12,621,381	0
197 362 / STATION EQUIPMENT	61,771,851	0
198 364 / POLES, TOWERS & FIXTURES	142,434,709	0
199 365 / OVERHEAD CONDUCTORS & DEVICES	54,225,921	0
200 366 / UNDERGROUND CONDUIT	16,512,147	0
201 367 / UNDERGROUND CONDUCTORS & DEVICES	90,655,213	0
202 368 / LINE TRANSFORMERS	175,866,831	0
203 369 / SERVICES	43,389,563	0
204 370 / METERS	32,513,954	0
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	1,778,825	0
206 373 / STREET LIGHTING SYSTEMS	3,647,866	0
207 TOTAL DISTRIBUTION PLANT	635,511,519	0
208		
209 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***		
210		
211 GENERAL PLANT		
212 389 / LAND & LAND RIGHTS	0	0
213 390 / STRUCTURES & IMPROVEMENTS	31,675,207	0
214 391 / OFFICE FURNITURE & EQUIPMENT	18,815,411	0
215 392 / TRANSPORTATION EQUIPMENT	24,200,595	0
216 393 / STORES EQUIPMENT	891,900	0
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	3,685,514	0
218 395 / LABORATORY EQUIPMENT	6,589,386	0
219 396 / POWER OPERATED EQUIPMENT	4,749,272	0
220 397 / COMMUNICATIONS EQUIPMENT	20,881,122	0
221 398 / MISCELLANEOUS EQUIPMENT	3,168,750	0
222 TOTAL GENERAL PLANT	114,657,156	0
223		
224 UNDER-/OVERALLOCATED SALVAGE	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER	2,303,126,762	0
226		
227 FAS 143 ADJ &/OR DISALLOWED COSTS	4,778,890	0
228 TOTAL ACCUM PROVISION DEPRECIATION	2,307,905,652	0

229			
230	AMORTIZATION OF OTHER UTILITY PLANT		
231	INTANGIBLE PLANT	12,956,511	0
232	HYDRAULIC PRODUCTION	15,060,830	0
233			
234	TOTAL AMORT OF OTHER UTILITY PLANT	28,017,341	0
235			
236	TOTAL ACCUM PROVISION FOR DEPR		
237	& AMORTIZATION OF OTHER UTILITY PLANT	2,335,922,993	0
238			
239	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***		
240			
241	NET ELECTRIC PLANT IN SERVICE	3,643,860,361	0
242	LESS:		
243	252 CUSTOMER ADVANCES FOR CONSTRUCTION		
244	POWER SUPPLY	0	0
245	OTHER	5,940,917	0
246	TOTAL CUSTOMER ADV FOR CONSTRUCTION	5,940,917	0
247			
248	ACCUMULATED DEFERRED INCOME TAXES		
249	190 / ACCUMULATED DEFERRED INCOME TAXES		
250	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,251,442)	0
251	OTHER	(16,474,546)	0
252	TOTAL ACCOUNT 190	(17,725,988)	0
253	281 / ACCELERATED AMORTIZATION	0	0
254	282 / OTHER PROPERTY	476,919,049	0
255	283 / OTHER	34,051,265	0
256	TOTAL ACCUM DEFERRED INCOME TAXES	493,244,326	0
257			
258	NET ELECTRIC PLANT IN SERVICE	3,144,675,118	0
259	ADD:		
260	WORKING CAPITAL		
261	151 / FUEL INVENTORY	59,759,106	0
262	154 / PLANT MATERIALS & SUPPLIES		
263	PRODUCTION - GENERAL	18,515,476	0
264	TRANSMISSION - GENERAL	10,085,071	0
265	DISTRIBUTION - GENERAL	26,838,836	0
266	OTHER - UNCLASSIFIED	2,540,909	0

267	TOTAL ACCOUNT 154	57,980,292	0
268	165 / PREPAID ITEMS		
269	AD VALOREM TAXES	2,202,488	0
270	OTHER PROD-RELATED PREPAYMENTS	857,280	0
271	INSURANCE	3,528,456	0
272	PENSION-RELATED PREPAYMENTS	35,340	0
273	SOFTWARE CONTRACTS	4,997,002	0
274	MISCELLANEOUS PREPAYMENTS	4,753,307	0
275	TOTAL ACCOUNT 165	16,373,874	0
276	WORKING CASH ALLOWANCE	0	0
277			
278	TOTAL WORKING CAPITAL	134,113,272	0
279			
280	NET ELECTRIC PLANT IN SERVICE	3,278,788,390	0
281	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***		
282			
283	NET ELECTRIC PLANT IN SERVICE	3,278,788,390	0
284	ADD:		
285	105 / PLANT HELD FOR FUTURE USE		
286	HYDRAULIC PRODUCTION	109,962	0
287	TRANS LAND & LAND RIGHTS	1,036,097	0
288	TRANS STRUCTURES & IMPROVEMENTS	384,466	0
289	TRANS STATION EQUIPMENT	32,400	0
290	DIST LAND & LAND RIGHTS	1,575,939	0
291	DIST STRUCTURES & IMPROVEMENTS	1,069,426	0
292	GEN LAND & LAND RIGHTS	0	0
293	GEN STRUCTURES & IMPROVEMENTS	543,174	0
294	TOTAL PLANT HELD FOR FUTURE USE	4,751,462	0
295			
296	ELECTRIC PLANT ACQUISITION ADJ.-114/5	703,337	0
297			
298	DEFERRED PROGRAMS:		
299	182 / CONSERVATION PROGRAMS		
300	IDAHO DEFERRED CONSERVATION PROGRAMS	0	0
301	OREGON DEFERRED CONSERVATION PROGRAMS	0	0
302	TOTAL CONSERVATION PROGRAMS	0	0
303	182 / MISC. OTHER REGULATORY ASSETS		
304	CUB FUND INTEREST - OPUC ORDER 15-399	18,211	0

305	AM. FALLS BOND REFINANCING	385,734	0
306	SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	4,896,573	0
307	PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	0	0
308	LIDAR SURVEY - IPUC ORDER 32426	130,814	0
309	SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	10,338,444	0
310	SIEMENS LTP RATE BASE - IPUC ORDER 33420	15,427,037	0
311	SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	415,298	0
312	SIEMENS LTP RATE BASE - OPUC ORDER 15-387	668,368	0
313	TOTAL OTHER REGULATORY ASSETS	32,280,479	0
314	186 / MISC. OTHER DEFERRED PROGRAMS	0	0
315	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORDER 12-296	(2,536,525)	0
316	RECONNECT FEES - OPUC ADV 16-09	(6,673)	0
317	TOTAL DEFERRED PROGRAMS	29,737,281	0
318			
319	DEVELOPMENT OF IERCO RATE BASE		
320	INVESTMENT IN IERCO	75,472,749	0
321	PREPAID COAL ROYALTIES	976,367	0
322	NOTES RECEIVABLE FROM SUBSIDIARY	(14,262,396)	0
323	TOTAL SUBSIDIARY RATE BASE	62,186,720	0
324			
325	TOTAL COMBINED RATE BASE	3,376,167,190	0
326	*** TABLE 4 - OPERATING REVENUES ***		
327	OPERATING REVENUES		
328	FIRM ENERGY SALES		
329	440-448 / RETAIL	1,175,151,915	0
330	447 / FIRM SALES FOR RESALE	0	0
331	447 / SYSTEM OPPORTUNITY SALES	79,156,537	0
332	TOTAL SALES OF ELECTRICITY	1,254,308,452	0
333			
334	OTHER OPERATING REVENUES		
335	415 / MERCHANDISING REVENUES	0	0
336			
337	449 / OATT TARIFF REFUND		
338	NETWORK	0	0
339	POINT-TO-POINT	0	0
340	TOTAL ACCOUNT 449	-	-
341			
342	451 / MISCELLANEOUS SERVICE REVENUES	4,463,096	0

343

344 454 / RENTS FROM ELECTRIC PROPERTY

345	SUBSTATION EQUIPMENT	3,451,652	0
346	TRANSFORMER RENTALS	17,330	0
347	LINE RENTALS	-	0
348	COGENERATION	1,578,645	0
349	DARK FIBER PROJECT	400,000	0
350	POLE ATTACHMENTS	1,499,080	0
351	FACILITIES CHARGES	8,273,112	0
352	OTHER RENTALS	750,532	0
353	WATER LEASE	78,383	0
354	TOTAL ACCOUNT 454	16,048,736	0

355

356 456 / OTHER ELECTRIC REVENUES

357	TRANSMISSION - NETWORK SERVICES	10,529,474	0
358	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	824,327	0
359	TRANSMISSION - POINT-TO-POINT	39,975,231	0
360	ALTERNATE TRANSMISSION SERV. CHG.	0	0
361	PHOTOVOLTAIC STATION SERVICE	0	0
362	DSM RIDER FUNDS	35,702,948	(35,702,948)
363	STANDBY SERVICE CHARGE	587,282	0
364	SIERRA PACIFIC USAGE CHARGE	125,970	0
365	BPA - OTHER REVENUE	0	0
366	ANTELOPE	0	0
367	MISCELLANEOUS	44,857	0
368	TOTAL ACCOUNT 456	87,790,089	(35,702,948)
369			
370	TOTAL OTHER OPERATING REVENUES	108,301,921	(35,702,948)

371

372 TOTAL OPERATING REVENUES

1,362,610,373 (35,702,948)

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

374

375 STEAM POWER GENERATION

376 OPERATION

377	500 / SUPERVISION & ENGINEERING	1,204,942	0
378	501 / FUEL	115,523,971	0

379

380 502 / STEAM EXPENSES

381	LABOR	0	0
382	OTHER	9,912,734	0
383	TOTAL ACCOUNT 502	9,912,734	0
384	505 / ELECTRIC EXPENSES		
385	LABOR	0	0
386	OTHER	1,868,433	0
387	TOTAL ACCOUNT 505	1,868,433	0
388	506 / MISCELLANEOUS EXPENSES	9,134,293	0
389	507 / RENTS	250,861	0
390	TOTAL STEAM OPERATION EXPENSES	137,895,234	0
391			
392	MAINTENANCE		
393	510 / SUPERVISION & ENGINEERING	213,256	0
394	511 / STRUCTURES	349,423	0
395	512 / BOILER PLANT		
396	LABOR	0	0
397	OTHER	10,847,201	0
398	TOTAL ACCOUNT 512	10,847,201	0
399	513 / ELECTRIC PLANT		
400	LABOR	0	0
401	OTHER	4,545,026	0
402	TOTAL ACCOUNT 513	4,545,026	0
403	514 / MISCELLANEOUS STEAM PLANT	7,142,704	0
404	TOTAL STEAM MAINTENANCE EXPENSES	23,097,610	0
405			
406	TOTAL STEAM GENERATION EXPENSES	160,992,844	0
407			
408	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
409			
410	HYDRAULIC POWER GENERATION		
411	535 / SUPERVISION & ENGINEERING	5,629,020	0
412	536 / WATER FOR POWER		
413	WATER LEASE	6,673,648	0
414	OTHER	2,450,000	0
415	TOTAL ACCOUNT 536	9,123,648	0
416			
417	537 / HYDRAULIC EXPENSES	15,387,250	0
418	538 / ELECTRIC EXPENSES		

419	LABOR	1,465,243	0
420	OTHER	419,597	0
421	TOTAL ACCOUNT 538	1,884,840	0
422			
423	539 / MISCELLANEOUS EXPENSES	5,600,843	0
424	540 / RENTS	246,704	0
425			
426	TOTAL HYDRAULIC OPERATION EXPENSES	37,872,305	0
427			
428	MAINTENANCE		
429	541 / SUPERVISION & ENGINEERING	93,530	0
430	542 / STRUCTURES	745,081	0
431	543 / RESERVOIRS, DAMS & WATERWAYS	332,571	0
432	544 / ELECTRIC PLANT		
433	LABOR	1,624,600	0
434	OTHER	1,363,699	0
435	TOTAL ACCOUNT 544	2,988,299	0
436			
437	545 / MISCELLANEOUS HYDRAULIC PLANT	2,666,883	0
438			
439	TOTAL HYDRAULIC MAINTENANCE EXPENSES	6,826,364	0
440			
441	TOTAL HYDRAULIC GENERATION EXPENSES	44,698,669	0
442	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
443	OTHER POWER GENERATION		
444	OPERATION		
445	546 / SUPERVISION & ENGINEERING	648,947	0
446	547 / FUEL		
447	SALMON DIESEL	7,851	0
448	OTHER	17,666,098	0
449	TOTAL ACCOUNT 547	17,673,949	0
450			
451	548 / GENERATING EXPENSES		
452	LABOR	2,594,915	0
453	OTHER	1,918,511	0
454	TOTAL ACCOUNT 548	4,513,426	0
455			
456	549 / MISCELLANEOUS EXPENSES	1,406,549	0

457	550 / RENTS	0	0
458			
459	TOTAL OTHER POWER OPER EXPENSES	24,242,871	0
460			
461	MAINTENANCE		
462	551 / SUPERVISION & ENGINEERING	40	0
463	552 / STRUCTURES	215,293	0
464	553 / GENERATING & ELECTRIC PLANT		
465	LABOR	55,898	0
466	OTHER	68,745	0
467	TOTAL ACCOUNT 553	124,643	0
468			
469	554 / MISCELLANEOUS EXPENSES	2,641,004	0
470	TOTAL OTHER POWER MAINT EXPENSES	2,980,980	0
471			
472	TOTAL OTHER POWER GENERATION EXP	27,223,851	0
473			
474	OTHER POWER SUPPLY EXPENSE		
475	555.0/ PURCHASED POWER		
476	PURCHASED POWER - TRANS LOSSES	676,543	0
477	OTHER PURCHASED POWER	97,363,529	0
478	TOTAL ACCOUNT 555.0	98,040,072	0
479	555.1 / COGENERATION & SMALL POWER PROD		
480	CAPACITY RELATED	894,680	1,920,443
481	ENERGY RELATED	188,827,388	0
482	TOTAL COGEN & SMALL POWER PROD	189,722,068	1,920,443
483			
484	TOTAL ACCOUNT 555	287,762,140	1,920,443
485			
486	556 / LOAD CONTROL & DISPATCHING EXPENSES	5,331	0
487	557 / OTHER EXPENSES		
488	IDAHO POWER COST-RELATED EXPENSES	42,176,658	0
489	OREGON POWER COST-RELATED EXPENSES	(71,046)	0
490	OTHER	4,430,296	0
491	TOTAL ACCOUNT 557	46,535,908	0
492			
493	TOTAL OTHER POWER SUPPLY EXPENSES	334,303,379	1,920,443
494			

495	TOTAL PRODUCTION EXPENSES	567,218,743	1,920,443
496	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
497			
498	TRANSMISSION EXPENSES		
499			
500	OPERATION		
501	560 / SUPERVISION & ENGINEERING	3,318,397	0
502	561 / LOAD DISPATCHING	5,326,691	0
503	562 / STATION EXPENSES	2,855,188	0
504	563 / OVERHEAD LINE EXPENSES	878,708	0
505	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	3,602,155	0
506	566 / MISCELLANEOUS EXPENSES	15,165	0
507	567 / RENTS	2,710,673	0
508			
509	TOTAL TRANSMISSION OPERATION	18,706,978	0
510			
511	MAINTENANCE		
512	568 / SUPERVISION & ENGINEERING	712,201	0
513	569 / STRUCTURES	1,071,060	0
514	570 / STATION EQUIPMENT	1,721,024	0
515	571 / OVERHEAD LINES	832,096	0
515	573 / MISCELLANEOUS PLANT	0	0
516	575 / OPER TRANS MKT ADMIN - EIM	411,723	0
517			
518	TOTAL TRANSMISSION MAINTENANCE	4,748,105	0
519			
520	TOTAL TRANSMISSION EXPENSES	23,455,082	0
521	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
522			
523	DISTRIBUTION EXPENSES		
524			
525	OPERATION		
526	580 / SUPERVISION & ENGINEERING	4,550,906	0
527	581 / LOAD DISPATCHING	4,354,562	0
528	582 / STATION EXPENSES	1,565,905	0
529	583 / OVERHEAD LINE EXPENSES	3,896,819	0
530	584 / UNDERGROUND LINE EXPENSES	3,392,139	0
531	585 / STREET LIGHTING & SIGNAL SYSTEMS	157,861	0

532 586 / METER EXPENSES	4,570,706	0
533 587 / CUSTOMER INSTALLATIONS EXPENSE	1,287,251	0
534 588 / MISCELLANEOUS EXPENSES	4,939,645	0
535 589 / RENTS	1,203,806	0
536 TOTAL DISTRIBUTION OPERATION	29,919,600	0
537		
538 MAINTENANCE		
539 590 / SUPERVISION & ENGINEERING	604,934	0
540 591 / STRUCTURES	(1,048)	0
541 592 / STATION EQUIPMENT	4,482,318	0
542 593 / OVERHEAD LINES	17,401,297	0
543 594 / UNDERGROUND LINES	703,795	0
544 595 / LINE TRANSFORMERS	45,593	0
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	589,313	0
546 597 / METERS	911,444	0
547 598 / MISCELLANEOUS PLANT	214,170	0
548 TOTAL DISTRIBUTION MAINTENANCE	24,951,817	0
549		
550 TOTAL DISTRIBUTION EXPENSES	54,871,417	0
551		
552 CUSTOMER ACCOUNTING EXPENSES		
553 901 / SUPERVISION	1,116,501	0
554 902 / METER READING	1,790,512	0
555 903 / CUSTOMER RECORDS & COLLECTIONS	13,951,112	0
556 904 / UNCOLLECTIBLE ACCOUNTS	3,350,112	0
557 905 / MISC EXPENSES	(4)	0
558 TOTAL CUSTOMER ACCOUNTING EXPENSES	20,208,234	0
559 CUSTOMER SERVICES & INFORMATION EXPENSES		
560 907 / SUPERVISION	802,563	0
561 908 / CUSTOMER ASSISTANCE		
562 SYSTEM CONSERVATION	355,620	0
563 OTHER	42,130,567	(35,702,948)
564 TOTAL ACCOUNT 908	42,486,187	(35,702,948)
565 909 / INFORMATION & INSTRUCTIONAL	341,699	0
566 910 / MISCELLANEOUS EXPENSES	627,857	0
567 TOTAL CUST SERV & INFORMATN EXPENSES	44,258,306	(35,702,948)
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
569 SALES EXPENSES		

570 912 / DEMO & SELLING EXPENSES	0	0
571 TOTAL SALES EXPENSES	0	0
572		
573 ADMINISTRATIVE & GENERAL EXPENSES		
574 920 / ADMINISTRATIVE & GENERAL SALARIES	88,828,776	0
575 921 / OFFICE SUPPLIES	14,790,380	0
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	(29,219,811)	0
577 923 / OUTSIDE SERVICES	7,744,133	0
578 924 / PROPERTY INSURANCE		
579 PRODUCTION - STEAM	394,554	0
580 ALL RISK & MISCELLANEOUS	2,615,731	0
581 TOTAL ACCOUNT 924	3,010,285	0
582		
583 925 / INJURIES & DAMAGES	5,617,495	0
584 926 / EMPLOYEE PENSIONS & BENEFITS	34,017,958	0
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	1,143,402	0
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	17,153,713	0
587 EMPLOYEE PENSIONS & BENEFITS - FERC	0	0
588 927 / FRANCHISE REQUIREMENTS	0	0
589 928 / REGULATORY COMMISSION EXPENSES		
590 FERC ADMIN ASSESS & SECURITIES		
591 CAPACITY RELATED	2,134,186	0
592 ENERGY RELATED	1,168,595	0
593 FERC RATE CASE	0	0
594 FERC ORDER 472	730,936	0
595 FERC OTHER	33,170	0
596 FERC - OREGON HYDRO FEE	158,501	0
597 SEC EXPENSES	0	0
598 IDAHO PUC -RATE CASE	0	0
599 -OTHER	81,751	0
600 OREGON PUC -RATE CASE	0	0
601 -OTHER	714,218	0
602 TOTAL ACCOUNT 928	5,021,358	0
603		
604 929 / DUPLICATE CHARGES	0	0
605 930.1 / GENERAL ADVERTISING	603,786	0
606 930.2 / MISCELLANEOUS EXPENSES	3,605,153	(266,148)
607 931 / RENTS	0	0

608	TOTAL ADM & GEN OPERATION	152,316,629	(266,148)
609			
610	935 / GENERAL PLANT MAINTENANCE	6,842,169	0
611	TOTAL ADMIN & GENERAL EXPENSES		(266,148)
612		159,158,798	
613	416 / MERCHANDISING EXPENSE	0	0
614	TOTAL OPER & MAINT EXPENSES	869,170,580	(34,048,653)
615			
616	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***		
617			
618	DEPRECIATION EXPENSE		
619	310-316 / STEAM PRODUCTION	47,229,753	0
620	330-336 / HYDRAULIC PRODUCTION	16,289,503	0
621	340-346 / OTHER PRODUCTION	16,055,212	0
622	TOTAL PRODUCTION PLANT	79,574,467	0
623			
624	TRANSMISSION PLANT		
625	350 / LAND & LAND RIGHTS	302,267	0
626	352 / STRUCTURES & IMPROVEMENTS	1,515,669	0
627	353 / STATION EQUIPMENT	8,895,320	0
628	354 / TOWERS & FIXTURES	2,218,718	0
629	355 / POLES & FIXTURES	5,059,029	0
630	356 / OVERHEAD CONDUCTORS & DEVICES	4,294,008	0
631	359 / ROADS & TRAILS	3,551	0
632	TOTAL TRANSMISSION PLANT	22,288,563	0
633			
634	DISTRIBUTION PLANT		
635	360 / LAND & LAND RIGHTS	28,953	0
636	361 / STRUCTURES & IMPROVEMENTS	832,445	0
637	362 / STATION EQUIPMENT	4,556,046	0
638	364 / POLES, TOWERS & FIXTURES	6,102,180	0
639	365 / OVERHEAD CONDUCTORS & DEVICES	3,654,645	0
640	366 / UNDERGROUND CONDUIT	958,660	0
641	367 / UNDERGROUND CONDUCTORS & DEVICES	5,008,999	0
642	368 / LINE TRANSFORMERS	12,391,947	0
643	369 / SERVICES	968,415	0
644	370 / METERS	4,387,891	0
645	371 / INSTALLATIONS ON CUSTOMER PREMISES	89,065	0

646 373 / STREET LIGHTING SYSTEMS	78,883	0
647 TOTAL DISTRIBUTION PLANT	39,058,129	0
648 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***		
649		
650 GENERAL PLANT		
651 389 / LAND & LAND RIGHTS	0	0
652 390 / STRUCTURES & IMPROVEMENTS	2,579,117	0
653 391 / OFFICE FURNITURE & EQUIPMENT	7,313,654	0
654 392 / TRANSPORTATION EQUIPMENT	188,456	0
655 393 / STORES EQUIPMENT	111,681	0
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	532,867	0
657 395 / LABORATORY EQUIPMENT	697,667	0
658 396 / POWER OPERATED EQUIPMENT	0	0
659 397 / COMMUNICATIONS EQUIPMENT	3,862,809	0
660 398 / MISCELLANEOUS EQUIPMENT	421,475	0
661 TOTAL GENERAL PLANT	15,707,727	0
662		
663 403/ BOARDMAN ARO DEPRECIATION EXP	566,665	0
664 DEPR EXP BEFORE DISALLOWED COSTS	157,195,551	0
665		
666 DEPRECIATION ON DISALLOWED COSTS	(296,299)	0
667 TOTAL DEPRECIATION EXPENSE	156,899,252	0
668		
669 AMORTIZATION EXPENSE		
670 INTANGIBLE PLANT	6,981,078	
671 HYDRAULIC PRODUCTION	0	
672 ADJUSTMENTS, GAINS & LOSSES	(139,922)	
673 TOTAL AMORTIZATION EXPENSE	6,841,156	0
674		
675 TOTAL DEPRECIATION & AMORTIZATION EXP	163,740,408	0
676		
677 411.093/4 / ARO ACCRETION EXPENSE	227,740	0
678		
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***		
680		
681 TAXES OTHER THAN INCOME		
682 FEDERAL TAXES		
683 FICA	15,595,269	0

684	FUTA	94,472	0
685	LESS PAYROLL DEDUCTION	(15,937,325)	0
686			
687	STATE TAXES		
688	AD VALOREM TAXES		
689	JIM BRIDGER STATION	1,338,765	0
690	VALMY	820,954	0
691	BOARDMAN	145,492	0
692	OTHER-PRODUCTION PLANT	7,786,123	0
693	OTHER-TRANSMISSION PLANT	6,289,275	0
694	OTHER-DISTRIBUTION PLANT	10,415,546	0
695	OTHER-GENERAL PLANT	2,016,090	0
696	SUB-TOTAL	28,812,245	0
697			
698	LICENSES - HYDRO PROJECTS	4,352	0
699			
700	REGULATORY COMMISSION FEES		
701	STATE OF IDAHO	2,724,231	0
702	STATE OF OREGON	255,980	0
703			
704	FRANCHISE TAXES		
705	STATE OF OREGON	837,813	0
706			
707	OTHER STATE TAXES		
708	UNEMPLOYMENT TAXES	247,584	0
709	HYDRO GENERATION KWH TAX	1,884,837	0
710	IRRIGATION-PIC	272,685	0
711			
712	CANADA GST TAXES	0	0
713			
714	TOTAL TAXES OTHER THAN INCOME	34,792,143	0
715			
716			
717	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***		
718	REGULATORY DEBITS/CREDITS		
719	STATE OF IDAHO	5,068,410	0
720	STATE OF OREGON	219,223	0
721			

722	TOTAL REGULATORY DEBITS/CREDITS	5,287,633	0
723			
724			
725	*** TABLE 9 - INCOME TAXES ***		
726			
727	410/411 NET PROVISION FOR DEFERRED INCOME TAXES		
728	ACCOUNT #282 - RELATED	(15,459,580)	0
729	ACCOUNTS #190 & #283 - RELATED	8,084,652	0
730	TOTAL NET PROVISION FOR DEFERRED INCOME TAXES	(7,374,927)	0
731			
732	411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	5,405,098	0
733			
734	SUMMARY OF INCOME TAXES		
735			
736	TOTAL FEDERAL INCOME TAX	20,035,445	(326,558)
737			
738	STATE INCOME TAX		
739	STATE OF IDAHO	(2,816,167)	(92,641)
740	STATE OF OREGON	515,365	(4,963)
741	OTHER STATES	58,006	(1,654)
742	TOTAL STATE INCOME TAXES	(2,242,797)	(99,258)
743	*** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***		
744			
745	OPERATING REVENUES	1,362,610,373	(35,702,948)
746			
747	OPERATING EXPENSES		
748	OPERATION & MAINTENANCE	869,170,580	(34,048,653)
749	DEPRECIATION EXPENSE	156,899,252	0
750	AMORTIZATION OF LIMITED TERM PLANT	6,841,156	0
751	ACCRETION EXPENSE	227,740	0
752	TAXES OTHER THAN INCOME	34,792,143	0
753	REGULATORY DEBITS/CREDITS	5,287,633	0
754	TOTAL OPERATING EXPENSES	1,073,218,504	(34,048,653)
755			
756	BOOK-TAX ADJUSTMENT	0	0
757			
758	INCOME BEFORE TAX ADJUSTMENTS	289,391,868	(1,654,295)
759			

760	INCOME STATEMENT ADJUSTMENTS		
761	LONG TERM DEBT INTEREST EXPENSE	84,407,634	0
762	OTHER INTEREST EXPENSE	11,913,882	0
763	TOTAL INTEREST CHARGES	96,321,516	0
764			
765	NET OPERATING INCOME BEFORE TAXES	193,070,352	(1,654,295)
766			
767	ALLOWANCE FOR AFUDC	34,503,836	0
768			
769	FEDERAL INCOME TAX ADJUSTMENTS - PLANT	403,313	0
770	FEDERAL INCOME TAX ADJUSTMENTS - OTHER	(24,009,883)	0
771	FEDERAL INCOME TAX ADJUSTMENTS - TOTAL	(23,606,570)	0
772			
773	NET OPER INCOME BEFORE STATE INCOME TAXES	203,967,618	(1,654,295)
774			
775	TOTAL STATE INCOME TAXES (ALLOWED)	2,408,051	(99,258)
776			
777	TOTAL FEDERAL TAXABLE INCOME	201,559,566	(1,555,038)
778			
779	FEDERAL TAX AT 21 PERCENT	42,327,509	(326,558)
780	ADD : FIN 48 ADJUSTMENT	0	0
781	PRIOR YEAR TAX ADJUSTMENT	(22,292,064)	0
782			
783	TOTAL FEDERAL INCOME TAX	20,035,445	(326,558)
784	*** TABLE 11 - OREGON STATE INCOME TAXES ***		
785			
786	NET OPERATING INCOME BEFORE TAXES - OREGON	193,070,352	(1,654,295)
787			
788	ALLOWANCE FOR AFUDC	34,503,836	0
789			
790	STATE INCOME TAX ADJUSTMENTS - PLANT	403,313	0
791	STATE INCOME TAX ADJUSTMENTS - OTHER	(24,009,883)	0
792	TOTAL STATE INCOME TAX ADJUSTMENTS	(23,606,570)	0
793	ADD: MFG DEDUCTION NOT ALLOWED	0	0
794			
795	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON	10,897,266	0
796			
797	INCOME SUBJECT TO OREGON TAX	203,967,618	(1,654,295)

798			
799	IERCO TAXABLE INCOME	21,144,544	0
800	BONUS DEPRECIATION ADJUSTMENT	(6,989,330)	0
801	FEDERAL NOL	0	0
802	TOTAL STATE TAXABLE INCOME - OREGON	218,122,832	(1,654,295)
803	APPORTIONMENT FACTOR (0.45454550)	9,914,675	(75,195)
804	POST APPORTIONMENT M ITEMS	0	0
804	TOTAL TAXABLE INCOME - OREGON	9,914,675	(75,195)
805			
806	OREGON TAX AT 6.60% PERCENT	654,369	(4,963)
807	LESS: INVESTMENT TAX CREDIT	0	0
808			
809	STATE INCOME TAX ALLOWED - OREGON	654,369	(4,963)
810	ADD : FIN 48 ADJUSTMENT	0	0
811	PRIOR YEARS' TAX ADJUSTMENT	(139,004)	0
812			
813	STATE INCOME TAX PAID - OREGON	515,365	(4,963)
814			
815	*** TABLE 12 - IDAHO STATE INCOME TAXES ***		
816			
817	NET OPERATING INCOME BEFORE TAXES - IDAHO	193,070,352	(1,654,295)
818			
819	ALLOWANCE FOR AFUDC	34,503,836	0
820			
821	STATE INCOME TAX ADJUSTMENTS - PLANT	403,313	0
822	STATE INCOME TAX ADJUSTMENTS - OTHER	(24,009,883)	0
823	STATE INCOME TAX ADJUSTMENTS	(23,606,570)	0
824			
825	INCOME SUBJECT TO IDAHO TAX	203,967,618	(1,654,295)
826			
827	IERCO TAXABLE INCOME	21,144,544	0
828	BONUS DEPRECIATION ADJUSTMENT	(56,364,223)	0
829	FEDERAL NOL	0	0
830	TOTAL STATE TAXABLE INCOME - IDAHO	168,747,939	(1,654,295)
831			
832	IDAHO TAX AT 5.6 PERCENT	9,449,885	(92,641)
833	LESS: INVESTMENT TAX CREDIT	7,921,117	0
834			

835	STATE INCOME TAX ALLOWED - IDAHO	1,528,768	(92,641)
836	ADD : FIN 48 ADJUSTMENT	0	0
837	PRIOR YEARS' TAX ADJUSTMENT	(4,344,935)	0
838	STATE INCOME TAX PAID - IDAHO	(2,816,167)	(92,641)
839			
840			
841	OTHER STATES' INCOME TAX		
842	INCOME SUBJECT TO TAX	203,967,618	(1,654,295)
843			
844	IERCO TAXABLE INCOME	21,144,544	0
845	BONUS DEPRECIATION ADJUSTMENT	(196,888)	0
846	FEDERAL NOL	0	0
847	TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES	224,915,274	(1,654,295)
848	POST APPORTIONMENT M ITEMS	0	0
849	TOTAL TAXABLE INCOME-OTHER STATES	224,915,274	(1,654,295)
849			
850	OTHER TAX AT 0.1 PERCENT	224,915	(1,654)
851	ADD: FIN 48 ADJUSTMENT	0	0
852	PRIOR YEARS' TAX ADJUSTMENT	(166,909)	0
853	OTHER STATES' INCOME TAX PAID	58,006	(1,654)
854	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
855	STEAM POWER GENERATION		
856	500-513 / TOTAL STEAM GENERATION	297,684	0
857	HYDRAULIC POWER GENERATION		
858	535 / SUPERVISION & ENGINEERING	4,685,715	0
859	536 / WATER FOR POWER	774,094	0
860	537 / HYDRAULIC EXPENSES	5,961,093	0
861	538 / ELECTRIC EXPENSES	1,465,243	0
862	539 / MISCELLANEOUS EXPENSES	3,665,747	0
863	540 / RENTS	0	0
864	TOTAL HYDRAULIC OPERATION EXPENSES	16,551,892	0
865	541 / SUPERVISION & ENGINEERING	75,128	0
866	542 / STRUCTURES	565,583	0
867	543 / RESERVOIRS, DAMS & WATERWAYS	167,499	0
868	544 / ELECTRIC PLANT	1,624,600	0
869	545 / MISCELLANEOUS HYDRAULIC PLANT	1,649,690	0
870	TOTAL HYDRAULIC MAINTENANCE EXPENSES	4,082,500	0
871	TOTAL HYDRAULIC GENERATION EXPENSES	20,634,392	0

872	OTHER POWER GENERATION		
873	546 / SUPERVISION & ENGINEERING	579,291	0
874	548 / GENERATING EXPENSES	2,594,915	0
875	549 / MISCELLANEOUS EXPENSES	455,947	0
876	550 / RENTS	0	0
877	TOTAL OTHER POWER OPER EXPENSES	3,630,153	0
878			
879	551 / SUPERVISION & ENGINEERING	0	0
880	552 / STRUCTURES	133,181	0
881	553 / GENERATING & ELECTRIC PLANT	55,898	0
882	554 / MISCELLANEOUS EXPENSES	278,072	0
883	TOTAL OTHER POWER MAINT EXPENSES	467,151	0
884	TOTAL OTHER POWER GENERATION EXP	4,097,304	0
885	555 / PURCHASE POWER	0	0
886	556 / LOAD CONTROL & DISPATCHING EXPENSES	133	0
887	557 / OTHER EXPENSES	3,349,646	0
888	TOTAL OTHER POWER SUPPLY EXPENSES	3,349,779	0
889			
890	TOTAL PRODUCTION EXPENSES	28,379,159	0
891			
892	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
893			
894	TRANSMISSION EXPENSES		
895	560 / SUPERVISION & ENGINEERING	2,303,390	0
896	561 / LOAD DISPATCHING	2,899,981	0
897	562 / STATION EXPENSES	2,198,367	0
898	563 / OVERHEAD LINE EXPENSES	358,127	0
899	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	0	0
900	566 / MISCELLANEOUS EXPENSES	0	0
901	567 / RENTS	64	0
902	TOTAL TRANSMISSION OPERATION	7,759,929	0
903	568 / SUPERVISION & ENGINEERING	102,565	0
904	569 / STRUCTURES	820,446	0
905	570 / STATION EQUIPMENT	1,567,841	0
906	571 / OVERHEAD LINES	589,578	0
907	575 / OPER TRANS MKT ADMIN - EIM	0	0
908	TOTAL TRANSMISSION MAINTENANCE	3,080,430	0
909	TOTAL TRANSMISSION EXPENSES	10,840,359	0

910			
911	DISTRIBUTION EXPENSES		
912 580 / SUPERVISION & ENGINEERING		3,339,475	0
913 581 / LOAD DISPATCHING		3,582,594	0
914 582 / STATION EXPENSES		922,781	0
915 583 / OVERHEAD LINE EXPENSES		2,684,102	0
916 584 / UNDERGROUND LINE EXPENSES		1,028,488	0
917 585 / STREET LIGHTING & SIGNAL SYSTEMS		77,283	0
918 586 / METER EXPENSES		3,227,257	0
919 587 / CUSTOMER INSTALLATIONS EXPENSE		987,818	0
920 588 / MISCELLANEOUS EXPENSES		3,224,013	0
921 589 / RENTS		1,610	0
922	TOTAL DISTRIBUTION OPERATION	19,075,421	0
923	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
924			
925			
926 590 / SUPERVISION & ENGINEERING		7,425	0
927 591 / STRUCTURES		0	0
928 592 / STATION EQUIPMENT		2,536,141	0
929 593 / OVERHEAD LINES		4,173,136	0
930 594 / UNDERGROUND LINES		413,531	0
931 595 / LINE TRANSFORMERS		21,196	0
932 596 / STREET LIGHTING & SIGNAL SYSTEMS		314,716	0
933 597 / METERS		744,186	0
934 598 / MISCELLANEOUS PLANT		130,212	0
935	TOTAL DISTRIBUTION MAINTENANCE	8,340,543	0
936	TOTAL DISTRIBUTION EXPENSES	27,415,964	0
937			
938	CUSTOMER ACCOUNTING EXPENSES		
939 901 / SUPERVISION		980,485	0
940 902 / METER READING		1,138,693	0
941 903 / CUSTOMER RECORDS & COLLECTIONS		8,735,130	0
942 904 / UNCOLLECTIBLE ACCOUNTS		0	0
943 905 / MISC EXPENSES		0	0
944	TOTAL CUSTOMER ACCOUNTING EXPENSES	10,854,308	0
945			
946	CUSTOMER SERVICES & INFORMATION EXPENSES		
947 907 / SUPERVISION		669,119	0

948	908 / CUSTOMER ASSISTANCE	4,337,592	0
949	909 / INFORMATION & INSTRUCTIONAL	0	0
950	910 / MISCELLANEOUS EXPENSES	286,049	0
951	TOTAL CUST SERV & INFORMATN EXPENSES	5,292,760	0
952			
953	SALES EXPENSES		
954	912 / DEMO & SELLING EXPENSES	0	0
955	TOTAL SALES EXPENSES	0	0
956	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
957			
958	ADMINISTRATIVE & GENERAL EXPENSES		
959	920 / ADMINISTRATIVE & GENERAL SALARIES	47,515,757	0
960	921 / OFFICE SUPPLIES	256,153	0
961	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	0	0
962	923 / OUTSIDE SERVICES	0	0
963	924 / PROPERTY INSURANCE		0
964	PRODUCTION - STEAM	0	0
965	ALL RISK & MISCELLANEOUS	286,624	0
966	TOTAL ACCOUNT 924	286,624	
967			
968	925 / INJURIES & DAMAGES	119,975	0
969	926 / EMPLOYEE PENSIONS & BENEFITS	0	0
970	927 / FRANCHISE REQUIREMENTS	0	0
971	928 / REGULATORY COMMISSION EXPENSES		
972	FERC ADMIN ASSESSMENTS	0	0
973	FERC RATE CASE EXPENSE	0	0
974	SEC EXPENSES	0	0
975	IDAHO PUC - RATE CASE	0	0
976	- OTHER	0	0
977	OREGON PUC - RATE CASE	0	0
978	-OTHER	0	0
979	TOTAL ACCOUNT 928	0	0
980			
981	929 / DUPLICATE CHARGES	0	0
982	930.1 / GENERAL ADVERTISING	0	0
983	930.2 / MISCELLANEOUS EXPENSES	151,116	0
984	931 / RENTS	0	0
985	935 / GENERAL PLANT MAINTENANCE	1,167,316	0

986	TOTAL ADMIN & GENERAL EXPENSES	49,496,941	0
987	TOTAL OPER & MAINT EXPENSES	132,279,491	0

IDAHO POWER COMPANY
SUPPORT FOR ALLOCATED COST OF SERVICE ST

TWELVE MONTHS ENDED DECEMBER 31, 2018

(F) ANNL. <u>ADJUST.</u>	(H) OTHER TYPE I <u>ADJUST.</u>	(I) FERC <u>ADJUST.</u>	(K) ACTUAL <u>PER OPUC</u>	(M) TYPE II <u>PER OPUC</u>
0	0	0	0	0
2,563,645	0	0	0	0
(171,558)	0	0	0	0
(2,392,087)	0	0	0	0
0	0	0	0	0
0	0	0	0	(509,515)
0	0	0	(5,454,799)	0
0	(26,034,433)	2,688,200	18,392,950	(1,541,470)
0	0	0	0	0
0	0	0	0	0
(2,392,087)	(26,034,433)	2,688,200	12,938,151	(1,031,955)
0	0	0	0	(147,419,535)
0	3,971,967	0	0	0
0	3,971,967	0	0	(147,419,535)
92,720	(33,156,336)	0	0	(38,629,468)
5,127,291	0	0	0	0
(343,117)	154,940	0	0	0
0	0	0	0	0
(0)	0	0	0	(143,316)
(5,068,410)	0	0	0	0
0	(4,449,424)	0	0	(1,019,030)

0	0	0	0	0
37,805	10,789,472	0	0	(20,484,156)
11,491	6,608,760	0	0	(6,226,187)
(142,220)	(20,052,587)	0	0	(66,502,156)
142,220	24,024,554	0	0	(80,917,379)
0	0	0	0	0
142,220	24,024,554	0	0	(80,917,379)
(2,392,087)	(26,034,433)	2,688,200	12,938,151	(1,031,955)
0	0	0	0	(147,419,535)
0	3,971,967	0	0	0
0	3,971,967	0	0	(147,419,535)
92,720	(33,156,336)	0	0	(38,629,468)
5,127,291	0	0	0	0
(343,117)	154,940	0	0	0
0	0	0	0	0
(0)	0	0	0	(143,316)
(5,068,410)	0	0	0	0
0	(4,449,424)	0	0	(1,019,030)
0	0	0	0	0
37,805	10,789,472	0	0	(20,484,156)
11,491	6,608,760	0	0	(6,226,187)
(142,220)	(20,052,587)	0	0	(66,502,156)
142,220	24,024,554	0	0	(80,917,379)
0	0	0	0	0
142,220	24,024,554	0	0	(80,917,379)

0	0	0	0	0
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0	0	0	0	0

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0	0	0	0	0
0	0	0	0	0

0	0	0	0	0
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0	0	0	0	0
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874,080	0	0	0	0
186,422	0	0	0	0
93,004	0	0	0	0
1,153,506	0	0	0	0

3,311	0	0	0	0
2,685	0	0	0	0
647,039	0	0	0	0
19,539	0	0	0	0
56,359	0	0	0	0
26,516	0	0	0	0

0	0	0	0	0
755,449	0	0	0	0
69	0	0	0	0
7,892	0	0	0	0
64,641	0	0	0	0
43,416	0	0	0	0
26,010	0	0	0	0
5,541	0	0	0	0
90,463	0	0	0	0
144,656	0	0	0	0
4,762	0	0	0	0
25,450	0	0	0	0
425	0	0	0	0
228	0	0	0	0
413,553	0	0	0	0
0	0	0	0	0
19,450	0	0	0	0
219,714	0	0	0	0
0	0	0	0	0
(305)	0	0	0	0
7,016	0	0	0	0
4,015	0	0	0	0
0	0	0	0	0
(23,867)	0	0	0	0
15,114	0	0	0	0
241,137	0	0	0	0
0	0	0	0	0
2,563,645	0	0	0	0
0	0	0	0	0
2,563,645	0	0	0	0

0	0	0	0	0
0	0	0	(2,202,488)	0
0	0	0	(857,280)	0
0	0	0	(3,528,456)	0
0	0	0	(35,340)	0
0	0	0	(4,997,002)	0
0	0	0	(4,753,307)	0
0	0	0	(16,373,874)	0
0	(2,688,200)	2,688,200	34,766,823	(1,541,470)
0	(26,034,433)	2,688,200	18,392,950	(1,541,470)
(2,392,087)	(26,034,433)	2,688,200	18,392,950	(1,031,955)
(2,392,087)	(26,034,433)	2,688,200	18,392,950	(1,031,955)
0	0	0	(109,962)	0
0	0	0	(1,036,097)	0
0	0	0	(384,466)	0
0	0	0	(32,400)	0
0	0	0	(1,575,939)	0
0	0	0	(1,069,426)	0
0	0	0	0	0
0	0	0	(543,174)	0
0	0	0	(4,751,462)	0
0	0	0	(703,337)	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

990	(231,152)	0	0	0
0	0	0	0	0
990	(231,152)	0	0	0
2,478	(578,297)	0	0	0
0	0	0	0	0
11,188	(2,611,175)	0	0	0
51	(11,852)	0	0	0
382	(89,225)	0	0	0
113	(26,424)	0	0	0
1,098	(256,292)	0	0	0
0	0	0	0	0
1,098	(256,292)	0	0	0
1,115	(260,250)	0	0	0
2,760	(644,043)	0	0	0
13,947	(3,255,218)	0	0	0
392	(91,387)	0	0	0
0	0	0	0	0
0	0	0	0	57,453,682
0	0	0	0	57,453,682
1,754	(409,366)	0	0	0
0	0	0	0	0
1,754	(409,366)	0	0	0
308	(71,929)	0	0	0

0	0	0	0	0
2,454	(572,682)	0	0	57,453,682
0	0	0	0	0
90	(21,010)	0	0	0
38	(8,818)	0	0	0
0	0	0	0	0
38	(8,818)	0	0	0
188	(43,868)	0	0	0
316	(73,696)	0	0	0
2,770	(646,378)	0	0	57,453,682
0	0	0	0	0
0	0	0	0	(38,723,229)
0	0	0	0	(38,723,229)
0	(2,815,124)	0	0	0
0	28,662,451	0	0	(4,219,406)
0	25,847,327	0	0	(4,219,406)
0	25,847,327	0	0	(42,942,635)
0	(21)	0	0	0
0	(41,535,026)	0	0	(641,632)
0	0	0	0	71,046
2,264	(528,430)	0	0	0
2,264	(42,063,456)	0	0	(570,586)
2,264	(16,216,150)	0	0	(43,513,221)

0

19,182	(20,164,708)	0	0	(38,628,620)
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1,557	(363,376)	0	0	0
1,960	(457,492)	0	0	0
1,486	(346,808)	0	0	0
242	(56,497)	0	0	0
0	0	0	0	0
0	0	0	0	0
0	(10)	0	0	0

5,245	(1,224,183)	0	0	0
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69	(16,180)	0	0	0
555	(129,431)	0	0	0
1,060	(247,338)	0	0	0
399	(93,010)	0	0	0
0	0	0	0	0
0	0	0	0	0

2,082	(485,959)	0	0	0
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7,327	(1,710,142)	0	0	0
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2,257	(526,825)	0	0	0
2,422	(565,179)	0	0	0
624	(145,575)	0	0	0
1,814	(423,436)	0	0	0
695	(162,251)	0	0	0
52	(12,192)	0	0	0

2,181	(509,122)	0	0	0
668	(155,835)	0	0	0
2,179	(508,610)	0	0	0
1	(254)	0	0	0
12,893	(3,009,279)	0	0	0

5	(1,171)	0	0	0
0	0	0	0	0
1,714	(400,094)	0	0	0
2,821	(658,341)	0	0	0
280	(65,237)	0	0	0
14	(3,344)	0	0	0
213	(49,649)	0	0	0
503	(117,400)	0	0	0
88	(20,542)	0	0	0
5,638	(1,315,778)	0	0	0
18,531	(4,325,057)	0	0	0

663	(154,678)	0	0	0
770	(179,637)	0	0	0
5,905	(1,378,027)	0	0	0
0	0	0	0	(848)
0	0	0	0	0
7,338	(1,712,342)	0	0	(848)

452	(105,558)	0	0	0
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0	0	0	0	0
2,932	(684,285)	0	0	0
2,932	(684,285)	0	0	0

0	0	0	0	0
193	(45,126)	0	0	0
3,577	(834,969)	0	0	0

35,976	(8,228,117)	0	0	0	
789	(184,152)	0	0	0	
36,765	(8,412,269)	0	0	0	
0	4,003,151	0	0	0	
92,720	(33,156,336)	0	0	(38,629,468)	0
1,748,160	0	0	0	0	
372,843	0	0	0	0	
186,009	0	0	0	0	
2,307,012	0	0	0	0	
6,621	0	0	0	0	
5,369	0	0	0	0	
1,294,077	0	0	0	0	
39,079	0	0	0	0	
112,718	0	0	0	0	
53,031	0	0	0	0	
0	0	0	0	0	
1,510,895	0	0	0	0	
138	0	0	0	0	
15,784	0	0	0	0	
129,283	0	0	0	0	
86,833	0	0	0	0	
52,021	0	0	0	0	
11,082	0	0	0	0	
180,926	0	0	0	0	
289,312	0	0	0	0	
9,523	0	0	0	0	
50,900	0	0	0	0	
850	0	0	0	0	

457	0	0	0	0
827,109	0	0	0	0
0	0	0	0	0
38,901	0	0	0	0
439,428	0	0	0	0
0	0	0	0	0
(609)	0	0	0	0
14,032	0	0	0	0
8,030	0	0	0	0
0	0	0	0	0
(47,735)	0	0	0	0
30,228	0	0	0	0
482,275	0	0	0	0
0	0	0	0	0
5,127,291	0	0	0	0
0	0	0	0	0
5,127,291	0	0	0	0
(343,117)	0	0	0	0
0	0	0	0	0
0	154,940	0	0	0
(343,117)	154,940	0	0	0
4,784,174	154,940	0	0	0
0	0	0	0	0
(15,595,269)	0	0	0	0

(5,068,410)	0	0	0	0
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0	(1,105,020)	0	0	(1,019,030)
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0	(3,344,404)	0	0	0
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0	(4,449,424)	0	0	(1,019,030)
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0	0	0	0	0
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37,805	10,789,472	0	0	(20,484,156)
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10,725	6,403,906	0	0	(5,811,108)
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575	153,641	0	0	(311,309)
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192	51,214	0	0	(103,770)
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11,491	6,608,760	0	0	(6,226,187)
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0	3,971,967	0	0	(147,419,535)
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92,720	(33,156,336)	0	0	(38,629,468)
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5,127,291	0	0	0	0
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(343,117)	154,940	0	0	0
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0	0	0	0	0
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(0)	0	0	0	(143,316)
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(5,068,410)	0	0	0	0
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(191,516)	(33,001,396)	0	0	(38,772,784)
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0	0	0	0	0
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191,516	36,973,363	0	0	(108,646,751)
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0	6,009,394	0	0	(92,792)
0	0	0	0	0
0	6,009,394	0	0	(92,792)
191,516	30,963,969	0	0	(108,553,959)
0	(34,503,836)	0	0	0
0	0	0	0	4,784,174
0	52,026,279	0	0	0
0	52,026,279	0	0	4,784,174
191,516	48,486,412	0	0	(103,769,785)
11,491	6,018,302	0	0	(6,226,187)
180,025	42,468,110	0	0	(97,543,598)
37,805	8,918,303	0	0	(20,484,156)
0	0	0	0	0
0	1,871,169	0	0	0
37,805	10,789,472	0	0	(20,484,156)
191,516	30,963,969	0	0	(108,553,959)
0	(34,503,836)	0	0	0
0	0	0	0	4,784,174
0	52,026,279	0	0	0
0	52,026,279	0	0	4,784,174
0	0	0	0	0
0	17,522,443	0	0	4,784,174
191,516	48,486,412	0	0	(103,769,785)

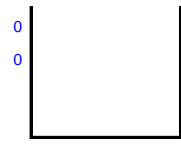
0	0	0	0	0
0	(0)	0	0	0
0	0	0	0	0
191,516	48,486,411	0	0	(103,769,785)
8,705	2,203,928	0	0	(4,716,809)
0	0	0	0	0
8,705	2,203,928	0	0	(4,716,809)
575	145,459	0	0	(311,309)
0	0	0	0	0
575	145,459	0	0	(311,309)
0	0	0	0	0
0	8,181	0	0	0
575	153,641	0	0	(311,309)
191,516	30,963,969	0	0	(108,553,959)
0	(34,503,836)	0	0	0
0	0	0	0	4,784,174
0	52,026,279	0	0	0
0	52,026,279	0	0	4,784,174
191,516	48,486,412	0	0	(103,769,785)
0	0	0	0	0
0	(0)	0	0	0
0	0	0	0	0
191,516	48,486,412	0	0	(103,769,785)
10,725	2,715,239	0	0	(5,811,108)
0	(3,109,117)	0	0	0

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UDY

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<u>TOTAL SYSTEM PER BOOKS</u>	<u>TOTAL W/SYSTEM ADJUST.</u>	<u>TOTAL W/FERC ADJUST.</u>	<u>TOTAL W/IPUC ADJUST.</u>	<u>TOTAL W/OPUC ACTUALS</u>	<u>TOTAL W/OPUC TYPE I ADJ.</u>
(=COL. D)	(=COLS. D:H)	(=COLS. D:H+I)	(=COLS. D:H+J)	(=COLS. D+K)	=COLS. D:E+H+K:L
5,979,783,354	5,979,783,354	5,979,783,354	5,979,783,354	5,979,783,354	5,979,783,354
2,307,905,652	2,310,469,297	2,310,469,297	2,310,469,297	2,307,905,652	2,307,905,652
28,017,341	27,845,783	27,845,783	27,845,783	28,017,341	28,017,341
3,643,860,361	3,641,468,274	3,641,468,274	3,641,468,274	3,643,860,361	3,643,860,361
5,940,917	5,940,917	5,940,917	5,940,917	5,940,917	5,940,917
493,244,326	493,244,326	493,244,326	216,774,911	493,244,326	493,244,326
5,454,799	5,454,799	5,454,799	703,337	0	0
134,113,272	108,078,839	110,767,039	94,393,165	152,506,221	126,471,789
29,737,281	29,737,281	29,737,281	29,737,281	29,737,281	29,737,281
62,186,720	62,186,720	62,186,720	62,186,720	62,186,720	62,186,720
3,376,167,190	3,347,740,671	3,350,428,870	3,605,772,949	3,389,105,341	3,363,070,908
1,254,308,452	1,254,308,452	1,254,308,452	1,254,308,452	1,254,308,452	1,254,308,452
108,301,921	76,570,940	76,570,940	76,570,940	108,301,921	76,570,940
1,362,610,373	1,330,879,392	1,330,879,392	1,330,879,392	1,362,610,373	1,330,879,392
869,170,580	802,058,312	802,058,312	802,058,312	869,170,580	801,965,592
156,899,252	162,026,543	162,026,543	162,026,543	156,899,252	156,899,252
6,841,156	6,652,979	6,652,979	6,652,979	6,841,156	6,996,096
227,740	227,740	227,740	227,740	227,740	227,740
34,792,143	34,792,143	34,792,143	34,792,143	34,792,143	34,792,143
5,287,633	219,223	219,223	219,223	5,287,633	5,287,633
(7,374,927)	(11,824,351)	(11,824,351)	(11,824,351)	(7,374,927)	(11,824,351)

5,405,098	5,405,098	5,405,098	5,405,098	5,405,098	5,405,098
20,035,445	30,536,165	30,536,165	30,536,165	20,035,445	30,498,359
(2,242,797)	4,278,197	4,278,197	4,278,197	(2,242,797)	4,266,706
1,089,041,323	1,034,372,048	1,034,372,048	1,034,372,048	1,089,041,323	1,034,514,268
273,569,050	296,507,344	296,507,344	296,507,344	273,569,050	296,365,124
8,813,793	8,813,793	8,813,793	8,813,793	8,813,793	8,813,793
282,382,843	305,321,137	305,321,137	305,321,137	282,382,843	305,178,917

8.364%	9.120%	9.113%	8.468%	8.332%	9.074%
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3,376,167,190	3,347,740,671	3,350,428,870	3,605,772,949	3,389,105,341	3,363,070,908
1,254,308,452	1,254,308,452	1,254,308,452	1,254,308,452	1,254,308,452	1,254,308,452
108,301,921	76,570,940	76,570,940	76,570,940	108,301,921	76,570,940
1,362,610,373	1,330,879,392	1,330,879,392	1,330,879,392	1,362,610,373	1,330,879,392

869,170,580	802,058,312	802,058,312	802,058,312	869,170,580	801,965,592
156,899,252	162,026,543	162,026,543	162,026,543	156,899,252	156,899,252
6,841,156	6,652,979	6,652,979	6,652,979	6,841,156	6,996,096
227,740	227,740	227,740	227,740	227,740	227,740
34,792,143	34,792,143	34,792,143	34,792,143	34,792,143	34,792,143
5,287,633	219,223	219,223	219,223	5,287,633	5,287,633
(7,374,927)	(11,824,351)	(11,824,351)	(11,824,351)	(7,374,927)	(11,824,351)
5,405,098	5,405,098	5,405,098	5,405,098	5,405,098	5,405,098
20,035,445	30,536,165	30,536,165	30,536,165	20,035,445	30,498,359
(2,242,797)	4,278,197	4,278,197	4,278,197	(2,242,797)	4,266,706
1,089,041,323	1,034,372,048	1,034,372,048	1,034,372,048	1,089,041,323	1,034,514,268
273,569,050	296,507,344	296,507,344	296,507,344	273,569,050	296,365,124
8,813,793	8,813,793	8,813,793	8,813,793	8,813,793	8,813,793
282,382,843	305,321,137	305,321,137	305,321,137	282,382,843	305,178,917
8.364%	9.120%	9.113%	8.468%	8.332%	9.074%

61,340,577	61,340,577	61,340,577	61,340,577	61,340,577	61,340,577
91,904,640	91,904,640	91,904,640	91,904,640	91,904,640	91,904,640
3,095,046	3,095,046	3,095,046	3,095,046	3,095,046	3,095,046
4,561,978	4,561,978	4,561,978	4,561,978	4,561,978	4,561,978
1,746,588,023	1,746,588,023	1,746,588,023	1,746,588,023	1,746,588,023	1,746,588,023
17,616,446	17,616,446	17,616,446	17,616,446	17,616,446	17,616,446
123,679,928	123,679,928	123,679,928	123,679,928	123,679,928	123,679,928
47,037,475	47,037,475	47,037,475	47,037,475	47,037,475	47,037,475
87,669,883	87,669,883	87,669,883	87,669,883	87,669,883	87,669,883
3,014,394	3,014,394	3,014,394	3,014,394	3,014,394	3,014,394
10,750,877	10,750,877	10,750,877	10,750,877	10,750,877	10,750,877
14,000,925	14,000,925	14,000,925	14,000,925	14,000,925	14,000,925
17,485,450	17,485,450	17,485,450	17,485,450	17,485,450	17,485,450
53,104,094	53,104,094	53,104,094	53,104,094	53,104,094	53,104,094
7,181,538	7,181,538	7,181,538	7,181,538	7,181,538	7,181,538
381,541,009	381,541,009	381,541,009	381,541,009	381,541,009	381,541,009
5,979,783,354	5,979,783,354	5,979,783,354	5,979,783,354	5,979,783,354	5,979,783,354
640,065,587	640,939,667	640,939,667	640,939,667	640,065,587	640,065,587
430,389,885	430,576,307	430,576,307	430,576,307	430,389,885	430,389,885
112,247,217	112,340,221	112,340,221	112,340,221	112,247,217	112,247,217
1,182,702,689	1,183,856,195	1,183,856,195	1,183,856,195	1,182,702,689	1,182,702,689
8,483,936	8,487,247	8,487,247	8,487,247	8,483,936	8,483,936
28,567,190	28,569,875	28,569,875	28,569,875	28,567,190	28,567,190
120,870,208	121,517,247	121,517,247	121,517,247	120,870,208	120,870,208
68,963,407	68,982,946	68,982,946	68,982,946	68,963,407	68,963,407
65,383,094	65,439,453	65,439,453	65,439,453	65,383,094	65,383,094
77,706,632	77,733,148	77,733,148	77,733,148	77,706,632	77,706,632

280,932	280,932	280,932	280,932	280,932	280,932
370,255,399	371,010,848	371,010,848	371,010,848	370,255,399	370,255,399

93,258	93,327	93,327	93,327	93,258	93,258
12,621,381	12,629,273	12,629,273	12,629,273	12,621,381	12,621,381
61,771,851	61,836,492	61,836,492	61,836,492	61,771,851	61,771,851
142,434,709	142,478,125	142,478,125	142,478,125	142,434,709	142,434,709
54,225,921	54,251,931	54,251,931	54,251,931	54,225,921	54,225,921
16,512,147	16,517,688	16,517,688	16,517,688	16,512,147	16,512,147
90,655,213	90,745,676	90,745,676	90,745,676	90,655,213	90,655,213
175,866,831	176,011,487	176,011,487	176,011,487	175,866,831	175,866,831
43,389,563	43,394,325	43,394,325	43,394,325	43,389,563	43,389,563
32,513,954	32,539,404	32,539,404	32,539,404	32,513,954	32,513,954
1,778,825	1,779,250	1,779,250	1,779,250	1,778,825	1,778,825
3,647,866	3,648,094	3,648,094	3,648,094	3,647,866	3,647,866
635,511,519	635,925,072	635,925,072	635,925,072	635,511,519	635,511,519

0	0	0	0	0	0
31,675,207	31,694,657	31,694,657	31,694,657	31,675,207	31,675,207
18,815,411	19,035,125	19,035,125	19,035,125	18,815,411	18,815,411
24,200,595	24,200,595	24,200,595	24,200,595	24,200,595	24,200,595
891,900	891,595	891,595	891,595	891,900	891,900
3,685,514	3,692,530	3,692,530	3,692,530	3,685,514	3,685,514
6,589,386	6,593,401	6,593,401	6,593,401	6,589,386	6,589,386
4,749,272	4,749,272	4,749,272	4,749,272	4,749,272	4,749,272
20,881,122	20,857,255	20,857,255	20,857,255	20,881,122	20,881,122
3,168,750	3,183,864	3,183,864	3,183,864	3,168,750	3,168,750
114,657,156	114,898,293	114,898,293	114,898,293	114,657,156	114,657,156

0	0	0	0	0	0
2,303,126,762	2,305,690,407	2,305,690,407	2,305,690,407	2,303,126,762	2,303,126,762

4,778,890	4,778,890	4,778,890	4,778,890	4,778,890	4,778,890
2,307,905,652	2,310,469,297	2,310,469,297	2,310,469,297	2,307,905,652	2,307,905,652

12,956,511	12,968,862	12,968,862	12,968,862	12,956,511	12,956,511
15,060,830	14,876,921	14,876,921	14,876,921	15,060,830	15,060,830
28,017,341	27,845,783	27,845,783	27,845,783	28,017,341	28,017,341
2,335,922,993	2,338,315,080	2,338,315,080	2,338,315,080	2,335,922,993	2,335,922,993
3,643,860,361	3,641,468,274	3,641,468,274	3,641,468,274	3,643,860,361	3,643,860,361
0	0	0	0	0	0
5,940,917	5,940,917	5,940,917	5,940,917	5,940,917	5,940,917
5,940,917	5,940,917	5,940,917	5,940,917	5,940,917	5,940,917
(1,251,442)	(1,251,442)	(1,251,442)	(26,057,585)	(1,251,442)	(1,251,442)
(16,474,546)	(16,474,546)	(16,474,546)	(16,474,546)	(16,474,546)	(16,474,546)
(17,725,988)	(17,725,988)	(17,725,988)	(42,532,131)	(17,725,988)	(17,725,988)
0	0	0	0	0	0
476,919,049	476,919,049	476,919,049	254,746,787	476,919,049	476,919,049
34,051,265	34,051,265	34,051,265	4,560,255	34,051,265	34,051,265
493,244,326	493,244,326	493,244,326	216,774,911	493,244,326	493,244,326
3,144,675,118	3,142,283,031	3,142,283,031	3,418,752,446	3,144,675,118	3,144,675,118
59,759,106	36,412,873	36,412,873	36,412,873	59,759,106	36,412,873
18,515,476	18,515,476	18,515,476	18,515,476	0	0
10,085,071	10,085,071	10,085,071	10,085,071	18,515,476	18,515,476
26,838,836	26,838,836	26,838,836	26,838,836	10,085,071	10,085,071
2,540,909	2,540,909	2,540,909	2,540,909	26,838,836	26,838,836
				2,540,909	2,540,909

57,980,292	57,980,292	57,980,292	57,980,292	57,980,292	57,980,292
2,202,488	2,202,488	2,202,488	0	0	0
857,280	857,280	857,280	0	0	0
3,528,456	3,528,456	3,528,456	0	0	0
35,340	35,340	35,340	0	0	0
4,997,002	4,997,002	4,997,002	0	0	0
4,753,307	4,753,307	4,753,307	0	0	0
16,373,874	16,373,874	16,373,874	0	0	0
0	(2,688,200)	0	0	34,766,823	32,078,624
134,113,272	108,078,839	110,767,039	94,393,165	152,506,221	126,471,789
3,278,788,390	3,250,361,870	3,253,050,070	3,513,145,611	3,297,181,340	3,271,146,907
3,278,788,390	3,250,361,870	3,253,050,070	3,513,145,611	3,297,181,340	3,271,146,907
109,962	109,962	109,962	(926,136)	0	0
1,036,097	1,036,097	1,036,097	0	0	0
384,466	384,466	384,466	0	0	0
32,400	32,400	32,400	0	0	0
1,575,939	1,575,939	1,575,939	0	0	0
1,069,426	1,069,426	1,069,426	0	0	0
0	0	0	0	0	0
543,174	543,174	543,174	0	0	0
4,751,462	4,751,462	4,751,462	(926,136)	0	0
703,337	703,337	703,337	703,337	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
18,211	18,211	18,211	18,211	18,211	18,211

385,734	385,734	385,734	385,734	385,734	385,734
4,896,573	4,896,573	4,896,573	4,896,573	4,896,573	4,896,573
0	0	0	0	0	0
130,814	130,814	130,814	130,814	130,814	130,814
10,338,444	10,338,444	10,338,444	10,338,444	10,338,444	10,338,444
15,427,037	15,427,037	15,427,037	15,427,037	15,427,037	15,427,037
415,298	415,298	415,298	415,298	415,298	415,298
668,368	668,368	668,368	668,368	668,368	668,368
32,280,479	32,280,479	32,280,479	32,280,479	32,280,479	32,280,479
0	0	0	0	0	0
(2,536,525)	(2,536,525)	(2,536,525)	(2,536,525)	(2,536,525)	(2,536,525)
(6,673)	(6,673)	(6,673)	(6,673)	(6,673)	(6,673)
32,280,479	32,280,479	32,280,479	32,280,479	32,280,479	32,280,479
75,472,749	75,472,749	75,472,749	75,472,749	75,472,749	75,472,749
976,367	976,367	976,367	976,367	976,367	976,367
(14,262,396)	(14,262,396)	(14,262,396)	(14,262,396)	(14,262,396)	(14,262,396)
62,186,720	62,186,720	62,186,720	62,186,720	62,186,720	62,186,720
3,378,710,388	3,350,283,869	3,352,972,068	3,607,390,011	3,391,648,539	3,365,614,106
1,175,151,915	1,175,151,915	1,175,151,915	1,175,151,915	1,175,151,915	1,175,151,915
0	0	0	0	0	0
79,156,537	79,156,537	79,156,537	79,156,537	79,156,537	79,156,537
1,254,308,452	1,254,308,452	1,254,308,452	1,254,308,452	1,254,308,452	1,254,308,452
0	3,971,967	3,971,967	3,971,967	0	3,971,967
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,463,096	4,463,096	4,463,096	4,463,096	4,463,096	4,463,096

0	0	0	0	0	0
9,912,734	9,912,734	9,912,734	9,912,734	9,912,734	9,912,734
9,912,734	9,912,734	9,912,734	9,912,734	9,912,734	9,912,734
0	0	0	0	0	0
1,868,433	1,868,433	1,868,433	1,868,433	1,868,433	1,868,433
1,868,433	1,868,433	1,868,433	1,868,433	1,868,433	1,868,433
9,134,293	9,133,787	9,133,787	9,133,787	9,134,293	9,133,785
250,861	250,861	250,861	250,861	250,861	250,861
137,895,234	137,848,473	137,848,473	137,848,473	137,895,234	137,848,272
213,256	213,256	213,256	213,256	213,256	213,256
349,423	349,423	349,423	349,423	349,423	349,423
0	0	0	0	0	0
10,847,201	10,847,201	10,847,201	10,847,201	10,847,201	10,847,201
10,847,201	10,847,201	10,847,201	10,847,201	10,847,201	10,847,201
0	0	0	0	0	0
4,545,026	4,545,026	4,545,026	4,545,026	4,545,026	4,545,026
4,545,026	4,545,026	4,545,026	4,545,026	4,545,026	4,545,026
7,142,704	7,142,704	7,142,704	7,142,704	7,142,704	7,142,704
23,097,610	23,097,610	23,097,610	23,097,610	23,097,610	23,097,610
160,992,844	160,946,083	160,946,083	160,946,083	160,992,844	160,945,882
5,629,020	4,892,983	4,892,983	4,892,983	5,629,020	4,889,816
6,673,648	6,551,529	6,551,529	6,551,529	6,673,648	6,551,529
2,450,000	2,450,523	2,450,523	2,450,523	2,450,000	2,450,000
9,123,648	9,002,052	9,002,052	9,002,052	9,123,648	9,001,529
15,387,250	14,450,876	14,450,876	14,450,876	15,387,250	14,446,847

1,465,243	1,235,081	1,235,081	1,235,081	1,465,243	1,234,091
419,597	419,597	419,597	419,597	419,597	419,597
1,884,840	1,654,678	1,654,678	1,654,678	1,884,840	1,653,688
5,600,843	5,025,024	5,025,024	5,025,024	5,600,843	5,022,546
246,704	246,704	246,704	246,704	246,704	246,704
37,872,305	35,272,318	35,272,318	35,272,318	37,872,305	35,261,130
93,530	81,729	81,729	81,729	93,530	81,678
745,081	656,238	656,238	656,238	745,081	655,856
332,571	306,260	306,260	306,260	332,571	306,147
1,624,600	1,369,406	1,369,406	1,369,406	1,624,600	1,368,308
1,363,699	1,363,699	1,363,699	1,363,699	1,363,699	1,363,699
2,988,299	2,733,105	2,733,105	2,733,105	2,988,299	2,732,007
2,666,883	2,407,748	2,407,748	2,407,748	2,666,883	2,406,633
6,826,364	6,185,081	6,185,081	6,185,081	6,826,364	6,182,321
44,698,669	41,457,398	41,457,398	41,457,398	44,698,669	41,443,451
648,947	557,952	557,952	557,952	648,947	557,560
7,851	7,851	7,851	7,851	7,851	7,851
17,666,098	17,666,098	17,666,098	17,666,098	17,666,098	17,666,098
17,673,949	17,673,949	17,673,949	17,673,949	17,673,949	17,673,949
2,594,915	2,187,303	2,187,303	2,187,303	2,594,915	2,185,549
1,918,511	1,918,511	1,918,511	1,918,511	1,918,511	1,918,511
4,513,426	4,105,814	4,105,814	4,105,814	4,513,426	4,104,060
1,406,549	1,334,928	1,334,928	1,334,928	1,406,549	1,334,620

0	0	0	0	0	0
24,242,871	23,672,643	23,672,643	23,672,643	24,242,871	23,670,189
40	40	40	40	40	40
215,293	194,373	194,373	194,373	215,293	194,283
55,898	47,118	47,118	47,118	55,898	47,080
68,745	68,745	68,745	68,745	68,745	68,745
124,643	115,863	115,863	115,863	124,643	115,825
2,641,004	2,597,324	2,597,324	2,597,324	2,641,004	2,597,136
2,980,980	2,907,600	2,907,600	2,907,600	2,980,980	2,907,284
27,223,851	26,580,243	26,580,243	26,580,243	27,223,851	26,577,473
676,543	676,543	676,543	676,543	676,543	676,543
97,363,529	97,363,529	97,363,529	97,363,529	97,363,529	97,363,529
98,040,072	98,040,072	98,040,072	98,040,072	98,040,072	98,040,072
894,680	0	0	0	894,680	0
188,827,388	217,489,839	217,489,839	217,489,839	188,827,388	217,489,839
189,722,068	217,489,839	217,489,839	217,489,839	189,722,068	217,489,839
287,762,140	315,529,911	315,529,911	315,529,911	287,762,140	315,529,911
5,331	5,310	5,310	5,310	5,331	5,310
42,176,658	641,632	641,632	641,632	42,176,658	641,632
(71,046)	(71,046)	(71,046)	(71,046)	(71,046)	(71,046)
4,430,296	3,904,130	3,904,130	3,904,130	4,430,296	3,901,866
46,535,908	4,474,716	4,474,716	4,474,716	46,535,908	4,472,452
334,303,379	320,009,937	320,009,937	320,009,937	334,303,379	320,007,673

567,218,743	548,993,661	548,993,661	548,993,661	567,218,743	548,974,479
3,318,397	2,956,578	2,956,578	2,956,578	3,318,397	2,955,021
5,326,691	4,871,159	4,871,159	4,871,159	5,326,691	4,869,199
2,855,188	2,509,866	2,509,866	2,509,866	2,855,188	2,508,380
878,708	822,453	822,453	822,453	878,708	822,211
3,602,155	3,602,155	3,602,155	3,602,155	3,602,155	3,602,155
15,165	15,165	15,165	15,165	15,165	15,165
2,710,673	2,710,663	2,710,663	2,710,663	2,710,673	2,710,663
18,706,978	17,488,040	17,488,040	17,488,040	18,706,978	17,482,795
712,201	696,090	696,090	696,090	712,201	696,021
1,071,060	942,184	942,184	942,184	1,071,060	941,629
1,721,024	1,474,746	1,474,746	1,474,746	1,721,024	1,473,686
832,096	739,485	739,485	739,485	832,096	739,086
0	0	0	0	0	0
411,723	411,723	411,723	411,723	411,723	411,723
4,748,105	4,264,228	4,264,228	4,264,228	4,748,105	4,262,146
23,455,082	21,752,267	21,752,267	21,752,267	23,455,082	21,744,940
4,550,906	4,026,338	4,026,338	4,026,338	4,550,906	4,024,081
4,354,562	3,791,805	3,791,805	3,791,805	4,354,562	3,789,383
1,565,905	1,420,954	1,420,954	1,420,954	1,565,905	1,420,330
3,896,819	3,475,197	3,475,197	3,475,197	3,896,819	3,473,383
3,392,139	3,230,583	3,230,583	3,230,583	3,392,139	3,229,888
157,861	145,721	145,721	145,721	157,861	145,669

4,570,706	4,063,765	4,063,765	4,063,765	4,570,706	4,061,584
1,287,251	1,132,084	1,132,084	1,132,084	1,287,251	1,131,416
4,939,645	4,433,214	4,433,214	4,433,214	4,939,645	4,431,035
1,203,806	1,203,553	1,203,553	1,203,553	1,203,806	1,203,552
29,919,600	26,923,214	26,923,214	26,923,214	29,919,600	26,910,321

604,934	603,768	603,768	603,768	604,934	603,763
(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)
4,482,318	4,083,938	4,083,938	4,083,938	4,482,318	4,082,224
17,401,297	16,745,777	16,745,777	16,745,777	17,401,297	16,742,956
703,795	638,838	638,838	638,838	703,795	638,558
45,593	42,263	42,263	42,263	45,593	42,249
589,313	539,877	539,877	539,877	589,313	539,664
911,444	794,547	794,547	794,547	911,444	794,044
214,170	193,716	193,716	193,716	214,170	193,628
24,951,817	23,641,677	23,641,677	23,641,677	24,951,817	23,636,039
54,871,417	50,564,891	50,564,891	50,564,891	54,871,417	50,546,360

1,116,501	962,486	962,486	962,486	1,116,501	961,823
1,790,512	1,611,645	1,611,645	1,611,645	1,790,512	1,610,875
13,951,112	12,578,990	12,578,990	12,578,990	13,951,112	12,573,085
3,350,112	3,350,112	3,350,112	3,350,112	3,350,112	3,350,112
(4)	(4)	(4)	(4)	(4)	(4)
20,208,234	18,503,230	18,503,230	18,503,230	20,208,234	18,495,892

802,563	697,457	697,457	697,457	802,563	697,005
355,620	355,620	355,620	355,620	355,620	355,620
42,130,567	5,746,266	5,746,266	5,746,266	42,130,567	5,743,334
42,486,187	6,101,886	6,101,886	6,101,886	42,486,187	6,098,954
341,699	341,699	341,699	341,699	341,699	341,699
627,857	582,924	582,924	582,924	627,857	582,731
44,258,306	7,723,966	7,723,966	7,723,966	44,258,306	7,720,389

0	0	0	0	0	0
0	0	0	0	0	0
88,828,776	81,364,958	81,364,958	81,364,958	88,828,776	81,332,839
14,790,380	14,750,143	14,750,143	14,750,143	14,790,380	14,749,970
(29,219,811)	(29,219,811)	(29,219,811)	(29,219,811)	(29,219,811)	(29,219,811)
7,744,133	7,744,133	7,744,133	7,744,133	7,744,133	7,744,133
394,554	394,554	394,554	394,554	394,554	394,554
2,615,731	2,570,708	2,570,708	2,570,708	2,615,731	2,570,514
3,010,285	2,965,262	2,965,262	2,965,262	3,010,285	2,965,068
5,617,495	5,598,649	5,598,649	5,598,649	5,617,495	5,598,568
34,017,958	34,021,265	34,021,265	34,021,265	34,017,958	34,017,958
1,143,402	1,143,402	1,143,402	1,143,402	1,143,402	1,143,402
17,153,713	17,153,713	17,153,713	17,153,713	17,153,713	17,153,713
0	0	0	0	0	0
0	0	0	0	0	0
2,134,186	2,134,186	2,134,186	2,134,186	2,134,186	2,134,186
1,168,595	1,168,595	1,168,595	1,168,595	1,168,595	1,168,595
0	0	0	0	0	0
730,936	730,936	730,936	730,936	730,936	730,936
33,170	33,170	33,170	33,170	33,170	33,170
158,501	158,501	158,501	158,501	158,501	158,501
0	0	0	0	0	0
0	0	0	0	0	0
81,751	81,751	81,751	81,751	81,751	81,751
0	0	0	0	0	0
714,218	714,218	714,218	714,218	714,218	714,218
5,021,358	5,021,358	5,021,358	5,021,358	5,021,358	5,021,358
0	0	0	0	0	0
603,786	0	0	0	603,786	0
3,605,153	3,315,267	3,315,267	3,315,267	3,605,153	3,315,165
0	0	0	0	0	0

152,316,629	143,858,340	143,858,340	143,858,340	152,316,629	143,822,364
6,842,169	6,658,806	6,658,806	6,658,806	6,842,169	6,658,017
159,158,798	150,517,146	150,517,146	150,517,146	159,158,798	150,480,381
0	4,003,151	4,003,151	4,003,151	0	4,003,151
869,170,580	802,058,312	802,058,312	802,058,312	869,170,580	801,965,592
47,229,753	48,977,913	48,977,913	48,977,913	47,229,753	47,229,753
16,289,503	16,662,346	16,662,346	16,662,346	16,289,503	16,289,503
16,055,212	16,241,221	16,241,221	16,241,221	16,055,212	16,055,212
79,574,467	81,881,479	81,881,479	81,881,479	79,574,467	79,574,467
302,267	308,888	308,888	308,888	302,267	302,267
1,515,669	1,521,038	1,521,038	1,521,038	1,515,669	1,515,669
8,895,320	10,189,397	10,189,397	10,189,397	8,895,320	8,895,320
2,218,718	2,257,797	2,257,797	2,257,797	2,218,718	2,218,718
5,059,029	5,171,747	5,171,747	5,171,747	5,059,029	5,059,029
4,294,008	4,347,039	4,347,039	4,347,039	4,294,008	4,294,008
3,551	3,551	3,551	3,551	3,551	3,551
22,288,563	23,799,458	23,799,458	23,799,458	22,288,563	22,288,563
28,953	29,091	29,091	29,091	28,953	28,953
832,445	848,229	848,229	848,229	832,445	832,445
4,556,046	4,685,329	4,685,329	4,685,329	4,556,046	4,556,046
6,102,180	6,189,013	6,189,013	6,189,013	6,102,180	6,102,180
3,654,645	3,706,666	3,706,666	3,706,666	3,654,645	3,654,645
958,660	969,742	969,742	969,742	958,660	958,660
5,008,999	5,189,925	5,189,925	5,189,925	5,008,999	5,008,999
12,391,947	12,681,259	12,681,259	12,681,259	12,391,947	12,391,947
968,415	977,938	977,938	977,938	968,415	968,415
4,387,891	4,438,791	4,438,791	4,438,791	4,387,891	4,387,891
89,065	89,915	89,915	89,915	89,065	89,065

78,883	79,340	79,340	79,340	78,883	78,883
39,058,129	39,885,238	39,885,238	39,885,238	39,058,129	39,058,129
0	0	0	0	0	0
2,579,117	2,618,018	2,618,018	2,618,018	2,579,117	2,579,117
7,313,654	7,753,082	7,753,082	7,753,082	7,313,654	7,313,654
188,456	188,456	188,456	188,456	188,456	188,456
111,681	111,072	111,072	111,072	111,681	111,681
532,867	546,899	546,899	546,899	532,867	532,867
697,667	705,697	705,697	705,697	697,667	697,667
0	0	0	0	0	0
3,862,809	3,815,074	3,815,074	3,815,074	3,862,809	3,862,809
421,475	451,703	451,703	451,703	421,475	421,475
15,707,727	16,190,002	16,190,002	16,190,002	15,707,727	15,707,727
566,665	566,665	566,665	566,665	566,665	566,665
156,628,886	161,756,177	161,756,177	161,756,177	156,628,886	156,628,886
(296,299)	(296,299)	(296,299)	(296,299)	(296,299)	(296,299)
156,332,587	161,459,878	161,459,878	161,459,878	156,332,587	156,332,587
6,981,078	6,637,961	6,637,961	6,637,961	6,981,078	6,981,078
0	0	0	0	0	0
(139,922)	15,018	15,018	15,018	(139,922)	15,018
6,841,156	6,652,979	6,652,979	6,637,961	6,841,156	6,996,096
163,173,743	168,112,857	168,112,857	168,097,839	163,173,743	163,328,683
227,740	227,740	227,740	227,740	227,740	227,740
15,595,269	0	0	0	15,595,269	15,595,269

94,472	0	0	0	94,472	94,472
(15,937,325)	0	0	0	(15,937,325)	(15,937,325)

1,338,765	1,338,765	1,338,765	1,338,765	1,338,765	1,338,765
820,954	820,954	820,954	820,954	820,954	820,954
145,492	145,492	145,492	145,492	145,492	145,492
7,786,123	7,786,123	7,786,123	7,786,123	7,786,123	7,786,123
6,289,275	6,289,275	6,289,275	6,289,275	6,289,275	6,289,275
10,415,546	10,415,546	10,415,546	10,415,546	10,415,546	10,415,546
2,016,090	2,016,090	2,016,090	2,016,090	2,016,090	2,016,090
28,812,245	28,812,245	28,812,245	28,812,245	28,812,245	28,812,245

4,352	4,352	4,352	4,352	4,352	4,352
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2,724,231	2,724,231	2,724,231	2,724,231	2,724,231	2,724,231
255,980	255,980	255,980	255,980	255,980	255,980

837,813	837,813	837,813	837,813	837,813	837,813
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247,584	0	0	0	247,584	247,584
1,884,837	1,884,837	1,884,837	1,884,837	1,884,837	1,884,837
272,685	272,685	272,685	272,685	272,685	272,685

0	0	0	0	0	0
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34,792,143	34,792,143	34,792,143	34,792,143	34,792,143	34,792,143
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5,068,410	0	0	0	5,068,410	5,068,410
219,223	219,223	219,223	219,223	219,223	219,223

5,287,633	219,223	219,223	219,223	5,287,633	5,287,633
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(15,459,580)	(16,564,600)	(16,564,600)	(16,564,600)	(15,459,580)	(16,564,600)
8,084,652	4,740,249	4,740,249	4,740,249	8,084,652	4,740,249
(7,374,927)	(11,824,351)	(11,824,351)	(11,824,351)	(7,374,927)	(11,824,351)

5,405,098	5,405,098	5,405,098	5,405,098	5,405,098	5,405,098
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20,035,445	30,536,165	30,536,165	30,536,165	20,035,445	30,498,359
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(2,816,167)	3,505,823	3,505,823	3,505,823	(2,816,167)	3,495,098
515,365	664,617	664,617	664,617	515,365	664,042
58,006	107,757	107,757	107,757	58,006	107,565
(2,242,797)	4,278,197	4,278,197	4,278,197	(2,242,797)	4,266,706

1,362,610,373	1,330,879,392	1,330,879,392	1,330,879,392	1,362,610,373	1,330,879,392
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869,170,580	802,058,312	802,058,312	802,058,312	869,170,580	801,965,592
156,899,252	162,026,543	162,026,543	162,026,543	156,899,252	156,899,252
6,841,156	6,652,979	6,652,979	6,652,979	6,841,156	6,996,096
227,740	227,740	227,740	227,740	227,740	227,740
34,792,143	34,792,143	34,792,143	34,792,143	34,792,143	34,792,143
5,287,633	219,223	219,223	219,223	5,287,633	5,287,633
1,073,218,504	1,005,976,940	1,005,976,940	1,005,976,940	1,073,218,504	1,006,168,456

0	0	0	0	0	0
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289,391,868	324,902,451	324,902,451	324,902,451	289,391,868	324,710,936
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84,407,634	90,417,028	90,417,028	90,417,028	84,407,634	90,417,028
11,913,882	11,913,882	11,913,882	11,913,882	11,913,882	11,913,882
96,321,516	102,330,910	102,330,910	102,330,910	96,321,516	102,330,910
193,070,352	222,571,541	222,571,541	222,571,541	193,070,352	222,380,025
34,503,836	0	0	0	34,503,836	0
403,313	403,313	403,313	403,313	403,313	403,313
(24,009,883)	28,016,396	28,016,396	28,016,396	(24,009,883)	28,016,396
(23,606,570)	28,419,709	28,419,709	28,419,709	(23,606,570)	28,419,709
203,967,618	250,991,250	250,991,250	250,991,250	203,967,618	250,799,734
2,408,051	8,338,586	8,338,586	8,338,586	2,408,051	8,327,095
201,559,566	242,652,664	242,652,664	242,652,664	201,559,566	242,472,639
42,327,509	50,957,059	50,957,059	50,957,059	42,327,509	50,919,254
0	0	0	0	0	0
(22,292,064)	(20,420,895)	(20,420,895)	(20,420,895)	(22,292,064)	(20,420,895)
20,035,445	30,536,165	30,536,165	30,536,165	20,035,445	30,498,359
193,070,352	222,571,541	222,571,541	222,571,541	193,070,352	222,380,025
34,503,836	0	0	0	34,503,836	0
403,313	403,313	403,313	403,313	403,313	403,313
(24,009,883)	28,016,396	28,016,396	28,016,396	(24,009,883)	28,016,396
(23,606,570)	28,419,709	28,419,709	28,419,709	(23,606,570)	28,419,709
0	0	0	0	0	0
10,897,266	28,419,709	28,419,709	28,419,709	10,897,266	28,419,709
203,967,618	250,991,250	250,991,250	250,991,250	203,967,618	250,799,734

21,144,544	21,144,544	21,144,544	21,144,544	21,144,544	21,144,544
(6,989,330)	(6,989,330)	(6,989,330)	(6,989,330)	(6,989,330)	(6,989,330)
0	0	0	0	0	0
218,122,832	265,146,464	265,146,464	265,146,464	218,122,832	264,954,948
9,914,675	12,052,113	12,052,113	12,052,113	9,914,675	12,043,408
0	0	0	0	0	0
9,914,675	12,052,113	12,052,113	12,052,113	9,914,675	12,043,408
654,369	795,439	795,439	795,439	654,369	794,865
0	0	0	0	0	0
654,369	795,439	795,439	795,439	654,369	794,865
0	0	0	0	0	0
(139,004)	(130,823)	(130,823)	(130,823)	(139,004)	(130,823)
515,365	664,617	664,617	664,617	515,365	664,042
193,070,352	222,571,541	222,571,541	222,571,541	193,070,352	222,380,025
34,503,836	0	0	0	34,503,836	0
403,313	403,313	403,313	403,313	403,313	403,313
(24,009,883)	28,016,396	28,016,396	28,016,396	(24,009,883)	28,016,396
(23,606,570)	28,419,709	28,419,709	28,419,709	(23,606,570)	28,419,709
203,967,618	250,991,250	250,991,250	250,991,250	203,967,618	250,799,734
21,144,544	21,144,544	21,144,544	21,144,544	21,144,544	21,144,544
(56,364,223)	(56,364,223)	(56,364,223)	(56,364,223)	(56,364,223)	(56,364,223)
0	0	0	0	0	0
168,747,939	215,771,571	215,771,571	215,771,571	168,747,939	215,580,055
9,449,885	12,083,208	12,083,208	12,083,208	9,449,885	12,072,483
7,921,117	4,812,000	4,812,000	4,812,000	7,921,117	4,812,000

3,339,475	3,339,475	3,339,475	3,339,475	3,339,475	3,339,475
3,582,594	3,582,594	3,582,594	3,582,594	3,582,594	3,582,594
922,781	922,781	922,781	922,781	922,781	922,781
2,684,102	2,684,102	2,684,102	2,684,102	2,684,102	2,684,102
1,028,488	1,028,488	1,028,488	1,028,488	1,028,488	1,028,488
77,283	77,283	77,283	77,283	77,283	77,283
3,227,257	3,227,257	3,227,257	3,227,257	3,227,257	3,227,257
987,818	987,818	987,818	987,818	987,818	987,818
3,224,013	3,224,013	3,224,013	3,224,013	3,224,013	3,224,013
1,610	1,610	1,610	1,610	1,610	1,610
19,075,421	19,075,421	19,075,421	19,075,421	19,075,421	19,075,421

7,425	7,425	7,425	7,425	7,425	7,425
0	0	0	0	0	0
2,536,141	2,536,141	2,536,141	2,536,141	2,536,141	2,536,141
4,173,136	4,173,136	4,173,136	4,173,136	4,173,136	4,173,136
413,531	413,531	413,531	413,531	413,531	413,531
21,196	21,196	21,196	21,196	21,196	21,196
314,716	314,716	314,716	314,716	314,716	314,716
744,186	744,186	744,186	744,186	744,186	744,186
130,212	130,212	130,212	130,212	130,212	130,212
8,340,543	8,340,543	8,340,543	8,340,543	8,340,543	8,340,543
27,415,964	27,415,964	27,415,964	27,415,964	27,415,964	27,415,964

980,485	980,485	980,485	980,485	980,485	980,485
1,138,693	1,138,693	1,138,693	1,138,693	1,138,693	1,138,693
8,735,130	8,735,130	8,735,130	8,735,130	8,735,130	8,735,130
0	0	0	0	0	0
0	0	0	0	0	0
10,854,308	10,854,308	10,854,308	10,854,308	10,854,308	10,854,308

669,119	669,119	669,119	669,119	669,119	669,119
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49,496,941	49,496,941	49,496,941	49,496,941	49,496,941	49,496,941
132,279,491	132,279,491	132,279,491	132,279,491	132,279,491	132,279,491

			<i>EXPORT AREA EXPORT AREA (AF)</i>	<i>EXPORT AREA EXPORT AREA (AG)</i>	<i>EXPORT AREA EXPORT AREA (AH)</i>
TOTAL W/OPUC <u>TYPE I&II ADJ.</u>	TOTAL W/PSCN <u>ADJUST.</u>		TOTAL SYSTEM <u>PER BOOKS</u>	TOTAL W/SYSTEM <u>ADJUST.</u>	TOTAL W/FERC <u>ADJUST.</u>
(=COLS. D:H+K:M)	(=COLS. D:H+N)				
5,979,783,354	5,979,783,354		5,979,783,354	5,979,783,354	5,979,783,354
2,310,469,297	2,310,469,297		2,307,905,652	2,310,469,297	2,310,469,297
27,845,783	27,845,783		28,017,341	27,845,783	27,845,783
3,641,468,274	3,641,468,274		3,643,860,361	3,641,468,274	3,641,468,274
5,940,917	5,940,917		5,940,917	5,940,917	5,940,917
492,734,811	493,244,326		493,244,326	493,244,326	493,244,326
0	5,454,799		5,454,799	5,454,799	5,454,799
124,930,319	110,767,039		134,113,272	108,078,839	110,767,039
29,737,281	29,737,281		29,737,281	29,737,281	29,737,281
62,186,720	64,874,920		62,186,720	62,186,720	62,186,720
3,359,646,866	3,353,117,070		3,376,167,190	3,347,740,671	3,350,428,870
1,106,888,917	1,254,308,452		1,254,308,452	1,254,308,452	1,254,308,452
76,570,940	76,570,940		108,301,921	76,570,940	76,570,940
1,183,459,857	1,330,879,392		1,362,610,373	1,330,879,392	1,330,879,392
763,428,844	802,058,312		869,170,580	802,058,312	802,058,312
162,026,543	162,026,543		156,899,252	162,026,543	162,026,543
6,652,979	6,652,979		6,841,156	6,652,979	6,652,979
227,740	227,740		227,740	227,740	227,740
34,648,827	34,792,143		34,792,143	34,792,143	34,792,143
219,223	219,223		5,287,633	219,223	219,223
(12,843,381)	(11,824,351)		(7,374,927)	(11,824,351)	(11,824,351)

5,405,098	5,405,098
10,052,009	30,536,165
(1,947,990)	4,278,197
967,869,892	1,034,372,048
215,589,965	296,507,344
8,813,793	8,813,793
224,403,758	305,321,137
6.679%	9.106%

5,405,098	5,405,098	5,405,098
20,035,445	30,536,165	30,536,165
(2,242,797)	4,278,197	4,278,197
1,089,041,323	1,034,372,048	1,034,372,048
273,569,050	296,507,344	296,507,344
8,813,793	8,813,793	8,813,793
282,382,843	305,321,137	305,321,137
8.364%	9.120%	9.113%

3,359,646,866	3,353,117,070
1,106,888,917	1,254,308,452
76,570,940	76,570,940
1,183,459,857	1,330,879,392
763,428,844	802,058,312
162,026,543	162,026,543
6,652,979	6,652,979
227,740	227,740
34,648,827	34,792,143
219,223	219,223
(12,843,381)	(11,824,351)
5,405,098	5,405,098
10,052,009	30,536,165
(1,947,990)	4,278,197
967,869,892	1,034,372,048
215,589,965	296,507,344
8,813,793	8,813,793
224,403,758	305,321,137
6.679%	9.106%

3,376,167,190	3,347,740,671	3,350,428,870
1,254,308,452	1,254,308,452	1,254,308,452
108,301,921	76,570,940	76,570,940
1,362,610,373	1,330,879,392	1,330,879,392
869,170,580	802,058,312	802,058,312
156,899,252	162,026,543	162,026,543
6,841,156	6,652,979	6,652,979
227,740	227,740	227,740
34,792,143	34,792,143	34,792,143
5,287,633	219,223	219,223
(7,374,927)	(11,824,351)	(11,824,351)
5,405,098	5,405,098	5,405,098
20,035,445	30,536,165	30,536,165
(2,242,797)	4,278,197	4,278,197
1,089,041,323	1,034,372,048	1,034,372,048
273,569,050	296,507,344	296,507,344
8,813,793	8,813,793	8,813,793
282,382,843	305,321,137	305,321,137
8.364%	9.120%	9.113%

5,703	5,703
32,270,039	32,270,039
30,137,838	30,137,838
62,413,580	62,413,580

1,185,042,260	1,185,042,260
874,896,639	874,896,639
550,912,530	550,912,530
2,610,851,429	2,610,851,429

37,928,913	37,928,913
0	0
37,928,913	37,928,913

80,554,255	80,554,255
658	658
80,554,913	80,554,913

5,703	5,703	5,703
32,270,039	32,270,039	32,270,039
30,137,838	30,137,838	30,137,838

1,185,042,260	1,185,042,260	1,185,042,260
874,896,639	874,896,639	874,896,639
550,912,530	550,912,530	550,912,530

37,928,913	37,928,913	37,928,913
0	0	0

80,554,255	80,554,255	80,554,255
658	658	658

433,318,427	433,318,427	433,318,427	433,318,427	433,318,427
111,594	111,594	111,594	111,594	111,594
433,430,020	433,430,020			
207,664,621	207,664,621	207,664,621	207,664,621	207,664,621
0	0	0	0	0
207,664,621	207,664,621			
188,488,517	188,488,517	188,488,517	188,488,517	188,488,517
33,842	33,842	33,842	33,842	33,842
188,522,359	188,522,359			
229,871,725	229,871,725	229,871,725	229,871,725	229,871,725
26,495	26,495	26,495	26,495	26,495
229,898,220	229,898,220			
390,266	390,266	390,266	390,266	390,266
0	0	0	0	0
390,266	390,266			
1,178,389,313	1,178,389,313			
6,279,892	6,279,892	6,279,892	6,279,892	6,279,892
38,509,366	38,509,366	38,509,366	38,509,366	38,509,366
246,895,062	246,895,062	246,895,062	246,895,062	246,895,062
268,142,283	268,142,283	268,142,283	268,142,283	268,142,283
138,109,066	138,109,066	138,109,066	138,109,066	138,109,066
50,839,106	50,839,106	50,839,106	50,839,106	50,839,106
264,580,458	264,580,458	264,580,458	264,580,458	264,580,458
572,330,550	572,330,550	572,330,550	572,330,550	572,330,550

61,340,577	61,340,577	61,340,577	61,340,577	61,340,577
91,904,640	91,904,640	91,904,640	91,904,640	91,904,640
3,095,046	3,095,046	3,095,046	3,095,046	3,095,046
4,561,978	4,561,978	4,561,978	4,561,978	4,561,978
1,746,588,023	1,746,588,023			
17,616,446	17,616,446	17,616,446	17,616,446	17,616,446
123,679,928	123,679,928	123,679,928	123,679,928	123,679,928
47,037,475	47,037,475	47,037,475	47,037,475	47,037,475
87,669,883	87,669,883	87,669,883	87,669,883	87,669,883
3,014,394	3,014,394	3,014,394	3,014,394	3,014,394
10,750,877	10,750,877	10,750,877	10,750,877	10,750,877
14,000,925	14,000,925	14,000,925	14,000,925	14,000,925
17,485,450	17,485,450	17,485,450	17,485,450	17,485,450
53,104,094	53,104,094	53,104,094	53,104,094	53,104,094
7,181,538	7,181,538	7,181,538	7,181,538	7,181,538
381,541,009	381,541,009			
5,979,783,354	5,979,783,354			
640,939,667	640,939,667	640,065,587	640,939,667	640,939,667
430,576,307	430,576,307	430,389,885	430,576,307	430,576,307
112,340,221	112,340,221	112,247,217	112,340,221	112,340,221
1,183,856,195	1,183,856,195			
8,487,247	8,487,247	8,483,936	8,487,247	8,487,247
28,569,875	28,569,875	28,567,190	28,569,875	28,569,875
121,517,247	121,517,247	120,870,208	121,517,247	121,517,247
68,982,946	68,982,946	68,963,407	68,982,946	68,982,946
65,439,453	65,439,453	65,383,094	65,439,453	65,439,453
77,733,148	77,733,148	77,706,632	77,733,148	77,733,148

280,932 280,932
371,010,848 371,010,848

93,327 93,327
12,629,273 12,629,273
61,836,492 61,836,492
142,478,125 142,478,125
54,251,931 54,251,931
16,517,688 16,517,688
90,745,676 90,745,676
176,011,487 176,011,487
43,394,325 43,394,325
32,539,404 32,539,404
1,779,250 1,779,250
3,648,094 3,648,094
635,925,072 635,925,072

0 0
31,694,657 31,694,657
19,035,125 19,035,125
24,200,595 24,200,595
891,595 891,595
3,692,530 3,692,530
6,593,401 6,593,401
4,749,272 4,749,272
20,857,255 20,857,255
3,183,864 3,183,864
114,898,293 114,898,293

0 0
2,305,690,407 2,305,690,407

4,778,890 4,778,890
2,310,469,297 2,310,469,297

280,932 280,932 280,932

93,258 93,327 93,327
12,621,381 12,629,273 12,629,273
61,771,851 61,836,492 61,836,492
142,434,709 142,478,125 142,478,125
54,225,921 54,251,931 54,251,931
16,512,147 16,517,688 16,517,688
90,655,213 90,745,676 90,745,676
175,866,831 176,011,487 176,011,487
43,389,563 43,394,325 43,394,325
32,513,954 32,539,404 32,539,404
1,778,825 1,779,250 1,779,250
3,647,866 3,648,094 3,648,094

0 0 0
31,675,207 31,694,657 31,694,657
18,815,411 19,035,125 19,035,125
24,200,595 24,200,595 24,200,595
891,900 891,595 891,595
3,685,514 3,692,530 3,692,530
6,589,386 6,593,401 6,593,401
4,749,272 4,749,272 4,749,272
20,881,122 20,857,255 20,857,255
3,168,750 3,183,864 3,183,864

0 0 0
0 0 0

4,778,890 4,778,890 4,778,890
4,778,890 4,778,890 4,778,890

12,968,862	12,968,862	12,956,511	12,968,862	12,968,862
14,876,921	14,876,921	15,060,830	14,876,921	14,876,921
27,845,783	27,845,783			
2,338,315,080	2,338,315,080			
3,641,468,274	3,641,468,274			
0	0	0	0	0
5,940,917	5,940,917	5,940,917	5,940,917	5,940,917
5,940,917	5,940,917			
(1,251,442)	(1,251,442)	(1,251,442)	(1,251,442)	(1,251,442)
(16,474,546)	(16,474,546)	(16,474,546)	(16,474,546)	(16,474,546)
(17,725,988)	(17,725,988)	(17,725,988)	(17,725,988)	(17,725,988)
0	0	0	0	0
476,409,534	476,919,049	476,919,049	476,919,049	476,919,049
34,051,265	34,051,265	34,051,265	34,051,265	34,051,265
492,734,811	493,244,326			
3,142,792,546	3,142,283,031			
36,412,873	36,412,873	59,759,106	36,412,873	36,412,873
0				
18,515,476	18,515,476	18,515,476	18,515,476	18,515,476
10,085,071	10,085,071	10,085,071	10,085,071	10,085,071
26,838,836	26,838,836	26,838,836	26,838,836	26,838,836
2,540,909	2,540,909	2,540,909	2,540,909	2,540,909

57,980,292	57,980,292			
0	2,202,488	2,202,488	2,202,488	2,202,488
0	857,280	857,280	857,280	857,280
0	3,528,456	3,528,456	3,528,456	3,528,456
0	35,340	35,340	35,340	35,340
0	4,997,002	4,997,002	4,997,002	4,997,002
0	4,753,307	4,753,307	4,753,307	4,753,307
0	16,373,874			
30,537,154	0	0	(2,688,200)	0
124,930,319	110,767,039			
3,267,722,865	3,253,050,070			
3,267,722,865	3,253,050,070			
0	109,962	109,962	109,962	109,962
0	1,036,097	1,036,097	1,036,097	1,036,097
0	384,466	384,466	384,466	384,466
0	32,400	32,400	32,400	32,400
0	1,575,939	1,575,939	1,575,939	1,575,939
0	1,069,426	1,069,426	1,069,426	1,069,426
0	0	0	0	0
0	543,174	543,174	543,174	543,174
0	4,751,462			
0	703,337	703,337	703,337	703,337
0	0	0	0	0
0	0	0	0	0
0	0			
18,211	18,211	18,211	18,211	18,211

385,734	385,734	385,734	385,734	385,734
4,896,573	4,896,573	4,896,573	4,896,573	4,896,573
0	0	0	0	0
130,814	130,814	130,814	130,814	130,814
10,338,444	10,338,444	10,338,444	10,338,444	10,338,444
15,427,037	15,427,037	15,427,037	15,427,037	15,427,037
415,298	415,298	415,298	415,298	415,298
668,368	668,368	668,368	668,368	668,368
32,280,479	32,280,479			
0	0	0	0	0
(2,536,525)	(2,536,525)	(2,536,525)	(2,536,525)	(2,536,525)
(6,673)	(6,673)	(6,673)	(6,673)	(6,673)
32,280,479	32,280,479			
75,472,749	75,472,749	75,472,749	75,472,749	75,472,749
976,367	976,367	976,367	976,367	976,367
(14,262,396)	(14,262,396)	(14,262,396)	(14,262,396)	(14,262,396)
62,186,720	62,186,720			
3,362,190,064	3,352,972,068			
1,071,283,717	1,175,151,915	1,175,151,915	1,175,151,915	1,175,151,915
0	0	0	0	0
35,605,200	79,156,537	79,156,537	79,156,537	79,156,537
1,106,888,917	1,254,308,452			
3,971,967	3,971,967	0	3,971,967	3,971,967
0	0	0	0	0
0	0	0	0	0
0	0			
4,463,096	4,463,096	4,463,096	4,463,096	4,463,096

3,451,652	3,451,652	3,451,652	3,451,652	3,451,652
17,330	17,330	17,330	17,330	17,330
0	0	0	0	0
1,578,645	1,578,645	1,578,645	1,578,645	1,578,645
400,000	400,000	400,000	400,000	400,000
1,499,080	1,499,080	1,499,080	1,499,080	1,499,080
8,273,112	8,273,112	8,273,112	8,273,112	8,273,112
750,532	750,532	750,532	750,532	750,532
78,383	78,383	78,383	78,383	78,383
16,048,736	16,048,736			
10,529,474	10,529,474	10,529,474	10,529,474	10,529,474
824,327	824,327	824,327	824,327	824,327
39,975,231	39,975,231	39,975,231	39,975,231	39,975,231
0	0	0	0	0
0	0	0	0	0
0	0	35,702,948	0	0
587,282	587,282	587,282	587,282	587,282
125,970	125,970	125,970	125,970	125,970
0	0	0	0	0
0	0	0	0	0
44,857	44,857	44,857	44,857	44,857
52,087,141	52,087,141			
76,570,940	76,570,940			
1,183,459,857	1,330,879,392			
1,158,687	1,158,687	1,204,942	1,158,687	1,158,687
62,954,890	115,523,971	115,523,971	115,523,971	115,523,971

0	0	0	0	0
9,912,734	9,912,734	9,912,734	9,912,734	9,912,734
9,912,734	9,912,734			
0	0	0	0	0
1,868,433	1,868,433	1,868,433	1,868,433	1,868,433
1,868,433	1,868,433			
9,133,787	9,133,787	9,134,293	9,133,787	9,133,787
250,861	250,861	250,861	250,861	250,861
85,279,392	137,848,473			
213,256	213,256	213,256	213,256	213,256
349,423	349,423	349,423	349,423	349,423
0	0	0	0	0
10,847,201	10,847,201	10,847,201	10,847,201	10,847,201
10,847,201	10,847,201			
0	0	0	0	0
4,545,026	4,545,026	4,545,026	4,545,026	4,545,026
4,545,026	4,545,026			
7,142,704	7,142,704	7,142,704	7,142,704	7,142,704
23,097,610	23,097,610			
108,377,002	160,946,083			
4,892,983	4,892,983	5,629,020	4,892,983	4,892,983
6,551,529	6,551,529	6,673,648	6,551,529	6,551,529
2,450,523	2,450,523	2,450,000	2,450,523	2,450,523
9,002,052	9,002,052			
14,450,876	14,450,876	15,387,250	14,450,876	14,450,876

1,235,081	1,235,081	1,465,243	1,235,081	1,235,081
419,597	419,597	419,597	419,597	419,597
1,654,678	1,654,678			
5,025,024	5,025,024	5,600,843	5,025,024	5,025,024
246,704	246,704	246,704	246,704	246,704
35,272,318	35,272,318			
81,729	81,729	93,530	81,729	81,729
656,238	656,238	745,081	656,238	656,238
306,260	306,260	332,571	306,260	306,260
1,369,406	1,369,406	1,624,600	1,369,406	1,369,406
1,363,699	1,363,699	1,363,699	1,363,699	1,363,699
2,733,105	2,733,105			
2,407,748	2,407,748	2,666,883	2,407,748	2,407,748
6,185,081	6,185,081			
41,457,398	41,457,398			
557,952	557,952	648,947	557,952	557,952
7,851	7,851	7,851	7,851	7,851
75,119,780	17,666,098	17,666,098	17,666,098	17,666,098
75,127,631	17,673,949			
2,187,303	2,187,303	2,594,915	2,187,303	2,187,303
1,918,511	1,918,511	1,918,511	1,918,511	1,918,511
4,105,814	4,105,814			
1,334,928	1,334,928	1,406,549	1,334,928	1,334,928

0	0	0	0	0
81,126,325	23,672,643			
40	40	40	40	40
194,373	194,373	215,293	194,373	194,373
47,118	47,118	55,898	47,118	47,118
68,745	68,745	68,745	68,745	68,745
115,863	115,863			
2,597,324	2,597,324	2,641,004	2,597,324	2,597,324
2,907,600	2,907,600			
84,033,925	26,580,243			
676,543	676,543	676,543	676,543	676,543
58,640,300	97,363,529	97,363,529	97,363,529	97,363,529
59,316,843	98,040,072			
0	0	894,680	0	0
213,270,433	217,489,839	188,827,388	217,489,839	217,489,839
213,270,433	217,489,839			
272,587,276	315,529,911			
5,310	5,310	5,331	5,310	5,310
0	641,632	42,176,658	641,632	641,632
0	(71,046)	(71,046)	(71,046)	(71,046)
3,904,130	3,904,130	4,430,296	3,904,130	3,904,130
3,904,130	4,474,716			
276,496,716	320,009,937			

510,365,041 548,993,661

2,956,578	2,956,578	3,318,397	2,956,578	2,956,578
4,871,159	4,871,159	5,326,691	4,871,159	4,871,159
2,509,866	2,509,866	2,855,188	2,509,866	2,509,866
822,453	822,453	878,708	822,453	822,453
3,602,155	3,602,155	3,602,155	3,602,155	3,602,155
15,165	15,165	15,165	15,165	15,165
2,710,663	2,710,663	2,710,673	2,710,663	2,710,663

17,488,040 17,488,040

696,090	696,090	712,201	696,090	696,090
942,184	942,184	1,071,060	942,184	942,184
1,474,746	1,474,746	1,721,024	1,474,746	1,474,746
739,485	739,485	832,096	739,485	739,485
0	0	0	0	0
411,723	411,723	411,723	411,723	411,723

4,264,228 4,264,228

21,752,267 21,752,267

4,026,338	4,026,338	4,550,906	4,026,338	4,026,338
3,791,805	3,791,805	4,354,562	3,791,805	3,791,805
1,420,954	1,420,954	1,565,905	1,420,954	1,420,954
3,475,197	3,475,197	3,896,819	3,475,197	3,475,197
3,230,583	3,230,583	3,392,139	3,230,583	3,230,583
145,721	145,721	157,861	145,721	145,721

4,063,765	4,063,765	4,570,706	4,063,765	4,063,765
1,132,084	1,132,084	1,287,251	1,132,084	1,132,084
4,433,214	4,433,214	4,939,645	4,433,214	4,433,214
1,203,553	1,203,553	1,203,806	1,203,553	1,203,553
26,923,214	26,923,214			
603,768	603,768	604,934	603,768	603,768
(1,048)	(1,048)	(1,048)	(1,048)	(1,048)
4,083,938	4,083,938	4,482,318	4,083,938	4,083,938
16,745,777	16,745,777	17,401,297	16,745,777	16,745,777
638,838	638,838	703,795	638,838	638,838
42,263	42,263	45,593	42,263	42,263
539,877	539,877	589,313	539,877	539,877
794,547	794,547	911,444	794,547	794,547
193,716	193,716	214,170	193,716	193,716
23,641,677	23,641,677			
50,564,891	50,564,891			
962,486	962,486	1,116,501	962,486	962,486
1,611,645	1,611,645	1,790,512	1,611,645	1,611,645
12,578,990	12,578,990	13,951,112	12,578,990	12,578,990
3,349,264	3,350,112	3,350,112	3,350,112	3,350,112
(4)	(4)	(4)	(4)	(4)
18,502,382	18,503,230			
697,457	697,457	802,563	697,457	697,457
355,620	355,620	355,620	355,620	355,620
5,746,266	5,746,266	42,130,567	5,746,266	5,746,266
6,101,886	6,101,886			
341,699	341,699	341,699	341,699	341,699
582,924	582,924	627,857	582,924	582,924
7,723,966	7,723,966			

0	0	0	0	0
0	0			
81,364,958	81,364,958	88,828,776	81,364,958	81,364,958
14,750,143	14,750,143	14,790,380	14,750,143	14,750,143
(29,219,811)	(29,219,811)	(29,219,811)	(29,219,811)	(29,219,811)
7,744,133	7,744,133	7,744,133	7,744,133	7,744,133
394,554	394,554	394,554	394,554	394,554
2,570,708	2,570,708	2,615,731	2,570,708	2,570,708
2,965,262	2,965,262			
5,598,649	5,598,649	5,617,495	5,598,649	5,598,649
34,021,265	34,021,265	34,017,958	34,021,265	34,021,265
1,143,402	1,143,402	1,143,402	1,143,402	1,143,402
17,153,713	17,153,713	17,153,713	17,153,713	17,153,713
0	0	0	0	0
0	0	0	0	0
2,134,186	2,134,186	2,134,186	2,134,186	2,134,186
1,168,595	1,168,595	1,168,595	1,168,595	1,168,595
0	0	0	0	0
730,936	730,936	730,936	730,936	730,936
33,170	33,170	33,170	33,170	33,170
158,501	158,501	158,501	158,501	158,501
0	0	0	0	0
0	0	0	0	0
81,751	81,751	81,751	81,751	81,751
0	0	0	0	0
714,218	714,218	714,218	714,218	714,218
5,021,358	5,021,358			
0	0	0	0	0
0	0	603,786	0	0
3,315,267	3,315,267	3,605,153	3,315,267	3,315,267
0	0	0	0	0

143,858,340	143,858,340			
6,658,806	6,658,806	6,842,169	6,658,806	6,658,806
150,517,146	150,517,146			
4,003,151	4,003,151	0	4,003,151	4,003,151
763,428,844	802,058,312			
48,977,913	48,977,913	47,229,753	48,977,913	48,977,913
16,662,346	16,662,346	16,289,503	16,662,346	16,662,346
16,241,221	16,241,221	16,055,212	16,241,221	16,241,221
81,881,479	81,881,479			
308,888	308,888	302,267	308,888	308,888
1,521,038	1,521,038	1,515,669	1,521,038	1,521,038
10,189,397	10,189,397	8,895,320	10,189,397	10,189,397
2,257,797	2,257,797	2,218,718	2,257,797	2,257,797
5,171,747	5,171,747	5,059,029	5,171,747	5,171,747
4,347,039	4,347,039	4,294,008	4,347,039	4,347,039
3,551	3,551	3,551	3,551	3,551
23,799,458	23,799,458			
29,091	29,091	28,953	29,091	29,091
848,229	848,229	832,445	848,229	848,229
4,685,329	4,685,329	4,556,046	4,685,329	4,685,329
6,189,013	6,189,013	6,102,180	6,189,013	6,189,013
3,706,666	3,706,666	3,654,645	3,706,666	3,706,666
969,742	969,742	958,660	969,742	969,742
5,189,925	5,189,925	5,008,999	5,189,925	5,189,925
12,681,259	12,681,259	12,391,947	12,681,259	12,681,259
977,938	977,938	968,415	977,938	977,938
4,438,791	4,438,791	4,387,891	4,438,791	4,438,791
89,915	89,915	89,065	89,915	89,915

79,340	79,340	78,883	79,340	79,340
39,885,238	39,885,238			
0	0	0	0	0
2,618,018	2,618,018	2,579,117	2,618,018	2,618,018
7,753,082	7,753,082	7,313,654	7,753,082	7,753,082
188,456	188,456	188,456	188,456	188,456
111,072	111,072	111,681	111,072	111,072
546,899	546,899	532,867	546,899	546,899
705,697	705,697	697,667	705,697	705,697
0	0	0	0	0
3,815,074	3,815,074	3,862,809	3,815,074	3,815,074
451,703	451,703	421,475	451,703	451,703
16,190,002	16,190,002			
566,665	566,665	566,665	566,665	566,665
161,756,177	161,756,177			
(296,299)	(296,299)	(296,299)	(296,299)	(296,299)
161,459,878	161,459,878			
6,637,961	6,637,961	6,981,078	6,637,961	6,637,961
0	0	0	0	0
15,018	15,018	(139,922)	15,018	15,018
6,652,979	6,652,979			
168,112,857	168,112,857			
227,740	227,740	227,740	227,740	227,740
0	0	15,595,269	0	0

0	0	94,472	0	0
0	0	(15,937,325)	0	0
1,338,765	1,338,765	1,338,765	1,338,765	1,338,765
820,954	820,954	820,954	820,954	820,954
145,492	145,492	145,492	145,492	145,492
7,786,123	7,786,123	7,786,123	7,786,123	7,786,123
6,289,275	6,289,275	6,289,275	6,289,275	6,289,275
10,415,546	10,415,546	10,415,546	10,415,546	10,415,546
2,016,090	2,016,090	2,016,090	2,016,090	2,016,090
28,812,245	28,812,245			
4,352	4,352	4,352	4,352	4,352
2,724,231	2,724,231	2,724,231	2,724,231	2,724,231
255,715	255,980	255,980	255,980	255,980
834,846	837,813	837,813	837,813	837,813
0	0	247,584	0	0
1,690,662	1,884,837	1,884,837	1,884,837	1,884,837
326,776	272,685	272,685	272,685	272,685
0	0	0	0	0
34,648,827	34,792,143			
0	0	5,068,410	0	0
219,223	219,223	219,223	219,223	219,223

219,223	219,223	5,287,633	219,223	219,223
(17,583,630)	(16,564,600)	(15,459,580)	(16,564,600)	(16,564,600)
4,740,249	4,740,249	8,084,652	4,740,249	4,740,249
(12,843,381)	(11,824,351)	(7,374,927)	(11,824,351)	(11,824,351)
5,405,098	5,405,098	5,405,098	5,405,098	5,405,098
10,052,009	30,536,165			
(2,305,285)	3,505,823			
353,307	664,617			
3,987	107,757			
(1,947,990)	4,278,197			
1,183,459,857	1,330,879,392			
763,428,844	802,058,312			
162,026,543	162,026,543			
6,652,979	6,652,979			
227,740	227,740			
34,648,827	34,792,143			
219,223	219,223			
967,204,157	1,005,976,940			
0	0	0	0	0
216,255,700	324,902,451			

90,324,236	90,417,028	84,407,634	90,417,028	90,417,028
11,913,882	11,913,882	11,913,882	11,913,882	11,913,882
102,238,118	102,330,910			
114,017,582	222,571,541			
0	0	34,503,836	0	0
5,187,487	403,313	403,313	403,313	403,313
28,016,396	28,016,396	(24,009,883)	28,016,396	28,016,396
33,203,883	28,419,709	(23,606,570)	28,419,709	28,419,709
147,221,465	250,991,250			
2,112,399	8,338,586			
145,109,065	242,652,664			
30,472,904	50,957,059			
0	0	0	0	0
(20,420,895)	(20,420,895)	(22,292,064)	(20,420,895)	(20,420,895)
10,052,009	30,536,165			
114,017,582	222,571,541			
0	0	34,503,836	0	0
5,187,487	403,313	403,313	403,313	403,313
28,016,396	28,016,396	(24,009,883)	28,016,396	28,016,396
33,203,883	28,419,709	(23,606,570)	28,419,709	28,419,709
0	0	0	0	0
33,203,883	28,419,709			
147,221,465	250,991,250			

21,144,544	21,144,544	21,144,544	21,144,544	21,144,544
(6,989,330)	(6,989,330)	(6,989,330)	(6,989,330)	(6,989,330)
0	0	0	0	0
161,376,679	265,146,464			
7,335,304	12,052,113			
0	0	0	0	0
7,335,304	12,052,113	9,914,675	12,052,113	12,052,113
484,130	795,439			
0	0	0	0	0
484,130	795,439			
0	0	0	0	0
(130,823)	(130,823)	(139,004)	(130,823)	(130,823)
353,307	664,617			
114,017,582	222,571,541	193,070,352	222,571,541	222,571,541
0	0	34,503,836	0	0
5,187,487	403,313	403,313	403,313	403,313
28,016,396	28,016,396	(24,009,883)	28,016,396	28,016,396
33,203,883	28,419,709	(23,606,570)	28,419,709	28,419,709
147,221,465	250,991,250			
21,144,544	21,144,544	21,144,544	21,144,544	21,144,544
(56,364,223)	(56,364,223)	(56,364,223)	(56,364,223)	(56,364,223)
0	0	0	0	0
112,001,786	215,771,571			
6,272,100	12,083,208			
4,812,000	4,812,000	7,921,117	4,812,000	4,812,000

1,460,100	7,271,208			
0	0	0	0	0
(3,765,385)	(3,765,385)	(4,344,935)	(3,765,385)	(3,765,385)
(2,305,285)	3,505,823			
147,221,465	250,991,250			
21,144,544	21,144,544	21,144,544	21,144,544	21,144,544
(196,888)	(196,888)	(196,888)	(196,888)	(196,888)
0	0	0	0	0
168,169,121	271,938,906			
0	0	0	0	0
168,169,121	271,938,906			
168,169	271,939			
0	0	0	0	0
(164,182)	(164,182)	(166,909)	(164,182)	(164,182)
3,987	107,757			
297,684	297,684	297,684	297,684	297,684
4,685,715	4,685,715	4,685,715	4,685,715	4,685,715
774,094	774,094	774,094	774,094	774,094
5,961,093	5,961,093	5,961,093	5,961,093	5,961,093
1,465,243	1,465,243	1,465,243	1,465,243	1,465,243
3,665,747	3,665,747	3,665,747	3,665,747	3,665,747
0	0	0	0	0
16,551,892	16,551,892			
75,128	75,128	75,128	75,128	75,128
565,583	565,583	565,583	565,583	565,583
167,499	167,499	167,499	167,499	167,499
1,624,600	1,624,600	1,624,600	1,624,600	1,624,600
1,649,690	1,649,690	1,649,690	1,649,690	1,649,690
4,082,500	4,082,500			
20,634,392	20,634,392			

579,291	579,291	579,291	579,291	579,291
2,594,915	2,594,915	2,594,915	2,594,915	2,594,915
455,947	455,947	455,947	455,947	455,947
0	0	0	0	0
3,630,153	3,630,153			
0	0	0	0	0
133,181	133,181	133,181	133,181	133,181
55,898	55,898	55,898	55,898	55,898
278,072	278,072	278,072	278,072	278,072
467,151	467,151			
4,097,304	4,097,304			
0	0	0	0	0
133	133	133	133	133
3,349,646	3,349,646	3,349,646	3,349,646	3,349,646
3,349,779	3,349,779			
28,379,159	28,379,159			
2,303,390	2,303,390	2,303,390	2,303,390	2,303,390
2,899,981	2,899,981	2,899,981	2,899,981	2,899,981
2,198,367	2,198,367	2,198,367	2,198,367	2,198,367
358,127	358,127	358,127	358,127	358,127
0	0	0	0	0
0	0	0	0	0
64	64	64	64	64
7,759,929	7,759,929			
102,565	102,565	102,565	102,565	102,565
820,446	820,446	820,446	820,446	820,446
1,567,841	1,567,841	1,567,841	1,567,841	1,567,841
589,578	589,578	589,578	589,578	589,578
0	0	0	0	0
3,080,430	3,080,430			
10,840,359	10,840,359			

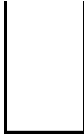
3,339,475	3,339,475	3,339,475	3,339,475	3,339,475
3,582,594	3,582,594	3,582,594	3,582,594	3,582,594
922,781	922,781	922,781	922,781	922,781
2,684,102	2,684,102	2,684,102	2,684,102	2,684,102
1,028,488	1,028,488	1,028,488	1,028,488	1,028,488
77,283	77,283	77,283	77,283	77,283
3,227,257	3,227,257	3,227,257	3,227,257	3,227,257
987,818	987,818	987,818	987,818	987,818
3,224,013	3,224,013	3,224,013	3,224,013	3,224,013
1,610	1,610	1,610	1,610	1,610
19,075,421	19,075,421			
7,425	7,425	7,425	7,425	7,425
0	0	0	0	0
2,536,141	2,536,141	2,536,141	2,536,141	2,536,141
4,173,136	4,173,136	4,173,136	4,173,136	4,173,136
413,531	413,531	413,531	413,531	413,531
21,196	21,196	21,196	21,196	21,196
314,716	314,716	314,716	314,716	314,716
744,186	744,186	744,186	744,186	744,186
130,212	130,212	130,212	130,212	130,212
8,340,543	8,340,543			
27,415,964	27,415,964			
980,485	980,485	980,485	980,485	980,485
1,138,693	1,138,693	1,138,693	1,138,693	1,138,693
8,735,130	8,735,130	8,735,130	8,735,130	8,735,130
0	0	0	0	0
0	0	0	0	0
10,854,308	10,854,308			
669,119	669,119	669,119	669,119	669,119

49,496,941

49,496,941

132,279,491

132,279,491

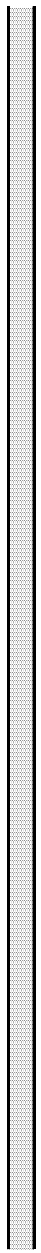


<i>EXPORT AREA EXPORT AREA (AI) TOTAL W/OPUC ADJUST.</i>	<i>EXPORT AREA EXPORT AREA (AJ) TOTAL W/OPUC ACTUALS</i>	<i>EXPORT AREA EXPORT AREA (AK) TOTAL W/OPUC TYPE I ADJ.</i>	<i>EXPORT AREA EXPORT AREA (AL) TOTAL W/OPUC TYPE II ADJ.</i>	<i>EXPORT AREA EXPORT AREA (AM) TOTAL W/PSCN ADJUST.</i>
5,979,783,354	5,979,783,354	5,979,783,354	5,979,783,354	5,979,783,354
2,310,469,297	2,307,905,652	2,307,905,652	2,310,469,297	2,310,469,297
27,845,783	28,017,341	28,017,341	27,845,783	27,845,783
3,641,468,274	3,643,860,361	3,643,860,361	3,641,468,274	3,641,468,274
5,940,917	5,940,917	5,940,917	5,940,917	5,940,917
216,774,911	493,244,326	493,244,326	492,734,811	493,244,326
703,337	0	0	0	5,454,799
94,393,165	152,506,221	126,471,789	124,930,319	110,767,039
29,737,281	29,737,281	29,737,281	29,737,281	29,737,281
62,186,720	62,186,720	62,186,720	62,186,720	64,874,920
3,605,772,949	3,389,105,341	3,363,070,908	3,359,646,866	3,353,117,070
1,254,308,452	1,254,308,452	1,254,308,452	1,106,888,917	1,254,308,452
76,570,940	108,301,921	76,570,940	76,570,940	76,570,940
1,330,879,392	1,362,610,373	1,330,879,392	1,183,459,857	1,330,879,392
802,058,312	869,170,580	801,965,592	763,428,844	802,058,312
162,026,543	156,899,252	156,899,252	162,026,543	162,026,543
6,652,979	6,841,156	6,996,096	6,652,979	6,652,979
227,740	227,740	227,740	227,740	227,740
34,792,143	34,792,143	34,792,143	34,648,827	34,792,143
219,223	5,287,633	5,287,633	219,223	219,223
(11,824,351)	(7,374,927)	(11,824,351)	(12,843,381)	(11,824,351)

5,405,098	5,405,098	5,405,098	5,405,098	5,405,098
30,536,165	20,035,445	30,498,359	10,052,009	30,536,165
4,278,197	(2,242,797)	4,266,706	(1,947,990)	4,278,197
1,034,372,048	1,089,041,323	1,034,514,268	967,869,892	1,034,372,048
296,507,344	273,569,050	296,365,124	215,589,965	296,507,344
8,813,793	8,813,793	8,813,793	8,813,793	8,813,793
305,321,137	282,382,843	305,178,917	224,403,758	305,321,137
8.468%	8.332%	9.074%	6.679%	9.106%

3,605,772,949	3,389,105,341	3,363,070,908	3,359,646,866	3,353,117,070
1,254,308,452	1,254,308,452	1,254,308,452	1,106,888,917	1,254,308,452
76,570,940	108,301,921	76,570,940	76,570,940	76,570,940
1,330,879,392	1,362,610,373	1,330,879,392	1,183,459,857	1,330,879,392
802,058,312	869,170,580	801,965,592	763,428,844	802,058,312
162,026,543	156,899,252	156,899,252	162,026,543	162,026,543
6,652,979	6,841,156	6,996,096	6,652,979	6,652,979
227,740	227,740	227,740	227,740	227,740
34,792,143	34,792,143	34,792,143	34,648,827	34,792,143
219,223	5,287,633	5,287,633	219,223	219,223
(11,824,351)	(7,374,927)	(11,824,351)	(12,843,381)	(11,824,351)
5,405,098	5,405,098	5,405,098	5,405,098	5,405,098
30,536,165	20,035,445	30,498,359	10,052,009	30,536,165
4,278,197	(2,242,797)	4,266,706	(1,947,990)	4,278,197
1,034,372,048	1,089,041,323	1,034,514,268	967,869,892	1,034,372,048
296,507,344	273,569,050	296,365,124	215,589,965	296,507,344
8,813,793	8,813,793	8,813,793	8,813,793	8,813,793
305,321,137	282,382,843	305,178,917	224,403,758	305,321,137
8.468%	8.332%	9.074%	6.679%	9.106%

5,703	5,703	5,703	5,703	5,703
32,270,039	32,270,039	32,270,039	32,270,039	32,270,039
30,137,838	30,137,838	30,137,838	30,137,838	30,137,838
1,185,042,260	1,185,042,260	1,185,042,260	1,185,042,260	1,185,042,260
874,896,639	874,896,639	874,896,639	874,896,639	874,896,639
550,912,530	550,912,530	550,912,530	550,912,530	550,912,530
37,928,913	37,928,913	37,928,913	37,928,913	37,928,913
0	0	0	0	0
80,554,255	80,554,255	80,554,255	80,554,255	80,554,255
658	658	658	658	658



433,318,427	433,318,427	433,318,427	433,318,427	433,318,427
111,594	111,594	111,594	111,594	111,594
207,664,621	207,664,621	207,664,621	207,664,621	207,664,621
0	0	0	0	0
188,488,517	188,488,517	188,488,517	188,488,517	188,488,517
33,842	33,842	33,842	33,842	33,842
229,871,725	229,871,725	229,871,725	229,871,725	229,871,725
26,495	26,495	26,495	26,495	26,495
390,266	390,266	390,266	390,266	390,266
0	0	0	0	0
6,279,892	6,279,892	6,279,892	6,279,892	6,279,892
38,509,366	38,509,366	38,509,366	38,509,366	38,509,366
246,895,062	246,895,062	246,895,062	246,895,062	246,895,062
268,142,283	268,142,283	268,142,283	268,142,283	268,142,283
138,109,066	138,109,066	138,109,066	138,109,066	138,109,066
50,839,106	50,839,106	50,839,106	50,839,106	50,839,106
264,580,458	264,580,458	264,580,458	264,580,458	264,580,458
572,330,550	572,330,550	572,330,550	572,330,550	572,330,550

61,340,577	61,340,577	61,340,577	61,340,577	61,340,577
91,904,640	91,904,640	91,904,640	91,904,640	91,904,640
3,095,046	3,095,046	3,095,046	3,095,046	3,095,046
4,561,978	4,561,978	4,561,978	4,561,978	4,561,978

17,616,446	17,616,446	17,616,446	17,616,446	17,616,446
123,679,928	123,679,928	123,679,928	123,679,928	123,679,928
47,037,475	47,037,475	47,037,475	47,037,475	47,037,475
87,669,883	87,669,883	87,669,883	87,669,883	87,669,883
3,014,394	3,014,394	3,014,394	3,014,394	3,014,394
10,750,877	10,750,877	10,750,877	10,750,877	10,750,877
14,000,925	14,000,925	14,000,925	14,000,925	14,000,925
17,485,450	17,485,450	17,485,450	17,485,450	17,485,450
53,104,094	53,104,094	53,104,094	53,104,094	53,104,094
7,181,538	7,181,538	7,181,538	7,181,538	7,181,538

640,939,667	640,065,587	640,065,587	640,939,667	640,939,667
430,576,307	430,389,885	430,389,885	430,576,307	430,576,307
112,340,221	112,247,217	112,247,217	112,340,221	112,340,221

8,487,247	8,483,936	8,483,936	8,487,247	8,487,247
28,569,875	28,567,190	28,567,190	28,569,875	28,569,875
121,517,247	120,870,208	120,870,208	121,517,247	121,517,247
68,982,946	68,963,407	68,963,407	68,982,946	68,982,946
65,439,453	65,383,094	65,383,094	65,439,453	65,439,453
77,733,148	77,706,632	77,706,632	77,733,148	77,733,148

280,932	280,932	280,932	280,932	280,932
93,327	93,258	93,258	93,327	93,327
12,629,273	12,621,381	12,621,381	12,629,273	12,629,273
61,836,492	61,771,851	61,771,851	61,836,492	61,836,492
142,478,125	142,434,709	142,434,709	142,478,125	142,478,125
54,251,931	54,225,921	54,225,921	54,251,931	54,251,931
16,517,688	16,512,147	16,512,147	16,517,688	16,517,688
90,745,676	90,655,213	90,655,213	90,745,676	90,745,676
176,011,487	175,866,831	175,866,831	176,011,487	176,011,487
43,394,325	43,389,563	43,389,563	43,394,325	43,394,325
32,539,404	32,513,954	32,513,954	32,539,404	32,539,404
1,779,250	1,778,825	1,778,825	1,779,250	1,779,250
3,648,094	3,647,866	3,647,866	3,648,094	3,648,094
0	0	0	0	0
31,694,657	31,675,207	31,675,207	31,694,657	31,694,657
19,035,125	18,815,411	18,815,411	19,035,125	19,035,125
24,200,595	24,200,595	24,200,595	24,200,595	24,200,595
891,595	891,900	891,900	891,595	891,595
3,692,530	3,685,514	3,685,514	3,692,530	3,692,530
6,593,401	6,589,386	6,589,386	6,593,401	6,593,401
4,749,272	4,749,272	4,749,272	4,749,272	4,749,272
20,857,255	20,881,122	20,881,122	20,857,255	20,857,255
3,183,864	3,168,750	3,168,750	3,183,864	3,183,864
0	0	0	0	0
0	0	0	0	0
4,778,890	4,778,890	4,778,890	4,778,890	4,778,890
4,778,890	4,778,890	4,778,890	4,778,890	4,778,890

12,968,862	12,956,511	12,956,511	12,968,862	12,968,862
14,876,921	15,060,830	15,060,830	14,876,921	14,876,921

0	0	0	0	0
5,940,917	5,940,917	5,940,917	5,940,917	5,940,917

(26,057,585)	(1,251,442)	(1,251,442)	(1,251,442)	(1,251,442)
(16,474,546)	(16,474,546)	(16,474,546)	(16,474,546)	(16,474,546)
(42,532,131)	(17,725,988)	(17,725,988)	(17,725,988)	(17,725,988)
0	0	0	0	0
254,746,787	476,919,049	476,919,049	476,409,534	476,919,049
4,560,255	34,051,265	34,051,265	34,051,265	34,051,265

36,412,873	59,759,106	36,412,873	36,412,873	36,412,873
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18,515,476	18,515,476	18,515,476	18,515,476	18,515,476
10,085,071	10,085,071	10,085,071	10,085,071	10,085,071
26,838,836	26,838,836	26,838,836	26,838,836	26,838,836
2,540,909	2,540,909	2,540,909	2,540,909	2,540,909

0	0	0	0	2,202,488
0	0	0	0	857,280
0	0	0	0	3,528,456
0	0	0	0	35,340
0	0	0	0	4,997,002
0	0	0	0	4,753,307
0	34,766,823	32,078,624	30,537,154	0
(926,136)	0	0	0	109,962
0	0	0	0	1,036,097
0	0	0	0	384,466
0	0	0	0	32,400
0	0	0	0	1,575,939
0	0	0	0	1,069,426
0	0	0	0	0
0	0	0	0	543,174
703,337	0	0	0	703,337
0	0	0	0	0
0	0	0	0	0
18,211	18,211	18,211	18,211	18,211

385,734	385,734	385,734	385,734	385,734
4,896,573	4,896,573	4,896,573	4,896,573	4,896,573
0	0	0	0	0
130,814	130,814	130,814	130,814	130,814
10,338,444	10,338,444	10,338,444	10,338,444	10,338,444
15,427,037	15,427,037	15,427,037	15,427,037	15,427,037
415,298	415,298	415,298	415,298	415,298
668,368	668,368	668,368	668,368	668,368
0	0	0	0	0
(2,536,525)	(2,536,525)	(2,536,525)	(2,536,525)	(2,536,525)
(6,673)	(6,673)	(6,673)	(6,673)	(6,673)
75,472,749	75,472,749	75,472,749	75,472,749	75,472,749
976,367	976,367	976,367	976,367	976,367
(14,262,396)	(14,262,396)	(14,262,396)	(14,262,396)	(14,262,396)
1,175,151,915	1,175,151,915	1,175,151,915	1,071,283,717	1,175,151,915
0	0	0	0	0
79,156,537	79,156,537	79,156,537	35,605,200	79,156,537
3,971,967	0	3,971,967	3,971,967	3,971,967
0	0	0	0	0
0	0	0	0	0
4,463,096	4,463,096	4,463,096	4,463,096	4,463,096

3,451,652	3,451,652	3,451,652	3,451,652	3,451,652
17,330	17,330	17,330	17,330	17,330
0	0	0	0	0
1,578,645	1,578,645	1,578,645	1,578,645	1,578,645
400,000	400,000	400,000	400,000	400,000
1,499,080	1,499,080	1,499,080	1,499,080	1,499,080
8,273,112	8,273,112	8,273,112	8,273,112	8,273,112
750,532	750,532	750,532	750,532	750,532
78,383	78,383	78,383	78,383	78,383
10,529,474	10,529,474	10,529,474	10,529,474	10,529,474
824,327	824,327	824,327	824,327	824,327
39,975,231	39,975,231	39,975,231	39,975,231	39,975,231
0	0	0	0	0
0	0	0	0	0
0	35,702,948	0	0	0
587,282	587,282	587,282	587,282	587,282
125,970	125,970	125,970	125,970	125,970
0	0	0	0	0
0	0	0	0	0
44,857	44,857	44,857	44,857	44,857
1,158,687	1,204,942	1,158,488	1,158,687	1,158,687
115,523,971	115,523,971	115,523,971	62,954,890	115,523,971

0	0	0	0	0
9,912,734	9,912,734	9,912,734	9,912,734	9,912,734

0	0	0	0	0
1,868,433	1,868,433	1,868,433	1,868,433	1,868,433

9,133,787	9,134,293	9,133,785	9,133,787	9,133,787
250,861	250,861	250,861	250,861	250,861

213,256	213,256	213,256	213,256	213,256
349,423	349,423	349,423	349,423	349,423

0	0	0	0	0
10,847,201	10,847,201	10,847,201	10,847,201	10,847,201

0	0	0	0	0
4,545,026	4,545,026	4,545,026	4,545,026	4,545,026

7,142,704	7,142,704	7,142,704	7,142,704	7,142,704
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4,892,983	5,629,020	4,889,816	4,892,983	4,892,983
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6,551,529	6,673,648	6,551,529	6,551,529	6,551,529
2,450,523	2,450,000	2,450,000	2,450,523	2,450,523

14,450,876	15,387,250	14,446,847	14,450,876	14,450,876
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1,235,081	1,465,243	1,234,091	1,235,081	1,235,081
419,597	419,597	419,597	419,597	419,597
5,025,024	5,600,843	5,022,546	5,025,024	5,025,024
246,704	246,704	246,704	246,704	246,704
81,729	93,530	81,678	81,729	81,729
656,238	745,081	655,856	656,238	656,238
306,260	332,571	306,147	306,260	306,260
1,369,406	1,624,600	1,368,308	1,369,406	1,369,406
1,363,699	1,363,699	1,363,699	1,363,699	1,363,699
2,407,748	2,666,883	2,406,633	2,407,748	2,407,748
557,952	648,947	557,560	557,952	557,952
7,851	7,851	7,851	7,851	7,851
17,666,098	17,666,098	17,666,098	75,119,780	17,666,098
2,187,303	2,594,915	2,185,549	2,187,303	2,187,303
1,918,511	1,918,511	1,918,511	1,918,511	1,918,511
1,334,928	1,406,549	1,334,620	1,334,928	1,334,928

0	0	0	0	0
40	40	40	40	40
194,373	215,293	194,283	194,373	194,373
47,118	55,898	47,080	47,118	47,118
68,745	68,745	68,745	68,745	68,745
2,597,324	2,641,004	2,597,136	2,597,324	2,597,324
676,543	676,543	676,543	676,543	676,543
97,363,529	97,363,529	97,363,529	58,640,300	97,363,529
0	894,680	0	0	0
217,489,839	188,827,388	217,489,839	213,270,433	217,489,839
5,310	5,331	5,310	5,310	5,310
641,632	42,176,658	641,632	0	641,632
(71,046)	(71,046)	(71,046)	0	(71,046)
3,904,130	4,430,296	3,901,866	3,904,130	3,904,130

2,956,578	3,318,397	2,955,021	2,956,578	2,956,578
4,871,159	5,326,691	4,869,199	4,871,159	4,871,159
2,509,866	2,855,188	2,508,380	2,509,866	2,509,866
822,453	878,708	822,211	822,453	822,453
3,602,155	3,602,155	3,602,155	3,602,155	3,602,155
15,165	15,165	15,165	15,165	15,165
2,710,663	2,710,673	2,710,663	2,710,663	2,710,663

696,090	712,201	696,021	696,090	696,090
942,184	1,071,060	941,629	942,184	942,184
1,474,746	1,721,024	1,473,686	1,474,746	1,474,746
739,485	832,096	739,086	739,485	739,485
0	0	0	0	0
411,723	411,723	411,723	411,723	411,723

4,026,338	4,550,906	4,024,081	4,026,338	4,026,338
3,791,805	4,354,562	3,789,383	3,791,805	3,791,805
1,420,954	1,565,905	1,420,330	1,420,954	1,420,954
3,475,197	3,896,819	3,473,383	3,475,197	3,475,197
3,230,583	3,392,139	3,229,888	3,230,583	3,230,583
145,721	157,861	145,669	145,721	145,721

4,063,765	4,570,706	4,061,584	4,063,765	4,063,765
1,132,084	1,287,251	1,131,416	1,132,084	1,132,084
4,433,214	4,939,645	4,431,035	4,433,214	4,433,214
1,203,553	1,203,806	1,203,552	1,203,553	1,203,553

603,768	604,934	603,763	603,768	603,768
(1,048)	(1,048)	(1,048)	(1,048)	(1,048)
4,083,938	4,482,318	4,082,224	4,083,938	4,083,938
16,745,777	17,401,297	16,742,956	16,745,777	16,745,777
638,838	703,795	638,558	638,838	638,838
42,263	45,593	42,249	42,263	42,263
539,877	589,313	539,664	539,877	539,877
794,547	911,444	794,044	794,547	794,547
193,716	214,170	193,628	193,716	193,716

962,486	1,116,501	961,823	962,486	962,486
1,611,645	1,790,512	1,610,875	1,611,645	1,611,645
12,578,990	13,951,112	12,573,085	12,578,990	12,578,990
3,350,112	3,350,112	3,350,112	3,349,264	3,350,112
(4)	(4)	(4)	(4)	(4)

697,457	802,563	697,005	697,457	697,457
355,620	355,620	355,620	355,620	355,620
5,746,266	42,130,567	5,743,334	5,746,266	5,746,266
341,699	341,699	341,699	341,699	341,699
582,924	627,857	582,731	582,924	582,924

0	0	0	0	0
81,364,958	88,828,776	81,332,839	81,364,958	81,364,958
14,750,143	14,790,380	14,749,970	14,750,143	14,750,143
(29,219,811)	(29,219,811)	(29,219,811)	(29,219,811)	(29,219,811)
7,744,133	7,744,133	7,744,133	7,744,133	7,744,133
394,554	394,554	394,554	394,554	394,554
2,570,708	2,615,731	2,570,514	2,570,708	2,570,708
5,598,649	5,617,495	5,598,568	5,598,649	5,598,649
34,021,265	34,017,958	34,017,958	34,021,265	34,021,265
1,143,402	1,143,402	1,143,402	1,143,402	1,143,402
17,153,713	17,153,713	17,153,713	17,153,713	17,153,713
0	0	0	0	0
0	0	0	0	0
2,134,186	2,134,186	2,134,186	2,134,186	2,134,186
1,168,595	1,168,595	1,168,595	1,168,595	1,168,595
0	0	0	0	0
730,936	730,936	730,936	730,936	730,936
33,170	33,170	33,170	33,170	33,170
158,501	158,501	158,501	158,501	158,501
0	0	0	0	0
0	0	0	0	0
81,751	81,751	81,751	81,751	81,751
0	0	0	0	0
714,218	714,218	714,218	714,218	714,218
0	0	0	0	0
0	603,786	0	0	0
3,315,267	3,605,153	3,315,165	3,315,267	3,315,267
0	0	0	0	0

6,658,806	6,842,169	6,658,017	6,658,806	6,658,806
4,003,151	0	4,003,151	4,003,151	4,003,151
48,977,913	47,229,753	47,229,753	48,977,913	48,977,913
16,662,346	16,289,503	16,289,503	16,662,346	16,662,346
16,241,221	16,055,212	16,055,212	16,241,221	16,241,221
308,888	302,267	302,267	308,888	308,888
1,521,038	1,515,669	1,515,669	1,521,038	1,521,038
10,189,397	8,895,320	8,895,320	10,189,397	10,189,397
2,257,797	2,218,718	2,218,718	2,257,797	2,257,797
5,171,747	5,059,029	5,059,029	5,171,747	5,171,747
4,347,039	4,294,008	4,294,008	4,347,039	4,347,039
3,551	3,551	3,551	3,551	3,551
29,091	28,953	28,953	29,091	29,091
848,229	832,445	832,445	848,229	848,229
4,685,329	4,556,046	4,556,046	4,685,329	4,685,329
6,189,013	6,102,180	6,102,180	6,189,013	6,189,013
3,706,666	3,654,645	3,654,645	3,706,666	3,706,666
969,742	958,660	958,660	969,742	969,742
5,189,925	5,008,999	5,008,999	5,189,925	5,189,925
12,681,259	12,391,947	12,391,947	12,681,259	12,681,259
977,938	968,415	968,415	977,938	977,938
4,438,791	4,387,891	4,387,891	4,438,791	4,438,791
89,915	89,065	89,065	89,915	89,915

79,340	78,883	78,883	79,340	79,340
0	0	0	0	0
2,618,018	2,579,117	2,579,117	2,618,018	2,618,018
7,753,082	7,313,654	7,313,654	7,753,082	7,753,082
188,456	188,456	188,456	188,456	188,456
111,072	111,681	111,681	111,072	111,072
546,899	532,867	532,867	546,899	546,899
705,697	697,667	697,667	705,697	705,697
0	0	0	0	0
3,815,074	3,862,809	3,862,809	3,815,074	3,815,074
451,703	421,475	421,475	451,703	451,703
566,665	566,665	566,665	566,665	566,665
(296,299)	(296,299)	(296,299)	(296,299)	(296,299)
6,637,961	6,981,078	6,981,078	6,637,961	6,637,961
0	0	0	0	0
15,018	(139,922)	15,018	15,018	15,018
227,740	227,740	227,740	227,740	227,740
0	15,595,269	15,595,269	0	0

0	94,472	94,472	0	0
0	(15,937,325)	(15,937,325)	0	0
1,338,765	1,338,765	1,338,765	1,338,765	1,338,765
820,954	820,954	820,954	820,954	820,954
145,492	145,492	145,492	145,492	145,492
7,786,123	7,786,123	7,786,123	7,786,123	7,786,123
6,289,275	6,289,275	6,289,275	6,289,275	6,289,275
10,415,546	10,415,546	10,415,546	10,415,546	10,415,546
2,016,090	2,016,090	2,016,090	2,016,090	2,016,090
4,352	4,352	4,352	4,352	4,352
2,724,231	2,724,231	2,724,231	2,724,231	2,724,231
255,980	255,980	255,980	255,715	255,980
837,813	837,813	837,813	834,846	837,813
0	247,584	247,584	0	0
1,884,837	1,884,837	1,884,837	1,690,662	1,884,837
272,685	272,685	272,685	326,776	272,685
0	0	0	0	0
0	5,068,410	5,068,410	0	0
219,223	219,223	219,223	219,223	219,223

219,223	5,287,633	5,287,633	219,223	219,223
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(16,564,600)	(15,459,580)	(16,564,600)	(17,583,630)	(16,564,600)
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4,740,249	8,084,652	4,740,249	4,740,249	4,740,249
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(11,824,351)	(7,374,927)	(11,824,351)	(12,843,381)	(11,824,351)
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5,405,098	5,405,098	5,405,098	5,405,098	5,405,098
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0	0	0	0	0
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90,417,028	84,407,634	90,417,028	90,324,236	90,417,028
11,913,882	11,913,882	11,913,882	11,913,882	11,913,882

0	34,503,836	0	0	0
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403,313	403,313	403,313	5,187,487	403,313
28,016,396	(24,009,883)	28,016,396	28,016,396	28,016,396
28,419,709	(23,606,570)	28,419,709	33,203,883	28,419,709

0	0	0	0	0
(20,420,895)	(22,292,064)	(20,420,895)	(20,420,895)	(20,420,895)

0	34,503,836	0	0	0
403,313	403,313	403,313	5,187,487	403,313
28,016,396	(24,009,883)	28,016,396	28,016,396	28,016,396
28,419,709	(23,606,570)	28,419,709	33,203,883	28,419,709
0	0	0	0	0

21,144,544	21,144,544	21,144,544	21,144,544	21,144,544
(6,989,330)	(6,989,330)	(6,989,330)	(6,989,330)	(6,989,330)
0	0	0	0	0
0	0	0	0	0
12,052,113	9,914,675	12,043,408	7,335,304	12,052,113
0	0	0	0	0
0	0	0	0	0
(130,823)	(139,004)	(130,823)	(130,823)	(130,823)
222,571,541	193,070,352	222,380,025	114,017,582	222,571,541
0	34,503,836	0	0	0
403,313	403,313	403,313	5,187,487	403,313
28,016,396	(24,009,883)	28,016,396	28,016,396	28,016,396
28,419,709	(23,606,570)	28,419,709	33,203,883	28,419,709
21,144,544	21,144,544	21,144,544	21,144,544	21,144,544
(56,364,223)	(56,364,223)	(56,364,223)	(56,364,223)	(56,364,223)
0	0	0	0	0
4,812,000	7,921,117	4,812,000	4,812,000	4,812,000

0	0	0	0	0
(3,765,385)	(4,344,935)	(3,765,385)	(3,765,385)	(3,765,385)
21,144,544	21,144,544	21,144,544	21,144,544	21,144,544
(196,888)	(196,888)	(196,888)	(196,888)	(196,888)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(164,182)	(166,909)	(164,182)	(164,182)	(164,182)
297,684	297,684	297,684	297,684	297,684
4,685,715	4,685,715	4,685,715	4,685,715	4,685,715
774,094	774,094	774,094	774,094	774,094
5,961,093	5,961,093	5,961,093	5,961,093	5,961,093
1,465,243	1,465,243	1,465,243	1,465,243	1,465,243
3,665,747	3,665,747	3,665,747	3,665,747	3,665,747
0	0	0	0	0
75,128	75,128	75,128	75,128	75,128
565,583	565,583	565,583	565,583	565,583
167,499	167,499	167,499	167,499	167,499
1,624,600	1,624,600	1,624,600	1,624,600	1,624,600
1,649,690	1,649,690	1,649,690	1,649,690	1,649,690

579,291	579,291	579,291	579,291	579,291
2,594,915	2,594,915	2,594,915	2,594,915	2,594,915
455,947	455,947	455,947	455,947	455,947
0	0	0	0	0
0	0	0	0	0
133,181	133,181	133,181	133,181	133,181
55,898	55,898	55,898	55,898	55,898
278,072	278,072	278,072	278,072	278,072
0	0	0	0	0
133	133	133	133	133
3,349,646	3,349,646	3,349,646	3,349,646	3,349,646
2,303,390	2,303,390	2,303,390	2,303,390	2,303,390
2,899,981	2,899,981	2,899,981	2,899,981	2,899,981
2,198,367	2,198,367	2,198,367	2,198,367	2,198,367
358,127	358,127	358,127	358,127	358,127
0	0	0	0	0
0	0	0	0	0
64	64	64	64	64
102,565	102,565	102,565	102,565	102,565
820,446	820,446	820,446	820,446	820,446
1,567,841	1,567,841	1,567,841	1,567,841	1,567,841
589,578	589,578	589,578	589,578	589,578
0	0	0	0	0

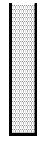
3,339,475	3,339,475	3,339,475	3,339,475	3,339,475
3,582,594	3,582,594	3,582,594	3,582,594	3,582,594
922,781	922,781	922,781	922,781	922,781
2,684,102	2,684,102	2,684,102	2,684,102	2,684,102
1,028,488	1,028,488	1,028,488	1,028,488	1,028,488
77,283	77,283	77,283	77,283	77,283
3,227,257	3,227,257	3,227,257	3,227,257	3,227,257
987,818	987,818	987,818	987,818	987,818
3,224,013	3,224,013	3,224,013	3,224,013	3,224,013
1,610	1,610	1,610	1,610	1,610

7,425	7,425	7,425	7,425	7,425
0	0	0	0	0
2,536,141	2,536,141	2,536,141	2,536,141	2,536,141
4,173,136	4,173,136	4,173,136	4,173,136	4,173,136
413,531	413,531	413,531	413,531	413,531
21,196	21,196	21,196	21,196	21,196
314,716	314,716	314,716	314,716	314,716
744,186	744,186	744,186	744,186	744,186
130,212	130,212	130,212	130,212	130,212

980,485	980,485	980,485	980,485	980,485
1,138,693	1,138,693	1,138,693	1,138,693	1,138,693
8,735,130	8,735,130	8,735,130	8,735,130	8,735,130
0	0	0	0	0
0	0	0	0	0

669,119	669,119	669,119	669,119	669,119
---------	---------	---------	---------	---------

4,337,592	4,337,592	4,337,592	4,337,592	4,337,592
0	0	0	0	0
286,049	286,049	286,049	286,049	286,049
0	0	0	0	0
47,515,757	47,515,757	47,515,757	47,515,757	47,515,757
256,153	256,153	256,153	256,153	256,153
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
286,624	286,624	286,624	286,624	286,624
119,975	119,975	119,975	119,975	119,975
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
151,116	151,116	151,116	151,116	151,116
0	0	0	0	0
1,167,316	1,167,316	1,167,316	1,167,316	1,167,316



IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		5,979,783,354	5,730,906,340	248,877,014
LESS: ACCUM PROVISION FOR DEPRECIATION		2,307,905,652	2,209,708,543	98,197,109
AMORT OF OTHER UTILITY PLANT		28,017,341	26,864,385	1,152,956
NET ELECTRIC PLANT IN SERVICE		3,643,860,361	3,494,333,412	149,526,949
LESS: CUSTOMER ADV FOR CONSTRUCTION		5,940,917	5,909,294	31,623
LESS: ACCUM DEFERRED INCOME TAXES		493,244,326	472,758,132	20,486,194
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		152,506,221	145,721,912	6,784,309
ADD : CONSERVATION+OTHER DFRD PROG.		29,737,281	26,266,208	3,471,073
ADD : SUBSIDIARY RATE BASE		62,186,720	59,306,736	2,879,984
TOTAL COMBINED RATE BASE		3,389,105,341	3,246,960,842	142,144,499
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,254,308,452	1,195,482,138	58,826,314
OTHER OPERATING REVENUES		108,301,921	103,292,118	5,009,802
TOTAL OPERATING REVENUES		1,362,610,373	1,298,774,256	63,836,116
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		869,170,580	829,518,900	39,651,680
DEPRECIATION EXPENSE		156,899,252	150,346,078	6,553,174
AMORTIZATION OF LIMITED TERM PLANT		6,841,156	6,558,513	282,643
ACCRETION EXPENSE		227,740	217,615	10,126
TAXES OTHER THAN INCOME		34,792,143	32,407,911	2,384,232
REGULATORY DEBITS/CREDITS		5,287,633	5,068,410	219,223
PROVISION FOR DEFERRED INCOME TAXES		(7,374,927)	(7,143,101)	(231,826)
INVESTMENT TAX CREDIT ADJUSTMENT		5,405,098	5,180,121	224,976
FEDERAL INCOME TAXES		20,035,445	19,015,028	1,020,417
STATE INCOME TAXES		(2,242,797)	(2,239,202)	(3,594)
TOTAL OPERATING EXPENSES		1,089,041,323	1,038,930,271	50,111,052
OPERATING INCOME		273,569,050	259,843,985	13,725,065
ADD: IERCO OPERATING INCOME		8,813,793	8,405,610	408,183
CONSOLIDATED OPERATING INCOME		282,382,843	268,249,595	14,133,248
RATE OF RETURN UNDER PRESENT RATES		8.332%	8.262%	9.943%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
RATE OF RETURN UNDER PRESENT RATES				
TOTAL COMBINED RATE BASE		3,389,105,341	3,246,960,842	142,144,499
SALES REVENUES		1,254,308,452	1,195,482,138	58,826,314
OTHER OPERATING REVENUES		108,301,921	103,292,118	5,009,802
TOTAL OPERATING REVENUES		1,362,610,373	1,298,774,256	63,836,116
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		869,170,580	829,518,900	39,651,680
DEPRECIATION EXPENSE		156,899,252	150,346,078	6,553,174
AMORTIZATION OF LIMITED TERM PLANT		6,841,156	6,558,513	282,643
ACCRETION EXPENSE		227,740	217,615	10,126
TAXES OTHER THAN INCOME		34,792,143	32,407,911	2,384,232
REGULATORY DEBITS/CREDITS		5,287,633	5,068,410	219,223
PROVISION FOR DEFERRED INCOME TAXES		(7,374,927)	(7,143,101)	(231,826)
INVESTMENT TAX CREDIT ADJUSTMENT		5,405,098	5,180,121	224,976
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STATE INCOME TAXES		(2,242,797)	(2,239,202)	(3,594)
TOTAL OPERATING EXPENSES		1,089,041,323	1,038,930,271	50,111,052
OPERATING INCOME		273,569,050	259,843,985	13,725,065
ADD: IERCO OPERATING INCOME		8,813,793	8,405,610	408,183
CONSOLIDATED OPERATING INCOME		282,382,843	268,249,595	14,133,248
RATE OF RETURN UNDER PRESENT RATES		8.332%	8.262%	9.943%
DEVELOPMENT OF REVENUE REQUIREMENTS				
RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.750%	7.750%	7.750%
RETURN AT CLAIMED RATE OF RETURN		262,655,664	251,639,465	11,016,199
EARNINGS DEFICIENCY		(19,727,179)	(16,610,130)	(3,117,049)
NET-TO-GROSS TAX MULTIPLIER		1.347	1.347	1.347
REVENUE DEFICIENCY		(26,572,510)	(22,373,844)	(4,198,665)
FIRM JURISDICTIONAL REVENUES		1,264,837,926	1,205,579,736	59,258,190
PERCENT INCREASE REQUIRED		-2.10%	-1.86%	-7.09%
SALES AND WHEELING REVENUES REQUIRED		1,238,265,416	1,183,205,891	55,059,525

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,466	237
302 - FRANCHISES & CONSENTS	D10	32,270,039	30,946,454	1,323,585
303 - MISCELLANEOUS	P101P	30,137,838	28,883,410	1,254,428
TOTAL INTANGIBLE PLANT		62,413,580	59,835,330	2,578,250
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,185,042,260	1,136,436,672	48,605,588
330-336 / HYDRAULIC PRODUCTION	D10	874,896,639	839,011,956	35,884,683
340-346 / OTHER PRODUCTION	D10	550,912,530	528,316,351	22,596,179
TOTAL PRODUCTION PLANT		2,610,851,429	2,503,764,979	107,086,450
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	37,928,913	36,373,224	1,555,689
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		37,928,913	36,373,224	1,555,689
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	80,554,255	77,250,249	3,304,006
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		80,554,913	77,250,249	3,304,664
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	433,318,427	415,545,477	17,772,950
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		433,430,020	415,620,576	17,809,444

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
354 / TOWERS & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	207,664,621	199,147,068	8,517,554
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		207,664,621	199,147,068	8,517,554
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	188,488,517	180,757,489	7,731,028
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		188,522,359	180,757,489	7,764,870
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	229,871,725	220,443,327	9,428,398
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		229,898,220	220,444,516	9,453,704
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	390,266	374,259	16,007
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		390,266	374,259	16,007
TOTAL TRANSMISSION PLANT		1,178,389,313	1,129,967,381	48,421,932

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	6,279,892	6,115,780	164,111
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	38,509,366	36,851,552	1,657,814
147 362 / STATION EQUIPMENT	ACCT362	246,895,062	236,632,183	10,262,879
148 364 / POLES, TOWERS & FIXTURES	DA364	268,142,283	247,231,349	20,910,934
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	138,109,066	128,834,358	9,274,708
150 366 / UNDERGROUND CONDUIT	DA366	50,839,106	50,117,798	721,308
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	264,580,458	260,785,102	3,795,356
152 368 / LINE TRANSFORMERS	D60	572,330,550	550,632,488	21,698,062
153 369 / SERVICES	DA369	61,340,577	58,468,112	2,872,465
154 370 / METERS	ACCT370	91,904,640	88,787,690	3,116,950
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,095,046	2,871,162	223,884
156 373 / STREET LIGHTING SYSTEMS	DA373	4,561,978	4,350,955	211,023
157				
158 TOTAL DISTRIBUTION PLANT		1,746,588,023	1,671,678,528	74,909,495
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,616,446	16,883,196	733,250
162 390 / STRUCTURES & IMPROVEMENTS	PTD	123,679,928	118,531,997	5,147,931
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	47,037,475	45,079,634	1,957,841
164 392 / TRANSPORTATION EQUIPMENT	PTD	87,669,883	84,020,798	3,649,085
165 393 / STORES EQUIPMENT	PTD	3,014,394	2,888,926	125,468
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	10,750,877	10,303,393	447,484
167 395 / LABORATORY EQUIPMENT	PTD	14,000,925	13,418,164	582,761
168 396 / POWER OPERATED EQUIPMENT	PTD	17,485,450	16,757,653	727,797
169 397 / COMMUNICATIONS EQUIPMENT	PTD	53,104,094	50,893,741	2,210,352
170 398 / MISCELLANEOUS EQUIPMENT	PTD	7,181,538	6,882,620	298,917
171				
172 TOTAL GENERAL PLANT		381,541,009	365,660,123	15,880,887
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,979,783,354	5,730,906,340	248,877,014
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	640,065,587	613,812,714	26,252,873
180 330-336 / HYDRAULIC PRODUCTION	L 98	430,389,885	412,737,051	17,652,833
181 340-346 / OTHER PRODUCTION	L 99	112,247,217	107,643,295	4,603,922
182 TOTAL PRODUCTION PLANT		1,182,702,689	1,134,193,060	48,509,628
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	8,483,936	8,135,960	347,976
186 352 / STRUCTURES & IMPROVEMENTS	L 112	28,567,190	27,395,257	1,171,933
187 353 / STATION EQUIPMENT	L 117	120,870,208	115,903,706	4,966,502
188 354 / TOWERS & FIXTURES	L 123	68,963,407	66,134,810	2,828,597
189 355 / POLES & FIXTURES	L 128	65,383,094	62,690,092	2,693,003
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	77,706,632	74,511,237	3,195,395
191 359 / ROADS & TRAILS	L 138	280,932	269,409	11,523
192 TOTAL TRANSMISSION PLANT		370,255,399	355,040,470	15,214,929
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	93,258	90,821	2,437
196 361 / STRUCTURES & IMPROVEMENTS	L 146	12,621,381	12,078,036	543,346
197 362 / STATION EQUIPMENT	L 147	61,771,851	59,204,132	2,567,719
198 364 / POLES, TOWERS & FIXTURES	L 148	142,434,709	131,327,014	11,107,695
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	54,225,921	50,584,382	3,641,539
200 366 / UNDERGROUND CONDUIT	L 150	16,512,147	16,277,872	234,275
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	90,655,213	89,354,781	1,300,432
202 368 / LINE TRANSFORMERS	L 152	175,866,831	169,199,408	6,667,422
203 369 / SERVICES	L 153	43,389,563	41,357,711	2,031,852
204 370 / METERS	L 154	32,513,954	31,411,242	1,102,712
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,778,825	1,650,151	128,674
206 373 / STREET LIGHTING SYSTEMS	L 156	3,647,866	3,479,127	168,739
207 TOTAL DISTRIBUTION PLANT		635,511,519	606,014,676	29,496,842
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
GENERAL PLANT				
389 / LAND & LAND RIGHTS	L 161	0	0	0
390 / STRUCTURES & IMPROVEMENTS	L 162	31,675,207	30,356,789	1,318,418
391 / OFFICE FURNITURE & EQUIPMENT	L 163	18,815,411	18,032,257	783,154
392 / TRANSPORTATION EQUIPMENT	L 164	24,200,595	23,193,293	1,007,302
393 / STORES EQUIPMENT	L 165	891,900	854,776	37,124
394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,685,514	3,532,112	153,402
395 / LABORATORY EQUIPMENT	L 167	6,589,386	6,315,116	274,270
396 / POWER OPERATED EQUIPMENT	L 168	4,749,272	4,551,593	197,679
397 / COMMUNICATIONS EQUIPMENT	L 169	20,881,122	20,011,987	869,135
398 / MISCELLANEOUS EQUIPMENT	L 170	3,168,750	3,036,857	131,893
TOTAL GENERAL PLANT		114,657,156	109,884,779	4,772,376
UNDER- /OVERALLOCATED SALVAGE				
TOTAL DEPR BEFORE FAS 143 / OTHER	L 94	0	0	0
		2,303,126,762	2,205,132,986	97,993,776
FAS 143 ADJ &/OR DISALLOWED COSTS				
TOTAL ACCUM PROVISION DEPRECIATION	L 225	4,778,890	4,575,557	203,333
		2,307,905,652	2,209,708,543	98,197,109
AMORTIZATION OF OTHER UTILITY PLANT				
INTANGIBLE PLANT	L 94	12,956,511	12,421,289	535,222
HYDRAULIC PRODUCTION	L 98	15,060,830	14,443,096	617,734
TOTAL AMORT OF OTHER UTILITY PLANT		28,017,341	26,864,385	1,152,956
TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT				
		2,335,922,993	2,236,572,928	99,350,064

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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		3,643,860,361	3,494,333,412	149,526,949
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,940,917	5,909,294	31,623
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,940,917	5,909,294	31,623
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,251,442)	(1,244,781)	(6,661)
251 OTHER	LABOR	(16,474,546)	(15,699,277)	(775,269)
252 TOTAL ACCOUNT 190		(17,725,988)	(16,944,058)	(781,930)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	476,919,049	457,068,241	19,850,808
255 283 / OTHER	P101P	34,051,265	32,633,949	1,417,316
256 TOTAL ACCUM DEFERRED INCOME TAXES		493,244,326	472,758,132	20,486,194
257				
258 NET ELECTRIC PLANT IN SERVICE		3,144,675,118	3,015,665,986	129,009,132
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	59,759,106	56,991,549	2,767,557
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	18,515,476	17,756,047	759,429
264 TRANSMISSION - GENERAL	L 139	10,085,071	9,670,659	414,412
265 DISTRIBUTION - GENERAL	L 158	26,838,836	25,687,744	1,151,092
266 OTHER - UNCLASSIFIED	L 174	2,540,909	2,435,157	105,752
267 TOTAL ACCOUNT 154		57,980,292	55,549,607	2,430,685
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	34,766,823	33,180,756	1,586,067
277				
278 TOTAL WORKING CAPITAL		152,506,221	145,721,912	6,784,309
279				
280 NET ELECTRIC PLANT IN SERVICE		3,297,181,340	3,161,387,898	135,793,441

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,297,181,340	3,161,387,898	135,793,441
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	18,211	0	18,211
305 AM. FALLS BOND REFINANCE	D10	385,734	369,913	15,821
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	4,896,573	0	4,896,573
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	130,814	130,814	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	10,338,444	10,338,444	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	15,427,037	15,427,037	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	415,298	0	415,298
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	668,368	0	668,368
313 TOTAL OTHER REGULATORY ASSETS		32,280,479	26,266,208	6,014,271
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(2,536,525)	0	(2,536,525)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(6,673)	0	(6,673)
317 TOTAL DEFERRED PROGRAMS		29,737,281	26,266,208	3,471,073
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	75,472,749	71,977,464	3,495,285
321 PREPAID COAL ROYALTIES	E10	976,367	931,150	45,217
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(14,262,396)	(13,601,878)	(660,518)
323 TOTAL SUBSIDIARY RATE BASE		62,186,720	59,306,736	2,879,984
324				
325 TOTAL COMBINED RATE BASE		3,389,105,341	3,246,960,842	142,144,499

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 4 - OPERATING REVENUES ***				
OPERATING REVENUES				
FIRM ENERGY SALES				
440-448 / RETAIL	RETREV	1,175,151,915	1,119,991,489	55,160,426
447/ FIRM SALES FOR RESALE	E10	0	0	0
447/ SYSTEM OPPORTUNITY SALES	E10	79,156,537	75,490,649	3,665,888
TOTAL SALES OF ELECTRICITY		1,254,308,452	1,195,482,138	58,826,314
OTHER OPERATING REVENUES				
415 / MERCHANDISING REVENUES	E10	0	0	0
449 / OATT TARIFF REFUND				
NETWORK	D11	0	0	0
POINT-TO-POINT	D11	0	0	0
TOTAL ACCOUNT 449		0	0	0
451 / MISCELLANEOUS SERVICE REVENUES				
454 / RENTS FROM ELECTRIC PROPERTY	DA451	4,463,096	4,376,880	86,216
SUBSTATION EQUIPMENT				
TRANSFORMER RENTALS	L 117	3,451,652	3,309,826	141,827
LINE RENTALS	L 152	17,330	16,673	657
COGENERATION	D11	0	0	0
DARK FIBER PROJECT	L 482	1,578,645	1,505,575	73,071
POLE ATTACHMENTS	CIDA	400,000	400,000	0
FACILITIES CHARGES	L 148	1,499,080	1,382,175	116,905
OTHER RENTALS	DA454	8,273,112	7,866,795	406,317
WATER LEASE	L 101	750,532	719,748	30,784
TOTAL ACCOUNT 454	E10	78,383	74,753	3,630
TOTAL ACCOUNT 454		16,048,736	15,275,546	773,190

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<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	10,529,474	10,097,598	431,876
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	824,327	793,075	31,252
359 TRANSMISSION - POINT-TO-POINT	D11	39,975,231	38,335,610	1,639,621
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	35,702,948	33,663,001	2,039,947
363 STANDBY SERVICE CHARGE	CIDA	587,282	587,282	0
364 SIERRA PACIFIC USAGE CHARGE	E10	125,970	120,136	5,834
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	44,857	42,990	1,867
368 TOTAL ACCOUNT 456		87,790,089	83,639,693	4,150,396
369				
370 TOTAL OTHER OPERATING REVENUES		108,301,921	103,292,118	5,009,802
371				
372 TOTAL OPERATING REVENUES		1,362,610,373	1,298,774,256	63,836,116

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	1,204,942	1,155,520	49,422
378 501 / FUEL	E10	115,523,971	110,173,838	5,350,133
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,912,734	9,453,657	459,077
383 TOTAL ACCOUNT 502		9,912,734	9,453,657	459,077
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,868,433	1,781,902	86,531
387 TOTAL ACCOUNT 505		1,868,433	1,781,902	86,531
388 506 / MISCELLANEOUS EXPENSES				
389 507 / RENTS	L 97	250,861	240,572	10,289
390 TOTAL STEAM OPERATION EXPENSES		137,895,234	131,565,131	6,330,103
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	213,256	204,509	8,747
394 511 / STRUCTURES	D10	349,423	335,091	14,332
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	10,847,201	10,344,847	502,354
398 TOTAL ACCOUNT 512		10,847,201	10,344,847	502,354
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	4,545,026	4,334,537	210,489
402 TOTAL ACCOUNT 513		4,545,026	4,334,537	210,489
403 514 / MISCELLANEOUS STEAM PLANT				
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	7,142,704	6,849,739	292,965
405		23,097,610	22,068,724	1,028,886
406 TOTAL STEAM GENERATION EXPENSES		160,992,844	153,633,854	7,358,990
407				

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,629,020	5,396,196	232,824
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	6,673,648	6,399,922	273,726
414 OTHER	D10	2,450,000	2,349,511	100,489
415 TOTAL ACCOUNT 536		9,123,648	8,749,433	374,215
416				
417 537 / HYDRAULIC EXPENSES	D10	15,387,250	14,756,128	631,122
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,465,243	1,405,145	60,098
420 OTHER	E10	419,597	400,165	19,432
421 TOTAL ACCOUNT 538		1,884,840	1,805,309	79,531
422				
423 539 / MISCELLANEOUS EXPENSES	D10	5,600,843	5,371,119	229,724
424 540 / RENTS	D10	246,704	236,585	10,119
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		37,872,305	36,314,771	1,557,534
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	93,530	89,694	3,836
430 542 / STRUCTURES	D10	745,081	714,521	30,560
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	332,571	318,930	13,641
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,624,600	1,557,966	66,634
434 OTHER	E10	1,363,699	1,300,544	63,155
435 TOTAL ACCOUNT 544		2,988,299	2,858,509	129,790
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,666,883	2,557,498	109,385
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,826,364	6,539,152	287,212
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		44,698,669	42,853,923	1,844,746

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2018

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	648,947	622,330	26,617
446 547 / FUEL				
447 SALMON DIESEL	E10	7,851	7,487	364
448 OTHER	E10	17,666,098	16,847,948	818,150
449 TOTAL ACCOUNT 547		17,673,949	16,855,435	818,514
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,594,915	2,488,482	106,433
453 OTHER	E10	1,918,511	1,829,661	88,850
454 TOTAL ACCOUNT 548		4,513,426	4,318,143	195,283
455				
456 549 / MISCELLANEOUS EXPENSES	D10	1,406,549	1,348,858	57,691
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		24,242,871	23,144,766	1,098,105
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	40	38	2
463 552 / STRUCTURES	D10	215,293	206,463	8,830
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	55,898	53,605	2,293
466 OTHER	E10	68,745	65,561	3,184
467 TOTAL ACCOUNT 553		124,643	119,167	5,476
468				
469 554 / MISCELLANEOUS EXPENSES	L 99	2,641,004	2,532,681	108,323
470 TOTAL OTHER POWER MAINT EXPENSES		2,980,980	2,858,348	122,632
471				
472 TOTAL OTHER POWER GENERATION EXP		27,223,851	26,003,115	1,220,736
473				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2018

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	676,543	645,211	31,332
477 OTHER PURCHASED POWER	E10	97,363,529	92,854,440	4,509,089
478 TOTAL ACCOUNT 555.0		98,040,072	93,499,651	4,540,421
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	894,680	857,984	36,696
481 ENERGY RELATED	E10	188,827,388	180,082,436	8,744,952
482 TOTAL COGEN & SMALL POWER PROD		189,722,068	180,940,420	8,781,648
483				
484 TOTAL ACCOUNT 555		287,762,140	274,440,071	13,322,069
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	5,331	5,112	219
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	42,176,658	42,176,658	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	(71,046)	0	(71,046)
490 OTHER	D10	4,430,296	4,248,583	181,713
491 TOTAL ACCOUNT 557		46,535,908	46,425,241	110,667
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		334,303,379	320,870,425	13,432,954
494				
495 TOTAL PRODUCTION EXPENSES		567,218,743	543,361,317	23,857,426

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
TRANSMISSION EXPENSES				
OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	3,318,397	3,182,039	136,358
502 561 / LOAD DISPATCHING	D12	5,326,691	5,108,212	218,479
503 562 / STATION EXPENSES	L 117	2,855,188	2,737,870	117,318
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	878,708	842,587	36,121
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	3,602,155	3,435,333	166,823
506 566 / MISCELLANEOUS EXPENSES	L 140	15,165	14,542	623
507 567 / RENTS	L 140	2,710,673	2,599,287	111,386
509 TOTAL TRANSMISSION OPERATION		18,706,978	17,919,870	787,108
MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	712,201	682,936	29,266
513 569 / STRUCTURES	L 112	1,071,060	1,027,121	43,939
514 570 / STATION EQUIPMENT	L 117	1,721,024	1,650,308	70,716
515 571 / OVERHEAD LINES	L 123+128+133	832,096	797,892	34,204
515 573 / MISCELLANEOUS PLANT	L 140	0	0	0
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	411,723	394,805	16,918
518 TOTAL TRANSMISSION MAINTENANCE		4,748,105	4,553,061	195,043
520 TOTAL TRANSMISSION EXPENSES		23,455,082	22,472,931	982,151

IDAHO POWER COMPANY
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521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	4,550,906	4,355,722	195,184
527 581 / LOAD DISPATCHING	D60	4,354,562	4,189,473	165,089
528 582 / STATION EXPENSES	L 147	1,565,905	1,500,814	65,091
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,896,819	3,607,274	289,545
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	3,392,139	3,343,565	48,574
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	157,861	150,559	7,302
532 586 / METER EXPENSES	L 154	4,570,706	4,415,690	155,016
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,287,251	1,194,136	93,115
534 588 / MISCELLANEOUS EXPENSES	L 158	4,939,645	4,727,788	211,857
535 589 / RENTS	L 158	1,203,806	1,152,176	51,630
536 TOTAL DISTRIBUTION OPERATION		29,919,600	28,637,197	1,282,403
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	604,934	578,989	25,945
540 591 / STRUCTURES	L 146	(1,048)	(1,003)	(45)
541 592 / STATION EQUIPMENT	L 147	4,482,318	4,295,998	186,320
542 593 / OVERHEAD LINES	L 148+149	17,401,297	16,108,331	1,292,966
543 594 / UNDERGROUND LINES	L 150+151	703,795	693,717	10,078
544 595 / LINE TRANSFORMERS	L 152	45,593	43,864	1,729
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	589,313	562,053	27,260
546 597 / METERS	L 154	911,444	880,532	30,912
547 598 / MISCELLANEOUS PLANT	L 158	214,170	204,984	9,186
548 TOTAL DISTRIBUTION MAINTENANCE		24,951,817	23,367,467	1,584,350
549				
550 TOTAL DISTRIBUTION EXPENSES		54,871,417	52,004,664	2,866,752
551				

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2018

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<u>8 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	1,116,501	1,049,380	67,121
554 902 / METER READING	CW902	1,790,512	1,329,653	460,859
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,951,112	13,471,174	479,938
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,350,112	3,124,277	225,836
557 905 / MISC EXPENSES	L 554+555+556	(4)	(4)	(0)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		20,208,234	18,974,480	1,233,754
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	802,563	760,145	42,418
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	355,620	339,151	16,469
563 OTHER	DA908	42,130,567	39,901,517	2,229,050
564 TOTAL ACCOUNT 908		42,486,187	40,240,668	2,245,519
565 909 / INFORMATION & INSTRUCTIONAL	DA909	341,699	329,947	11,752
566 910 / MISCELLANEOUS EXPENSES	L 564+565	627,857	594,765	33,092
567 TOTAL CUST SERV & INFORMATN EXPENSES		44,258,306	41,925,526	2,332,780

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<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	88,828,776	84,648,619	4,180,157
575 921 / OFFICE SUPPLIES	LABOR	14,790,380	14,094,366	696,014
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(29,219,811)	(27,844,768)	(1,375,043)
577 923 / OUTSIDE SERVICES	LABOR	7,744,133	7,379,705	364,428
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	394,554	378,371	16,183
580 ALL RISK & MISCELLANEOUS	P110P	2,615,731	2,507,964	107,767
581 TOTAL ACCOUNT 924		3,010,285	2,886,335	123,950
582				
583 925 / INJURIES & DAMAGES				
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	34,017,958	32,417,121	1,600,837
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,143,402	0	1,143,402
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	2,134,186	2,046,651	87,536
592 ENERGY RELATED	E10	1,168,595	1,114,476	54,120
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	730,936	696,811	34,125
595 FERC OTHER	D11	33,170	31,810	1,360
596 FERC - OREGON HYDRO FEE	D10	158,501	152,000	6,501
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	81,751	81,751	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	714,218	0	714,218
602 TOTAL ACCOUNT 928		5,021,358	4,123,498	897,860
603				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2018

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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	603,786	575,373	28,413
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,605,153	3,435,500	169,653
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		152,316,629	144,222,605	8,094,024
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	6,842,169	6,557,377	284,792
611 TOTAL ADMIN & GENERAL EXPENSES		159,158,798	150,779,982	8,378,816
612				
613 416 / MERCHANDISING EXPENSE	E10	0	0	0
614 TOTAL OPER & MAINT EXPENSES		869,170,580	829,518,900	39,651,680
615				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<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	47,229,753	45,292,581	1,937,171
620 330-336 / HYDRAULIC PRODUCTION	L 98	16,289,503	15,621,374	668,129
621 340-346 / OTHER PRODUCTION	L 99	16,055,212	15,396,693	658,519
622 TOTAL PRODUCTION PLANT		79,574,467	76,310,648	3,263,819
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	302,267	289,869	12,398
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,515,669	1,453,490	62,178
627 353 / STATION EQUIPMENT	L 117	8,895,320	8,529,815	365,505
628 354 / TOWERS & FIXTURES	L 123	2,218,718	2,127,716	91,003
629 355 / POLES & FIXTURES	L 128	5,059,029	4,850,658	208,372
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,294,008	4,117,433	176,575
631 359 / ROADS & TRAILS	L 138	3,551	3,406	146
632 TOTAL TRANSMISSION PLANT		22,288,563	21,372,387	916,176
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	28,953	28,196	757
636 361 / STRUCTURES & IMPROVEMENTS	L 146	832,445	796,608	35,836
637 362 / STATION EQUIPMENT	L 147	4,556,046	4,366,662	189,385
638 364 / POLES, TOWERS & FIXTURES	L 148	6,102,180	5,626,304	475,875
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,654,645	3,409,217	245,428
640 366 / UNDERGROUND CONDUIT	L 150	958,660	945,058	13,602
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,008,999	4,937,146	71,853
642 368 / LINE TRANSFORMERS	L 152	12,391,947	11,922,146	469,801
643 369 / SERVICES	L 153	968,415	923,066	45,349
644 370 / METERS	L 154	4,387,891	4,239,075	148,815
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	89,065	82,623	6,443
646 373 / STREET LIGHTING SYSTEMS	L 156	78,883	75,234	3,649
647 TOTAL DISTRIBUTION PLANT		39,058,129	37,351,337	1,706,792

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
GENERAL PLANT				
389 / LAND & LAND RIGHTS	L 161	0	0	0
390 / STRUCTURES & IMPROVEMENTS	L 162	2,579,117	2,471,766	107,351
391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,313,654	7,009,238	304,416
392 / TRANSPORTATION EQUIPMENT	L 164	188,456	180,612	7,844
393 / STORES EQUIPMENT	L 165	111,681	107,033	4,649
394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	532,867	510,688	22,180
395 / LABORATORY EQUIPMENT	L 167	697,667	668,628	29,039
396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
397 / COMMUNICATIONS EQUIPMENT	L 169	3,862,809	3,702,027	160,782
398 / MISCELLANEOUS EQUIPMENT	L 170	421,475	403,932	17,543
TOTAL GENERAL PLANT		15,707,727	15,053,924	653,803
DEPR EXP BEFORE DISALLOWED COSTS				
403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,705	24,960
DEPR EXP BEFORE DISALLOWED COSTS		157,195,551	150,630,001	6,565,550
DEPRECIATION ON DISALLOWED COSTS				
DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,924)	(12,375)
TOTAL DEPRECIATION EXPENSE		156,899,252	150,346,078	6,553,174
AMORTIZATION EXPENSE				
INTANGIBLE PLANT	L 94	6,981,078	6,692,696	288,382
HYDRAULIC PRODUCTION	L 98	0	0	0
ADJUSTMENTS, GAINS & LOSSES	L 94	(139,922)	(134,183)	(5,739)
TOTAL AMORTIZATION EXPENSE		6,841,156	6,558,513	282,643
TOTAL DEPRECIATION & AMORTIZATION EXP				
TOTAL DEPRECIATION & AMORTIZATION EXP		163,740,408	156,904,590	6,835,818
ARO ACCRETION EXPENSE				
411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	227,740	217,615	10,126

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>
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	15,595,269	14,861,378	733,891
684 FUTA	LABOR	94,472	90,026	4,446
685 LESS PAYROLL DEDUCTION	LABOR	(15,937,325)	(15,187,337)	(749,988)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,338,765	1,283,854	54,911
690 VALMY	L 97	820,954	787,282	33,672
691 BOARDMAN	L 97	145,492	139,525	5,967
692 OTHER-PRODUCTION PLANT	L 101	7,786,123	7,466,768	319,355
693 OTHER-TRANSMISSION PLANT	L 139	6,289,275	6,030,838	258,437
694 OTHER-DISTRIBUTION PLANT	L 158	10,415,546	9,968,833	446,713
695 OTHER-GENERAL PLANT	L 172	2,016,090	1,932,174	83,916
696 SUB-TOTAL		28,812,245	27,609,275	1,202,970
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,352	4,173	179
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,724,231	2,724,231	0
702 STATE OF OREGON	CODA	255,980	0	255,980
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	837,813	0	837,813
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	247,584	235,933	11,651
709 HYDRO GENERATION KWH TAX	E10	1,884,837	1,797,547	87,290
710 IRRIGATION-PIC	CIDA	272,685	272,685	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		34,792,143	32,407,911	2,384,232
715				
716				

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	5,068,410	5,068,410	0
720 STATE OF OREGON	CODA	219,223	0	219,223
721				
722 TOTAL REGULATORY DEBITS/CREDITS		5,287,633	5,068,410	219,223
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(15,459,580)	(14,816,106)	(643,474)
729 ACCOUNTS #190 & #283 - RELATED	L 758	8,084,652	7,673,004	411,648
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(7,374,927)	(7,143,101)	(231,826)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	5,405,098	5,180,121	224,976
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	20,035,445	19,015,028	1,020,417
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	(2,816,167)	(2,775,638)	(40,529)
740 STATE OF OREGON	L 815	515,365	487,924	27,440
741 OTHER STATES	L 856	58,006	48,512	9,495
742 TOTAL STATE INCOME TAXES		(2,242,797)	(2,239,202)	(3,594)

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>
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,362,610,373	1,298,774,256	63,836,116
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		869,170,580	829,518,900	39,651,680
749 DEPRECIATION EXPENSE		156,899,252	150,346,078	6,553,174
750 AMORTIZATION OF LIMITED TERM PLANT		6,841,156	6,558,513	282,643
751 ACCRETION EXPENSE		227,740	217,615	10,126
752 TAXES OTHER THAN INCOME		34,792,143	32,407,911	2,384,232
753 REGULATORY DEBITS/CREDITS		5,287,633	5,068,410	219,223
754 TOTAL OPERATING EXPENSES		1,073,218,504	1,024,117,426	49,101,079
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		289,391,868	274,656,831	14,735,038
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	84,407,634	80,867,443	3,540,191
762 OTHER INTEREST EXPENSE	L 24	11,913,882	11,414,195	499,687
763 TOTAL INTEREST CHARGES		96,321,516	92,281,638	4,039,878
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		193,070,352	182,375,193	10,695,159
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		2,408,051	2,155,722	252,329
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		190,662,300	180,219,470	10,442,830
770				
771 FEDERAL TAX AT 21 PERCENT		40,039,083	37,846,089	2,192,994
772 ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(22,292,064)	(21,071,098)	(1,220,966)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		17,747,019	16,774,991	972,028
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	34,503,836	33,067,682	1,436,154
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	403,313	386,526	16,787
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(24,009,883)	(22,787,366)	(1,222,517)
781 SUM OF OTHER ADJUSTMENTS		10,897,266	10,666,842	230,424
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		2,288,426	2,240,037	48,389
783				
784 TOTAL FEDERAL INCOME TAX		20,035,445	19,015,028	1,020,417

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	193,070,352	182,375,193	10,695,159
788				
789 ALLOWANCE FOR AFUDC	P101P	34,503,836	33,067,682	1,436,154
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	403,313	386,526	16,787
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(24,009,883)	(22,787,366)	(1,222,517)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(23,606,570)	(22,400,840)	(1,205,730)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		10,897,266	10,666,842	230,424
797				
798 INCOME SUBJECT TO OREGON TAX		203,967,618	193,042,035	10,925,583
799				
800 IERCO TAXABLE INCOME	E10	21,144,544	20,165,300	979,244
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(6,989,330)	(6,698,413)	(290,917)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		218,122,832	206,508,923	11,613,910
804 APPORTIONMENT FACTOR (0.045454550)		9,914,675	9,386,770	527,905
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		9,914,675	9,386,770	527,905
807				
808 OREGON TAX AT 6.6 PERCENT		654,369	619,527	34,842
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		654,369	619,527	34,842
812 ADD: FIN 48 ADJUSTMENT	L 808	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	(139,004)	(131,603)	(7,401)
814				
815 STATE INCOME TAX PAID - OREGON		515,365	487,924	27,440
816				

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8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	193,070,352	182,375,193	10,695,159
820				
821 ALLOWANCE FOR AFUDC	P101P	34,503,836	33,067,682	1,436,154
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	403,313	386,526	16,787
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(24,009,883)	(22,787,366)	(1,222,517)
825 STATE INCOME TAX ADJUSTMENTS		(23,606,570)	(22,400,840)	(1,205,730)
826				
827 INCOME SUBJECT TO IDAHO TAX		203,967,618	193,042,035	10,925,583
828				
829 IERCO TAXABLE INCOME	E10	21,144,544	20,165,300	979,244
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(56,364,223)	(54,018,174)	(2,346,049)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		168,747,939	159,189,161	9,558,778
833				
834 IDAHO TAX AT 5.6 PERCENT		9,449,885	8,914,593	535,292
835 LESS: INVESTMENT TAX CREDIT	P101P	7,921,117	7,591,416	329,701
836				
837 STATE INCOME TAX ALLOWED - IDAHO		1,528,768	1,323,177	205,591
838 ADD: FIN 48 ADJUSTMENT	L 834	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(4,344,935)	(4,098,815)	(246,120)
840 STATE INCOME TAX PAID - IDAHO		(2,816,167)	(2,775,638)	(40,529)
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		203,967,618	193,042,035	10,925,583
845				
846 IERCO TAXABLE INCOME	E10	21,144,544	20,165,300	979,244
847 BONUS DEPRECIATION ADJUSTMENT	P101P	(196,888)	(188,692)	(8,195)
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		224,915,274	213,018,643	11,896,631
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		224,915,274	213,018,643	11,896,631
852				
853 OTHER TAX AT 0.1 PERCENT		224,915	213,019	11,897
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(166,909)	(164,507)	(2,402)
856 OTHER STATES' INCOME TAX PAID		58,006	48,512	9,495

IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	297,684	285,474	12,210
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,685,715	4,491,907	193,808
862 536 / WATER FOR POWER	E10	774,094	738,244	35,850
863 537 / HYDRAULIC EXPENSES	D10	5,961,093	5,716,593	244,500
864 538 / ELECTRIC EXPENSES	D10	1,465,243	1,405,145	60,098
865 539 / MISCELLANEOUS EXPENSES	D10	3,665,747	3,515,393	150,354
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,551,892	15,867,283	684,609
868 541 / SUPERVISION & ENGINEERING	L 873	75,128	72,047	3,081
869 542 / STRUCTURES	D10	565,583	542,385	23,198
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	167,499	160,629	6,870
871 544 / ELECTRIC PLANT	D10	1,624,600	1,557,966	66,634
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,649,690	1,582,026	67,664
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,082,500	3,915,053	167,447
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,634,392	19,782,335	852,057
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	579,291	555,531	23,760
877 548 / GENERATING EXPENSES	D10	2,594,915	2,488,482	106,433
878 549 / MISCELLANEOUS EXPENSES	D10	455,947	437,246	18,701
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,630,153	3,481,259	148,894
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	133,181	127,718	5,463
884 553 / GENERATING & ELECTRIC PLANT	D10	55,898	53,605	2,293
885 554 / MISCELLANEOUS EXPENSES	D10	278,072	266,667	11,405
886 TOTAL OTHER POWER MAINT EXPENSES		467,151	447,990	19,161
887 TOTAL OTHER POWER GENERATION EXP		4,097,304	3,929,249	168,055
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	133	128	5
890	D10	3,349,646	3,212,257	137,389
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,349,779	3,212,385	137,394
892				
893 TOTAL PRODUCTION EXPENSES		28,379,159	27,209,444	1,169,715
894				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	2,303,390	2,208,740	94,650
899 561 / LOAD DISPATCHING	D12	2,899,981	2,781,036	118,945
900 562 / STATION EXPENSES	L 117	2,198,367	2,108,037	90,330
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	358,127	343,406	14,721
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	64	61	3
905 TOTAL TRANSMISSION OPERATION		7,759,929	7,441,280	318,649
906 568 / SUPERVISION & ENGINEERING	L 140	102,565	98,350	4,215
907 569 / STRUCTURES	L 112	820,446	786,788	33,658
908 570 / STATION EQUIPMENT	L 117	1,567,841	1,503,419	64,422
909 571 / OVERHEAD LINES	L 123+128+133	589,578	565,343	24,235
910 575 / OPER TRANS MKT ADMIN - EIM	L 140	0	0	0
911 TOTAL TRANSMISSION MAINTENANCE		3,080,430	2,953,900	126,530
912 TOTAL TRANSMISSION EXPENSES		10,840,359	10,395,180	445,179
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,339,475	3,196,248	143,227
916 581 / LOAD DISPATCHING	D60	3,582,594	3,446,772	135,822
917 582 / STATION EXPENSES	L 147	922,781	884,423	38,358
918 583 / OVERHEAD LINE EXPENSES	L 148+149	2,684,102	2,484,666	199,436
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,028,488	1,013,761	14,727
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	77,283	73,708	3,575
921 586 / METER EXPENSES	L 154	3,227,257	3,117,804	109,453
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	987,818	916,363	71,455
923 588 / MISCELLANEOUS EXPENSES	L 550	3,224,013	3,055,575	168,438
924 589 / RENTS	L 158	1,610	1,541	69
925 TOTAL DISTRIBUTION OPERATION		19,075,421	18,190,860	884,561

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TWELVE MONTHS ENDED DECEMBER 31, 2018

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	7,425	7,107	318
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,536,141	2,430,719	105,422
932 593 / OVERHEAD LINES	L 148+149	4,173,136	3,863,060	310,076
933 594 / UNDERGROUND LINES	L 150+151	413,531	407,609	5,922
934 595 / LINE TRANSFORMERS	L 152	21,196	20,392	804
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	314,716	300,158	14,558
936 597 / METERS	L 154	744,186	718,947	25,239
937 598 / MISCELLANEOUS PLANT	L 158	130,212	124,627	5,585
938 TOTAL DISTRIBUTION MAINTENANCE		8,340,543	7,872,620	467,923
939 TOTAL DISTRIBUTION EXPENSES		27,415,964	26,063,480	1,352,484
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	980,485	921,541	58,944
943 902 / METER READING	CW902	1,138,693	845,605	293,088
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,735,130	8,434,629	300,501
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,854,308	10,201,775	652,533
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	669,119	633,754	35,365
951 908 / CUSTOMER ASSISTANCE	L 564	4,337,592	4,108,338	229,254
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	286,049	270,930	15,119
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,292,760	5,013,022	279,738
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
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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	47,515,757	45,277,426	2,238,331
963 921 / OFFICE SUPPLIES	PTDCAS	256,153	244,086	12,067
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	286,624	274,694	11,930
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	119,975	114,329	5,646
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	151,116	143,997	7,119
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P390B	1,167,316	1,118,729	48,587
989 TOTAL ADMIN & GENERAL EXPENSES		49,496,941	47,173,261	2,323,680
990 TOTAL OPER & MAINT EXPENSES		132,279,491	126,056,162	6,223,329
991				
992 TOTAL LABOR - RATIO (%)		1	0.9530	0.0470

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LE	D10	2,498,762.0	2,396,273.0	102,489.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,498,762.0	2,396,273.0	102,489.0
998 RETAIL TRANSMISSION	D12	2,498,762.0	2,396,273.0	102,489.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,365,176.0	2,275,508.0	89,668.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,879,833.0	15,144,408.0	735,425.0
1003 RETAIL MWH AT GENERATION LVL	E100	15,879,833.0	15,144,408.0	735,425.0
1004 CUSTOMER LEVEL	E99	14,635,992.0	13,952,685.0	683,307.0
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	61,340,578	58,468,113	2,872,465
1008 370-METER INVESTMENT	ACCT370	90,582,378	87,510,273	3,072,105
1009 902-CUSTOMER WEIGHTED	CW902	1,790,512	1,329,653	460,859
1010 903-CUSTOMER WEIGHTED	CW903	13,951,109	13,471,171	479,938
1011 904-CUSTOMER WEIGHTED	CW904	3,661,904	3,415,050	246,854
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	550,426	531,496	18,930

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1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,940,918	5,909,295	31,623
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	6,553,286	6,382,030	171,256
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	40,283,757	38,549,556	1,734,201
1026 362-STATION EQUIPMENT	ACCT362	254,363,384	243,790,063	10,573,321
1027 364-POLES, TOWERS & FIXTURES	DA364	268,142,283	247,231,349	20,910,934
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	138,109,066	128,834,358	9,274,708
1029 366-UNDERGROUND CONDUIT	DA366	50,839,105	50,117,797	721,308
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	264,580,458	260,785,102	3,795,356
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,086,045	2,862,812	223,233
1032 373-STREET LIGHTING SYSTEMS	DA373	4,561,978	4,350,955	211,023
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,463,096	4,376,880	86,216
1034 454-REVENUE - FACILITIES CHARGE	DA454	8,269,182	7,863,058	406,124
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	42,130,567	39,901,517	2,229,050
1036 440-RETAIL SALES REVENUE	RETREV	1,175,151,916	1,119,991,490	55,160,426
1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038 RIDER FUND DIRECT ASSIGNMENT	DARIDER	35,702,948	33,663,001	2,039,947
1039 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	227,740	217,615	10,126
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,705	24,960
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
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TWELVE MONTHS ENDED DECEMBER 31, 2018

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
1044 *** TABLE 14 - ALLOCATION FACTORS ***				
1045				
1046 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1047 PLANT - PROD,TRANS&DIST	PTD	5,535,828,765	5,305,410,888	230,417,877
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	82,782,550	78,882,901	3,899,649
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,606,739,540	2,499,342,990	107,396,551
1050 PLANT - GEN PLT (390,391,397&398)	P3908	231,003,035	221,387,992	9,615,043
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	5,917,369,774	5,671,071,011	246,298,764
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	710,011,782	678,738,918	31,272,864
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	82,782,550	78,882,901	3,899,649
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	131,872,892	125,667,139	6,205,753
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,262,581,564	1,203,348,933	59,232,631
1056 O&M - ALL EXCEPT FUEL	O&M M	726,849,012	693,740,193	33,108,819
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	908,280,833	871,017,053	37,263,780
1058 O&M - TOTAL (NOT USED)	OM401	869,170,580	829,518,900	39,651,680

IDAHO POWER COMPANY
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1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LE	D10	100.00%	95.90%	4.10%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.90%	4.10%
1064 RETAIL TRANSMISSION	D12	100.00%	95.90%	4.10%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.21%	3.79%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.37%	4.63%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.37%	4.63%
1070 CUSTOMER LEVEL	E99	100.00%	95.33%	4.67%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.32%	4.68%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.61%	3.39%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	74.26%	25.74%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.56%	3.44%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	93.26%	6.74%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.56%	3.44%

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1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.47%	0.53%
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%	97.39%	2.61%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.70%	4.30%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	95.84%	4.16%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.20%	7.80%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.28%	6.72%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.58%	1.42%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.57%	1.43%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.77%	7.23%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.37%	4.63%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.07%	1.93%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.09%	4.91%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	94.71%	5.29%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.31%	4.69%
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

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.84%	4.16%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.29%	4.71%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.88%	4.12%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.84%	4.16%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.84%	4.16%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.60%	4.40%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.29%	4.71%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.29%	4.71%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.31%	4.69%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.44%	4.56%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.90%	4.10%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.44%	4.56%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		5,979,783,354	5,730,906,340	248,877,014
LESS: ACCUM PROVISION FOR DEPRECIATION		2,307,905,652	2,209,708,543	98,197,109
AMORT OF OTHER UTILITY PLANT		28,017,341	26,864,385	1,152,956
NET ELECTRIC PLANT IN SERVICE		3,643,860,361	3,494,333,412	149,526,949
LESS: CUSTOMER ADV FOR CONSTRUCTION		5,940,917	5,909,294	31,623
LESS: ACCUM DEFERRED INCOME TAXES		493,244,326	472,734,915	20,509,411
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		126,471,789	120,839,042	5,632,746
ADD : CONSERVATION+OTHER DFRD PROG.		29,737,281	26,266,208	3,471,073
ADD : SUBSIDIARY RATE BASE		62,186,720	59,306,736	2,879,984
TOTAL COMBINED RATE BASE		3,363,070,908	3,222,101,189	140,969,719
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,254,308,452	1,195,482,138	58,826,314
OTHER OPERATING REVENUES		76,570,940	73,417,096	3,153,844
TOTAL OPERATING REVENUES		1,330,879,392	1,268,899,234	61,980,158
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		801,965,592	764,072,785	37,892,807
DEPRECIATION EXPENSE		156,899,252	150,346,078	6,553,174
AMORTIZATION OF LIMITED TERM PLANT		6,996,096	6,707,098	288,998
ACCRETION EXPENSE		227,740	217,615	10,126
TAXES OTHER THAN INCOME		34,792,143	32,407,911	2,384,232
REGULATORY DEBITS/CREDITS		5,287,633	5,068,410	219,223
PROVISION FOR DEFERRED INCOME TAXES		(11,824,351)	(11,348,480)	(475,871)
INVESTMENT TAX CREDIT ADJUSTMENT		5,405,098	5,180,121	224,976
FEDERAL INCOME TAXES		30,498,359	29,093,052	1,405,308
STATE INCOME TAXES		4,266,706	4,037,558	229,148
TOTAL OPERATING EXPENSES		1,034,514,268	985,782,145	48,732,122
OPERATING INCOME		296,365,124	283,117,088	13,248,036
ADD: IERCO OPERATING INCOME	E10	8,813,793	8,405,610	408,183
CONSOLIDATED OPERATING INCOME		305,178,917	291,522,698	13,656,219
RATE OF RETURN UNDER PRESENT RATES		9.074%	9.048%	9.687%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
RATE OF RETURN UNDER PRESENT RATES				
TOTAL COMBINED RATE BASE		3,363,070,908	3,222,101,189	140,969,719
SALES REVENUES				
SALES REVENUES		1,254,308,452	1,195,482,138	58,826,314
OTHER OPERATING REVENUES		76,570,940	73,417,096	3,153,844
TOTAL OPERATING REVENUES		1,330,879,392	1,268,899,234	61,980,158
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		801,965,592	764,072,785	37,892,807
DEPRECIATION EXPENSE		156,899,252	150,346,078	6,553,174
AMORTIZATION OF LIMITED TERM PLANT		6,996,096	6,707,098	288,998
ACCRETION EXPENSE		227,740	217,615	10,126
TAXES OTHER THAN INCOME		34,792,143	32,407,911	2,384,232
REGULATORY DEBITS/CREDITS		5,287,633	5,068,410	219,223
PROVISION FOR DEFERRED INCOME TAXES		(11,824,351)	(11,348,480)	(475,871)
INVESTMENT TAX CREDIT ADJUSTMENT		5,405,098	5,180,121	224,976
FEDERAL INCOME TAXES		30,498,359	29,093,052	1,405,308
STATE INCOME TAXES		4,266,706	4,037,558	229,148
TOTAL OPERATING EXPENSES		1,034,514,268	985,782,145	48,732,122
OPERATING INCOME		296,365,124	283,117,088	13,248,036
ADD: IERCO OPERATING INCOME		8,813,793	8,405,610	408,183
CONSOLIDATED OPERATING INCOME		305,178,917	291,522,698	13,656,219
RATE OF RETURN UNDER PRESENT RATES		9.074%	9.048%	9.687%
DEVELOPMENT OF REVENUE REQUIREMENTS				
RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.750%	7.750%	7.750%
RETURN AT CLAIMED RATE OF RETURN				
RETURN AT CLAIMED RATE OF RETURN		260,637,995	249,712,842	10,925,153
EARNINGS DEFICIENCY		(44,540,922)	(41,809,856)	(2,731,066)
NET-TO-GROSS TAX MULTIPLIER		1.347	1.347	1.347
REVENUE DEFICIENCY				
REVENUE DEFICIENCY		(59,996,622)	(56,317,876)	(3,678,746)
FIRM JURISDICTIONAL REVENUES				
FIRM JURISDICTIONAL REVENUES		1,264,837,926	1,205,579,736	59,258,190
PERCENT INCREASE REQUIRED				
PERCENT INCREASE REQUIRED		-4.74%	-4.67%	-6.21%
SALES AND WHEELING REVENUES REQUIRED				
SALES AND WHEELING REVENUES REQUIRED		1,204,841,304	1,149,261,860	55,579,444

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,466	237
302 - FRANCHISES & CONSENTS	D10	32,270,039	30,946,454	1,323,585
303 - MISCELLANEOUS	P101P	30,137,838	28,883,410	1,254,428
TOTAL INTANGIBLE PLANT		62,413,580	59,835,330	2,578,250
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,185,042,260	1,136,436,672	48,605,588
330-336 / HYDRAULIC PRODUCTION	D10	874,896,639	839,011,956	35,884,683
340-346 / OTHER PRODUCTION	D10	550,912,530	528,316,351	22,596,179
TOTAL PRODUCTION PLANT		2,610,851,429	2,503,764,979	107,086,450
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	37,928,913	36,373,224	1,555,689
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		37,928,913	36,373,224	1,555,689
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	80,554,255	77,250,249	3,304,006
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		80,554,913	77,250,249	3,304,664
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	433,318,427	415,545,477	17,772,950
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		433,430,020	415,620,576	17,809,444

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<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	D11	207,664,621	199,147,068	8,517,554
122	DA354	0	0	0
123		207,664,621	199,147,068	8,517,554
124				
125 355 / POLES & FIXTURES				
126	D11	188,488,517	180,757,489	7,731,028
127	DA355	33,842	0	33,842
128		188,522,359	180,757,489	7,764,870
129				
130 356 / OVERHEAD CONDUCTORS & DEVICES				
131	D11	229,871,725	220,443,327	9,428,398
132	DA356	26,495	1,189	25,306
133		229,898,220	220,444,516	9,453,704
134				
135 359 / ROADS & TRAILS				
136	D11	390,266	374,259	16,007
137	DA359	0	0	0
138		390,266	374,259	16,007
139				
140		1,178,389,313	1,129,967,381	48,421,932

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	6,279,892	6,115,780	164,111
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	38,509,366	36,851,552	1,657,814
147 362 / STATION EQUIPMENT	ACCT362	246,895,062	236,632,183	10,262,879
148 364 / POLES, TOWERS & FIXTURES	DA364	268,142,283	247,231,349	20,910,934
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	138,109,066	128,834,358	9,274,708
150 366 / UNDERGROUND CONDUIT	DA366	50,839,106	50,117,798	721,308
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	264,580,458	260,785,102	3,795,356
152 368 / LINE TRANSFORMERS	D60	572,330,550	550,632,488	21,698,062
153 369 / SERVICES	DA369	61,340,577	58,468,112	2,872,465
154 370 / METERS	ACCT370	91,904,640	88,787,690	3,116,950
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,095,046	2,871,162	223,884
156 373 / STREET LIGHTING SYSTEMS	DA373	4,561,978	4,350,955	211,023
157				
158 TOTAL DISTRIBUTION PLANT		1,746,588,023	1,671,678,528	74,909,495
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,616,446	16,883,196	733,250
162 390 / STRUCTURES & IMPROVEMENTS	PTD	123,679,928	118,531,997	5,147,931
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	47,037,475	45,079,634	1,957,841
164 392 / TRANSPORTATION EQUIPMENT	PTD	87,669,883	84,020,798	3,649,085
165 393 / STORES EQUIPMENT	PTD	3,014,394	2,888,926	125,468
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	10,750,877	10,303,393	447,484
167 395 / LABORATORY EQUIPMENT	PTD	14,000,925	13,418,164	582,761
168 396 / POWER OPERATED EQUIPMENT	PTD	17,485,450	16,757,653	727,797
169 397 / COMMUNICATIONS EQUIPMENT	PTD	53,104,094	50,893,741	2,210,352
170 398 / MISCELLANEOUS EQUIPMENT	PTD	7,181,538	6,882,620	298,917
171				
172 TOTAL GENERAL PLANT		381,541,009	365,660,123	15,880,887
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,979,783,354	5,730,906,340	248,877,014
175				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<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	640,065,587	613,812,714	26,252,873
180 330-336 / HYDRAULIC PRODUCTION	L 98	430,389,885	412,737,051	17,652,833
181 340-346 / OTHER PRODUCTION	L 99	112,247,217	107,643,295	4,603,922
182 TOTAL PRODUCTION PLANT		1,182,702,689	1,134,193,060	48,509,628
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	8,483,936	8,135,960	347,976
186 352 / STRUCTURES & IMPROVEMENTS	L 112	28,567,190	27,395,257	1,171,933
187 353 / STATION EQUIPMENT	L 117	120,870,208	115,903,706	4,966,502
188 354 / TOWERS & FIXTURES	L 123	68,963,407	66,134,810	2,828,597
189 355 / POLES & FIXTURES	L 128	65,383,094	62,690,092	2,693,003
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	77,706,632	74,511,237	3,195,395
191 359 / ROADS & TRAILS	L 138	280,932	269,409	11,523
192 TOTAL TRANSMISSION PLANT		370,255,399	355,040,470	15,214,929
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	93,258	90,821	2,437
196 361 / STRUCTURES & IMPROVEMENTS	L 146	12,621,381	12,078,036	543,346
197 362 / STATION EQUIPMENT	L 147	61,771,851	59,204,132	2,567,719
198 364 / POLES, TOWERS & FIXTURES	L 148	142,434,709	131,327,014	11,107,695
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	54,225,921	50,584,382	3,641,539
200 366 / UNDERGROUND CONDUIT	L 150	16,512,147	16,277,872	234,275
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	90,655,213	89,354,781	1,300,432
202 368 / LINE TRANSFORMERS	L 152	175,866,831	169,199,408	6,667,422
203 369 / SERVICES	L 153	43,389,563	41,357,711	2,031,852
204 370 / METERS	L 154	32,513,954	31,411,242	1,102,712
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,778,825	1,650,151	128,674
206 373 / STREET LIGHTING SYSTEMS	L 156	3,647,866	3,479,127	168,739
207 TOTAL DISTRIBUTION PLANT		635,511,519	606,014,676	29,496,842
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
GENERAL PLANT				
389 / LAND & LAND RIGHTS	L 161	0	0	0
390 / STRUCTURES & IMPROVEMENTS	L 162	31,675,207	30,356,789	1,318,418
391 / OFFICE FURNITURE & EQUIPMENT	L 163	18,815,411	18,032,257	783,154
392 / TRANSPORTATION EQUIPMENT	L 164	24,200,595	23,193,293	1,007,302
393 / STORES EQUIPMENT	L 165	891,900	854,776	37,124
394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,685,514	3,532,112	153,402
395 / LABORATORY EQUIPMENT	L 167	6,589,386	6,315,116	274,270
396 / POWER OPERATED EQUIPMENT	L 168	4,749,272	4,551,593	197,679
397 / COMMUNICATIONS EQUIPMENT	L 169	20,881,122	20,011,987	869,135
398 / MISCELLANEOUS EQUIPMENT	L 170	3,168,750	3,036,857	131,893
TOTAL GENERAL PLANT		114,657,156	109,884,779	4,772,376
UNDER- /OVERALLOCATED SALVAGE				
TOTAL DEPR BEFORE FAS 143 / OTHER	L 94	0	0	0
FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	4,778,890	4,575,557	203,333
TOTAL ACCUM PROVISION DEPRECIATION		2,307,905,652	2,209,708,543	98,197,109
AMORTIZATION OF OTHER UTILITY PLANT				
INTANGIBLE PLANT	L 94	12,956,511	12,421,289	535,222
HYDRAULIC PRODUCTION	L 98	15,060,830	14,443,096	617,734
TOTAL AMORT OF OTHER UTILITY PLANT		28,017,341	26,864,385	1,152,956
TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		2,335,922,993	2,236,572,928	99,350,064

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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		3,643,860,361	3,494,333,412	149,526,949
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,940,917	5,909,294	31,623
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,940,917	5,909,294	31,623
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,251,442)	(1,244,781)	(6,661)
251 OTHER	LABOR	(16,474,546)	(15,722,494)	(752,052)
252 TOTAL ACCOUNT 190		(17,725,988)	(16,967,274)	(758,714)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	476,919,049	457,068,241	19,850,808
255 283 / OTHER	P101P	34,051,265	32,633,949	1,417,316
256 TOTAL ACCUM DEFERRED INCOME TAXES		493,244,326	472,734,915	20,509,411
257				
258 NET ELECTRIC PLANT IN SERVICE		3,144,675,118	3,015,689,203	128,985,916
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	36,412,873	34,726,524	1,686,349
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	18,515,476	17,756,047	759,429
264 TRANSMISSION - GENERAL	L 139	10,085,071	9,670,659	414,412
265 DISTRIBUTION - GENERAL	L 158	26,838,836	25,687,744	1,151,092
266 OTHER - UNCLASSIFIED	L 174	2,540,909	2,435,157	105,752
267 TOTAL ACCOUNT 154		57,980,292	55,549,607	2,430,685
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	32,078,624	30,562,911	1,515,712
277				
278 TOTAL WORKING CAPITAL		126,471,789	120,839,042	5,632,746
279				
280 NET ELECTRIC PLANT IN SERVICE		3,271,146,907	3,136,528,245	134,618,662

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		3,271,146,907	3,136,528,245	134,618,662
ADD:				
105 / PLANT HELD FOR FUTURE USE				
HYDRAULIC PRODUCTION	L 98	0	0	0
TRANS LAND & LAND RIGHTS	L 107	0	0	0
TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
TRANS STATION EQUIPMENT	L 117	0	0	0
DIST LAND & LAND RIGHTS	L 145	0	0	0
DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
GEN LAND & LAND RIGHTS	L 161	0	0	0
GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
TOTAL PLANT HELD FOR FUTURE USE		0	0	0
ELECTRIC PLANT ACQUISITION ADJ.-114/5	D10	0	0	0
DEFERRED PROGRAMS:				
182 / CONSERVATION PROGRAMS				
IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
TOTAL CONSERVATION PROGRAMS		0	0	0
182 / MISC. OTHER REGULATORY ASSETS				
CUB FUND INTEREST - OPUC ORDER 15-399	CODA	18,211	0	18,211
AM. FALLS BOND REFINANCE	D10	385,734	369,913	15,821
SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	4,896,573	0	4,896,573
PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0	0
LIDAR SURVEY - IPUC ORDER 32426	CIDA	130,814	130,814	0
SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	10,338,444	10,338,444	0
SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	15,427,037	15,427,037	0
SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	415,298	0	415,298
SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	668,368	0	668,368
TOTAL OTHER REGULATORY ASSETS		32,280,479	26,266,208	6,014,271
186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(2,536,525)	0	(2,536,525)
RECONNECT FEES - OPUC ADV 16-09	CODA	(6,673)	0	(6,673)
TOTAL DEFERRED PROGRAMS		29,737,281	26,266,208	3,471,073
DEVELOPMENT OF IERCO RATE BASE				
INVESTMENT IN IERCO	E10	75,472,749	71,977,464	3,495,285
PREPAID COAL ROYALTIES	E10	976,367	931,150	45,217
NOTES RECEIVABLE FROM SUBSIDIARY	E10	(14,262,396)	(13,601,878)	(660,518)
TOTAL SUBSIDIARY RATE BASE		62,186,720	59,306,736	2,879,984

IDAHO POWER COMPANY
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DESCRIPTION

TOTAL COMBINED RATE BASE

**ALLOC/
SOURCE**

**TOTAL
SYSTEM**

**IDAHO
IPUC**

**OREGON
OPUC**

3,363,070,908

3,222,101,189

140,969,719

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	1,175,151,915	1,119,991,489	55,160,426
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	79,156,537	75,490,649	3,665,888
332 TOTAL SALES OF ELECTRICITY		1,254,308,452	1,195,482,138	58,826,314
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	3,971,967	3,788,018	183,949
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	4,463,096	4,376,880	86,216
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,451,652	3,309,826	141,827
346 TRANSFORMER RENTALS	L 152	17,330	16,673	657
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,578,645	1,505,535	73,110
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,499,080	1,382,175	116,905
351 FACILITIES CHARGES	DA454	8,273,112	7,866,795	406,317
352 OTHER RENTALS	L 101	750,532	719,748	30,784
353 WATER LEASE	E10	78,383	74,753	3,630
354 TOTAL ACCOUNT 454		16,048,736	15,275,506	773,230
355				

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
456 / OTHER ELECTRIC REVENUES				
TRANSMISSION - NETWORK SERVICES	D11	10,529,474	10,097,598	431,876
TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	824,327	793,075	31,252
TRANSMISSION - POINT-TO-POINT	D11	39,975,231	38,335,610	1,639,621
ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
DSM RIDER FUNDS	DARIDER	0	0	0
STANDBY SERVICE CHARGE	CIDA	587,282	587,282	0
SIERRA PACIFIC USAGE CHARGE	E10	125,970	120,136	5,834
BPA - OTHER REVENUE	D10	0	0	0
ANTELOPE	L 507	0	0	0
MISCELLANEOUS	PTD	44,857	42,990	1,867
TOTAL ACCOUNT 456		52,087,141	49,976,692	2,110,449
TOTAL OTHER OPERATING REVENUES		76,570,940	73,417,096	3,153,844
TOTAL OPERATING REVENUES		1,330,879,392	1,268,899,234	61,980,158

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
STEAM POWER GENERATION				
OPERATION				
500 / SUPERVISION & ENGINEERING	D10	1,158,488	1,110,972	47,516
501 / FUEL	E10	115,523,971	110,173,838	5,350,133
502 / STEAM EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	9,912,734	9,453,657	459,077
TOTAL ACCOUNT 502		9,912,734	9,453,657	459,077
505 / ELECTRIC EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	1,868,433	1,781,902	86,531
TOTAL ACCOUNT 505		1,868,433	1,781,902	86,531
506 / MISCELLANEOUS EXPENSES	D10	9,133,785	8,759,154	374,631
507 / RENTS	L 97	250,861	240,572	10,289
TOTAL STEAM OPERATION EXPENSES		137,848,272	131,520,095	6,328,177
MAINTENANCE				
510 / SUPERVISION & ENGINEERING	D10	213,256	204,509	8,747
511 / STRUCTURES	D10	349,423	335,091	14,332
512 / BOILER PLANT				
LABOR	D10	0	0	0
OTHER	E10	10,847,201	10,344,847	502,354
TOTAL ACCOUNT 512		10,847,201	10,344,847	502,354
513 / ELECTRIC PLANT				
LABOR	D10	0	0	0
OTHER	E10	4,545,026	4,334,537	210,489
TOTAL ACCOUNT 513		4,545,026	4,334,537	210,489
514 / MISCELLANEOUS STEAM PLANT	D10	7,142,704	6,849,739	292,965
TOTAL STEAM MAINTENANCE EXPENSES		23,097,610	22,068,724	1,028,886
TOTAL STEAM GENERATION EXPENSES		160,945,882	153,588,818	7,357,064

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 867	4,889,816	4,687,566	202,250
536 / WATER FOR POWER				
WATER LEASE	D10	6,551,529	6,282,812	268,717
OTHER	D10	2,450,000	2,349,511	100,489
TOTAL ACCOUNT 536		9,001,529	8,632,323	369,206
537 / HYDRAULIC EXPENSES	D10	14,446,847	13,854,296	592,551
538 / ELECTRIC EXPENSES				
LABOR	D10	1,234,091	1,183,474	50,617
OTHER	E10	419,597	400,165	19,432
TOTAL ACCOUNT 538		1,653,688	1,583,638	70,050
539 / MISCELLANEOUS EXPENSES	D10	5,022,546	4,816,542	206,004
540 / RENTS	D10	246,704	236,585	10,119
TOTAL HYDRAULIC OPERATION EXPENSES		35,261,130	33,810,951	1,450,179
MAINTENANCE				
541 / SUPERVISION & ENGINEERING	L 873	81,678	78,328	3,350
542 / STRUCTURES	D10	655,856	628,955	26,901
543 / RESERVOIRS, DAMS & WATERWAYS	D10	306,147	293,590	12,557
544 / ELECTRIC PLANT				
LABOR	D10	1,368,308	1,312,186	56,122
OTHER	E10	1,363,699	1,300,544	63,155
TOTAL ACCOUNT 544		2,732,007	2,612,729	119,278
545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,406,633	2,307,923	98,710
TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,182,321	5,921,525	260,796
TOTAL HYDRAULIC GENERATION EXPENSES		41,443,451	39,732,476	1,710,975

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>
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	557,560	534,691	22,869
446 547 / FUEL				
447 SALMON DIESEL	E10	7,851	7,487	364
448 OTHER	E10	17,666,098	16,847,948	818,150
449 TOTAL ACCOUNT 547		17,673,949	16,855,435	818,514
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,185,549	2,095,907	89,642
453 OTHER	E10	1,918,511	1,829,661	88,850
454 TOTAL ACCOUNT 548		4,104,060	3,925,568	178,492
455				
456 549 / MISCELLANEOUS EXPENSES				
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		23,670,189	22,595,573	1,074,616
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	40	38	2
463 552 / STRUCTURES	D10	194,283	186,314	7,969
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	47,080	45,149	1,931
466 OTHER	E10	68,745	65,561	3,184
467 TOTAL ACCOUNT 553		115,825	110,710	5,115
468				
469 554 / MISCELLANEOUS EXPENSES	L 99	2,597,136	2,490,612	106,524
470 TOTAL OTHER POWER MAINT EXPENSES		2,907,284	2,787,675	119,609
471				
472 TOTAL OTHER POWER GENERATION EXP		26,577,473	25,383,249	1,194,224
473				

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	676,543	645,211	31,332
477 OTHER PURCHASED POWER	E10	97,363,529	92,854,440	4,509,089
478 TOTAL ACCOUNT 555.0		98,040,072	93,499,651	4,540,421
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	217,489,839	207,417,475	10,072,364
482 TOTAL COGEN & SMALL POWER PROD		217,489,839	207,417,475	10,072,364
483				
484 TOTAL ACCOUNT 555		315,529,911	300,917,126	14,612,785
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	5,310	5,092	218
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	641,632	641,632	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	(71,046)	0	(71,046)
490 OTHER	D10	3,901,866	3,741,827	160,039
491 TOTAL ACCOUNT 557		4,472,452	4,383,459	88,993
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		320,007,673	305,305,677	14,701,995
494				
495 TOTAL PRODUCTION EXPENSES		548,974,479	524,010,221	24,964,258

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,955,021	2,833,594	121,427
502 561 / LOAD DISPATCHING	D12	4,869,199	4,669,485	199,715
503 562 / STATION EXPENSES	L 117	2,508,380	2,405,312	103,068
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	822,211	788,413	33,798
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	3,602,155	3,435,333	166,823
506 566 / MISCELLANEOUS EXPENSES	L 140	15,165	14,542	623
507 567 / RENTS	L 140	2,710,663	2,599,277	111,386
508				
509 TOTAL TRANSMISSION OPERATION		17,482,795	16,745,956	736,839
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	696,021	667,421	28,601
513 569 / STRUCTURES	L 112	941,629	903,000	38,629
514 570 / STATION EQUIPMENT	L 117	1,473,686	1,413,133	60,553
515 571 / OVERHEAD LINES	L 123+128+133	739,086	708,705	30,381
515 573 / MISCELLANEOUS PLANT	L 139	0	0	0
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	411,723	394,805	16,918
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,262,146	4,087,063	175,082
519				
520 TOTAL TRANSMISSION EXPENSES		21,744,940	20,833,019	911,921

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	4,024,081	3,851,492	172,589
527 581 / LOAD DISPATCHING	D60	3,789,383	3,645,721	143,662
528 582 / STATION EXPENSES	L 147	1,420,330	1,361,290	59,040
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,473,383	3,215,301	258,082
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	3,229,888	3,183,637	46,251
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	145,669	138,931	6,738
532 586 / METER EXPENSES	L 154	4,061,584	3,923,835	137,749
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,131,416	1,049,574	81,842
534 588 / MISCELLANEOUS EXPENSES	L 158	4,431,035	4,240,992	190,043
535 589 / RENTS	L 158	1,203,552	1,151,933	51,619
536 TOTAL DISTRIBUTION OPERATION		26,910,321	25,762,706	1,147,615
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	603,763	577,868	25,895
540 591 / STRUCTURES	L 146	(1,048)	(1,003)	(45)
541 592 / STATION EQUIPMENT	L 147	4,082,224	3,912,535	169,689
542 593 / OVERHEAD LINES	L 148+149	16,742,956	15,498,907	1,244,050
543 594 / UNDERGROUND LINES	L 150+151	638,558	629,414	9,144
544 595 / LINE TRANSFORMERS	L 152	42,249	40,647	1,602
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	539,664	514,701	24,963
546 597 / METERS	L 154	794,044	767,114	26,930
547 598 / MISCELLANEOUS PLANT	L 158	193,628	185,323	8,305
548 TOTAL DISTRIBUTION MAINTENANCE		23,636,039	22,125,507	1,510,532
549				
550 TOTAL DISTRIBUTION EXPENSES		50,546,360	47,888,213	2,658,147
551				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	961,823	904,001	57,822
554 902 / METER READING	CW902	1,610,875	1,196,253	414,622
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	12,573,085	12,140,553	432,532
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,350,112	3,124,277	225,836
557 905 / MISC EXPENSES	L 554+555+556	(4)	(4)	(0)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		18,495,892	17,365,080	1,130,812
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	697,005	675,812	21,193
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	355,620	339,151	16,469
563 OTHER	DA908	5,743,334	5,574,362	168,972
564 TOTAL ACCOUNT 908		6,098,954	5,913,513	185,441
565 909 / INFORMATION & INSTRUCTIONAL	DA909	341,699	329,947	11,752
566 910 / MISCELLANEOUS EXPENSES	L 564+565	582,731	564,890	17,841
567 TOTAL CUST SERV & INFORMATN EXPENSES		7,720,389	7,484,162	236,227

**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>
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	81,332,839	77,620,047	3,712,792
575 921 / OFFICE SUPPLIES	LABOR	14,749,970	14,076,643	673,327
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(29,219,811)	(27,885,945)	(1,333,866)
577 923 / OUTSIDE SERVICES	LABOR	7,744,133	7,390,618	353,515
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	394,554	378,371	16,183
580 ALL RISK & MISCELLANEOUS	P110P	2,570,514	2,464,610	105,904
581 TOTAL ACCOUNT 924		2,965,068	2,842,981	122,087
582				
583 925 / INJURIES & DAMAGES	LABOR	5,598,568	5,342,997	255,571
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	34,017,958	32,465,060	1,552,898
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,143,402	0	1,143,402
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	2,134,186	2,046,651	87,536
592 ENERGY RELATED	E10	1,168,595	1,114,476	54,120
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	730,936	696,811	34,125
595 FERC OTHER	D11	33,170	31,810	1,360
596 FERC - OREGON HYDRO FEE	D10	158,501	152,000	6,501
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	81,751	81,751	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	714,218	0	714,218
602 TOTAL ACCOUNT 928		5,021,358	4,123,498	897,860
603				

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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	3,315,165	3,163,830	151,335
931 / RENTS	L 172	0	0	0
TOTAL ADM & GEN OPERATION		143,822,364	136,293,443	7,528,921
935 / GENERAL PLANT MAINTENANCE	L 172	6,658,017	6,380,890	277,127
TOTAL ADMIN & GENERAL EXPENSES		150,480,381	142,674,333	7,806,048
416 / MERCHANDISING EXPENSE	E10	4,003,151	3,817,758	185,393
TOTAL OPER & MAINT EXPENSES		801,965,592	764,072,785	37,892,807

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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	47,229,753	45,292,581	1,937,171
620 330-336 / HYDRAULIC PRODUCTION	L 98	16,289,503	15,621,374	668,129
621 340-346 / OTHER PRODUCTION	L 99	16,055,212	15,396,693	658,519
622 TOTAL PRODUCTION PLANT		79,574,467	76,310,648	3,263,819
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	302,267	289,869	12,398
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,515,669	1,453,490	62,178
627 353 / STATION EQUIPMENT	L 117	8,895,320	8,529,815	365,505
628 354 / TOWERS & FIXTURES	L 123	2,218,718	2,127,716	91,003
629 355 / POLES & FIXTURES	L 128	5,059,029	4,850,658	208,372
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,294,008	4,117,433	176,575
631 359 / ROADS & TRAILS	L 138	3,551	3,406	146
632 TOTAL TRANSMISSION PLANT		22,288,563	21,372,387	916,176
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	28,953	28,196	757
636 361 / STRUCTURES & IMPROVEMENTS	L 146	832,445	796,608	35,836
637 362 / STATION EQUIPMENT	L 147	4,556,046	4,366,662	189,385
638 364 / POLES, TOWERS & FIXTURES	L 148	6,102,180	5,626,304	475,875
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,654,645	3,409,217	245,428
640 366 / UNDERGROUND CONDUIT	L 150	958,660	945,058	13,602
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,008,999	4,937,146	71,853
642 368 / LINE TRANSFORMERS	L 152	12,391,947	11,922,146	469,801
643 369 / SERVICES	L 153	968,415	923,066	45,349
644 370 / METERS	L 154	4,387,891	4,239,075	148,815
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	89,065	82,623	6,443
646 373 / STREET LIGHTING SYSTEMS	L 156	78,883	75,234	3,649
647 TOTAL DISTRIBUTION PLANT		39,058,129	37,351,337	1,706,792

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
648 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
649				
650 GENERAL PLANT				
651 389 / LAND & LAND RIGHTS	L 161	0	0	0
652 390 / STRUCTURES & IMPROVEMENTS	L 162	2,579,117	2,471,766	107,351
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,313,654	7,009,238	304,416
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	180,612	7,844
655 393 / STORES EQUIPMENT	L 165	111,681	107,033	4,649
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	532,867	510,688	22,180
657 395 / LABORATORY EQUIPMENT	L 167	697,667	668,628	29,039
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,862,809	3,702,027	160,782
660 398 / MISCELLANEOUS EQUIPMENT	L 170	421,475	403,932	17,543
661 TOTAL GENERAL PLANT		15,707,727	15,053,924	653,803
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,705	24,960
664 DEPR EXP BEFORE DISALLOWED COSTS		157,195,551	150,630,001	6,565,550
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,924)	(12,375)
667 TOTAL DEPRECIATION EXPENSE		156,899,252	150,346,078	6,553,174
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,981,078	6,692,696	288,382
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	15,018	14,402	616
673 TOTAL AMORTIZATION EXPENSE		6,996,096	6,707,098	288,998
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		163,895,348	157,053,175	6,842,173
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	227,740	217,615	10,126
678				

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8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	15,595,269	14,883,355	711,914
684 FUTA	LABOR	94,472	90,159	4,313
685 LESS PAYROLL DEDUCTION	LABOR	(15,937,325)	(15,209,797)	(727,529)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,338,765	1,283,854	54,911
690 VALMY	L 97	820,954	787,282	33,672
691 BOARDMAN	L 97	145,492	139,525	5,967
692 OTHER-PRODUCTION PLANT	L 101	7,786,123	7,466,768	319,355
693 OTHER-TRANSMISSION PLANT	L 139	6,289,275	6,030,838	258,437
694 OTHER-DISTRIBUTION PLANT	L 158	10,415,546	9,968,833	446,713
695 OTHER-GENERAL PLANT	L 172	2,016,090	1,932,174	83,916
696 SUB-TOTAL		28,812,245	27,609,275	1,202,970
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,352	4,173	179
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,724,231	2,724,231	0
702 STATE OF OREGON	CODA	255,980	0	255,980
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	837,813	0	837,813
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	247,584	236,282	11,302
709 HYDRO GENERATION KWH TAX	E10	1,884,837	1,797,547	87,290
710 IRRIGATION-PIC	CIDA	272,685	272,685	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		34,792,143	32,407,911	2,384,232
715				
716				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	5,068,410	5,068,410	0
720 STATE OF OREGON	CODA	219,223	0	219,223
721				
722 TOTAL REGULATORY DEBITS/CREDITS		5,287,633	5,068,410	219,223
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(16,564,600)	(15,875,132)	(689,469)
729 ACCOUNTS #190 & #283 - RELATED	L 758	4,740,249	4,526,651	213,597
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(11,824,351)	(11,348,480)	(475,871)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	5,405,098	5,180,121	224,976
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	30,498,359	29,093,052	1,405,308
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	3,495,098	3,300,240	194,858
740 STATE OF OREGON	L 815	664,042	633,191	30,851
741 OTHER STATES	L 856	107,565	104,126	3,439
742 TOTAL STATE INCOME TAXES		4,266,706	4,037,558	229,148

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
OPERATING REVENUES		1,330,879,392	1,268,899,234	61,980,158
OPERATING EXPENSES				
OPERATION & MAINTENANCE		801,965,592	764,072,785	37,892,807
DEPRECIATION EXPENSE		156,899,252	150,346,078	6,553,174
AMORTIZATION OF LIMITED TERM PLANT		6,996,096	6,707,098	288,998
ACCRETION EXPENSE		227,740	217,615	10,126
TAXES OTHER THAN INCOME		34,792,143	32,407,911	2,384,232
REGULATORY DEBITS/CREDITS		5,287,633	5,068,410	219,223
TOTAL OPERATING EXPENSES		1,006,168,456	958,819,895	47,348,561
BOOK-TAX ADJUSTMENT	L 754	0	0	0
INCOME BEFORE TAX ADJUSTMENTS		324,710,936	310,079,338	14,631,597
INCOME STATEMENT ADJUSTMENTS				
LONG TERM DEBT INTEREST EXPENSE	L 24	90,417,028	86,627,021	3,790,007
OTHER INTEREST EXPENSE	L 24	11,913,882	11,414,489	499,394
TOTAL INTEREST CHARGES		102,330,910	98,041,509	4,289,401
NET OPERATING INCOME BEFORE STATE INCOME TAXES		222,380,025	212,037,829	10,342,196
TOTAL STATE INCOME TAXES (ALLOWED)		8,327,095	7,903,606	423,490
NET FEDERAL INCOME AFTER STATE INCOME TAXES		214,052,930	204,134,223	9,918,707
FEDERAL TAX AT 21 PERCENT		44,951,115	42,868,187	2,082,928
ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
PRIOR YEARS' TAX ADJUSTMENT	L 771	(20,420,895)	(19,474,639)	(946,256)
TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		24,530,221	23,393,548	1,136,672
OTHER TAX ADJUSTMENTS				
ALLOWANCE FOR AFUDC	P101P	0	0	0
FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	403,313	386,526	16,787
FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	28,016,396	26,753,967	1,262,429
SUM OF OTHER ADJUSTMENTS		28,419,709	27,140,493	1,279,216
FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		5,968,139	5,699,503	268,635
TOTAL FEDERAL INCOME TAX		30,498,359	29,093,052	1,405,308

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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	222,380,025	212,037,829	10,342,196
ALLOWANCE FOR AFUDC	P101P	0	0	0
STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	403,313	386,526	16,787
STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	28,016,396	26,753,967	1,262,429
TOTAL STATE INCOME TAX ADJUSTMENTS		28,419,709	27,140,493	1,279,216
ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		28,419,709	27,140,493	1,279,216
INCOME SUBJECT TO OREGON TAX		250,799,734	239,178,321	11,621,413
IERCO TAXABLE INCOME	E10	21,144,544	20,165,300	979,244
BONUS DEPRECIATION ADJUSTMENT	P101P	(6,989,330)	(6,698,413)	(290,917)
FEDERAL NOL	L 750	0	0	0
TOTAL STATE TAXABLE INCOME - OREGON		264,954,948	252,645,209	12,309,740
APPORTIONMENT FACTOR (0.045454550)		12,043,408	11,483,874	559,534
POST APPORTIONMENT M ITEMS	L 757	0	0	0
TOTAL TAXABLE INCOME - OREGON		12,043,408	11,483,874	559,534
OREGON TAX AT 6.6 PERCENT		794,865	757,936	36,929
LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
STATE INCOME TAX ALLOWED - OREGON		794,865	757,936	36,929
ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
PRIOR YEARS' TAX ADJUSTMENT	L 808	(130,823)	(124,745)	(6,078)
STATE INCOME TAX PAID - OREGON		664,042	633,191	30,851

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	222,380,025	212,037,829	10,342,196
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	403,313	386,526	16,787
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	28,016,396	26,753,967	1,262,429
825 STATE INCOME TAX ADJUSTMENTS		28,419,709	27,140,493	1,279,216
826				
827 INCOME SUBJECT TO IDAHO TAX		250,799,734	239,178,321	11,621,413
828				
829 IERCO TAXABLE INCOME	E10	21,144,544	20,165,300	979,244
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(56,364,223)	(54,018,174)	(2,346,049)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		215,580,055	205,325,448	10,254,608
833				
834 IDAHO TAX AT 5.6 PERCENT		12,072,483	11,498,225	574,258
835 LESS: INVESTMENT TAX CREDIT	P101P	4,812,000	4,611,710	200,290
836				
837 STATE INCOME TAX ALLOWED - IDAHO		7,260,483	6,886,515	373,968
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(3,765,385)	(3,586,275)	(179,110)
840 STATE INCOME TAX PAID - IDAHO		3,495,098	3,300,240	194,858
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		250,799,734	239,178,321	11,621,413
845				
846 IERCO TAXABLE INCOME	E10	21,144,544	20,165,300	979,244
847 BONUS DEPRECIATION ADJUSTMENT	P101P	(196,888)	(188,693)	(8,195)
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		271,747,390	259,154,929	12,592,461
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		271,747,390	259,154,929	12,592,461
852				
853 OTHER TAX AT 0.1 PERCENT		271,747	259,155	12,592
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(164,182)	(155,028)	(9,153)
856 OTHER STATES' INCOME TAX PAID		107,565	104,126	3,439

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	297,684	285,474	12,210
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,685,715	4,491,907	193,808
862 536 / WATER FOR POWER	E10	774,094	738,244	35,850
863 537 / HYDRAULIC EXPENSES	D10	5,961,093	5,716,593	244,500
864 538 / ELECTRIC EXPENSES	D10	1,465,243	1,405,145	60,098
865 539 / MISCELLANEOUS EXPENSES	D10	3,665,747	3,515,393	150,354
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,551,892	15,867,283	684,609
868 541 / SUPERVISION & ENGINEERING	L 873	75,128	72,047	3,081
869 542 / STRUCTURES	D10	565,583	542,385	23,198
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	167,499	160,629	6,870
871 544 / ELECTRIC PLANT	D10	1,624,600	1,557,966	66,634
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,649,690	1,582,026	67,664
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,082,500	3,915,053	167,447
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,634,392	19,782,335	852,057
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	579,291	555,531	23,760
877 548 / GENERATING EXPENSES	D10	2,594,915	2,488,482	106,433
878 549 / MISCELLANEOUS EXPENSES	D10	455,947	437,246	18,701
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,630,153	3,481,259	148,894
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	133,181	127,718	5,463
884 553 / GENERATING & ELECTRIC PLANT	D10	55,898	53,605	2,293
885 554 / MISCELLANEOUS EXPENSES	D10	278,072	266,667	11,405
886 TOTAL OTHER POWER MAINT EXPENSES		467,151	447,990	19,161
887 TOTAL OTHER POWER GENERATION EXP		4,097,304	3,929,249	168,055
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	133	128	5
890	D10	3,349,646	3,212,257	137,389
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,349,779	3,212,385	137,394
892				
893 TOTAL PRODUCTION EXPENSES		28,379,159	27,209,444	1,169,715
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				
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8 <u>DESCRIPTION</u>	9 <u>ALLOC/ SOURCE</u>	10 <u>TOTAL SYSTEM</u>	11 <u>IDAHO IPUC</u>	12 <u>OREGON OPUC</u>
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	7,425	7,107	318
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,536,141	2,430,719	105,422
932 593 / OVERHEAD LINES	L 148+149	4,173,136	3,863,060	310,076
933 594 / UNDERGROUND LINES	L 150+151	413,531	407,609	5,922
934 595 / LINE TRANSFORMERS	L 152	21,196	20,392	804
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	314,716	300,158	14,558
936 597 / METERS	L 154	744,186	718,947	25,239
937 598 / MISCELLANEOUS PLANT	L 158	130,212	124,627	5,585
938 TOTAL DISTRIBUTION MAINTENANCE		8,340,543	7,872,620	467,923
939 TOTAL DISTRIBUTION EXPENSES		27,415,964	26,062,373	1,353,591
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	980,485	921,541	58,944
943 902 / METER READING	CW902	1,138,693	845,605	293,088
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,735,130	8,434,629	300,501
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,854,308	10,201,775	652,533
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	669,119	648,774	20,345
951 908 / CUSTOMER ASSISTANCE	L 564	4,337,592	4,205,706	131,886
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	286,049	277,352	8,697
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,292,760	5,131,831	160,929
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>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
959 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	47,515,757	45,344,985	2,170,772
963 921 / OFFICE SUPPLIES	PTDCAS	256,153	244,451	11,702
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	286,624	274,694	11,930
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	119,975	114,498	5,477
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	151,116	144,212	6,904
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,167,316	1,118,729	48,587
989 TOTAL ADMIN & GENERAL EXPENSES		49,496,941	47,241,568	2,255,373
990 TOTAL OPER & MAINT EXPENSES		132,279,491	126,242,171	6,037,320
991				
992 TOTAL LABOR - RATIO (%)		1	0.9544	0.0456

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<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 LE	D10	2,498,762.0	2,396,273.0	102,489.0
997	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,498,762.0	2,396,273.0	102,489.0
998	RETAIL TRANSMISSION	D12	2,498,762.0	2,396,273.0	102,489.0
999	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,365,176.0	2,275,508.0	89,668.0
1000					
1001 ENERGY RELATED MWH					
1002	GENERATION LEVEL (PSP)	E10	15,879,833.0	15,144,408.0	735,425.0
1003	RETAIL MWH AT GENERATION LVL	E100	15,879,833.0	15,144,408.0	735,425.0
1004	CUSTOMER LEVEL	E99	14,635,992.0	13,952,685.0	683,307.0
1005					
1006 CUSTOMER RELATED FACTORS					
1007	369-DIRECT ASSIGNMENT	DA369	61,340,578	58,468,113	2,872,465
1008	370-METER INVESTMENT	ACCT370	90,582,378	87,510,273	3,072,105
1009	902-CUSTOMER WEIGHTED	CW902	1,790,512	1,329,653	460,859
1010	903-CUSTOMER WEIGHTED	CW903	13,951,109	13,471,171	479,938
1011	904-CUSTOMER WEIGHTED	CW904	3,661,904	3,415,050	246,854
1012	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	550,426	531,496	18,930

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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	5,940,918	5,909,295	31,623
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	6,553,286	6,382,030	171,256
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	40,283,757	38,549,556	1,734,201
1026 362-STATION EQUIPMENT	ACCT362	254,363,384	243,790,063	10,573,321
1027 364-POLES, TOWERS & FIXTURES	DA364	268,142,283	247,231,349	20,910,934
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	138,109,066	128,834,358	9,274,708
1029 366-UNDERGROUND CONDUIT	DA366	50,839,105	50,117,797	721,308
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	264,580,458	260,785,102	3,795,356
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,086,045	2,862,812	223,233
1032 373-STREET LIGHTING SYSTEMS	DA373	4,561,978	4,350,955	211,023
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,463,096	4,376,880	86,216
1034 454-REVENUE - FACILITIES CHARGE	DA454	8,269,182	7,863,058	406,124
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	6,427,620	6,238,516	189,104
1036 440-RETAIL SALES REVENUE	RETREV	1,175,151,916	1,119,991,490	55,160,426
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	227,740	217,615	10,126
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,705	24,960
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, 2018

<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	5,535,828,765	5,305,410,888	230,417,877
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	82,782,550	79,000,603	3,781,947
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,606,739,540	2,499,342,990	107,396,551
1050 PLANT - GEN PLT (390,391,397&398)	P3908	231,003,035	221,387,992	9,615,043
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	5,917,369,774	5,671,071,011	246,298,764
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	647,482,060	617,580,694	29,901,366
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	82,782,550	79,000,603	3,781,947
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	131,872,892	125,852,979	6,019,913
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,262,581,564	1,203,348,933	59,232,631
1056 O&M - ALL EXCEPT FUEL	O&M M	659,766,143	628,411,188	31,354,954
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	908,280,833	871,017,053	37,263,780
1058 O&M - TOTAL (NOT USED)	OM401	801,965,592	764,072,785	37,892,807

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LE	D10	100.00%	95.90% 4.10%
1063	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.90% 4.10%
1064	RETAIL TRANSMISSION	D12	100.00%	95.90% 4.10%
1065	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.21% 3.79%
1066				
1067 ENERGY RELATED MWH				
1068	GENERATION LEVEL (PSP)	E10	100.00%	95.37% 4.63%
1069	RETAIL MWH AT GENERATION LVL	E100	100.00%	95.37% 4.63%
1070	CUSTOMER LEVEL	E99	100.00%	95.33% 4.67%
1071				
1072 CUSTOMER RELATED FACTORS				
1073	369-DIRECT ASSIGNMENT	DA369	100.00%	95.32% 4.68%
1074	370-METER INVESTMENT	ACCT370	100.00%	96.61% 3.39%
1075	902-CUSTOMER WEIGHTED	CW902	100.00%	74.26% 25.74%
1076	903-CUSTOMER WEIGHTED	CW903	100.00%	96.56% 3.44%
1077	904-CUSTOMER WEIGHTED	CW904	100.00%	93.26% 6.74%
1078	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.56% 3.44%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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%	99.47%	0.53%
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%	97.39%	2.61%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.70%	4.30%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	95.84%	4.16%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.20%	7.80%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.28%	6.72%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.58%	1.42%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.57%	1.43%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.77%	7.23%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.37%	4.63%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.07%	1.93%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.09%	4.91%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	97.06%	2.94%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.31%	4.69%
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, 2018

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.84%	4.16%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.43%	4.57%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.88%	4.12%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.84%	4.16%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.84%	4.16%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.38%	4.62%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.43%	4.57%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.44%	4.56%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.31%	4.69%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.25%	4.75%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.90%	4.10%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.28%	4.72%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		5,979,783,354	5,729,830,338	249,953,017
LESS: ACCUM PROVISION FOR DEPRECIATION		2,310,469,297	2,211,751,340	98,717,957
AMORT OF OTHER UTILITY PLANT		27,845,783	26,693,808	1,151,974
NET ELECTRIC PLANT IN SERVICE		3,641,468,274	3,491,385,189	150,083,085
LESS: CUSTOMER ADV FOR CONSTRUCTION		5,940,917	5,909,294	31,623
LESS: ACCUM DEFERRED INCOME TAXES		492,734,811	472,156,907	20,577,904
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		124,930,319	119,345,923	5,584,396
ADD : CONSERVATION+OTHER DFRD PROG.		29,737,281	26,266,120	3,471,161
ADD : SUBSIDIARY RATE BASE		62,186,720	59,296,877	2,889,843
TOTAL COMBINED RATE BASE		3,359,646,866	3,218,227,907	141,418,959
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,106,888,917	1,050,285,856	56,603,061
OTHER OPERATING REVENUES		76,570,940	73,403,498	3,167,442
TOTAL OPERATING REVENUES		1,183,459,857	1,123,689,354	59,770,503
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		763,428,844	727,113,611	36,315,234
DEPRECIATION EXPENSE		162,026,543	155,234,421	6,792,122
AMORTIZATION OF LIMITED TERM PLANT		6,652,979	6,376,792	276,187
ACCRETION EXPENSE		227,740	217,615	10,126
TAXES OTHER THAN INCOME		34,648,827	32,271,675	2,377,152
REGULATORY DEBITS/CREDITS		219,223	0	219,223
PROVISION FOR DEFERRED INCOME TAXES		(12,843,381)	(12,410,401)	(432,980)
INVESTMENT TAX CREDIT ADJUSTMENT		5,405,098	5,179,150	225,948
FEDERAL INCOME TAXES		10,052,009	9,382,176	669,833
STATE INCOME TAXES		(1,947,990)	(2,013,885)	65,894
TOTAL OPERATING EXPENSES		967,869,892	921,351,154	46,518,738
OPERATING INCOME		215,589,965	202,338,200	13,251,765
ADD: IERCO OPERATING INCOME	E10	8,813,793	8,404,212	409,581
CONSOLIDATED OPERATING INCOME		224,403,758	210,742,412	13,661,346
RATE OF RETURN UNDER PRESENT RATES		6.679%	6.548%	9.660%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
RATE OF RETURN UNDER PRESENT RATES				
TOTAL COMBINED RATE BASE		3,359,646,866	3,218,227,907	141,418,959
SALES REVENUES		1,106,888,917	1,050,285,856	56,603,061
OTHER OPERATING REVENUES		76,570,940	73,403,498	3,167,442
TOTAL OPERATING REVENUES		1,183,459,857	1,123,689,354	59,770,503
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		763,428,844	727,113,611	36,315,234
DEPRECIATION EXPENSE		162,026,543	155,234,421	6,792,122
AMORTIZATION OF LIMITED TERM PLANT		6,652,979	6,376,792	276,187
ACCRETION EXPENSE		227,740	217,615	10,126
TAXES OTHER THAN INCOME		34,648,827	32,271,675	2,377,152
REGULATORY DEBITS/CREDITS		219,223	0	219,223
PROVISION FOR DEFERRED INCOME TAXES		(12,843,381)	(12,410,401)	(432,980)
INVESTMENT TAX CREDIT ADJUSTMENT		5,405,098	5,179,150	225,948
FEDERAL INCOME TAXES		10,052,009	9,382,176	669,833
STATE INCOME TAXES		(1,947,990)	(2,013,885)	65,894
TOTAL OPERATING EXPENSES		967,869,892	921,351,154	46,518,738
OPERATING INCOME		215,589,965	202,338,200	13,251,765
ADD: IERCO OPERATING INCOME		8,813,793	8,404,212	409,581
CONSOLIDATED OPERATING INCOME		224,403,758	210,742,412	13,661,346
RATE OF RETURN UNDER PRESENT RATES		6.679%	6.548%	9.660%
DEVELOPMENT OF REVENUE REQUIREMENTS				
RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.750%	7.750%	7.750%
RETURN AT CLAIMED RATE OF RETURN		260,372,632	249,412,663	10,959,969
EARNINGS DEFICIENCY		35,968,874	38,670,250	(2,701,376)
NET-TO-GROSS TAX MULTIPLIER		1.347	1.347	1.347
REVENUE DEFICIENCY		48,450,073	52,088,827	(3,638,754)
FIRM JURISDICTIONAL REVENUES		1,117,418,391	1,060,381,051	57,037,340
PERCENT INCREASE REQUIRED		4.34%	4.91%	-6.38%
SALES AND WHEELING REVENUES REQUIRED		1,165,868,464	1,112,469,878	53,398,586

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,465	238
302 - FRANCHISES & CONSENTS	D10	32,270,039	30,939,089	1,330,951
303 - MISCELLANEOUS	P101P	30,137,838	28,877,995	1,259,843
TOTAL INTANGIBLE PLANT		62,413,580	59,822,548	2,591,032
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,185,042,260	1,136,166,185	48,876,075
330-336 / HYDRAULIC PRODUCTION	D10	874,896,639	838,812,260	36,084,379
340-346 / OTHER PRODUCTION	D10	550,912,530	528,190,605	22,721,926
TOTAL PRODUCTION PLANT		2,610,851,429	2,503,169,050	107,682,380
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	37,928,913	36,364,567	1,564,346
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		37,928,913	36,364,567	1,564,346
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	80,554,255	77,231,862	3,322,393
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		80,554,913	77,231,862	3,323,051
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	433,318,427	415,446,571	17,871,855
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		433,430,020	415,521,671	17,908,349

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>	
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***					
120 354 / TOWERS & FIXTURES					
121	SYSTEM TRANSMISSION SERVICE	D11	207,664,621	199,099,668	8,564,953
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		207,664,621	199,099,668	8,564,953
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	188,488,517	180,714,466	7,774,051
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		188,522,359	180,714,466	7,807,892
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	229,871,725	220,390,858	9,480,867
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		229,898,220	220,392,047	9,506,173
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	374,170	16,096
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	374,170	16,096
140	TOTAL TRANSMISSION PLANT		1,178,389,313	1,129,698,452	48,690,861

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
DISTRIBUTION PLANT				
360 / LAND & LAND RIGHTS	ACCT360	6,279,892	6,115,780	164,111
361 / STRUCTURES & IMPROVEMENTS	ACCT361	38,509,366	36,851,552	1,657,814
362 / STATION EQUIPMENT	ACCT362	246,895,062	236,632,183	10,262,879
364 / POLES, TOWERS & FIXTURES	DA364	268,142,283	247,231,349	20,910,934
365 / OVERHEAD CONDUCTORS & DEVICES	DA365	138,109,066	128,834,358	9,274,708
366 / UNDERGROUND CONDUIT	DA366	50,839,106	50,117,798	721,308
367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	264,580,458	260,785,102	3,795,356
368 / LINE TRANSFORMERS	D60	572,330,550	550,502,680	21,827,870
369 / SERVICES	DA369	61,340,577	58,468,112	2,872,465
370 / METERS	ACCT370	91,904,640	88,787,690	3,116,950
371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,095,046	2,871,162	223,884
373 / STREET LIGHTING SYSTEMS	DA373	4,561,978	4,350,955	211,023
TOTAL DISTRIBUTION PLANT		1,746,588,023	1,671,548,720	75,039,302
GENERAL PLANT				
389 / LAND & LAND RIGHTS	PTD	17,616,446	16,880,031	736,415
390 / STRUCTURES & IMPROVEMENTS	PTD	123,679,928	118,509,774	5,170,154
391 / OFFICE FURNITURE & EQUIPMENT	PTD	47,037,475	45,071,182	1,966,293
392 / TRANSPORTATION EQUIPMENT	PTD	87,669,883	84,005,046	3,664,837
393 / STORES EQUIPMENT	PTD	3,014,394	2,888,384	126,010
394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	10,750,877	10,301,461	449,416
395 / LABORATORY EQUIPMENT	PTD	14,000,925	13,415,648	585,276
396 / POWER OPERATED EQUIPMENT	PTD	17,485,450	16,754,512	730,939
397 / COMMUNICATIONS EQUIPMENT	PTD	53,104,094	50,884,200	2,219,894
398 / MISCELLANEOUS EQUIPMENT	PTD	7,181,538	6,881,330	300,208
TOTAL GENERAL PLANT		381,541,009	365,591,568	15,949,441
TOTAL ELECTRIC PLANT IN SERVICE		5,979,783,354	5,729,830,338	249,953,017

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<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	640,939,667	614,504,647	26,435,020
180 330-336 / HYDRAULIC PRODUCTION	L 98	430,576,307	412,817,548	17,758,759
181 340-346 / OTHER PRODUCTION	L 99	112,340,221	107,706,843	4,633,378
182 TOTAL PRODUCTION PLANT		1,183,856,195	1,135,029,038	48,827,157
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	8,487,247	8,137,197	350,049
186 352 / STRUCTURES & IMPROVEMENTS	L 112	28,569,875	27,391,310	1,178,564
187 353 / STATION EQUIPMENT	L 117	121,517,247	116,496,429	5,020,818
188 354 / TOWERS & FIXTURES	L 123	68,982,946	66,137,802	2,845,144
189 355 / POLES & FIXTURES	L 128	65,439,453	62,729,196	2,710,258
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	77,733,148	74,518,922	3,214,226
191 359 / ROADS & TRAILS	L 138	280,932	269,345	11,587
192 TOTAL TRANSMISSION PLANT		371,010,848	355,680,202	15,330,646
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	93,327	90,888	2,439
196 361 / STRUCTURES & IMPROVEMENTS	L 146	12,629,273	12,085,588	543,686
197 362 / STATION EQUIPMENT	L 147	61,836,492	59,266,086	2,570,406
198 364 / POLES, TOWERS & FIXTURES	L 148	142,478,125	131,367,044	11,111,081
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	54,251,931	50,608,645	3,643,286
200 366 / UNDERGROUND CONDUIT	L 150	16,517,688	16,283,334	234,354
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	90,745,676	89,443,947	1,301,729
202 368 / LINE TRANSFORMERS	L 152	176,011,487	169,298,660	6,712,827
203 369 / SERVICES	L 153	43,394,325	41,362,250	2,032,075
204 370 / METERS	L 154	32,539,404	31,435,829	1,103,575
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,779,250	1,650,546	128,704
206 373 / STREET LIGHTING SYSTEMS	L 156	3,648,094	3,479,344	168,750
207 TOTAL DISTRIBUTION PLANT		635,925,072	606,372,160	29,552,912
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	31,694,657	30,369,735	1,324,922
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	19,035,125	18,239,406	795,719
215 392 / TRANSPORTATION EQUIPMENT	L 164	24,200,595	23,188,945	1,011,650
216 393 / STORES EQUIPMENT	L 165	891,595	854,324	37,271
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,692,530	3,538,172	154,358
218 395 / LABORATORY EQUIPMENT	L 167	6,593,401	6,317,779	275,622
219 396 / POWER OPERATED EQUIPMENT	L 168	4,749,272	4,550,739	198,532
220 397 / COMMUNICATIONS EQUIPMENT	L 169	20,857,255	19,985,366	871,889
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,183,864	3,050,770	133,094
222 TOTAL GENERAL PLANT		114,898,293	110,095,235	4,803,058
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,305,690,407	2,207,176,635	98,513,772
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	4,778,890	4,574,705	204,185
228 TOTAL ACCUM PROVISION DEPRECIATION		2,310,469,297	2,211,751,340	98,717,957
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	12,968,862	12,430,474	538,388
232 HYDRAULIC PRODUCTION	L 98	14,876,921	14,263,335	613,586
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		27,845,783	26,693,808	1,151,974
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,338,315,080	2,238,445,148	99,869,931
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		3,641,468,274	3,491,385,189	150,083,085
LESS:				
252 CUSTOMER ADVANCES FOR CONSTRUCTION				
POWER SUPPLY	D10	0	0	0
OTHER	DA252	5,940,917	5,909,294	31,623
TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,940,917	5,909,294	31,623
ACCUMULATED DEFERRED INCOME TAXES				
190 / ACCUMULATED DEFERRED INCOME TAXES				
CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,251,442)	(1,244,781)	(6,661)
OTHER	LABOR	(16,474,546)	(15,720,475)	(754,071)
TOTAL ACCOUNT 190		(17,725,988)	(16,965,256)	(760,732)
281 / ACCELERATED AMORTIZATION	P101P	0	0	0
282 / OTHER PROPERTY	P101P	476,409,534	456,494,333	19,915,201
283 / OTHER	P101P	34,051,265	32,627,830	1,423,435
TOTAL ACCUM DEFERRED INCOME TAXES		492,734,811	472,156,907	20,577,904
NET ELECTRIC PLANT IN SERVICE		3,142,792,546	3,013,318,988	129,473,559
ADD:				
WORKING CAPITAL				
151 / FUEL INVENTORY	E10	36,412,873	34,720,751	1,692,122
154 / PLANT MATERIALS & SUPPLIES				
PRODUCTION - GENERAL	L 101	18,515,476	17,751,821	763,655
TRANSMISSION - GENERAL	L 139	10,085,071	9,668,357	416,714
DISTRIBUTION - GENERAL	L 158	26,838,836	25,685,749	1,153,087
OTHER - UNCLASSIFIED	L 174	2,540,909	2,434,700	106,209
TOTAL ACCOUNT 154		57,980,292	55,540,627	2,439,665
165 / PREPAID ITEMS				
AD VALOREM TAXES	L 696	0	0	0
OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
INSURANCE	L 101	0	0	0
PENSION-RELATED PREPAYMENTS	L 990	0	0	0
SOFTWARE CONTRACTS	L 92	0	0	0
MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
TOTAL ACCOUNT 165		0	0	0
WORKING CASH ALLOWANCE	L 614	30,537,154	29,084,544	1,452,609
TOTAL WORKING CAPITAL		124,930,319	119,345,923	5,584,396
NET ELECTRIC PLANT IN SERVICE		3,267,722,865	3,132,664,911	135,057,955

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		3,267,722,865	3,132,664,911	135,057,955
ADD:				
105 / PLANT HELD FOR FUTURE USE				
HYDRAULIC PRODUCTION	L 98	0	0	0
TRANS LAND & LAND RIGHTS	L 107	0	0	0
TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
TRANS STATION EQUIPMENT	L 117	0	0	0
DIST LAND & LAND RIGHTS	L 145	0	0	0
DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
GEN LAND & LAND RIGHTS	L 161	0	0	0
GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
TOTAL PLANT HELD FOR FUTURE USE		0	0	0
ELECTRIC PLANT ACQUISITION ADJ.-114/5				
	D10	0	0	0
DEFERRED PROGRAMS:				
182 / CONSERVATION PROGRAMS				
IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
TOTAL CONSERVATION PROGRAMS		0	0	0
182 / MISC. OTHER REGULATORY ASSETS				
CUB FUND INTEREST - OPUC ORDER 15-399	CODA	18,211	0	18,211
AM. FALLS BOND REFINANCE	D10	385,734	369,825	15,909
SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	4,896,573	0	4,896,573
PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	0	0	0
LIDAR SURVEY - IPUC ORDER 32426	CIDA	130,814	130,814	0
SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	10,338,444	10,338,444	0
SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	15,427,037	15,427,037	0
SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	415,298	0	415,298
SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	668,368	0	668,368
TOTAL OTHER REGULATORY ASSETS		32,280,479	26,266,120	6,014,359
186 / MISC. OTHER DEFERRED PROGRAMS				
254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(2,536,525)	0	(2,536,525)
RECONNECT FEES - OPUC ADV 16-09	CODA	(6,673)	0	(6,673)
TOTAL DEFERRED PROGRAMS		29,737,281	26,266,120	3,471,161
DEVELOPMENT OF IERCO RATE BASE				
INVESTMENT IN IERCO	E10	75,472,749	71,965,498	3,507,251
PREPAID COAL ROYALTIES	E10	976,367	930,995	45,372
NOTES RECEIVABLE FROM SUBSIDIARY	E10	(14,262,396)	(13,599,616)	(662,780)
TOTAL SUBSIDIARY RATE BASE		62,186,720	59,296,877	2,889,843
TOTAL COMBINED RATE BASE				
		3,359,646,866	3,218,227,907	141,418,959

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 4 - OPERATING REVENUES ***				
OPERATING REVENUES				
FIRM ENERGY SALES				
440-448 / RETAIL	RETREV	1,071,283,717	1,016,335,245	54,948,472
447/ FIRM SALES FOR RESALE	E10	0	0	0
447/ SYSTEM OPPORTUNITY SALES	E10	35,605,200	33,950,611	1,654,589
TOTAL SALES OF ELECTRICITY		1,106,888,917	1,050,285,856	56,603,061
OTHER OPERATING REVENUES				
415 / MERCHANDISING REVENUES	E10	3,971,967	3,787,388	184,579
449 / OATT TARIFF REFUND				
NETWORK	D11	0	0	0
POINT-TO-POINT	D11	0	0	0
TOTAL ACCOUNT 449		0	0	0
451 / MISCELLANEOUS SERVICE REVENUES				
	DA451	4,463,096	4,376,880	86,216
454 / RENTS FROM ELECTRIC PROPERTY				
SUBSTATION EQUIPMENT	L 117	3,451,652	3,309,038	142,614
TRANSFORMER RENTALS	L 152	17,330	16,669	661
LINE RENTALS	D11	0	0	0
COGENERATION	L 482	1,578,645	1,505,285	73,360
DARK FIBER PROJECT	CIDA	400,000	400,000	0
POLE ATTACHMENTS	L 148	1,499,080	1,382,175	116,905
FACILITIES CHARGES	DA454	8,273,112	7,866,795	406,317
OTHER RENTALS	L 101	750,532	719,577	30,955
WATER LEASE	E10	78,383	74,741	3,642
TOTAL ACCOUNT 454		16,048,736	15,274,281	774,455

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>
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	10,529,474	10,095,195	434,279
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	824,327	792,888	31,439
359 TRANSMISSION - POINT-TO-POINT	D11	39,975,231	38,326,486	1,648,745
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	587,282	587,282	0
364 SIERRA PACIFIC USAGE CHARGE	E10	125,970	120,116	5,854
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	44,857	42,982	1,875
368 TOTAL ACCOUNT 456		52,087,141	49,964,949	2,122,192
369				
370 TOTAL OTHER OPERATING REVENUES		76,570,940	73,403,498	3,167,442
371				
372 TOTAL OPERATING REVENUES		1,183,459,857	1,123,689,354	59,770,503

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
STEAM POWER GENERATION				
OPERATION				
500 / SUPERVISION & ENGINEERING	D10	1,158,687	1,110,898	47,789
501 / FUEL	E10	62,954,890	60,029,349	2,925,541
502 / STEAM EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	9,912,734	9,452,085	460,649
TOTAL ACCOUNT 502		9,912,734	9,452,085	460,649
505 / ELECTRIC EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	1,868,433	1,781,606	86,827
TOTAL ACCOUNT 505		1,868,433	1,781,606	86,827
506 / MISCELLANEOUS EXPENSES				
507 / RENTS	L 97	250,861	240,514	10,347
TOTAL STEAM OPERATION EXPENSES		85,279,392	81,371,524	3,907,868
MAINTENANCE				
510 / SUPERVISION & ENGINEERING	D10	213,256	204,460	8,796
511 / STRUCTURES	D10	349,423	335,011	14,412
512 / BOILER PLANT				
LABOR	D10	0	0	0
OTHER	E10	10,847,201	10,343,127	504,074
TOTAL ACCOUNT 512		10,847,201	10,343,127	504,074
513 / ELECTRIC PLANT				
LABOR	D10	0	0	0
OTHER	E10	4,545,026	4,333,817	211,209
TOTAL ACCOUNT 513		4,545,026	4,333,817	211,209
514 / MISCELLANEOUS STEAM PLANT				
TOTAL STEAM MAINTENANCE EXPENSES	D10	7,142,704	6,848,109	294,595
TOTAL STEAM GENERATION EXPENSES		108,377,002	103,436,049	4,940,953

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408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	4,892,983	4,689,508	203,475
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	6,551,529	6,281,317	270,212
414 OTHER	D10	2,450,523	2,349,453	101,070
415 TOTAL ACCOUNT 536		9,002,052	8,630,770	371,282
416				
417 537 / HYDRAULIC EXPENSES	D10	14,450,876	13,854,862	596,014
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,235,081	1,184,141	50,940
420 OTHER	E10	419,597	400,098	19,499
421 TOTAL ACCOUNT 538		1,654,678	1,584,239	70,439
422				
423 539 / MISCELLANEOUS EXPENSES	D10	5,025,024	4,817,771	207,253
424 540 / RENTS	D10	246,704	236,529	10,175
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		35,272,318	33,813,679	1,458,638
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	81,729	78,358	3,371
430 542 / STRUCTURES	D10	656,238	629,172	27,066
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	306,260	293,629	12,631
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,369,406	1,312,926	56,480
434 OTHER	E10	1,363,699	1,300,327	63,372
435 TOTAL ACCOUNT 544		2,733,105	2,613,254	119,852
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,407,748	2,308,443	99,306
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,185,081	5,922,855	262,226
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		41,457,398	39,736,534	1,720,864

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
OTHER POWER GENERATION				
OPERATION				
546 / SUPERVISION & ENGINEERING	L 880	557,952	534,940	23,012
547 / FUEL				
SALMON DIESEL	E10	7,851	7,486	365
OTHER	E10	75,119,780	71,628,932	3,490,848
TOTAL ACCOUNT 547		75,127,631	71,636,418	3,491,213
GENERATING EXPENSES				
LABOR				
OTHER	E10	1,918,511	1,829,357	89,154
TOTAL ACCOUNT 548		4,105,814	3,926,446	179,368
MISCELLANEOUS EXPENSES				
550 / RENTS	D10	1,334,928	1,279,870	55,058
	D10	0	0	0
TOTAL OTHER POWER OPER EXPENSES		81,126,325	77,377,674	3,748,651
MAINTENANCE				
551 / SUPERVISION & ENGINEERING				
552 / STRUCTURES	D10	194,373	186,356	8,017
553 / GENERATING & ELECTRIC PLANT				
LABOR	D10	47,118	45,175	1,943
OTHER	E10	68,745	65,550	3,195
TOTAL ACCOUNT 553		115,863	110,725	5,138
554 / MISCELLANEOUS EXPENSES				
TOTAL OTHER POWER MAINT EXPENSES	L 99	2,597,324	2,490,200	107,124
		2,907,600	2,787,319	120,281
TOTAL OTHER POWER GENERATION EXP		84,033,925	80,164,993	3,868,932

IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<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	676,543	645,104	31,439
477 OTHER PURCHASED POWER	E10	58,640,300	55,915,260	2,725,040
478 TOTAL ACCOUNT 555.0		59,316,843	56,560,364	2,756,479
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	213,270,433	203,359,665	9,910,768
482 TOTAL COGEN & SMALL POWER PROD		213,270,433	203,359,665	9,910,768
483				
484 TOTAL ACCOUNT 555		272,587,276	259,920,029	12,667,247
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	5,310	5,091	219
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	3,904,130	3,743,107	161,023
491 TOTAL ACCOUNT 557		3,904,130	3,743,107	161,023
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		276,496,716	263,668,227	12,828,489
494				
495 TOTAL PRODUCTION EXPENSES		510,365,041	487,005,804	23,359,238

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
TRANSMISSION EXPENSES				
OPERATION				
560 / SUPERVISION & ENGINEERING	L 140	2,956,578	2,834,413	122,165
561 / LOAD DISPATCHING	D12	4,871,159	4,670,253	200,907
562 / STATION EXPENSES	L 117	2,509,866	2,406,164	103,702
563 / OVERHEAD LINE EXPENSES	L 123+128+133	822,453	788,457	33,996
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	3,602,155	3,434,762	167,394
566 / MISCELLANEOUS EXPENSES	L 140	15,165	14,538	627
567 / RENTS	L 140	2,710,663	2,598,659	112,004
TOTAL TRANSMISSION OPERATION		17,488,040	16,747,245	740,795
MAINTENANCE				
568 / SUPERVISION & ENGINEERING	L 140	696,090	667,328	28,762
569 / STRUCTURES	L 112	942,184	903,317	38,867
570 / STATION EQUIPMENT	L 117	1,474,746	1,413,813	60,933
571 / OVERHEAD LINES	L 123+128+133	739,485	708,919	30,566
573 / MISCELLANEOUS PLANT	L 139	0	0	0
575 / OPER TRANS MKT ADMIN - EIM	L 140	411,723	394,711	17,012
TOTAL TRANSMISSION MAINTENANCE		4,264,228	4,088,086	176,141
TOTAL TRANSMISSION EXPENSES		21,752,267	20,835,332	916,936

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
DISTRIBUTION EXPENSES				
OPERATION				
580 / SUPERVISION & ENGINEERING	L 158	4,026,338	3,853,353	172,985
581 / LOAD DISPATCHING	D60	3,791,805	3,647,191	144,614
582 / STATION EXPENSES	L 147	1,420,954	1,361,888	59,066
583 / OVERHEAD LINE EXPENSES	L 148+149	3,475,197	3,216,980	258,217
584 / UNDERGROUND LINE EXPENSES	L 150+151	3,230,583	3,184,323	46,260
585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	145,721	138,980	6,741
586 / METER EXPENSES	L 154	4,063,765	3,925,942	137,823
587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,132,084	1,050,193	81,891
588 / MISCELLANEOUS EXPENSES	L 158	4,433,214	4,242,748	190,466
589 / RENTS	L 158	1,203,553	1,151,844	51,709
TOTAL DISTRIBUTION OPERATION		26,923,214	25,773,443	1,149,771
MAINTENANCE				
590 / SUPERVISION & ENGINEERING	L 158	603,768	577,828	25,940
591 / STRUCTURES	L 146	(1,048)	(1,003)	(45)
592 / STATION EQUIPMENT	L 147	4,083,938	3,914,178	169,760
593 / OVERHEAD LINES	L 148+149	16,745,777	15,501,518	1,244,259
594 / UNDERGROUND LINES	L 150+151	638,838	629,690	9,148
595 / LINE TRANSFORMERS	L 152	42,263	40,651	1,612
596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	539,877	514,904	24,973
597 / METERS	L 154	794,547	767,600	26,947
598 / MISCELLANEOUS PLANT	L 158	193,716	185,393	8,323
TOTAL DISTRIBUTION MAINTENANCE		23,641,677	22,130,760	1,510,917
TOTAL DISTRIBUTION EXPENSES		50,564,891	47,904,203	2,660,688

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<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	962,486	904,624	57,862
554 902 / METER READING	CW902	1,611,645	1,196,824	414,821
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	12,578,990	12,146,255	432,735
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,349,264	3,123,486	225,779
557 905 / MISC EXPENSES	L 554+555+556	(4)	(4)	(0)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		18,502,382	17,371,186	1,131,196
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	697,457	676,244	21,213
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	355,620	339,094	16,526
563 OTHER	DA908	5,746,266	5,577,208	169,058
564 TOTAL ACCOUNT 908		6,101,886	5,916,302	185,584
565 909 / INFORMATION & INSTRUCTIONAL	DA909	341,699	329,947	11,752
566 910 / MISCELLANEOUS EXPENSES	L 564+565	582,924	565,072	17,852
567 TOTAL CUST SERV & INFORMATN EXPENSES		7,723,966	7,487,566	236,400

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
SALES EXPENSES				
912 / DEMO & SELLING EXPENSES	E10	0	0	0
TOTAL ACCOUNT 924		0	0	0
ADMINISTRATIVE & GENERAL EXPENSES				
920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	81,364,958	77,640,733	3,724,225
921 / OFFICE SUPPLIES	LABOR	14,750,143	14,075,002	675,141
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(29,219,811)	(27,882,366)	(1,337,445)
923 / OUTSIDE SERVICES	LABOR	7,744,133	7,389,670	354,463
924 / PROPERTY INSURANCE				
PRODUCTION - STEAM	L 97	394,554	378,281	16,273
ALL RISK & MISCELLANEOUS	P110P	2,570,708	2,464,292	106,416
TOTAL ACCOUNT 924		2,965,262	2,842,573	122,689
INJURIES & DAMAGES				
925 / INJURIES & DAMAGES	LABOR	5,598,649	5,342,388	256,261
EMPLOYEE PENSIONS & BENEFITS				
926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	34,021,265	32,464,049	1,557,216
EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,143,402	0	1,143,402
EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
REGULATORY COMMISSION EXPENSES				
FERC ADMIN ASSESS & SECURITIES				
CAPACITY RELATED	D10	2,134,186	2,046,164	88,023
ENERGY RELATED	E10	1,168,595	1,114,290	54,305
FERC RATE CASE	D11	0	0	0
FERC ORDER 472	E99	730,936	696,695	34,241
FERC OTHER	D11	33,170	31,802	1,368
FERC - OREGON HYDRO FEE	D10	158,501	151,964	6,537
SEC EXPENSES	L 174	0	0	0
IDAHO PUC -RATE CASE	CIDA	0	0	0
-OTHER	CIDA	81,751	81,751	0
OREGON PUC -RATE CASE	CODA	0	0	0
-OTHER	CODA	714,218	0	714,218
TOTAL ACCOUNT 928		5,021,358	4,122,666	898,692

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

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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	3,315,267	3,163,521	151,746
931 / RENTS	L 172	0	0	0
TOTAL ADM & GEN OPERATION		143,858,340	136,311,948	7,546,392
935 / GENERAL PLANT MAINTENANCE	L 172	6,658,806	6,380,450	278,356
TOTAL ADMIN & GENERAL EXPENSES		150,517,146	142,692,398	7,824,748
416 / MERCHANDISING EXPENSE	E10	4,003,151	3,817,123	186,028
TOTAL OPER & MAINT EXPENSES		763,428,844	727,113,611	36,315,234

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

<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	48,977,913	46,957,860	2,020,053
620 330-336 / HYDRAULIC PRODUCTION	L 98	16,662,346	15,975,121	687,224
621 340-346 / OTHER PRODUCTION	L 99	16,241,221	15,571,365	669,856
622 TOTAL PRODUCTION PLANT		81,881,479	78,504,346	3,377,133
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	308,888	296,148	12,740
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,521,038	1,458,292	62,746
627 353 / STATION EQUIPMENT	L 117	10,189,397	9,768,394	421,003
628 354 / TOWERS & FIXTURES	L 123	2,257,797	2,164,676	93,121
629 355 / POLES & FIXTURES	L 128	5,171,747	4,957,553	214,194
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,347,039	4,167,291	179,748
631 359 / ROADS & TRAILS	L 138	3,551	3,405	146
632 TOTAL TRANSMISSION PLANT		23,799,458	22,815,760	983,698
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,091	28,330	760
636 361 / STRUCTURES & IMPROVEMENTS	L 146	848,229	811,713	36,516
637 362 / STATION EQUIPMENT	L 147	4,685,329	4,490,571	194,759
638 364 / POLES, TOWERS & FIXTURES	L 148	6,189,013	5,706,366	482,647
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,706,666	3,457,745	248,921
640 366 / UNDERGROUND CONDUIT	L 150	969,742	955,983	13,759
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,189,925	5,115,477	74,448
642 368 / LINE TRANSFORMERS	L 152	12,681,259	12,197,614	483,645
643 369 / SERVICES	L 153	977,938	932,143	45,795
644 370 / METERS	L 154	4,438,791	4,288,249	150,542
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	89,915	83,411	6,504
646 373 / STREET LIGHTING SYSTEMS	L 156	79,340	75,670	3,670
647 TOTAL DISTRIBUTION PLANT		39,885,238	38,143,272	1,741,966

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>
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	2,618,018	2,508,577	109,440
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,753,082	7,428,982	324,100
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	180,578	7,878
655 393 / STORES EQUIPMENT	L 165	111,072	106,429	4,643
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	546,899	524,037	22,862
657 395 / LABORATORY EQUIPMENT	L 167	705,697	676,197	29,500
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,815,074	3,655,593	159,480
660 398 / MISCELLANEOUS EQUIPMENT	L 170	451,703	432,821	18,882
661 TOTAL GENERAL PLANT		16,190,002	15,513,216	676,786
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,705	24,960
664 DEPR EXP BEFORE DISALLOWED COSTS		162,322,842	155,518,299	6,804,543
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,879)	(12,421)
667 TOTAL DEPRECIATION EXPENSE		162,026,543	155,234,421	6,792,122
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,637,961	6,362,393	275,568
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	15,018	14,399	619
673 TOTAL AMORTIZATION EXPENSE		6,652,979	6,376,792	276,187
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		168,679,522	161,611,213	7,068,309
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	227,740	217,615	10,126
678				

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2018

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
TAXES OTHER THAN INCOME				
FEDERAL TAXES				
FICA	LABOR	0	0	0
FUTA	LABOR	0	0	0
LESS PAYROLL DEDUCTION	LABOR	0	0	0
STATE TAXES				
AD VALOREM TAXES				
JIM BRIDGER STATION	L 97	1,338,765	1,283,549	55,216
VALMY	L 97	820,954	787,094	33,860
BOARDMAN	L 97	145,492	139,491	6,001
OTHER-PRODUCTION PLANT	L 101	7,786,123	7,464,991	321,132
OTHER-TRANSMISSION PLANT	L 139	6,289,275	6,029,403	259,872
OTHER-DISTRIBUTION PLANT	L 158	10,415,546	9,968,059	447,487
OTHER-GENERAL PLANT	L 172	2,016,090	1,931,812	84,278
SUB-TOTAL		28,812,245	27,604,400	1,207,845
LICENSES - HYDRO PROJECTS				
	L 98	4,352	4,173	179
REGULATORY COMMISSION FEES				
STATE OF IDAHO	CIDA	2,724,231	2,724,231	0
STATE OF OREGON	CODA	255,715	0	255,715
FRANCHISE TAXES				
STATE OF OREGON	CODA	834,846	0	834,846
OTHER STATE TAXES				
UNEMPLOYMENT TAXES	LABOR	0	0	0
HYDRO GENERATION KWH TAX	E10	1,690,662	1,612,096	78,566
IRRIGATION-PIC	CIDA	326,776	326,776	0
CANADA GST TAXES				
	E10	0	0	0
TOTAL TAXES OTHER THAN INCOME		34,648,827	32,271,675	2,377,152

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2018

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <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	219,223	0	219,223
721				
722 TOTAL REGULATORY DEBITS/CREDITS		219,223	0	219,223
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(17,583,630)	(16,848,587)	(735,043)
729 ACCOUNTS #190 & #283 - RELATED	L 758	4,740,249	4,438,186	302,063
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(12,843,381)	(12,410,401)	(432,980)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	5,405,098	5,179,150	225,948
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	10,052,009	9,382,176	669,833
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	(2,305,285)	(2,330,301)	25,016
740 STATE OF OREGON	L 815	353,307	326,664	26,643
741 OTHER STATES	L 856	3,987	(10,248)	14,235
742 TOTAL STATE INCOME TAXES		(1,947,990)	(2,013,885)	65,894

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
OPERATING REVENUES		1,183,459,857	1,123,689,354	59,770,503
OPERATING EXPENSES				
OPERATION & MAINTENANCE		763,428,844	727,113,611	36,315,234
DEPRECIATION EXPENSE		162,026,543	155,234,421	6,792,122
AMORTIZATION OF LIMITED TERM PLANT		6,652,979	6,376,792	276,187
ACCRETION EXPENSE		227,740	217,615	10,126
TAXES OTHER THAN INCOME		34,648,827	32,271,675	2,377,152
REGULATORY DEBITS/CREDITS		219,223	0	219,223
TOTAL OPERATING EXPENSES		967,204,157	921,214,113	45,990,043
BOOK-TAX ADJUSTMENT	L 754	0	0	0
INCOME BEFORE TAX ADJUSTMENTS		216,255,700	202,475,240	13,780,460
INCOME STATEMENT ADJUSTMENTS				
LONG TERM DEBT INTEREST EXPENSE	L 24	90,324,236	86,522,182	3,802,054
OTHER INTEREST EXPENSE	L 24	11,913,882	11,412,387	501,496
TOTAL INTEREST CHARGES		102,238,118	97,934,568	4,303,550
NET OPERATING INCOME BEFORE STATE INCOME TAXES		114,017,582	104,540,672	9,476,910
TOTAL STATE INCOME TAXES (ALLOWED)		2,112,399	1,698,686	413,714
NET FEDERAL INCOME AFTER STATE INCOME TAXES		111,905,182	102,841,986	9,063,196
FEDERAL TAX AT 21 PERCENT		23,500,088	21,596,817	1,903,271
ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
PRIOR YEARS' TAX ADJUSTMENT	L 771	(20,420,895)	(18,767,007)	(1,653,887)
TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		3,079,194	2,829,810	249,384
OTHER TAX ADJUSTMENTS				
ALLOWANCE FOR AFUDC	P101P	0	0	0
FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	5,187,487	4,970,636	216,851
FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	28,016,396	26,231,107	1,785,289
SUM OF OTHER ADJUSTMENTS		33,203,883	31,201,744	2,002,139
FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		6,972,815	6,552,366	420,449
TOTAL FEDERAL INCOME TAX		10,052,009	9,382,176	669,833

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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	114,017,582	104,540,672	9,476,910
ALLOWANCE FOR AFUDC	P101P	0	0	0
STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	5,187,487	4,970,636	216,851
STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	28,016,396	26,231,107	1,785,289
TOTAL STATE INCOME TAX ADJUSTMENTS		33,203,883	31,201,744	2,002,139
ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		33,203,883	31,201,744	2,002,139
INCOME SUBJECT TO OREGON TAX		147,221,465	135,742,416	11,479,049
IERCO TAXABLE INCOME	E10	21,144,544	20,161,948	982,596
BONUS DEPRECIATION ADJUSTMENT	P101P	(6,989,330)	(6,697,157)	(292,173)
FEDERAL NOL	L 750	0	0	0
TOTAL STATE TAXABLE INCOME - OREGON		161,376,679	149,207,206	12,169,472
APPORTIONMENT FACTOR (0.045454550)		7,335,304	6,782,146	553,158
POST APPORTIONMENT M ITEMS	L 757	0	0	0
TOTAL TAXABLE INCOME - OREGON		7,335,304	6,782,146	553,158
OREGON TAX AT 6.6 PERCENT		484,130	447,622	36,508
LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
STATE INCOME TAX ALLOWED - OREGON		484,130	447,622	36,508
ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
PRIOR YEARS' TAX ADJUSTMENT	L 808	(130,823)	(120,957)	(9,865)
STATE INCOME TAX PAID - OREGON		353,307	326,664	26,643

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>
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	114,017,582	104,540,672	9,476,910
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	5,187,487	4,970,636	216,851
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	28,016,396	26,231,107	1,785,289
825 STATE INCOME TAX ADJUSTMENTS		33,203,883	31,201,744	2,002,139
826				
827 INCOME SUBJECT TO IDAHO TAX		147,221,465	135,742,416	11,479,049
828				
829 IERCO TAXABLE INCOME	E10	21,144,544	20,161,948	982,596
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(56,364,223)	(54,008,047)	(2,356,176)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		112,001,786	101,896,317	10,105,469
833				
834 IDAHO TAX AT 5.6 PERCENT		6,272,100	5,706,194	565,906
835 LESS: INVESTMENT TAX CREDIT	P101P	4,812,000	4,610,845	201,155
836				
837 STATE INCOME TAX ALLOWED - IDAHO		1,460,100	1,095,348	364,752
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(3,765,385)	(3,425,649)	(339,735)
840 STATE INCOME TAX PAID - IDAHO		(2,305,285)	(2,330,301)	25,016
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		147,221,465	135,742,416	11,479,049
845				
846 IERCO TAXABLE INCOME	E10	21,144,544	20,161,948	982,596
847 BONUS DEPRECIATION ADJUSTMENT	P101P	(196,888)	(188,658)	(8,230)
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		168,169,121	155,715,706	12,453,415
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		168,169,121	155,715,706	12,453,415
852				
853 OTHER TAX AT 0.1 PERCENT		168,169	155,716	12,453
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(164,182)	(165,964)	1,782
856 OTHER STATES' INCOME TAX PAID		3,987	(10,248)	14,235

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	297,684	285,406	12,278
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,685,715	4,490,859	194,856
862 536 / WATER FOR POWER	E10	774,094	738,122	35,972
863 537 / HYDRAULIC EXPENSES	D10	5,961,093	5,715,233	245,860
864 538 / ELECTRIC EXPENSES	D10	1,465,243	1,404,810	60,433
865 539 / MISCELLANEOUS EXPENSES	D10	3,665,747	3,514,556	151,191
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,551,892	15,863,580	688,312
868 541 / SUPERVISION & ENGINEERING	L 873	75,128	72,029	3,099
869 542 / STRUCTURES	D10	565,583	542,256	23,327
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	167,499	160,591	6,908
871 544 / ELECTRIC PLANT	D10	1,624,600	1,557,595	67,005
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,649,690	1,581,650	68,040
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,082,500	3,914,121	168,379
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,634,392	19,777,701	856,691
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	579,291	555,399	23,892
877 548 / GENERATING EXPENSES	D10	2,594,915	2,487,890	107,025
878 549 / MISCELLANEOUS EXPENSES	D10	455,947	437,142	18,805
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,630,153	3,480,430	149,723
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	133,181	127,688	5,493
884 553 / GENERATING & ELECTRIC PLANT	D10	55,898	53,593	2,305
885 554 / MISCELLANEOUS EXPENSES	D10	278,072	266,603	11,469
886 TOTAL OTHER POWER MAINT EXPENSES		467,151	447,884	19,267
887 TOTAL OTHER POWER GENERATION EXP		4,097,304	3,928,314	168,990
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	133	128	5
890	D10	3,349,646	3,211,493	138,153
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,349,779	3,211,620	138,159
892				
893 TOTAL PRODUCTION EXPENSES		28,379,159	27,203,041	1,176,118
894				

IDAHO POWER COMPANY
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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	2,303,390	2,208,214	95,176
899 561 / LOAD DISPATCHING	D12	2,899,981	2,780,374	119,607
900 562 / STATION EXPENSES	L 117	2,198,367	2,107,535	90,832
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	358,127	343,324	14,803
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	64	61	3
905 TOTAL TRANSMISSION OPERATION		7,759,929	7,439,509	320,420
906 568 / SUPERVISION & ENGINEERING	L 140	102,565	98,327	4,238
907 569 / STRUCTURES	L 112	820,446	786,601	33,845
908 570 / STATION EQUIPMENT	L 117	1,567,841	1,503,061	64,780
909 571 / OVERHEAD LINES	L 123+128+133	589,578	565,208	24,370
910 575 / OPER TRANS MKT ADMIN - EIM	L 140	0	0	0
911 TOTAL TRANSMISSION MAINTENANCE		3,080,430	2,953,197	127,233
912 TOTAL TRANSMISSION EXPENSES		10,840,359	10,392,706	447,653
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,339,475	3,196,000	143,475
916 581 / LOAD DISPATCHING	D60	3,582,594	3,445,959	136,635
917 582 / STATION EXPENSES	L 147	922,781	884,423	38,358
918 583 / OVERHEAD LINE EXPENSES	L 148+149	2,684,102	2,484,666	199,436
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,028,488	1,013,761	14,727
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	77,283	73,708	3,575
921 586 / METER EXPENSES	L 154	3,227,257	3,117,804	109,453
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	987,818	916,363	71,455
923 588 / MISCELLANEOUS EXPENSES	L 550	3,224,013	3,054,368	169,645
924 589 / RENTS	L 158	1,610	1,541	69
925 TOTAL DISTRIBUTION OPERATION		19,075,421	18,188,592	886,829

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
929 590 / SUPERVISION & ENGINEERING	L 158	7,425	7,106	319
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,536,141	2,430,719	105,422
932 593 / OVERHEAD LINES	L 148+149	4,173,136	3,863,060	310,076
933 594 / UNDERGROUND LINES	L 150+151	413,531	407,609	5,922
934 595 / LINE TRANSFORMERS	L 152	21,196	20,388	808
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	314,716	300,158	14,558
936 597 / METERS	L 154	744,186	718,947	25,239
937 598 / MISCELLANEOUS PLANT	L 158	130,212	124,618	5,594
938 TOTAL DISTRIBUTION MAINTENANCE		8,340,543	7,872,605	467,938
939 TOTAL DISTRIBUTION EXPENSES		27,415,964	26,061,197	1,354,767
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	980,485	921,541	58,944
943 902 / METER READING	CW902	1,138,693	845,605	293,088
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,735,130	8,434,629	300,501
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,854,308	10,201,775	652,533
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	669,119	648,768	20,351
951 908 / CUSTOMER ASSISTANCE	L 564	4,337,592	4,205,668	131,924
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	286,049	277,349	8,700
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,292,760	5,131,785	160,975
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
ADMINISTRATIVE & GENERAL EXPENSES				
920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	47,515,757	45,339,188	2,176,569
921 / OFFICE SUPPLIES	PTDCAS	256,153	244,419	11,734
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
923 / OUTSIDE SERVICES	PTDCAS	0	0	0
924 / PROPERTY INSURANCE				
PRODUCTION - STEAM	L 97	0	0	0
ALL RISK & MISCELLANEOUS	P101P	286,624	274,642	11,982
TOTAL ACCOUNT 924				
925 / INJURIES & DAMAGES	LABOR	119,975	114,484	5,491
926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
928 / REGULATORY COMMISSION EXPENSES				
FERC ADMIN ASSESSMENTS	L 174	0	0	0
FERC RATE CASE EXPENSE	RESREV	0	0	0
SEC EXPENSES	L 174	0	0	0
IDAHO PUC - RATE CASE	CIDA	0	0	0
- OTHER	CIDA	0	0	0
OREGON PUC - RATE CASE	CODA	0	0	0
-OTHER	CODA	0	0	0
TOTAL ACCOUNT 928				
929 / DUPLICATE CHARGES	SUBEX	0	0	0
930.1 / GENERAL ADVERTISING	RELAB	0	0	0
930.2 / MISCELLANEOUS EXPENSES	PTDCAS	151,116	144,194	6,922
931 / RENTS	L 172	0	0	0
935 / GENERAL PLANT MAINTENANCE	P3908	1,167,316	1,118,519	48,797
TOTAL ADMIN & GENERAL EXPENSES		49,496,941	47,235,446	2,261,495
TOTAL OPER & MAINT EXPENSES		132,279,491	126,225,951	6,053,540
TOTAL LABOR - RATIO (%)		1	0.9542	0.0458

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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>
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LE	D10	2,487,843.0	2,385,234.0	102,609.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,487,843.0	2,385,234.0	102,609.0
998 RETAIL TRANSMISSION	D12	2,487,843.0	2,385,234.0	102,609.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,354,257.0	2,264,469.0	89,788.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,807,752.0	15,073,159.0	734,593.0
1003 RETAIL MWH AT GENERATION LVL	E100	15,807,752.0	15,073,159.0	734,593.0
1004 CUSTOMER LEVEL	E99	14,570,226.0	13,887,678.0	682,548.0
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	61,340,578	58,468,113	2,872,465
1008 370-METER INVESTMENT	ACCT370	90,582,378	87,510,273	3,072,105
1009 902-CUSTOMER WEIGHTED	CW902	1,790,512	1,329,653	460,859
1010 903-CUSTOMER WEIGHTED	CW903	13,951,109	13,471,171	479,938
1011 904-CUSTOMER WEIGHTED	CW904	3,661,904	3,415,050	246,854
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	550,426	531,496	18,930

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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>
1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,940,918	5,909,295	31,623
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	6,553,286	6,382,030	171,256
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	40,283,757	38,549,556	1,734,201
1026 362-STATION EQUIPMENT	ACCT362	254,363,384	243,790,063	10,573,321
1027 364-POLES, TOWERS & FIXTURES	DA364	268,142,283	247,231,349	20,910,934
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	138,109,066	128,834,358	9,274,708
1029 366-UNDERGROUND CONDUIT	DA366	50,839,105	50,117,797	721,308
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	264,580,458	260,785,102	3,795,356
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,086,045	2,862,812	223,233
1032 373-STREET LIGHTING SYSTEMS	DA373	4,561,978	4,350,955	211,023
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,463,096	4,376,880	86,216
1034 454-REVENUE - FACILITIES CHARGE	DA454	8,269,182	7,863,058	406,124
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	6,427,620	6,238,516	189,104
1036 440-RETAIL SALES REVENUE	RETREV	1,071,283,717	1,016,335,245	54,948,472
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	227,740	217,615	10,126
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,705	24,960
1041 IDAHO	CIDA	1	1	0
1042 OREGON	CODA	1	0	1
1043 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
1044 *** TABLE 14 - ALLOCATION FACTORS ***				
1045				
1046 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1047 PLANT - PROD,TRANS&DIST	PTD	5,535,828,765	5,304,416,222	231,412,544
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	82,782,550	78,990,505	3,792,045
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,606,739,540	2,498,831,701	107,907,840
1050 PLANT - GEN PLT (390,391,397&398)	P3908	231,003,035	221,346,486	9,656,549
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	5,917,369,774	5,670,007,790	247,361,985
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	608,908,547	580,604,090	28,304,458
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	82,782,550	78,990,505	3,792,045
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	131,872,892	125,836,825	6,036,067
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,115,162,029	1,058,152,651	57,009,378
1056 O&M - ALL EXCEPT FUEL	O&M M	616,344,271	586,817,074	29,527,198
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	908,280,833	870,809,741	37,471,092
1058 O&M - TOTAL (NOT USED)	OM401	763,428,844	727,113,611	36,315,234

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
CAPACITY RELATED KW				
PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LE	D10	100.00%	95.88%	4.12%
SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.88%	4.12%
RETAIL TRANSMISSION	D12	100.00%	95.88%	4.12%
DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.19%	3.81%
ENERGY RELATED MWH				
GENERATION LEVEL (PSP)	E10	100.00%	95.35%	4.65%
RETAIL MWH AT GENERATION LVL	E100	100.00%	95.35%	4.65%
CUSTOMER LEVEL	E99	100.00%	95.32%	4.68%
CUSTOMER RELATED FACTORS				
369-DIRECT ASSIGNMENT	DA369	100.00%	95.32%	4.68%
370-METER INVESTMENT	ACCT370	100.00%	96.61%	3.39%
902-CUSTOMER WEIGHTED	CW902	100.00%	74.26%	25.74%
903-CUSTOMER WEIGHTED	CW903	100.00%	96.56%	3.44%
904-CUSTOMER WEIGHTED	CW904	100.00%	93.26%	6.74%
909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.56%	3.44%

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1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.47%	0.53%
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%	97.39%	2.61%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.70%	4.30%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	95.84%	4.16%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.20%	7.80%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.28%	6.72%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.58%	1.42%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.57%	1.43%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.77%	7.23%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.37%	4.63%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.07%	1.93%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.09%	4.91%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	97.06%	2.94%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	94.87%	5.13%
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, 2018

<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%	95.82%	4.18%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.42%	4.58%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.86%	4.14%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.82%	4.18%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.82%	4.18%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.35%	4.65%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.42%	4.58%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.42%	4.58%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	94.89%	5.11%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.21%	4.79%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.87%	4.13%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.24%	4.76%

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

APRIL 2019

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

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| C | Development of Rate Base Components - As Adjusted |
| D | Jurisdictional Separation Studies |

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

SECTION A

**JANUARY - DECEMBER 2018
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2018**

TOTAL SYSTEM

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OPERATING REVENUES					
Retail Sales Revenues	1,175,151,915	0	1,175,151,915	(103,868,198)	1,071,283,717
Sales for Resale	0	0	0	0	0
Opportunity Sales	79,156,537	0	79,156,537	(43,551,337)	35,605,200
Other Operating Revenues	108,301,921	(31,730,981)	76,570,940	0	76,570,940
Total Operating Revenue	1,362,610,373	(31,730,981)	1,330,879,392	(147,419,535)	1,183,459,857
OPERATING EXPENSES					
Operation & Maintenance Expense	869,170,580	(67,204,988)	801,965,592	(38,536,747)	763,428,844
Depreciation Expense	156,899,252	0	156,899,252	5,127,291	162,026,543
Amortization Expense	6,841,156	154,940	6,996,096	(343,117)	6,652,979
Accretion Expense	227,740	0	227,740	0	227,740
Taxes Other Than Income Taxes	34,792,143	0	34,792,143	(143,316)	34,648,827
Regulatory Debits/Credits	5,287,633	0	5,287,633	(5,068,410)	219,223
Provision for Deferred Income Taxes	(7,374,927)	(4,449,424)	(11,824,351)	(1,019,030)	(12,843,381)
Investment Tax Credit Adjustment	5,405,098	0	5,405,098	0	5,405,098
Federal Income Tax	20,035,445	10,462,914	30,498,359	(20,446,350)	10,052,009
State Income Taxes	(2,242,797)	6,509,502	4,266,706	(6,214,696)	(1,947,990)
Total Operating Expenses	1,089,041,323	(54,527,055)	1,034,514,268	(66,644,376)	967,869,892
OPERATING NET INCOME	273,569,050	22,796,074	296,365,124	(80,775,159)	215,589,965
Add: IERCO Operating Income	8,813,793	0	8,813,793	0	8,813,793
CONSOLIDATED OPERATING INCOME	282,382,843	22,796,074	305,178,917	(80,775,159)	224,403,758
RATE OF RETURN EARNED	8.332%		9.074%		6.679%

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OPERATING REVENUES					
Retail Sales Revenues	55,160,426	0	55,160,426	(211,954)	54,948,472
Sales for Resale	0	0	0	0	0
Opportunity Sales	3,665,888	0	3,665,888	(2,011,300)	1,654,589
Other Operating Revenues	5,009,802	(1,855,958)	3,153,844	13,598	3,167,442
Total Operating Revenue	63,836,116	(1,855,958)	61,980,158	(2,209,655)	59,770,503
OPERATING EXPENSES					
Operation & Maintenance Expense	39,651,680	(1,758,873)	37,892,807	(1,577,574)	36,315,234
Depreciation Expense	6,553,174	0	6,553,174	238,948	6,792,122
Amortization Expense	282,643	6,355	288,998	(12,811)	276,187
Accretion Expense	10,126	0	10,126	0	10,126
Taxes Other Than Income Taxes	2,384,232	(0)	2,384,232	(7,081)	2,377,152
Regulatory Debits/Credits	219,223	0	219,223	0	219,223
Provision for Deferred Income Taxes	(231,826)	(244,045)	(475,871)	42,891	(432,980)
Investment Tax Credit Adjustment	224,976	0	224,976	971	225,948
Federal Income Tax	1,020,417	384,891	1,405,308	(735,475)	669,833
State Income Taxes	(3,594)	232,743	229,148	(163,254)	65,894
Total Operating Expenses	50,111,052	(1,378,930)	48,732,122	(2,213,384)	46,518,738
OPERATING NET INCOME	13,725,065	(477,029)	13,248,036	3,729	13,251,765
Add: IERCO Operating Income	408,183	0	408,183	1,397	409,581
CONSOLIDATED OPERATING INCOME	14,133,248	(477,029)	13,656,219	5,126	13,661,346
RATE OF RETURN EARNED	9.943%		9.687%		9.660%
IMPLIED RETURN ON EQUITY	13.927%		13.458%		13.408%

COST OF CAPITAL - DEC 31, 2018

	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	45.546%	5.179%	2.359%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.454%	9.900%	5.391%
Total	100.000%		7.750%

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Other Revenues - Acct. #415	\$183,949	\$29,127	\$11,589	\$143,233
DSM Rider Removal	(\$2,039,947)	(\$323,013)	(\$128,517)	(\$1,588,417)
Allocator Impacts	\$39	\$6	\$2	\$31
Total	(\$1,855,958)	(\$293,880)	(\$116,925)	(\$1,445,153)
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$2,039,947)	(\$323,013)	(\$128,517)	(\$1,588,417)
Employee Incentive	(\$952,611)	(\$150,840)	(\$60,014)	(\$741,756)
Other O&M - Account #416	\$185,393	\$29,356	\$11,680	\$144,358
CSPP Adjustment	\$1,196,393	\$189,442	\$75,373	\$931,579
Advertising	(\$39,712)	(\$6,288)	(\$2,502)	(\$30,922)
Allocator Impacts	(\$108,390)	(\$17,163)	(\$6,829)	(\$84,398)
Total	(\$1,758,873)	(\$278,507)	(\$110,809)	(\$1,369,557)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	\$6,400	\$1,013	\$403	\$4,984
Allocator Impacts	(\$45)	(\$7)	(\$3)	(\$35)
Total	\$6,355	\$1,006	\$400	\$4,948
Taxes Other Than Income Taxes				
Allocator Impacts	(\$0)	(\$0)	(\$0)	(\$0)
Total	(\$0)	(\$0)	(\$0)	(\$0)
Interest Expense				
Long-Term Synchronization	\$252,044	\$39,910	\$15,879	\$196,255
Allocator Impacts	(\$2,521)	(\$399)	(\$159)	(\$1,963)
Total	\$249,523	\$39,510	\$15,720	\$194,292
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$370,513	\$58,669	\$23,342	\$288,503
Allocator Impacts	\$678,279	\$107,401	\$42,732	\$528,146
Total	\$1,048,793	\$166,070	\$66,074	\$816,649
NET TOTAL	\$695,830	\$110,181	\$43,837	\$541,812

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	(\$211,954)	(\$41,454)	(\$13,353)	(\$157,147)
Normalized Opportunity	(\$2,011,300)	(\$393,368)	(\$126,712)	(\$1,491,219)
Allocator Impacts	\$13,598	\$2,659	\$857	\$10,082
Total	(\$2,209,655)	(\$432,162)	(\$139,208)	(\$1,638,284)
LESS:				
O&M Expenses				
Annualized Operating Payroll	\$4,082	\$798	\$257	\$3,026
Annualized P/R Related Adj	\$151	\$30	\$10	\$112
Removal of #557 Amortization	\$71,046	\$13,895	\$4,476	\$52,675
Normalized Power Supply	(\$1,762,539)	(\$344,716)	(\$111,040)	(\$1,306,783)
Revenue Sensitive Adj	(\$848)	(\$166)	(\$53)	(\$629)
Allocator Impacts	\$110,535	\$21,618	\$6,964	\$81,953
Total	(\$1,577,574)	(\$308,540)	(\$99,387)	(\$1,169,646)
Depreciation Expense				
Annualizing Adj	\$214,150	\$41,883	\$13,491	\$158,776
Allocator Impacts	\$24,797	\$4,850	\$1,562	\$18,385
Total	\$238,948	\$46,733	\$15,054	\$177,161
Amortization Expense				
Annualizing Adjustment	(\$14,174)	(\$2,772)	(\$893)	(\$10,509)
Allocator Impacts	\$1,363	\$267	\$86	\$1,010
Total	(\$12,811)	(\$2,506)	(\$807)	(\$9,498)
Taxes Other Than Income Taxes				
Hydro KWH Tax	(\$8,993)	(\$1,759)	(\$567)	(\$6,667)
Revenue Sensitive Adj	(\$3,232)	(\$632)	(\$204)	(\$2,396)
Allocator Impacts	\$5,144	\$1,006	\$324	\$3,814
Total	(\$7,081)	(\$1,385)	(\$446)	(\$5,250)
Interest Expense				
Long-Term Synchronization	(\$3,890)	(\$761)	(\$245)	(\$2,884)
Allocator Impacts	\$18,039	\$3,528	\$1,136	\$13,374
Total	\$14,149	\$2,767	\$891	\$10,490
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$215,343	\$42,117	\$13,567	\$159,660
Allocator Impacts	\$507,580	\$99,272	\$31,978	\$376,330
Total	\$722,923	\$141,389	\$45,544	\$535,990
NET TOTAL	(\$142,364)	(\$27,843)	(\$8,969)	(\$105,551)

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds	(\$35,702,948)	(\$2,039,947)
DSM Revenues - IPUC Order		
Other Operating Revenues - Account #415	\$3,971,967	\$183,949
Power Solutions, Water Mgmt, Etc.		
Allocator Impacts	\$0	\$39
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$31,730,981)	(\$1,855,958)

TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales	(\$103,868,198)	(\$211,954)
Ordered Weather Normalization and Rate Annualization		
Normalization/Annualization of Firm Wholesale Sales	\$0	\$0
Ordered Weather Normalization and Rate Annualization		
Normalization of Opportunity Sales	(\$43,551,337)	(\$2,011,300)
Ordered Sales Normalization		
Allocator Impacts	\$0	\$13,598
TOTAL TYPE II ADJUSTMENTS	(\$147,419,535)	(\$2,209,655)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral Removal of deferred power supply expenses as directed by OPUC Staff	(\$41,535,026)	\$0
Advertising Standard Removal of Non-Allowable Advertising Expenses	(\$869,934)	(\$39,712)
DSM Rider Funds DSM Rider Expenses - IPUC Order	(\$35,702,948)	(\$2,039,947)
Cogeneration & Small Power Production Difference Between Actual CSPP Costs And Costs Using Oregon Methodology	\$25,847,327	\$1,196,393
Annualized Incentive Pay Adjustment Removal of Incentive Pay: 100% Officers; 50% Other Employees	(\$20,867,998)	(\$952,611)
Allocator Impacts Effect of Other Allocators	\$0	(\$108,390)
Other Operating O&M - Account #416 Power Solutions, Water Mgmt, Etc.	\$4,003,151	\$185,393
TOTAL TYPE I ADJUSTMENTS	(\$69,125,428)	(\$1,758,873)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply	(\$38,058,034)	(\$1,762,539)
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
Removal of #557 Amortization Expense	(\$570,586)	\$71,046
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	(\$848)	(\$848)
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	\$89,415	\$4,082
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	\$3,307	\$151
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	\$110,535
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$38,536,746)	(\$1,577,574)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$5,127,291	\$214,150
Annualized December Costs Compared to Actual Costs		
Allocator Impacts	\$0	\$24,797
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$5,127,291	\$238,948

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	(\$45)
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	\$154,940	\$6,400
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	\$154,940	\$6,355

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$343,117)	(\$14,174)
Annualized December Costs		
Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	\$1,363
TOTAL TYPE II ADJUSTMENTS	(\$343,117)	(\$12,811)

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2018

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

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

IDAHO POWER COMPANY
Taxes Other Than Income Taxes
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Revenue Sensitive Adjustments	(\$3,232)	(\$3,232)
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
Hydro KWH Tax	(\$194,175)	(\$8,993)
Normalizing Adjustment for Hydro Generation		
Irrigation PIC	\$54,091	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	\$5,144
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	(\$143,316)	(\$7,081)

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
None		
TOTAL TYPE II ADJUSTMENTS	(\$5,068,410)	\$0

IDAHO POWER COMPANY
Provision for Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$4,449,424)	(\$139,865)
Allocator Impacts Effect of Other Allocators	\$0	(\$104,180)
TOTAL TYPE I ADJUSTMENTS	(\$4,449,424)	(\$244,045)

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$1,019,030)	(\$41,011)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	\$83,902
TOTAL TYPE II ADJUSTMENTS	(\$1,019,030)	\$42,891

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Investment Tax Credit Implications	\$0	\$0
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	\$971
TOTAL TYPE II ADJUSTMENTS	\$0	\$971

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization	\$6,009,394	\$252,044
Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt		
Allocator Impacts	\$0	(\$2,521)
Effect of Other Allocators, Primarily Working Cash Allowance		
TOTAL TYPE I ADJUSTMENTS	\$6,009,394	\$249,523

TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization	(\$92,792)	(\$3,890)
Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt		
Allocator Impacts	\$0	\$18,039
Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance		
TOTAL TYPE II ADJUSTMENTS	(\$92,792)	\$14,149

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	\$17,522,443	\$370,513
Allocator Impacts	\$0	\$678,279
TOTAL TYPE I ADJUSTMENTS	\$17,522,443	\$1,048,793

TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	\$4,784,174	\$215,343
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	\$507,580
TOTAL TYPE II ADJUSTMENTS	\$4,784,174	\$722,923

IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Allocator Impacts		
Effect of Allocators	\$0	\$1,397
TOTAL TYPE II ADJUSTMENTS	\$0	\$1,397

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

SECTION C

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

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

TOTAL SYSTEM

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	5,979,783,354	0	5,979,783,354	0	5,979,783,354
Less: Accumulated Depreciation	2,307,905,652	0	2,307,905,652	2,563,645	2,310,469,297
Amortization of Other Utility Plant	28,017,341	0	28,017,341	(171,558)	27,845,783
Net Electric Plant in Service	3,643,860,361	0	3,643,860,361	(2,392,087)	3,641,468,274
Less: Customer Advances	5,940,917	0	5,940,917	0	5,940,917
Accumulated Deferred Income Taxes	493,244,326	0	493,244,326	(509,515)	492,734,811
Net Electric Plant Investment	3,144,675,118	0	3,144,675,118	(1,882,572)	3,142,792,546
Add: Fuel Inventory	59,759,106	(23,346,233)	36,412,873	0	36,412,873
Materials and Supplies	57,980,292	0	57,980,292	0	57,980,292
Prepaid Items	0	0	0	0	0
Working Cash Allowance	34,766,823	(2,688,200)	32,078,624	(1,541,470)	30,537,154
Conservation & Other Deferred Programs	29,737,281	0	29,737,281	0	29,737,281
Net Electric Rate Base	3,326,918,621	(26,034,433)	3,300,884,188	(3,424,042)	3,297,460,146
IERCO Rate Base	62,186,720	0	62,186,720	0	62,186,720
Total Combined Rate Base	3,389,105,341	(26,034,433)	3,363,070,908	(3,424,042)	3,359,646,866

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	248,877,014	0	248,877,014	1,076,003	249,953,017
Less: Accumulated Depreciation	98,197,109	0	98,197,109	520,848	98,717,957
Amortization of Other Utility Plant	1,152,956	0	1,152,956	(981)	1,151,974
Net Electric Plant in Service	149,526,949	0	149,526,949	556,136	150,083,085
Less: Customer Advances	31,623	0	31,623	0	31,623
Accumulated Deferred Income Taxes	20,486,194	23,217	20,509,411	68,493	20,577,904
Net Electric Plant Investment	129,009,132	(23,217)	128,985,916	487,643	129,473,559
Add: Fuel Inventory	2,767,557	(1,081,208)	1,686,349	5,773	1,692,122
Materials and Supplies	2,430,685	0	2,430,685	8,980	2,439,665
Prepaid Items	0	0	0	0	0
Working Cash Allowance	1,586,067	(70,355)	1,515,712	(63,103)	1,452,609
Conservation & Other Deferred Programs	3,471,073	0	3,471,073	88	3,471,161
Net Electric Rate Base	139,264,515	(1,174,780)	138,089,735	439,381	138,529,116
IERCO Rate Base	2,879,984	0	2,879,984	9,859	2,889,843
Total Combined Rate Base	142,144,499	(1,174,780)	140,969,719	449,240	141,418,959

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$1,076,003
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$1,076,003

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$2,563,645	\$109,078
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$411,770
TOTAL TYPE II ADJUSTMENTS	\$2,563,645	\$520,848

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$171,558)	(\$7,060)
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$6,078
TOTAL TYPE II ADJUSTMENTS	(\$171,558)	(\$981)

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2018

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

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

IDAHO POWER COMPANY
Accumulated Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$23,217
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$23,217

TYPE II ADJUSTMENTS		
Cumulative Impacts	(\$509,515)	(\$21,186)
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$89,679
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$509,515)	\$68,493

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment	(\$23,346,233)	(\$1,081,208)
Commission-Ordered Adjustment To Allowed Inventory		
Allocator Impacts	\$0	\$0
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$23,346,233)	(\$1,081,208)

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$5,773
TOTAL TYPE II ADJUSTMENTS	\$0	\$5,773

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$8,980
TOTAL TYPE II ADJUSTMENTS	\$0	\$8,980

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2018

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

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

IDAHO POWER COMPANY
Working Cash Allowance
Summary
For the Twelve Months Ended December 31, 2018

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base	(\$2,688,200)	(\$122,636)
Allocator Impacts Effect of Allocators	\$0	\$52,281
TOTAL TYPE I ADJUSTMENTS	(\$2,688,200)	(\$70,355)

TYPE II ADJUSTMENTS		
Change in O&M Expenses Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base	(\$1,541,470)	(\$72,834)
Allocator Impacts Effect of Allocators, Primarily the Labor Allocator	\$0	\$9,731
TOTAL TYPE II ADJUSTMENTS	(\$1,541,470)	(\$63,103)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2018

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$88
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$88

**IDAHO POWER COMPANY
IERCO Rate Base
Summary
For the Twelve Months Ended December 31, 2018**

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$9,859
 TOTAL TYPE II ADJUSTMENTS	 \$0	 \$9,859

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

**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, 2018**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	248,877.0
Less: Accum Prov for Depreciation	98,197.1
Amort of Other Utility Plant	1,153.0
Net Electric Plant-in-Service	149,526.9
Less: Cust Advances for Construction	31.6
Accumulated Deferred Income Taxes	20,509.4
Add: Fuel Inventory	1,686.3
Materials & Supplies	2,430.7
Prepayments	0.0
Working Cash Allowance	1,515.7
Net Electric Rate Base	134,618.7
Add: Conservation & Deferred Programs	3,471.1
IERCO Rate Base	2,880.0
Total Combined Rate Base	140,969.7
Development of Net Income	
Operation Revenues	61,980.2
Operating Expenses	
Operation & Maintenance Expenses	37,892.8
Depreciation Expense	6,553.2
Amortization Expense	289.0
Accretion Expense	10.1
Taxes Other Than Income Taxes	2,384.2
Regulatory Debits/Credits	219.2
Deferred Income Taxes	(475.9)
Investment Tax Credits Adj - Net	225.0
Federal Income Taxes	1,405.3
State Income Taxes	229.1
Total Operating Expenses	48,732.1
Operating Income	13,248.0
Add: IERCO Operating Income	408.2
Total Operating Income	13,656.2
Rate of Return Earned - Percent	9.687%

IDAHO POWER COMPANY

2018 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

**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, 2018**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	249,953.0
Less: Accum Prov for Depreciation	98,718.0
Amort of Other Utility Plant	1,152.0
Net Electric Plant-in-Service	150,083.1
Less: Cust Advances for Construction	31.6
Accumulated Deferred Income Taxes	20,577.9
Add: Fuel Inventory	1,692.1
Materials & Supplies	2,439.7
Prepayments	0.0
Working Cash Allowance	1,452.6
Net Electric Rate Base	135,058.0
Add: Conservation & Deferred Programs	3,471.2
IERCO Rate Base	2,889.8
Total Combined Rate Base	141,419.0
Development of Net Income	
Operation Revenues	59,770.5
Operating Expenses	
Operation & Maintenance Expenses	36,315.2
Depreciation Expense	6,792.1
Amortization Expense	276.2
Accretion Expense	10.1
Taxes Other Than Income Taxes	2,377.2
Regulatory Debits/Credits	219.2
Deferred Income Taxes	(433.0)
Investment Tax Credits Adj - Net	225.9
Federal Income Taxes	669.8
State Income Taxes	65.9
Total Operating Expenses	46,518.7
Operating Income	13,251.8
Add: IERCO Operating Income	409.6
Total Operating Income	13,661.3
Rate of Return Earned - Percent	9.660%

IDAHO POWER COMPANY

**WORKING PAPERS
FOR 2018 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018

MARCH 2019

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ELECTRIC PLANT-IN-SERVICE

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$1,076,003 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$1,076,003 (D)

(A) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
(B)	\$248,877,014	\$248,877,014	\$0

(C) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
(D)	\$248,877,014	\$249,953,017	\$1,076,003

**ACCUMULATED DEPRECIATION
& AMORTIZATION**

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.25%	\$2,563,645	\$109,078
Allocator Impacts		\$0	\$411,770 (C)
TOTAL TYPE II ADJUSTMENTS		\$2,563,645	\$520,848 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$98,197,109	\$98,197,109	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$98,197,109	\$98,717,957	\$520,848

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.12%	(\$171,558)	(\$7,060)
Allocator Impacts		\$0	\$6,078 (C)
TOTAL TYPE II ADJUSTMENTS		(\$171,558)	(\$981) (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,152,956	\$1,152,956	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$1,152,956	\$1,151,974	(\$981)

OTHER RATE BASE ITEMS

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

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

(A) Effect of Other Allocators

	OREGON CUST ADV BEFORE TYPE I ADJ	OREGON CUST ADV AFTER TYPE I ADJ	DIFFERENCE
	\$31,623	\$31,623	\$0

(C) Effect of Other Allocators

	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$31,623	\$31,623	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.15%	\$0	\$0
Allocator Impacts		\$0	\$23,217 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$23,217 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.16%	(\$509,515)	(\$21,186)
Allocator Impacts		\$0	\$89,679 (C)
TOTAL TYPE II ADJUSTMENTS		(\$509,515)	\$68,493 (D)

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$20,486,194	\$20,509,411	\$23,217

(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
	\$20,509,411	\$20,577,904	\$68,493

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Fuel Inventory Adj	4.63%	(\$23,346,233)	(\$1,081,208)
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$23,346,233)	(\$1,081,208) (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$5,773 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$5,773 (D)

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$2,767,557	\$1,686,349	(\$1,081,208)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$1,686,349	\$1,692,122	\$5,773

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$8,980 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$8,980 (D)

(A) Effect of Other Allocators

	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
(B)	\$2,430,685	\$2,430,685	\$0

(C) Effect of Other Allocators

	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
(D)	\$2,430,685	\$2,439,665	\$8,980

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

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

(A) Effect of Other Allocators

	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
TYPE I ADJUSTMENTS			
Change in O&M Expense	4.56%	(\$2,688,200)	(\$122,636)
Allocator Impacts		\$0	\$52,281 (A)
TOTAL TYPE I ADJUSTMENTS		(\$2,688,200)	(\$70,355) (B)
TYPE II ADJUSTMENTS			
Change in O&M Expense	4.72%	(\$1,541,470)	(\$72,834)
Allocator Impacts		\$0	\$9,731 (C)
TOTAL TYPE II ADJUSTMENTS		(\$1,541,470)	(\$63,103) (D)

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,586,067	\$1,515,712	(\$70,355)

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$1,515,712	\$1,452,609	(\$63,103)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS		OREGON ALLOCATION
TYPE I ADJUSTMENTS				
Allocator Impacts		\$0		\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0		\$0 (B)
TYPE II ADJUSTMENTS				
Allocator Impacts		\$0		\$88 (C)
TOTAL TYPE II ADJUSTMENTS		\$0		\$88 (D)

(A) Effect of Other Allocators

	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
(B)	\$3,471,073	\$3,471,073	\$0

(C) Effect of Other Allocators

	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
(D)	\$3,471,073	\$3,471,161	\$88

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$9,859 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$9,859 (D)

(A) Effect of Other Allocators

	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$2,879,984	\$2,879,984	\$0

(C) Effect of Other Allocators

	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$2,879,984	\$2,889,843	\$9,859

OPERATING REVENUES

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
SALES OF ELECTRICITY					
FIRM ENERGY SALES					
Retail Sales					
IPUC	1,119,991,489	0	1,119,991,489	(103,656,244)	1,016,335,245
OPUC	55,160,426	0	55,160,426	(211,954)	54,948,472
SUBTOTAL	1,175,151,915	0	1,175,151,915	(103,868,198)	1,071,283,717
Sales for Resale					
Raft River	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
 Total Firm Energy Sales	 1,175,151,915	 0	 1,175,151,915	 (103,868,198)	 1,071,283,717
OPPORTUNITY SALES	 79,156,537	 0	 79,156,537	 (43,551,337)	 35,605,200
TOTAL SALES OF ELECTRICITY	 1,254,308,452	 0	 1,254,308,452	 (147,419,535)	 1,106,888,917

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER OPERATING REVENUES					
415 - Merchandising Revenues	0	3,971,967	3,971,967	0	3,971,967
449 - OATT Tariff Refund	0	0	0	0	0
451 - Misc Service Revenue	4,463,096	0	4,463,096	0	4,463,096
454 - Rents from Electric Property					
Substation Equipment	3,451,652	0	3,451,652	0	3,451,652
Transformer Rentals	17,330	0	17,330	0	17,330
Line Rentals	0	0	0	0	0
Cogeneration	1,578,645	0	1,578,645	0	1,578,645
Dark Fiber Project	400,000	0	400,000	0	400,000
Pole Attachments	1,499,080	0	1,499,080	0	1,499,080
Facilities Charges	8,273,112	0	8,273,112	0	8,273,112
Other Rentals	750,532	0	750,532	0	750,532
Miscellaneous	78,383	0	78,383	0	78,383
Total Account 454	16,048,736	0	16,048,736	0	16,048,736
456 - Other Electric Revenues					
Transmission for Others - Network	10,529,474	0	10,529,474	0	10,529,474
Transmission - Network Dist Facilities	824,327	0	824,327	0	824,327
Transmission - Point-to-Point & Other	39,975,231	0	39,975,231	0	39,975,231
Photovoltaic Station Service	0	0	0	0	0
DSM Rider Funds	35,702,948	(35,702,948)	0	0	0
Standby Service Charge	587,282	0	587,282	0	587,282
Sierra Pacific Usage Charge	125,970	0	125,970	0	125,970
Antelope	0	0	0	0	0
Miscellaneous	44,857	0	44,857	0	44,857
Total Account 456	87,790,089	(35,702,948)	52,087,141	0	52,087,141
TOTAL OTHER OPERATING REVENUE	108,301,921	(31,730,981)	76,570,940	0	76,570,940
TOTAL OPERATING REVENUES	1,362,610,373	(31,730,981)	1,330,879,392	(147,419,535)	1,183,459,857

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON TYPE I ALLOCATION
TYPE I ADJUSTMENTS			
DSM Rider Funds	Direct Allocation	(\$35,702,948)	(\$2,039,947)
Other Revenue - Acct #415	Allocate over E10	\$3,971,967	\$183,949
Allocator Impacts		\$0	\$39 (A)
TOTAL TYPE I ADJUSTMENTS		(\$31,730,981)	(\$1,855,958) (B)

(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$63,836,116	\$61,980,158	(\$1,855,958)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalizing/Annualizing Firm Sales Revenues	Direct Allocation	(\$103,868,198)	(\$211,954)
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	(\$43,551,337)	(\$2,011,300)
Allocator Impacts		\$0	\$13,598
TOTAL TYPE II ADJUSTMENTS		(\$147,419,535)	(\$2,209,655) (B)

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

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$61,980,158	\$59,770,503	(\$2,209,655)

OPERATING EXPENSES

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	12/31/2018 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
STEAM POWER GENERATION OPERATION					
500 / SUPERVISION & ENGINEERING	1,204,942	(46,454)	1,158,488	199	1,158,687
501 / FUEL	115,523,971	0	115,523,971	(52,569,081)	62,954,890
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	9,912,734	0	9,912,734	0	9,912,734
TOTAL ACCOUNT 502	9,912,734	0	9,912,734	0	9,912,734
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,868,433	0	1,868,433	0	1,868,433
TOTAL ACCOUNT 505	1,868,433	0	1,868,433	0	1,868,433
506 / MISCELLANEOUS EXPENSES	9,134,293	(508)	9,133,785	2	9,133,787
507 / RENTS	250,861	0	250,861	0	250,861
TOTAL STEAM OPERATION EXPENSES	137,895,234	(46,962)	137,848,272	(52,568,880)	85,279,392
MAINTENANCE					
510 / SUPERVISION & ENGINEERING	213,256	0	213,256	0	213,256
511 / STRUCTURES	349,423	0	349,423	0	349,423
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	10,847,201	0	10,847,201	0	10,847,201
TOTAL ACCOUNT 512	10,847,201	0	10,847,201	0	10,847,201
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	4,545,026	0	4,545,026	0	4,545,026
TOTAL ACCOUNT 513	4,545,026	0	4,545,026	0	4,545,026
514 / MISCELLANEOUS STEAM PLANT	7,142,704	0	7,142,704	0	7,142,704
TOTAL STEAM MAINTENANCE EXPENSES	23,097,610	0	23,097,610	0	23,097,610
TOTAL STEAM GENERATION EXPENSES	160,992,844	(46,962)	160,945,882	(52,568,880)	108,377,002

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	12/31/2018 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
HYDRAULIC POWER GENERATION OPERATION					
535 / SUPERVISION & ENGINEERING	5,629,020	(739,204)	4,889,816	3,167	4,892,983
536 / WATER FOR POWER					
WATER LEASE	6,673,648	(122,119)	6,551,529	0	6,551,529
OTHER	2,450,000	0	2,450,000	523	2,450,523
TOTAL ACCOUNT 536	9,123,648	(122,119)	9,001,529	523	9,002,052
537 / HYDRAULIC EXPENSES	15,387,250	(940,403)	14,446,847	4,029	14,450,876
538 / ELECTRIC EXPENSES					
LABOR	1,465,243	(231,152)	1,234,091	990	1,235,081
OTHER	419,597	0	419,597	0	419,597
TOTAL ACCOUNT 538	1,884,840	(231,152)	1,653,688	990	1,654,678
539 / MISCELLANEOUS EXPENSES	5,600,843	(578,297)	5,022,546	2,478	5,025,024
540 / RENTS	246,704	0	246,704	0	246,704
TOTAL HYDRAULIC OPERATION EXPENSES	37,872,305	(2,611,175)	35,261,130	11,188	35,272,318
MAINTENANCE					
541 / SUPERVISION & ENGINEERING	93,530	(11,852)	81,678	51	81,729
542 / STRUCTURES	745,081	(89,225)	655,856	382	656,238
543 / RESERVOIRS, DAMS & WATERWAYS	332,571	(26,424)	306,147	113	306,260
544 / ELECTRIC PLANT					
LABOR	1,624,600	(256,292)	1,368,308	1,098	1,369,406
OTHER	1,363,699	0	1,363,699	0	1,363,699
TOTAL ACCOUNT 544	2,988,299	(256,292)	2,732,007	1,098	2,733,105
545 / MISCELLANEOUS HYDRAULIC PLANT	2,666,883	(260,250)	2,406,633	1,115	2,407,748
TOTAL HYDRAULIC MAINTENANCE EXPENSES	6,826,364	(644,043)	6,182,321	2,760	6,185,081
TOTAL HYDRAULIC GENERATION EXPENSES	44,698,669	(3,255,218)	41,443,451	13,947	41,457,398

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	12/31/2018 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER POWER GENERATION					
OPERATION					
546 / SUPERVISION & ENGINEERING	648,947	(91,387)	557,560	392	557,952
547 / FUEL					
SALMON DIESEL	7,851	0	7,851	0	7,851
OTHER	17,666,098	0	17,666,098	57,453,682	75,119,780
TOTAL ACCOUNT 547	17,673,949	0	17,673,949	57,453,682	75,127,631
548 / GENERATING EXPENSES					
LABOR	2,594,915	(409,366)	2,185,549	1,754	2,187,303
OTHER	1,918,511	0	1,918,511	0	1,918,511
TOTAL ACCOUNT 548	4,513,426	(409,366)	4,104,060	1,754	4,105,814
549 / MISCELLANEOUS EXPENSES	1,406,549	(71,929)	1,334,620	308	1,334,928
550 / RENTS	0	0	0	0	0
TOTAL OTHER POWER OPER EXPENSES	24,242,871	(572,682)	23,670,189	57,456,136	81,126,325
MAINTENANCE					
551 / SUPERVISION & ENGINEERING	40	0	40	0	40
552 / STRUCTURES	215,293	(21,010)	194,283	90	194,373
553 / GENERATING & ELECTRIC PLANT					
LABOR	55,898	(8,818)	47,080	38	47,118
OTHER	68,745	0	68,745	0	68,745
TOTAL ACCOUNT 553	124,643	(8,818)	115,825	38	115,863
554 / MISCELLANEOUS EXPENSES	2,641,004	(43,868)	2,597,136	188	2,597,324
TOTAL OTHER POWER MAINT EXPENSES	2,980,980	(73,696)	2,907,284	316	2,907,600
TOTAL OTHER POWER GENERATION EXP	27,223,851	(646,378)	26,577,473	57,456,452	84,033,925
OTHER POWER SUPPLY EXPENSE					
555.0 / PURCHASED POWER					
PURCHASED POWER - TRANS LOSSES	676,543	0	676,543	0	676,543
OTHER PURCHASED POWER	97,363,529	0	97,363,529	(38,723,229)	58,640,300
TOTAL ACCOUNT 555.0	98,040,072	0	98,040,072	(38,723,229)	59,316,843
555.1 / COGENERATION & SMALL POWER PROD CAPACITY RELATED	894,680	(894,680)	0	0	0

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	12/31/2018 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ENERGY RELATED	188,827,388	28,662,451	217,489,839	(4,219,406)	213,270,433
TOTAL COGEN & SMALL POWER PROD	189,722,068	27,767,771	217,489,839	(4,219,406)	213,270,433
TOTAL ACCOUNT 555	287,762,140	27,767,771	315,529,911	(42,942,635)	272,587,276
556 / LOAD CONTROL & DISPATCHING EXPENSES	5,331	(21)	5,310	0	5,310
557 / OTHER EXPENSES					
IDAHO POWER COST-RELATED EXPENSES	42,176,658	(41,535,026)	641,632	(641,632)	0
OREGON POWER COST-RELATED EXPENSES	(71,046)	0	(71,046)	71,046	0
OTHER	4,430,296	(528,430)	3,901,866	2,264	3,904,130
TOTAL ACCOUNT 557	46,535,908	(42,063,456)	4,472,452	(568,322)	3,904,130
TOTAL OTHER POWER SUPPLY EXPENSES	334,303,379	(14,295,706)	320,007,673	(43,510,957)	276,496,716
TOTAL PRODUCTION EXPENSES	567,218,743	(18,244,264)	548,974,479	(38,609,437)	510,365,041

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	12/31/2018 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TRANSMISSION EXPENSES					
OPERATION					
560 / SUPERVISION & ENGINEERING	3,318,397	(363,376)	2,955,021	1,557	2,956,578
561 / LOAD DISPATCHING	5,326,691	(457,492)	4,869,199	1,960	4,871,159
562 / STATION EXPENSES	2,855,188	(346,808)	2,508,380	1,486	2,509,866
563 / OVERHEAD LINE EXPENSES	878,708	(56,497)	822,211	242	822,453
565 / TRANSMISSION OF ELECTRICITY BY OTHER	3,602,155	0	3,602,155	0	3,602,155
566 / MISCELLANEOUS EXPENSES	15,165	0	15,165	0	15,165
567 / RENTS	2,710,673	(10)	2,710,663	0	2,710,663
TOTAL TRANSMISSION OPERATION	18,706,978	(1,224,183)	17,482,795	5,245	17,488,040
MAINTENANCE					
568 / SUPERVISION & ENGINEERING	712,201	(16,180)	696,021	69	696,090
569 / STRUCTURES	1,071,060	(129,431)	941,629	555	942,184
570 / STATION EQUIPMENT	1,721,024	(247,338)	1,473,686	1,060	1,474,746
571 / OVERHEAD LINES	832,096	(93,010)	739,086	399	739,485
573 / MISCELLANEOUS PLANT	0	0	0	0	0
575 / OPER TRANS MKT ADMIN - EIM	411,723	0	411,723	0	411,723
TOTAL TRANSMISSION MAINTENANCE	4,748,105	(485,959)	4,262,146	2,082	4,264,228
TOTAL TRANSMISSION EXPENSES	23,455,082	(1,710,142)	21,744,940	7,327	21,752,267
DISTRIBUTION EXPENSES					
OPERATION					
580 / SUPERVISION & ENGINEERING	4,550,906	(526,825)	4,024,081	2,257	4,026,338
581 / LOAD DISPATCHING	4,354,562	(565,179)	3,789,383	2,422	3,791,805
582 / STATION EXPENSES	1,565,905	(145,575)	1,420,330	624	1,420,954
583 / OVERHEAD LINE EXPENSES	3,896,819	(423,436)	3,473,383	1,814	3,475,197
584 / UNDERGROUND LINE EXPENSES	3,392,139	(162,251)	3,229,888	695	3,230,583
585 / STREET LIGHTING & SIGNAL SYSTEMS	157,861	(12,192)	145,669	52	145,721
586 / METER EXPENSES	4,570,706	(509,122)	4,061,584	2,181	4,063,765
587 / CUSTOMER INSTALLATIONS EXPENSE	1,287,251	(155,835)	1,131,416	668	1,132,084
588 / MISCELLANEOUS EXPENSES	4,939,645	(508,610)	4,431,035	2,179	4,433,214
589 / RENTS	1,203,806	(254)	1,203,552	1	1,203,553
TOTAL DISTRIBUTION OPERATION	29,919,600	(3,009,279)	26,910,321	12,893	26,923,214

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	12/31/2018 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
MAINTENANCE					
590 / SUPERVISION & ENGINEERING	604,934	(1,171)	603,763	5	603,768
591 / STRUCTURES	(1,048)	0	(1,048)	0	(1,048)
592 / STATION EQUIPMENT	4,482,318	(400,094)	4,082,224	1,714	4,083,938
593 / OVERHEAD LINES	17,401,297	(658,341)	16,742,956	2,821	16,745,777
594 / UNDERGROUND LINES	703,795	(65,237)	638,558	280	638,838
595 / LINE TRANSFORMERS	45,593	(3,344)	42,249	14	42,263
596 / STREET LIGHTING & SIGNAL SYSTEMS	589,313	(49,649)	539,664	213	539,877
597 / METERS	911,444	(117,400)	794,044	503	794,547
598 / MISCELLANEOUS PLANT	214,170	(20,542)	193,628	88	193,716
TOTAL DISTRIBUTION MAINTENANCE	24,951,817	(1,315,778)	23,636,039	5,638	23,641,677
TOTAL DISTRIBUTION EXPENSES	54,871,417	(4,325,057)	50,546,360	18,531	50,564,891
CUSTOMER ACCOUNTING EXPENSES					
901 / SUPERVISION	1,116,501	(154,678)	961,823	663	962,486
902 / METER READING	1,790,512	(179,637)	1,610,875	770	1,611,645
903 / CUSTOMER RECORDS & COLLECTIONS	13,951,112	(1,378,027)	12,573,085	5,905	12,578,990
904 / UNCOLLECTIBLE ACCOUNTS	3,350,112	0	3,350,112	(848)	3,349,264
905 / MISC EXPENSES	(4)	0	(4)	0	(4)
TOTAL CUSTOMER ACCOUNTING EXPENSES	20,208,234	(1,712,342)	18,495,892	6,490	18,502,382
CUSTOMER SERVICES & INFORMATION EXPENSES					
907 / SUPERVISION	802,563	(105,558)	697,005	452	697,457
908 / CUSTOMER ASSISTANCE					
SYSTEM CONSERVATION	355,620	0	355,620	0	355,620
OTHER	42,130,567	(36,387,233)	5,743,334	2,932	5,746,266
TOTAL ACCOUNT 908	42,486,187	(36,387,233)	6,098,954	2,932	6,101,886
909 / INFORMATION & INSTRUCTIONAL	341,699	0	341,699	0	341,699
910 / MISCELLANEOUS EXPENSES	627,857	(45,126)	582,731	193	582,924
TOTAL CUST SERV & INFORMATN EXPENSES	44,258,306	(36,537,917)	7,720,389	3,577	7,723,966

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

DESCRIPTION	12/31/2018 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ADMINISTRATIVE & GENERAL EXPENSES					
920 / ADMINISTRATIVE & GENERAL SALARIES	88,828,776	(7,495,937)	81,332,839	32,119	81,364,958
921 / OFFICE SUPPLIES	14,790,380	(40,410)	14,749,970	173	14,750,143
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-	(29,219,811)	0	(29,219,811)	0	(29,219,811)
923 / OUTSIDE SERVICES	7,744,133	0	7,744,133	0	7,744,133
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	394,554	0	394,554	0	394,554
ALL RISK & MISCELLANEOUS	2,615,731	(45,217)	2,570,514	194	2,570,708
TOTAL ACCOUNT 924	3,010,285	(45,217)	2,965,068	194	2,965,262
925 / INJURIES & DAMAGES	5,617,495	(18,927)	5,598,568	81	5,598,649
926 / EMPLOYEE PENSIONS & BENEFITS	52,315,074	0	52,315,074	3,307	52,318,381
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	2,134,186	0	2,134,186	0	2,134,186
ENERGY RELATED	1,168,595	0	1,168,595	0	1,168,595
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	730,936	0	730,936	0	730,936
FERC OTHER	33,170	0	33,170	0	33,170
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	81,751	0	81,751	0	81,751
OREGON PUC -RATE CASE	0	0	0	0	0
-OTHER	714,218	0	714,218	0	714,218
TOTAL ACCOUNT 928	5,021,358	0	5,021,358	0	5,021,358
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	603,786	(603,786)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	3,605,153	(289,988)	3,315,165	102	3,315,267
931 / RENTS	0	0	0	0	0
TOTAL ADM & GEN OPERATION	152,316,629	(8,494,265)	143,822,364	35,976	143,858,340
935 / GENERAL PLANT MAINTENANCE	6,842,169	(184,152)	6,658,017	789	6,658,806
TOTAL ADMIN & GENERAL EXPENSES	159,158,798	(8,678,417)	150,480,381	36,765	150,517,146
416 / MERCHANDISING EXPENSE	0	4,003,151	4,003,151	0	4,003,151
TOTAL OPER & MAINT EXPENSES	869,170,580	(67,204,988)	801,965,592	(38,536,747)	763,428,844

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON ALLOCATION
REMOVAL OF #557 OUT OF PERIOD DEFERRAL			
#557	Direct Assign	(41,535,026)	0
REMOVAL OF DSM RIDER FUNDS			
Idaho DSM Rider Funds	Direct Assign	(33,663,001)	\$0
Oregon DSM Rider Funds	Direct Assign	(2,039,947)	(\$2,039,947)
CSPP AT OREGON RATES			
#555-CSPP	4.63%	\$25,847,327	\$1,196,393
REMOVAL OF ADVERTISING EXPENSES			
#930.1	4.56%	(603,786)	(\$27,562)
#930.2	4.56%	(266,148)	(\$12,149)
		(\$869,934)	(\$39,712)
EMPLOYEE INCENTIVE			
Labor Allocator	4.56%	(\$20,867,998)	(\$952,611)
OTHER OPERATING O&M EXP			
#416	4.63%	\$4,003,151	\$185,393
SUBTOTAL		(\$69,125,428)	(\$1,650,483)
ALLOCATOR IMPACTS		\$0	(\$108,390) (A)
TOTAL O&M TYPE I ADJUSTMENTS		(\$69,125,428)	(\$1,758,873) (B)

(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$39,651,680	\$37,892,807	(\$1,758,873)

ALLOCATED OREGON O&M TYPE II ADJUSTMENTS WORKPAPER

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
ANNUALIZED OPERATING PAYROLL ADJ			
Labor Allocator	4.56%	\$89,415	\$4,082
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.56%	\$3,307	\$151
#926 EGLI	4.56%	\$0	\$0
POWER COST NORMALIZATION			
#501-Fuel	4.63%	(\$52,569,081)	(\$2,434,573)
#547-Fuel	4.63%	\$57,453,682	\$2,660,788
#555-PP	4.63%	(\$38,723,229)	(\$1,793,346)
#555-CSPP	4.63%	(\$4,219,406)	(\$195,409)
REMOVAL OF #557 AMORTIZATION EXPENSE			
#557 Idaho	Direct Assignment	(\$641,632)	\$0
#557 Oregon - EPC	Direct Assignment	\$71,046	\$71,046
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	(\$848)	(\$848)
SUBTOTAL		(\$38,536,746)	(\$1,688,109)
ALLOCATOR IMPACTS		\$0	\$110,535 (A)
TOTAL O&M TYPE II ADJUSTMENTS		(\$38,536,746)	(\$1,577,574) (B)

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

	OREGON O&M BEFORE TYPE II ADJ	OREGON O&M AFTER TYPE II ADJ	DIFFERENCE
(B)	\$37,892,807	\$36,315,234	(\$1,577,574)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.18%	\$5,127,291	\$214,150
Allocator Impacts		\$0	\$24,797 (C)
TOTAL TYPE II ADJUSTMENTS		\$5,127,291	\$238,948 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$6,553,174	\$6,553,174	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$6,553,174	\$6,792,122	\$238,948

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Acct #411.8 - Clean Air Credits	4.13%	\$154,940	\$6,400
Allocator Impacts		\$0	(\$45) (A)
TOTAL TYPE I ADJUSTMENTS		\$154,940	\$6,355 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.13%	(\$343,117)	(\$14,174)
Allocator Impacts		\$0	\$1,363 (C)
TOTAL TYPE II ADJUSTMENTS		(\$343,117)	(\$12,811) (D)

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$282,643	\$288,998	\$6,355

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

(D)	OREGON AMORT EXP BEFORE TYPE II ADJ	OREGON AMORT EXP AFTER TYPE II ADJ	DIFFERENCE
	\$288,998	\$276,187	(\$12,811)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
ARO Accretion Adjustment	4.45%	\$0	\$0
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$10,126	\$10,126	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$10,126	\$10,126	\$0

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

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

(A)	OREGON OTHER TAXES BEFORE TYPE I ADJ	OREGON OTHER TAXES AFTER TYPE I ADJ	DIFFERENCE
	\$2,384,232	\$2,384,232	(\$0)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJUSTMENTS	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalization of Hyrdo kWh Tax	4.63%	(\$194,175)	(\$8,993)
Normalization of Irrigation PIC	Direct Allocation	\$54,091	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	(\$265)	(\$265)
Franchise Taxes	Direct Allocation	(\$2,967)	(\$2,967)
Allocator Impacts		\$0	\$5,144 (A)
TOTAL TYPE II ADJUSTMENTS		(\$143,316)	(\$7,081) (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
	\$2,384,232	\$2,377,152	(\$7,081)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		(\$5,068,410)	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		(\$5,068,410)	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	DIFFERENCE
	\$219,223	\$219,223	\$0

(C) No Type II Adjustments

(D)	OREGON REG DEB/ CRED EXP BEFORE TYPE II ADJ	OREGON REG DEB/ CRED EXP AFTER TYPE II ADJ	DIFFERENCE
	\$219,223	\$219,223	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	3.14%	(\$4,449,424)	(\$139,865)
Allocator Impacts		\$0	(\$104,180) (A)
TOTAL TYPE I ADJUSTMENTS		(\$4,449,424)	(\$244,045) (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.02%	(\$1,019,030)	(\$41,011)
Allocator Impacts		\$0	\$83,902 (C)
TOTAL TYPE II ADJUSTMENTS		(\$1,019,030)	\$42,891 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	(\$231,826)	(\$475,871)	(\$244,045)

(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
	(\$475,871)	(\$432,980)	\$42,891

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.16%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.16%	\$0	\$0
Allocator Impacts		\$0	\$971 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$971 (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$224,976	\$224,976	\$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
	\$224,976	\$225,948	\$971

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Adjustment	2.11%	\$17,522,443	\$370,513
Allocator Impacts		\$0	\$678,279 (A)
TOTAL TYPE I ADJUSTMENTS		\$17,522,443	\$1,048,793 (B)
TYPE II ADJUSTMENTS			
Cumulative Adjustment	4.50%	\$4,784,174	\$215,343
Other Allocator Impacts		\$0	\$507,580 (C)
TOTAL TYPE II ADJUSTMENTS		\$4,784,174	\$722,923 (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
	\$230,424	\$1,279,216	\$1,048,793

(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
	\$1,279,216	\$2,002,139	\$722,923

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Long-Term Interest Synchronization	4.19%	\$6,009,394	\$252,044
Allocator Impacts		\$0	(\$2,521) (A)
TOTAL TYPE I ADJUSTMENTS		\$6,009,394	\$249,523 (B)
TYPE II ADJUSTMENTS			
Long-Term Interest Synchronization	4.19%	(\$92,792)	(\$3,890)
Allocator Impacts		\$0	\$18,039 (C)
TOTAL TYPE II ADJUSTMENTS		(\$92,792)	\$14,149 (D)

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$4,039,878	\$4,289,401	\$249,523

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$4,289,401	\$4,303,550	\$14,149

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$1,397 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$1,397 (D)

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$408,183	\$408,183	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$408,183	\$409,581	\$1,397

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

Line No.		TOTAL TYPE I ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$1,855,958)	(\$293,880)	(\$116,925)
	OPERATING EXPENSES			
2	O&M	(\$1,758,873)	(\$278,507)	(\$110,809)
3	Depreciation	\$0	\$0	\$0
4	Amortization	\$6,355	\$1,006	\$400
6	Taxes Other Than I/T	(\$0)	(\$0)	(\$0)
7	Interest Expense	\$249,523	\$39,510	\$15,720
8	AFUDC & Federal Sch M Adj (Neg)	(\$1,048,793)	(\$166,070)	(\$66,074)
9	Total Operating Exp	(\$2,551,788)	(\$404,060)	(\$160,763)
10	NET OPERATING INCOME	\$695,830	\$110,181	\$43,837
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$33,130		\$2,087
12	Add: IERCO Inc * 6.300%	(\$0)		(\$0)
13	Taxable Income *6.300%	\$662,700 (L.9 - L.10 + L.11)		\$41,750
14	Less: State Investment Tax Credits			(\$129,411)
15	Subtotal			\$171,161
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$61,582 \$0
17	Total State Tax			\$232,743
	FEDERAL:			
18	Less: State Tax (L.15)	\$171,161		
19	Taxable Income * 21%	\$524,669 (L.9 - L.18)	\$110,181	
20	PLUS: FIN 48 Tax Adjustment		\$0	
21	Prior Year's Tax Adj		\$274,710	
22	Federal Income Taxes		\$384,891	

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

Line No.		TOTAL TYPE II ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$2,209,655)	(\$432,162)	(\$139,208)
	OPERATING EXPENSES			
2	O&M	(\$1,577,574)	(\$308,540)	(\$99,387)
3	Depreciation	\$238,948	\$46,733	\$15,054
4	Amortization	(\$12,811)	(\$2,506)	(\$807)
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	(\$7,081)	(\$1,385)	(\$446)
7	Interest Expense	\$14,149	\$2,767	\$891
8	AFUDC & Federal Sch M Adj (Neg)	(\$722,923)	(\$141,389)	(\$45,544)
9	Total Operating Exp	(\$2,067,291)	(\$404,319)	(\$130,239)
10	NET OPERATING INCOME	(\$142,364)	(\$27,843)	(\$8,969)
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$7,241)		(\$456)
12	Add: IERCO Inc * 6.300%	(\$6,332)		(\$399)
13	Taxable Income *6.300%	(\$141,454)		(\$8,912)
		(L.9 - L.10 + L.11)		
14	Less: State Investment Tax Credits			\$865
15	Subtotal			(\$9,776)
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			(\$153,478) \$0
17	Total State Tax			(\$163,254)
	FEDERAL:			
18	Less: State Tax (L.15)	(\$9,776)		
19	Taxable Income * 21%	(\$132,587)	(\$27,843)	
		(L.9 - L.18)		
20	PLUS: FIN 48 Tax Adjustment		\$0	
21	Prior Year's Tax Adj		(\$707,631)	
22	Federal Income Taxes		(\$735,475)	

ALLOCATION FACTORS

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

**Adjusted System Figures
For the Oregon Jurisdictional Separation Study**

Description	Actual	Type I Adjustments	Adjusted Total - Type I	Type II Adjustments	Adjusted Total - Type I & II
OPERATING REVENUE					
Firm Energy - Retail	1,175,151,915	0	1,175,151,915	(103,868,198)	1,071,283,717
Firm Energy - Wholesale	0	0	0	0	0
Opportunity Sales	79,156,537	0	79,156,537	(43,551,337)	35,605,200
Other Operating Revenues	108,301,921	(31,730,981)	76,570,940 *	0	76,570,940
Total	1,362,610,373	(31,730,981)	1,330,879,392	(147,419,535)	1,183,459,857
OPERATING EXPENSES					
Operation & Maintenance	869,170,580	(67,204,988)	801,965,592 **	(38,536,747)	763,428,844
Depreciation	156,899,252	0	156,899,252	5,127,291	162,026,543
Amortization	6,841,156	154,940	6,996,096 ***	(343,117)	6,652,979
Accretion	227,740	0	227,740	0	227,740
Taxes Other Than I/T	34,792,143	0	34,792,143	(143,316)	34,648,827
Regulatory Debits/Credits	5,287,633	0	5,287,633	(5,068,410)	219,223
Interest Expense	96,321,516	6,009,394	102,330,910	(92,792)	102,238,118
Total Operating Expense Before Income Taxes	1,169,540,021	(61,040,654)	1,108,499,367	(39,057,092)	1,069,442,275
PLUS: Allowance for AFUDC (#419.1 & #432)	34,503,836	(34,503,836)	0	0	0
NET INCOME BEFORE INCOME TAXES	227,574,188	(5,194,163)	222,380,025	(108,362,444)	114,017,582

* Includes Acct 415 Revenues = \$3,971,967

** Includes Acct 416 Expenses = \$4,003,151

*** Includes Removal of Acct 411.8 = \$154,940

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2018**

OREGON - Adjusted

OPERATING REVENUE	Adjustments
<u>Type I Adjustments</u>	
Actual Adjustments:	
Other Revenue - Account #415	3,971,967
DSM Rider Fund Removal	(35,702,948)
<u>Type II Adjustments</u>	
Revenue Normalization/Annualization	
Firm Energy - Retail	(103,868,198)
Firm Energy - Wholesale	0
Opportunity Sales - System	(43,551,337)
Total Revenue Adjustments	(179,150,516)
OPERATING EXPENSES	
OPERATION & MAINTENANCE	
<u>Type I Adjustments</u>	
Actual Adjustments:	
O&M - Account #416	4,003,151
DSM Rider Funds	(35,702,948)
Out of Period Adjustments	
Account #557 Deferred Expenses	(41,535,026)
Commission-Ordered Adjustments:	
CSPP at Oregon Rates	25,847,327
Account 930.1	(603,786)
Account 930.2	(266,148)
Employee Incentive Adjustment	(20,867,998)
<u>Type II Adjustments</u>	
Normalizing Adjustments:	
Account #501 - Fuel	(52,569,081)
Account #547 - Fuel	57,453,682
Account #555 - Purchased Power	(38,723,229)
Account #555 - CSPP	(4,219,406)
Commission-Ordered Adjustments:	
Account 904 - Revenue Sensitive	(848)
Annualizing Adjustments:	
Operating Payroll	89,415
Payroll Related Items	3,307
Labor Taxes Transferred from Other Taxes	0
Removal of #557 Amortization Expense	(570,586)
Total O&M Adjustments	(107,662,173)

DEPRECIATION	
<u>Type II Adjustments</u>	5,127,291
AMORTIZATION	
<u>Type I Adjustments</u>	
Actual Adj: Acct#411.8	154,940
<u>Type II Adjustments</u>	
Annualizing Adjustment	(343,117)
Total Amortization Adjustments	(188,177)
ACCRETION	
<u>Type II Adjustments</u>	0
TAXES OTHER THAN I/T	
<u>Type II Adjustments</u>	
Normalized Irrigation KWH Taxes	(194,175)
Normalized Irrigation Refund	54,091
Franchise Fees - Revenue Sensitive	(2,967)
OPUC Fees - Revenue Sensitive	(265)
Total Taxes Other Than I/T Adjustments	(143,316)
REGULATORY DEBITS/CREDITS	
<u>Type I Adjustments</u>	(5,068,410)
INTEREST SYNCHRONIZATION EXPENSE	
<u>Type I Adjustments</u>	6,009,394
<u>Type II Adjustments</u>	(92,792)
Total Interest Synchronization Expense	5,916,602

IMPLIED COST OF CAPITAL

Actual

COST OF CAPITAL - DEC 31, 2018	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
TOTAL SYSTEM			
Long Term Debt	45.546%	5.179%	2.359%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.454%	10.969%	5.973%
Total	100.000%		8.332%
IDAHO			
Long Term Debt	45.546%	5.179%	2.359%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.454%	10.840%	5.903%
Total	100.000%		8.262%
OREGON			
Long Term Debt	45.546%	5.179%	2.359%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.454%	13.927%	7.584%
Total	100.000%		9.943%

Adjusted - Type I

OREGON			
Long Term Debt	45.546%	5.179%	2.359%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.454%	13.458%	7.329%
Total	100.000%		9.687%

Adjusted - Type I & II

OREGON			
Long Term Debt	45.546%	5.179%	2.359%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.454%	13.408%	7.301%
Total	100.000%		9.660%

ERROR CHECKING

ENTER VALUES FROM FINANCE DEPARTMENT'S EXHIBITS FROM HISTORICAL TEST YEAR BINI

ELECTRIC PLANT IN SERVICE - 13 MONTH AVERAGE (EXCL ARO)	\$	5,979,783,354
ACCUMULATED DEPRECIATION	\$	2,307,905,652
ACCUMULATED AMORTIZATION	\$	28,017,341
ACCOUNT 151 - FUEL INVENTORY	\$	59,759,106
ACCOUNTS 154 AND 163 - M&S	\$	57,980,293
TOTAL OTHER DEFERRED PROGRAMS	\$	29,737,281
CUSTOMER ADVANCES FOR CONSTRUCTION	\$	5,940,917
TOTAL OTHER OPERATING REVENUES	\$	108,301,920
TOTAL SYSTEM OPERATING REVENUES	\$	1,362,610,372
TOTAL POWER PRODUCTION EXPENSE	\$	567,218,742
TOTAL TRANSMISSION EXPENSE	\$	23,455,083
TOTAL DISTRIBUTION EXPENSE	\$	54,871,417
TOTAL CUSTOMER ACCOUNTS EXPENSES	\$	20,208,234
TOTAL CUSTOMER SERVICE AND INFORMATION EXPENSE	\$	44,258,306
TOTAL A & G EXPENSE	\$	159,158,799
TOTAL O & M EXPENSE	\$	869,170,581

**Idaho Power Company
Deferred Assets and Liabilities**

		<u>Jurisdiction¹</u>	<u>December, 2018</u>	<u>Notes</u>
182.3-Regulatory Assets				
182302	RA-CY FCA ORD 30267	ID	34,502,069	
182306	RA-UNFD SFAS106 LIA	TC	(107,935)	2
182308	RA-FCA Calendar Mo Adj 33295	ID	881,510	
182309	RA-PRIOR YEAR FCA	ID	7,119,639	
182316	RA-PCA UNBILLED AMORT	ID	1,186,859	
182320	RA-UNFD PENS LIAB 30256	TC	278,781,669	2
182321	RA-Pen Def Ord 30333-ID	ID	21,024,974	
182322	RA FAS109 UNFD -NCUR	TC	358,202,341	2
182323	RA-PCA DFERRAL-IDAHO	ID	(19,694,782)	
182324	RA-PRIOR YR PCA-IDA	ID	(15,952,049)	
182325	RA-PCA Unblid Frst 32821	ID	(5,130,058)	
182326	RA-PCA SBA Calendar Mo Adj	ID	(2,571,015)	
182327	RA-ID PNSN CSH ORD 31091	ID	126,810,747	
182330	RA-ST SFAS 133 MK TO MKT	TC	910,525	2
182333	OTHR RA-LT FAS133 MRK TO MKT	TC	63,744	2
182339	RA-PEN DEF ORD 10-064	OR	4,896,573	
182341	RA-ARO ASSET	TC	17,563,478	2
182356	RA-PCAM UNBILLED AMORT	OR	7,238	2
182360	RA-Hells Canyon-Baker Co 33948	ID	313,506	
182361	RA-LiDAR SURVEYS 32426	ID	130,814	
182375	RA-EIM Deferral 17-215	OR	34,970	
182385	RA-OR CUB FUND INTEREST	OR	18,211	3
182386	RA-OR CUB FUND AMORT	OR	27,719	3
182387	RA-INTERVENOR FNDNG-ID	ID	192,471	
182389	RA-CONTRA-DEF INC TAX	TC	255,941,746	2
182393	RA-ID BOARDMAN ARO	ID	87,113	
182394	RA-OR BOARDMAN ARO 12-235	OR	4,625	
182398	RA-LNGLY REV ACCRL 12-226	OR	1,282,099	
182399	RA-OR LANGLEY REV INT RES	OR	(159,711)	
182410	RA-SIEMENS LTP DEF RB 33420	ID	10,338,444	
182411	RA-SIEMENS LTP RB 33420	ID	15,427,037	
182412	RA-SIEMENS LTP DEF RB 15-387	OR	415,298	
182413	RA-SIEMENS LTP RB 15-387	OR	668,368	
182414	RA-OR Siemens LTP Int Res-DRB	OR	(100,562)	2
182430	RA-Valmy Collections ID 33771	ID	83,884	
182432	RA-Valmy O&M ID 33771	ID	(2,708,051)	
182434	RA-VALMY OR DEPR ADJ 17-325	OR	888,513	
182435	RA-Valmy Acctg Adj ID 33771	ID	77,249,844	
182436	RA-Valmy Decomm OR 17-325	OR	1,997,400	
182493	RA-ID BDMN DECOM 32457	ID	(5,438,694)	
182494	RA-OR BDMN DECOM 12 235	OR	(98,351)	
182495	RA-ID BDMN DECOMM ARO 32457	ID	5,292,856	
182496	RA-OR BDMN DECOMM ARO 12 235	OR	237,789	
Total 182.3 Regulatory Assets			1,170,622,861	

254 - Other Regulatory Liabilities

254001	RL-MTM SHORT TERM	TC	3,700,413	2
254005	RL-OR SOLARp10-11	OR	66,574	
254006	RL-GRN TG INT RES	TC	(3,260)	2
254101	RL-REVENUE SHARING	ID	5,024,562	
254201	RL-ID DSM RDR 29026	ID	5,258,957	
254202	RL-OR DSMR ADV05-03	OR	(1,397,749)	
254401	RL-BPA CR-RES-ID - Adv 15-13	ID	1,897,389	
254402	RL-BPA CR-RES-OR - Adv 15-11	OR	95,684	
254403	RL-BPA CR-FARM-ID Adv 15-13	ID	338,459	
254404	RL-BPA CR-FARM-OR - Adv 15-11	OR	14,490	
254415	RL-OR GRN TGS11-086	OR	171,832	
254420	RL-RECONNECT FEES ADV 16-09	OR	6,673	
254451	RL-ID TAX STIP 34071	ID	1,721,624	
254452	RL-OR TAX STIP 18-199	OR	564,308	
254800	RL- BRDG DEP 12-296	OR	2,536,525	
254901	RL-WAQC CRYOVR29505	ID	130,384	
254966	RL-UNFND DEF INC TX	TC	32,162,811	2
254967	RL-DEF INC TAX-ARAM	TC	190,062,341	2
254968	RL-DEF INC TAX-ARAM GROSS-UP	TC	65,879,405	2
Total 254 Other Deferred Credits			308,231,424	

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.