



e-FILING REPORT COVER SHEET

COMPANY NAME: IDAHO POWER COMPANY

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

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

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

Report is required by:  OAR  Statute  Order Order No. 10-414

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

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

UM1355/RE48

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

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

2021 Results of Operations Report

Send the completed Cover Sheet and the Report in an email addressed to [PUC.FilingCenter@state.or.us](mailto:PUC.FilingCenter@state.or.us)

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

**MATTHEW T. LARKIN**  
Revenue Requirement Senior Manager  
[mlarkin@idahopower.com](mailto:mlarkin@idahopower.com)

April 15, 2022

**Attention: Filing Center**

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

RE: Docket No. RE 48 (10)  
Year-End Results of Operations  
For the Twelve Months Ending December 31, 2021

Dear Sir or Madam:

Pursuant to OAR 860-027-0070, Idaho Power Company herewith submits an electronic filing of its Results of Operations Report (“ROO”) to the Oregon Public Utility Commission (“Commission”) for the 12 months ending December 31, 2021. The first volume of the two-volume report contains the following:

<u>Section No.</u>	<u>Description</u>
A	<u>Actual Results of Operations</u> for the 12-months ending December 31, 2021.
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 5.126 percent on an actual basis, 5.679 percent on a Type I adjusted basis, and 6.215 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 2021 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 2021 ROO in accordance with this methodology.

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

- Total Pro Forma Results with adjustments separately stated and the calculation of the Earnings Test: 2021 ROO page 27, Statement of Operations – OPUC Jurisdiction
- All regulatory assets and regulatory liabilities *included* in rate base: 2021 ROO page 23, Other Deferred Programs. None of the Oregon jurisdictional regulatory assets and regulatory liabilities are balancing accounts.

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

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

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

Very truly yours,



Matthew T. Larkin

MTL/sg  
Enclosures

**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**APRIL 2022**

**IDAHO POWER COMPANY**  
**2021 YEAR-END REPORT**  
**TO**  
**THE OREGON PUBLIC UTILITY COMMISSION**

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**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**SECTION A**

**JANUARY - DECEMBER 2021  
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY  
STATEMENT OF INCOME  
For the Year Ended December 31, 2021

Line No	Description	(1) Total
	Operating revenues:	
1	Sales to ultimate consumers	\$ 1,252,334,331
2	Sales to other utilities	90,426,613
3	Other	<u>108,687,977</u>
4	Total operating revenues	1,451,448,920
	Operating expenses:	
5	Purchased power	386,658,508
6	Fuel cost	180,549,789
7	PCA adjustment	(49,843,664)
8	Other operation	332,563,288
9	Maintenance	<u>67,587,271</u>
10	Total operation and maintenance	917,515,192
11	Depreciation	165,446,697
12	Elect Plnt/Reg Assets-amort,adj,gains & losses	8,495,466
13	Regulatory debits/credits - Oregon	278,660
14	Regulatory debits/credits - Idaho	1,219,115
15	ARO accretion expense	56,783
16	Taxes other than income taxes	30,947,260
	Income taxes - current	
17	Federal	35,047,688
18	Other	13,298,956
19	Provision for deferred income taxes - net	(21,706,311.81)
20	Investment tax credit	<u>11,832,897</u>
21	Total operating expenses	<u>1,162,432,401</u>
22	Operating income	<u>\$ 289,016,519</u>

IDAHO POWER COMPANY  
STATEMENT OF INCOME (Cont'd)  
For the Year Ended December 31, 2021

Line No	Description	(1) Amount
1	Operating income	\$ 289,016,519
	Other income and deductions:	
	Other income -	
2	Equity in earnings of subsidiary companies	8,991,347
3	Non operating rental income	3,613
4	Gain on disposition of property	7,217
5	Rev from jobbing and contract work	3,961,448
6	Interest and dividend income	7,129,761
7	Allowance for other funds used during construction	31,537,344
8	Miscellaneous non-operating income	<u>(265,679)</u>
9	Total other income	51,365,051
	Other income deductions -	
10	Cost and expense - jobbing and contract work	4,522,755
11	Loss on disposition of property	-
12	Non utility operations - Rev	33,739
13	Miscellaneous income deductions	7,341,375
14	Taxes other than income taxes	24,200
	Income taxes -	
15	Federal	(644,711)
16	Other	(196,592)
17	Provision for deferred income taxes - net	<u>(588,160)</u>
18	Total other income deductions	<u>10,492,605</u>
19	Net other income and deductions	<u>40,872,446</u>
20	Income before interest charges	329,888,965
	Interest charges:	
21	First mortgage bonds	81,436,250
22	Other long-term debt	2,708,690
23	Short-term debt	834,331
24	Amort debt prem disc	3,169,985
25	Other interest charges	<u>10,507,040</u>
26	Total interest charges	98,656,296
27	Less: Allowance for borrowed funds used during construction	<u>11,992,630</u>
28	Net interest charges	<u>86,663,666</u>
29	Net income	<u>\$ 243,225,299</u>



IDAHO POWER COMPANY  
TOTAL OPERATING REVENUES  
For the Year Ended December 31, 2021

Line No	Description	(1) Total
	Ultimate consumers - retail:	
1	Residential	\$ 583,160,770
2	Commercial	310,890,227
3	Industrial	148,421,846
	Special contract customers:	
4	INEL	9,205,758
5	Micron	29,002,622
6	Simplot	8,732,967
7	Irrigation	168,699,034
8	Street lighting	3,939,177
9	Deferred revenue Hells Canyon relicensing AFUDC	(8,780,127)
10	Tax reform revenue adjustment	-
11	Langley Gulch Amortization	(369,171)
12	Revenue Sharing	<u>(568,771)</u>
13	Total general business revenues	1,252,334,331
14	Sales for resale	<u>90,426,613</u>
15	Total sales of electric energy	<u>1,342,760,944</u>
	Other operating revenues:	
16	Miscellaneous service revenues	4,655,727
17	Rent from electric property	18,384,622
18	Other electric revenues	85,647,628
19	Provision for rate refund - (449.1)	<u>-</u>
20	Total other operating revenues	<u>108,687,977</u>
21	Total system operating revenues	<u><u>\$1,451,448,920</u></u>

IDAHO POWER COMPANY  
OPERATION AND MAINTENANCE EXPENSES  
For the Year Ended December 31, 2021

Line No	Acct No.	Description	(1) Operation	(2) Maintenance	(3) Total
		Power production expenses:			
1	500-514	Steam power generation	\$ 115,440,321	\$ 20,936,759	\$ 136,377,080
2	535-545	Hydraulic power generation	34,193,669	7,420,303	41,613,972
3	546-554	Other power generation	92,064,831	2,421,435	94,486,266
4	555-557	Other power supply expenses	<u>342,078,975</u>	<u>-</u>	<u>342,078,975</u>
5		Total power production exp	583,777,796	30,778,497	614,556,293
6	560-575	Transmission expenses	23,875,396	5,349,041	29,224,437
7	580-598	Distribution expenses	30,565,127	23,642,986	54,208,113
8	901-905	Customer acctg and collect exp	19,077,481	-	19,077,481
9	907-912	Customer service and info exp	38,406,389	-	38,406,389
10	920-935	Administrative and general exp	<u>154,225,731</u>	<u>7,816,747</u>	<u>162,042,478</u>
11		Total operation and maintenance expenses	<u>\$ 849,927,921</u>	<u>\$ 67,587,271</u>	<u>\$ 917,515,192</u>

IDAHO POWER COMPANY  
OPERATION AND MAINTENANCE EXPENSES  
For the Year Ended December 31, 2021

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	\$ 216,533	\$ 27,489	\$ 656,960	\$ -	\$ 900,983
2	501	Fuel	78,513,873	23,712	16,786,248	-	95,323,833
3	502	Steam expenses	5,568,669	-	3,662,387	-	9,231,056
4	505	Electric expenses	-	-	1,282,126	-	1,282,126
5	506	Misc steam power expenses	7,371,196	40	1,114,170	-	8,485,407
6	507	Rents	216,916	-	-	-	216,916
7		Total operation	91,887,188	51,241	23,501,892	-	115,440,321
Maintenance -							
8	510	Main supv and engineering	45,222	(46,976)	-	-	(1,754)
9	511	Main of structures	-	-	1,278,996	-	1,278,996
10	512	Main of boiler plant	6,133,397	-	2,777,041	-	8,910,438
11	513	Main of electric plant	2,218,897	-	473,434	-	2,692,331
12	514	Main of misc steam plant	7,910,938	-	145,811	-	8,056,749
13		Total maintenance	16,308,454	(46,976)	4,675,281	-	20,936,759
14		Total steam power generation	108,195,642	4,265	28,177,174	-	136,377,080
Hydraulic power generation -							
Operation -							
15	535	Oper supv and engineering	-	-	-	5,427,508	5,427,508
16	536	Water for power/Cloud seeding	-	-	-	5,667,251	5,667,251
17	536	Water lease	-	-	-	9,801	9,801
18	537	Hydraulic expenses	-	-	-	16,085,623	16,085,623
19	538	Electric expenses	-	-	-	1,781,395	1,781,395
20	539	Misc hydro pwr gen exp	-	-	-	4,915,529	4,915,529
21	540	Rents	-	-	-	306,561	306,561
22		Total operation	-	-	-	34,193,669	34,193,669
Maintenance -							
23	541	Main supv and engineering	-	-	-	134,378	134,378
24	542	Main of structures	-	-	-	993,195	993,195
25	543	Main of res,dams,waterwys	-	-	-	596,164	596,164
26	544	Main of electric plant	-	-	-	2,630,296	2,630,296
27	545	Main of misc hydro plant	-	-	-	3,066,271	3,066,271
28		Total maintenance	-	-	-	7,420,303	7,420,303
29		Total hydraulic power generation	-	-	-	41,613,972	41,613,972
Other power generation -							
Operation -							
30	546	Oper supv and engineering	-	-	-	590,913	590,913
31	547	Fuel - Salmon diesel	-	-	-	5,549	5,549
32	547	Fuel	-	-	-	85,220,407	85,220,407
33	548	Generation expenses	-	-	-	4,772,834	4,772,834
34	549	Misc other pwr gen exp	-	-	-	1,475,129	1,475,129
35	550	Rents	-	-	-	-	-
36		Total operation	-	-	-	92,064,831	92,064,831

IDAHO POWER COMPANY  
OPERATION AND MAINTENANCE EXPENSES  
For the Year Ended December 31, 2021

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Other power generation - (continued)							
Maintenance -							
1	551	Main supv and engineering	\$ -	\$ -	\$ -	\$ -	\$ -
2	552	Main of structures	-	-	-	163,959	163,959
3	553	Main of gen and elec plt	-	-	-	72,744	72,744
4	554	Main misc oth pwr gen plt	-	-	-	2,184,732	2,184,732
5		Total maintenance	-	-	-	2,421,435	2,421,435
6		Total other power generation	-	-	-	94,486,266	94,486,266
Other power supply expenses -							
7	555	Purchased power - transmission losse	-	-	-	1,595,607	1,595,607
8	555	Purchased power	-	-	-	385,062,901	385,062,901
9	556	System cont and load disp	-	-	-	355	355
10	557	Other expenses - other power product	-	-	-	5,263,776	5,263,776
11	557	Other expenses - PCA, EPC and PCA	-	-	-	(49,843,664)	(49,843,664)
12		Total other power supply expenses	-	-	-	342,078,975	342,078,975
13		Total power production expenses	108,195,642	4,265	28,177,174	478,179,213	614,556,293

IDAHO POWER COMPANY  
OPERATION AND MAINTENANCE EXPENSES  
For the Year Ended December 31, 2021

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Transmission expenses:							
Operation -							
1	560	Oper supv and engineering	\$ -	\$ -	\$ -	\$ 2,899,726	\$ 2,899,726
2	561	Load dispatching	-	-	-	5,299,071	5,299,071
3	562	Station expenses	-	-	-	3,030,864	3,030,864
4	563	Overhead line expenses	-	-	-	1,055,067	1,055,067
5	564	Underground line expenses	-	-	-	-	-
6	565	Trans of elec by others	-	-	-	7,022,556	7,022,556
7	566	Misc trans expenses	-	-	-	-	-
8	567	Rents	-	-	-	4,568,113	4,568,113
9	Total operation		-	-	-	23,875,396	23,875,396
Maintenance -							
10	568	Main supv and engineering	-	-	-	184,291	184,291
11	569	Main of structures	-	-	-	1,528,245	1,528,245
12	570	Main of station equip	-	-	-	1,774,304	1,774,304
13	571	Main of overhead lines	-	-	-	1,126,974	1,126,974
14	573	Main of misc trans plant	-	-	-	2,545	2,545
15	575	Admin-EIM	-	-	-	732,683	732,683
16	Total maintenance		-	-	-	5,349,041	5,349,041
17	Total transmission expenses		-	-	-	29,224,437	29,224,437
Distribution expenses:							
Operation -							
18	580	Oper supv and engineering	-	-	-	4,083,135	4,083,135
19	581	Load dispatching	-	-	-	4,899,999	4,899,999
20	582	Station expenses	-	-	-	1,579,041	1,579,041
21	583	Overhead line expenses	-	-	-	4,854,331	4,854,331
22	584	Underground line expenses	-	-	-	4,573,059	4,573,059
23	585	St light and sgnl sys exp	-	-	-	561	561
24	586	Meter expenses	-	-	-	5,014,025	5,014,025
25	587	Customer install expenses	-	-	-	1,011,897	1,011,897
26	588	Misc distribution exp	-	-	-	4,109,601	4,109,601
27	589	Rents	-	-	-	439,479	439,479
28	Total operation		-	-	-	30,565,127	30,565,127
Maintenance -							
29	590	Main supv and engineering	-	-	-	10,926	10,926
30	591	Main of structures	-	-	-	-	-
31	592	Main of station equip	-	-	-	4,077,874	4,077,874
32	593	Main of overhead lines	-	-	-	17,694,888	17,694,888
33	594	Main of underground lines	-	-	-	597,945	597,945
34	595	Main of line transformers	-	-	-	57,820	57,820
35	596	Main of st light-sgnl sys	-	-	-	263,541	263,541
36	597	Main of meters	-	-	-	841,948	841,948
37	598	Main of misc dist plant	-	-	-	98,043	98,043
38	Total maintenance		-	-	-	23,642,986	23,642,986
39	Total distribution expenses		-	-	-	54,208,113	54,208,113

IDAHO POWER COMPANY  
OPERATION AND MAINTENANCE EXPENSES  
For the Year Ended December 31, 2021

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	\$ -	\$ -	\$ -	\$ 841,926	\$ 841,926
2	902	Meter reading expenses	-	-	-	1,871,924	1,871,924
3	903	Cust records - collect exp	-	-	-	14,000,067	14,000,067
4	904	Uncollectible accounts	-	-	-	2,363,140	2,363,140
5	905	Misc customer accts exp	-	-	-	423	423
6	Total customer accounts expenses		-	-	-	19,077,481	19,077,481
	Customer service and informational expenses:						
	Operation -						
7	907	Supervision	-	-	-	793,300	793,300
8	908	Customer assistance exp	-	-	-	6,547,649	6,547,649
9	908	Energy efficiency rider - Idaho	-	-	-	27,943,096	27,943,096
10	908	Energy efficiency rider - Oregon	-	-	-	1,977,352	1,977,352
11	909	Info and instruct adv exp	-	-	-	294,369	294,369
12	910	Misc cust svc and inf exp	-	-	-	850,624	850,624
13	912	Demo and selling exp	-	-	-	-	-
14	Total customer service and informational expenses		-	-	-	38,406,389	38,406,389
	Administrative and general expenses:						
	Operation -						
15	920	Admin and gen salaries	-	-	-	87,358,103	87,358,103
16	921	Office supplies and exp	-	-	-	14,005,146	14,005,146
17	922	Admin exp transf - cr	-	-	-	(32,764,226)	(32,764,226)
18	923	Outside services employed	-	-	-	7,828,424	7,828,424
19	924	Property insurance	259,598	55,054	67,900	3,188,510	3,571,061
20	925	Injuries and damages	-	-	-	6,484,661	6,484,661
21	926	Emp pensions and benefits	-	-	-	38,025,622	38,025,622
22	926.OR	Emp pensions and benefits - Oregon	-	-	-	1,415,805	1,415,805
23	926.204	Emp pensions and benefits - Idaho	-	-	-	17,153,713	17,153,713
24	926.205	Emp pensions and benefits - FERC	-	-	-	-	-
25	927	Franchise requirements	-	-	-	-	-
26	928	Reg commission expenses	-	-	-	6,675,237	6,675,237
27	929	Duplicate charges - cr	-	-	-	-	-
28	930.1	General advertising exp	-	-	-	381,688	381,688
29	930.2	Misc general expenses	-	-	-	4,090,496	4,090,496
30	931	Rents	-	-	-	-	-
31	Total operation		259,598	55,054	67,900	153,843,180	154,225,731
	Maintenance -						
32	935	Main of general plant	-	-	-	7,816,747	7,816,747
33	Total maintenance		-	-	-	7,816,747	7,816,747
34	Total administrative and general expenses		259,598	55,054	67,900	161,659,927	162,042,478
35	Total electric operation and maintenance expenses		\$ 108,455,239	\$ 59,319	\$ 28,245,073	\$ 780,755,561	\$ 917,515,192

**Idaho Power Company  
12-Month Expense  
Twelve Months Ending 12/31/2021**

FERC Account	1/31/2021 Activity	2/28/2021 Activity	3/31/2021 Activity	4/30/2021 Activity	5/31/2021 Activity	6/30/2021 Activity
302	94,729.36	94,923.75	95,937.75	96,179.68	97,915.03	97,984.60
303	611,100.91	607,763.91	613,130.44	618,549.57	620,053.77	619,614.24
<b>Total 404000</b>	<b>705,830.27</b>	<b>702,687.66</b>	<b>709,068.19</b>	<b>714,729.25</b>	<b>717,968.80</b>	<b>717,578.84</b>
310	2,376.69	2,376.69	2,376.69	2,376.69	2,376.69	2,380.28
311	341,923.61	342,208.91	342,162.90	342,155.32	342,157.26	345,629.51
312	2,384,263.64	2,386,115.38	2,385,911.57	2,385,625.05	2,385,648.95	2,379,339.36
314	632,136.04	632,357.32	634,197.86	637,205.80	639,314.74	655,840.10
315	168,088.65	168,107.33	168,210.01	168,225.80	168,240.87	168,207.22
316	84,501.60	83,483.37	83,453.84	83,447.06	83,499.86	119,016.91
<b>STEAM PRODUCTION</b>	<b>3,613,290.23</b>	<b>3,614,649.00</b>	<b>3,616,312.87</b>	<b>3,619,035.72</b>	<b>3,621,238.37</b>	<b>3,670,413.38</b>
331	388,890.98	388,847.32	391,380.06	392,225.53	385,328.69	388,596.67
332	435,308.29	437,694.14	437,711.73	437,771.42	456,151.54	457,195.16
333	499,678.39	499,845.73	498,366.58	499,049.31	499,009.17	500,194.30
334	157,837.43	157,876.33	157,891.66	158,181.04	158,159.76	158,172.02
335	55,393.09	55,610.16	55,902.58	57,927.29	58,250.30	58,364.81
336	25,717.36	25,717.36	25,717.36	25,842.74	25,844.48	25,844.48
<b>HYDRO PRODUCTION</b>	<b>1,562,825.54</b>	<b>1,565,591.04</b>	<b>1,566,969.97</b>	<b>1,570,997.33</b>	<b>1,582,743.94</b>	<b>1,588,367.44</b>
341	349,515.08	349,522.51	349,621.79	349,678.30	349,815.65	349,816.32
342	24,465.67	24,465.67	24,465.67	24,465.67	24,465.67	24,465.67
343	583,917.92	583,148.00	583,148.00	590,143.84	589,623.90	589,623.90
344	135,948.43	135,948.43	135,948.43	135,948.43	135,948.43	135,948.43
345	223,072.00	223,072.00	223,072.00	223,072.00	223,051.44	223,051.44
346	17,997.85	17,997.74	18,030.15	18,033.21	18,107.45	18,098.00
<b>OTHER PRODUCTION</b>	<b>1,334,916.95</b>	<b>1,334,154.35</b>	<b>1,334,286.04</b>	<b>1,341,341.45</b>	<b>1,341,012.54</b>	<b>1,341,003.76</b>
<b>Total PRODUCTION</b>	<b>6,511,032.72</b>	<b>6,514,394.39</b>	<b>6,517,568.88</b>	<b>6,531,374.50</b>	<b>6,544,994.85</b>	<b>6,599,784.58</b>
352	134,639.92	134,712.68	134,803.76	134,825.82	134,902.89	134,835.67
353	777,855.83	777,681.39	777,043.88	778,899.43	779,262.52	780,155.25
<b>TRANSMISSION STATIONS</b>	<b>912,495.75</b>	<b>912,394.07</b>	<b>911,847.64</b>	<b>913,725.25</b>	<b>914,165.41</b>	<b>914,990.92</b>
350	26,698.80	26,743.07	26,743.07	26,743.07	26,749.79	26,749.79
354	198,708.43	198,965.75	199,480.33	198,944.29	198,909.67	198,842.82
355	496,779.09	497,139.04	498,102.70	499,676.81	500,775.65	500,431.23
356	381,418.66	381,580.79	381,775.09	383,105.47	382,435.23	383,534.53
359	295.95	295.95	295.95	295.95	295.95	295.95
<b>TRANSMISSION LINES</b>	<b>1,103,900.93</b>	<b>1,104,724.60</b>	<b>1,106,397.14</b>	<b>1,108,765.59</b>	<b>1,109,166.29</b>	<b>1,109,854.32</b>
<b>Total TRANSMISSION</b>	<b>2,016,396.68</b>	<b>2,017,118.67</b>	<b>2,018,244.78</b>	<b>2,022,490.84</b>	<b>2,023,331.70</b>	<b>2,024,845.24</b>
361	92,006.69	90,782.46	90,709.83	90,759.61	90,930.88	91,875.15
362	442,864.35	442,439.03	442,347.99	444,473.89	443,757.82	446,887.18
<b>DISTRIBUTION STATIONS</b>	<b>534,871.04</b>	<b>533,221.49</b>	<b>533,057.82</b>	<b>535,233.50</b>	<b>534,688.70</b>	<b>538,762.33</b>
360	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17
364	592,081.76	592,080.07	592,393.01	591,563.32	593,295.21	595,478.89
365	325,333.35	325,568.42	325,811.16	328,196.62	327,885.39	328,361.10
366	84,366.80	82,916.75	82,406.98	83,443.92	82,339.63	81,756.69
367	479,711.60	477,733.87	477,460.31	478,964.90	478,912.37	478,947.25
368	1,171,136.00	1,172,459.41	1,176,704.71	1,182,898.51	1,185,214.58	1,190,595.65
369	85,335.84	85,549.71	85,591.45	85,763.75	85,803.24	85,872.72
370	32,790.38	32,959.56	33,019.65	33,202.07	33,315.79	33,444.41
370.1	384,855.36	388,630.22	392,396.97	397,296.17	401,200.85	404,339.03
371	9,610.83	9,624.20	9,632.39	10,565.51	9,742.68	9,719.57
373	6,989.95	6,830.02	6,853.00	6,997.29	6,821.39	6,704.13
<b>DISTRIBUTION LINES</b>	<b>3,174,636.04</b>	<b>3,176,776.40</b>	<b>3,184,693.80</b>	<b>3,202,316.23</b>	<b>3,206,955.30</b>	<b>3,217,643.61</b>
<b>Total DISTRIBUTION</b>	<b>3,709,507.08</b>	<b>3,709,997.89</b>	<b>3,717,751.62</b>	<b>3,737,549.73</b>	<b>3,741,644.00</b>	<b>3,756,405.94</b>
390	237,811.88	238,386.96	237,755.03	252,443.07	250,428.85	250,689.15
391	600,736.63	588,911.20	575,923.50	580,798.01	576,848.08	574,091.27
392	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69
393	13,872.22	14,204.08	14,283.57	14,223.38	14,223.38	10,825.28
394	50,879.56	51,078.03	51,155.16	51,766.24	51,750.89	34,890.21
395	61,611.46	61,606.44	61,983.39	62,426.06	63,756.11	63,114.53
397	388,866.19	388,055.56	389,740.93	403,074.96	400,018.67	397,916.29
398	40,581.83	40,938.20	41,494.51	42,230.73	42,410.66	41,459.25
<b>GENERAL</b>	<b>1,410,064.46</b>	<b>1,398,885.16</b>	<b>1,388,040.78</b>	<b>1,422,667.14</b>	<b>1,415,141.33</b>	<b>1,388,690.67</b>
<b>Total 403200</b>	<b>13,647,000.94</b>	<b>13,640,396.11</b>	<b>13,641,606.06</b>	<b>13,714,082.21</b>	<b>13,725,111.88</b>	<b>13,769,726.43</b>
Note: This schedule includes Valmy deferrals for order IPC-E-16-24.						
Depreciation on ARO						
Depreciation on Disallowed Costs	-24,691.61	-24,691.61	-24,691.61	-24,691.61	-24,691.61	-24,691.61
<b>Total Account 403</b>	<b>13,622,309.33</b>	<b>13,615,704.50</b>	<b>13,616,914.45</b>	<b>13,689,390.60</b>	<b>13,700,420.27</b>	<b>13,745,034.82</b>

**Idaho Power Company  
12-Month Expense  
Twelve Months Ending 12/31/2021**

FERC Account	7/31/2021 Activity	8/31/2021 Activity	9/30/2021 Activity	10/31/2021 Activity	11/30/2021 Activity	12/31/2021 Activity	Total
302	97,968.77	97,963.34	97,963.34	97,963.34	98,333.62	98,333.64	1,166,176.22
303	617,756.19	618,783.53	647,877.07	664,795.94	667,341.62	666,073.72	7,572,840.91
<b>Total 404000</b>	<b>715,724.96</b>	<b>716,746.87</b>	<b>745,840.41</b>	<b>762,759.28</b>	<b>765,675.24</b>	<b>764,407.36</b>	<b>8,739,017.13</b>
310	2,380.28	2,380.28	2,380.28	2,380.28	2,376.70	2,376.73	28,538.28
311	345,638.93	345,837.45	345,852.65	345,842.73	346,401.78	346,337.77	4,132,148.82
312	2,406,794.17	2,408,231.76	2,407,523.67	2,407,483.06	2,410,211.76	2,410,825.25	28,757,973.62
314	657,194.07	657,815.09	658,339.46	658,335.86	658,407.05	661,177.42	7,782,320.81
315	168,516.23	168,531.75	168,713.44	168,803.74	169,225.72	169,361.77	2,022,232.53
316	88,977.94	89,007.57	89,370.93	89,509.37	89,761.77	89,792.68	1,073,822.90
<b>STEAM PRODUCTION</b>	<b>3,669,501.62</b>	<b>3,671,803.90</b>	<b>3,672,180.43</b>	<b>3,672,355.04</b>	<b>3,676,384.78</b>	<b>3,679,871.62</b>	<b>43,797,036.96</b>
331	408,207.59	407,341.86	408,434.67	408,683.72	408,351.07	409,072.11	4,785,360.27
332	460,117.55	460,826.61	460,833.21	459,729.87	461,176.41	461,318.81	5,426,834.74
333	507,453.87	507,494.53	507,551.39	507,769.89	507,574.61	507,553.25	6,041,541.02
334	158,172.68	158,088.40	158,092.97	158,118.21	158,532.51	159,385.03	1,898,508.04
335	56,473.05	56,401.34	56,441.75	56,524.55	56,603.99	56,702.67	680,595.58
336	25,844.40	25,900.75	25,900.75	25,963.14	26,154.09	26,270.15	310,717.06
<b>HYDRO PRODUCTION</b>	<b>1,616,269.14</b>	<b>1,616,053.49</b>	<b>1,617,254.74</b>	<b>1,616,789.38</b>	<b>1,618,392.68</b>	<b>1,620,302.02</b>	<b>19,142,556.71</b>
341	349,741.43	349,742.82	349,679.02	349,669.24	349,669.25	349,713.16	4,196,184.57
342	24,465.67	24,465.67	24,523.31	24,523.31	24,523.31	24,523.34	293,818.63
343	590,177.51	590,177.51	590,177.51	590,177.51	590,177.51	586,508.63	7,057,001.74
344	135,948.43	135,948.43	135,948.43	135,948.43	135,948.43	135,948.22	1,631,380.95
345	223,051.44	223,051.44	223,051.44	223,083.27	223,213.31	223,213.25	2,677,065.03
346	18,101.71	18,337.87	18,343.76	18,444.11	18,412.46	18,412.64	218,316.95
<b>OTHER PRODUCTION</b>	<b>1,341,486.19</b>	<b>1,341,723.74</b>	<b>1,341,723.47</b>	<b>1,341,855.87</b>	<b>1,341,944.27</b>	<b>1,338,319.24</b>	<b>16,073,767.87</b>
<b>Total PRODUCTION</b>	<b>6,627,256.95</b>	<b>6,629,581.13</b>	<b>6,631,158.64</b>	<b>6,631,000.29</b>	<b>6,636,721.73</b>	<b>6,638,492.88</b>	<b>79,013,361.54</b>
352	135,014.80	134,750.48	135,092.06	135,762.77	136,877.83	137,248.92	1,623,467.60
353	777,223.94	777,793.26	780,101.50	780,493.41	783,879.19	783,806.29	9,354,195.89
<b>TRANSMISSION STATIONS</b>	<b>912,238.74</b>	<b>912,543.74</b>	<b>915,193.56</b>	<b>916,256.18</b>	<b>920,757.02</b>	<b>921,055.21</b>	<b>10,977,663.49</b>
350	26,749.79	26,749.79	26,749.79	26,750.02	26,724.11	27,011.66	321,162.75
354	199,011.35	198,996.33	199,116.24	203,457.16	203,568.25	203,803.49	2,401,804.11
355	501,622.95	514,642.90	516,291.04	498,916.76	500,031.75	503,580.74	6,027,990.66
356	384,289.48	386,952.94	387,827.14	394,983.37	394,434.12	394,461.80	4,636,798.62
359	295.95	295.95	295.95	295.95	295.95	295.95	3,551.42
<b>TRANSMISSION LINES</b>	<b>1,111,969.52</b>	<b>1,127,637.91</b>	<b>1,130,280.16</b>	<b>1,124,403.26</b>	<b>1,125,054.18</b>	<b>1,129,153.66</b>	<b>13,391,307.56</b>
<b>Total TRANSMISSION</b>	<b>2,024,208.26</b>	<b>2,040,181.65</b>	<b>2,045,473.72</b>	<b>2,040,659.44</b>	<b>2,045,811.20</b>	<b>2,050,208.87</b>	<b>24,368,971.05</b>
361	92,577.61	92,811.94	92,550.92	93,487.97	93,812.52	93,777.19	1,105,862.77
362	451,323.56	455,013.33	455,692.92	461,173.22	462,719.21	463,623.07	5,412,315.57
<b>DISTRIBUTION STATIONS</b>	<b>543,901.17</b>	<b>547,825.27</b>	<b>548,243.84</b>	<b>554,661.19</b>	<b>556,531.73</b>	<b>557,400.26</b>	<b>6,518,198.34</b>
360	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17	2,424.22	29,090.09
364	602,966.82	603,640.58	604,530.74	606,307.33	607,399.27	608,853.46	7,190,590.46
365	327,368.80	327,145.75	327,232.61	328,960.21	328,783.38	328,775.64	3,929,422.43
366	83,049.81	82,244.52	82,181.30	83,696.77	82,657.21	83,148.70	994,209.08
367	483,101.69	482,046.16	483,664.53	489,351.97	491,243.86	492,893.07	5,795,031.58
368	1,199,033.65	1,201,240.75	1,205,779.35	1,211,690.07	1,214,307.42	1,222,464.66	14,333,524.76
369	86,080.00	85,836.88	86,188.42	86,657.48	86,821.42	86,881.76	1,032,362.67
370	33,690.74	33,724.07	33,692.41	33,813.60	33,613.44	33,664.99	400,931.11
370.1	404,919.29	407,729.79	411,042.94	414,181.09	401,453.61	402,997.44	4,811,042.76
371	12,171.11	11,475.33	11,494.26	11,457.23	11,728.11	12,208.03	129,429.25
373	7,738.10	7,838.93	7,945.70	8,086.95	8,162.48	8,152.15	89,120.09
<b>DISTRIBUTION LINES</b>	<b>3,242,524.18</b>	<b>3,245,346.93</b>	<b>3,256,176.43</b>	<b>3,276,626.87</b>	<b>3,268,594.37</b>	<b>3,282,464.12</b>	<b>38,734,754.28</b>
<b>Total DISTRIBUTION</b>	<b>3,786,425.35</b>	<b>3,792,972.20</b>	<b>3,804,420.27</b>	<b>3,831,288.06</b>	<b>3,825,126.10</b>	<b>3,839,864.38</b>	<b>45,252,952.62</b>
390	246,616.50	246,698.19	246,405.13	246,495.64	246,242.74	245,701.65	2,945,674.79
391	580,368.97	553,961.09	549,196.82	555,835.57	569,733.72	586,537.61	6,892,942.47
392	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69	15,704.68	188,456.27
393	13,525.62	13,525.63	13,525.63	13,525.63	13,525.64	13,525.62	162,785.68
394	49,213.52	49,855.94	49,926.87	49,972.04	50,276.90	50,712.82	591,478.18
395	61,916.90	61,918.54	61,766.80	61,737.85	61,737.81	61,318.06	744,893.95
397	417,663.29	430,435.26	434,972.39	460,392.13	461,596.33	453,165.39	5,025,897.39
398	50,459.52	50,344.34	50,855.11	51,372.26	51,660.88	51,775.12	555,682.41
<b>GENERAL</b>	<b>1,435,469.01</b>	<b>1,422,443.68</b>	<b>1,422,353.44</b>	<b>1,455,035.81</b>	<b>1,470,478.71</b>	<b>1,478,440.95</b>	<b>17,107,711.14</b>
<b>Total 403200</b>	<b>13,873,369.57</b>	<b>13,885,178.66</b>	<b>13,903,406.07</b>	<b>13,957,983.60</b>	<b>13,978,137.74</b>	<b>14,007,007.08</b>	<b>165,742,996.35</b>

Note: This schedule includes Valmy deferra

Depreciation on ARO							0.00
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
<b>Total Account 403</b>	<b>13,848,667.96</b>	<b>13,860,487.05</b>	<b>13,878,714.46</b>	<b>13,933,291.99</b>	<b>13,953,446.13</b>	<b>13,982,315.47</b>	<b>165,446,697.03</b>



IDAHO POWER COMPANY  
ELECTRIC PLANT/REGULATORY ASSETS - AMORT.,ADJUST.,GAINS & LOSSES  
For the Year Ended December 31, 2021

Line No	Acct No	Program	(1) Amount
1	404	Amortization of limited term electric plant	\$ 8,739,017
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	-
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>(258,569)</u>
9		Total	<u><u>\$ 8,495,466</u></u>

IDAHO POWER COMPANY  
TAXES OTHER THAN INCOME TAXES  
For the Year Ended December 31, 2021

Line No	Description	(1) Total
	Federal taxes:	
1	Unemployment	\$ 91,289
2	Social Security	16,901,128
3	Total federal taxes	<u>16,992,416</u>
	State, county and local taxes:	
	Real and personal property:	
4	Idaho	17,211,791
5	Idaho PIC	2,241,947
6	Oregon	4,426,709
7	Montana	443,263
8	Washington	5,378
9	Wyoming	1,316,750
10	Nevada	442,913
11	Shoshone-Bannock	85,052
12	Total real and personal property	<u>26,173,804</u>
13	Kilowatt-hour tax - Idaho	1,310,347
	Licenses:	
14	Wyoming	3,859
15	Shoshone-Bannock	150
16	Total licenses	<u>4,009</u>
	Regulatory commission:	
17	Idaho	2,402,308
18	Oregon	235,244
19	Total regulatory commission	<u>2,637,552</u>
	Foreign taxes:	
20	Canada GST taxes	-
	Franchise:	
21	Oregon total franchise	821,549
22	Unemployment - total state	<u>216,561</u>
23	Total state, county and local taxes	<u>31,163,821</u>
24	Total other taxes	48,156,237
25	Less: State & Fed P/R Loading Reversal	<u>(17,208,978)</u>
26	Net other taxes	<u>\$ 30,947,260</u>

IDAHO POWER COMPANY  
STATEMENT OF INCOME  
FOR IDAHO ENERGY RESOURCES COMPANY  
For the Year Ended December 31, 2021

No	Description	(1) Total
	Income:	
1	Bridger Coal Company - joint venture	\$ 10,210,992
2	Bridger Coal Company - overriding royalties	-
3	Interest and dividend income	-
4	Miscellaneous income	-
5	Total income	<u>10,210,992</u>
	Expenses:	
6	Operation expense	-
7	Income taxes	1,212,788
8	Interest expense	<u>6,856</u>
9	Total expenses	<u>1,219,644</u>
10	Net income from operations	8,991,347
11	Add/Less: Interest exp/inc from notes pay/rec to parent (net of tax)	<u>5,417</u>
12	Net income (earnings to Idaho Power Company)	<u><u>\$ 8,996,764</u></u>

IDAHO POWER COMPANY  
ELECTRIC PLANT IN SERVICE (Excluding ARO Entries)  
For the Year Ended December 31, 2021

Line No	Month	(1) Amount
1	December 2020	\$ 6,267,592,763
2	January 2021	\$ 6,268,560,186
3	February	6,274,653,600
4	March	6,304,885,670
5	April	6,312,827,236
6	May	6,314,535,017
7	June	6,364,943,132
8	July	6,379,374,780
9	August	6,391,112,523
10	September	6,414,462,599
11	October	6,419,832,182
12	November	6,429,123,449
13	December	6,482,321,388
14	Average	<u>\$ 6,355,709,579</u>

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

Dec-20	\$ 15,446,594
Jan-21	15,446,594
Feb-21	15,446,594
Mar-21	15,583,799
Apr-21	15,583,799
May-21	15,583,799
Jun-21	27,269,767
Jul-21	27,269,767
Aug-21	27,269,767
Sep-21	27,269,767
Oct-21	27,269,767
Nov-21	27,269,767
Dec-21	26,540,204

IDAHO POWER COMPANY  
ACCUMULATED PROVISION FOR DEPRECIATION (Excludes ARO Entries)  
For the Year Ended December 31, 2021

Line No	Month	(1) Amount
1	December 2020	\$ 2,332,046,432
2	January 2021	2,341,937,635
3	February	2,349,457,432
4	March	2,360,834,156
5	April	2,369,673,907
6	May	2,370,715,688
7	June	2,372,695,709
8	July	2,382,262,761
9	August	2,392,190,764
10	September	2,402,511,042
11	October	2,410,220,356
12	November	2,419,288,732
13	December	2,429,210,499
14	Average	<u><u>\$ 2,379,465,009</u></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-20	11,721,575
Jan-21	11,721,575
Feb-21	11,721,575
Mar-21	12,003,488
Apr-21	12,003,488
May-21	12,003,488
Jun-21	12,297,874
Jul-21	12,297,874
Aug-21	12,297,874
Sep-21	13,710,232
Oct-21	13,710,232
Nov-21	13,710,232
Dec-21	15,121,983
Average	<u><u>\$ 12,640,115</u></u>

IDAHO POWER COMPANY  
ACCUMULATED PROVISION FOR AMORTIZATION  
OF ELECTRIC UTILITY PLANT  
For the Year Ended December 31, 2021

Line No	Month	Amount
1	December 2020	\$ 32,319,817
2	January 2021	32,839,136
3	February	33,290,769
4	March	33,845,038
5	April	34,505,546
6	May	35,045,893
7	June	35,572,318
8	July	36,264,329
9	August	36,961,070
10	September	37,557,485
11	October	38,182,394
12	November	38,814,927
13	December	39,195,698
14	Average	<u>\$ 35,722,648</u>

IDAHO POWER COMPANY  
CUSTOMER ADVANCES FOR CONSTRUCTION  
For the Year Ended December 31, 2021

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2020	\$ 5,709,312
2	January 2021	5,678,095
3	February	5,597,485
4	March	6,470,451
5	April	6,545,767
6	May	6,988,085
7	June	7,053,206
8	July	6,974,758
9	August	7,386,886
10	September	7,897,846
11	October	7,841,373
12	November	7,958,313
13	December	8,350,901
14	Average	<u>\$ 6,957,883</u>

**IDAHO POWER COMPANY**  
**SYSTEM TOTAL Deferred Income Tax Balances**  
**At 12/31/2021 and 12/31/2020**

Description	December 31 2021	December 31 2020	Average Bal. (Rounded)
<b><u>Deferred income taxes applicable to rate base components:</u></b>			
Account 190:			
Construction Advances	1,753,689.21	1,325,912.28	1,539,801.00
Postemployment Benefits	500,536.71	419,011.69	459,774.00
USBR - American Falls O&M Costs Settlement	118,623.83	46,482.07	82,553.00
Non-VEBA Pension & Benefits	(699,430.96)	(629,526.78)	(664,479.00)
Executive Deferred Comp	52,084.65	23,045.30	37,565.00
Stock Based Compensation	2,956,484.33	2,921,157.71	2,938,821.00
Pension Expense-Oregon	4,173,590.67	3,758,893.28	3,966,242.00
Bridger Revenue Deferral	960,590.33	806,745.94	883,668.00
OR Reconnect Fees Adv	2,841.44	2,422.39	2,632.00
Rate Case Disallowances	1,039,417.76	1,115,685.12	1,077,551.00
VEBA - Post Retirement Benefits	11,242,320.82	9,757,341.61	10,499,831.00
Total Account 190	22,100,748.79	19,547,170.61	20,823,959.00
Account 281 - Accelerated amortization property:			
Total Account 281 - Accelerated amortization property	0.00	0.00	0.00
Account 282 - Other property			
Depreciation-Timing Diff-Operating	(265,879,227.55)	(271,043,939.84)	(268,461,584.00)
Excess Deferred Taxes on Depreciation	(170,038,676.70)	(178,996,575.28)	(174,517,626.00)
Total Account 282 - Other property	(435,917,904.25)	(450,040,515.12)	(442,979,210.00)
Account 283 - Other			
Royalty Income	(211,113.32)	(224,438.40)	(217,776.00)
Pension Expense	(56,287,372.02)	(49,903,278.79)	(53,095,325.00)
Intervenor Funding Orders	(80,767.23)	(57,308.81)	(69,038.00)
2011 LIDAR Surveys Deferral	(11,223.64)	(22,447.58)	(16,836.00)
Siemens LTP Contract	(110,489.23)	(93,275.60)	(101,882.00)
Prepaid Credit Facility	(97,661.18)	(122,596.03)	(110,129.00)
Siemens OR Interest Reserve	41,993.80	34,066.14	38,030.00
Boardman Removal Costs	(163,583.11)	(26,651.72)	(95,117.00)
Total - Account 283 - Other	(56,920,215.93)	(50,415,930.79)	(53,668,073.00)
Total Accounts (190, 281, 282, 283)	(470,737,371.39)	(480,909,275.30)	(475,823,324.00)



**IDAHO POWER COMPANY**  
**OREGON Deferred Income Tax Balances**  
**At 12/31/2021 and 12/31/2020**

Description	December 31 2021	December 31 2020	Average Bal. (Rounded)	Type I Adjustments	Type II Adjustments	Average Adjustment	Adjusted Average Balance (Rounded)
<b>Deferred income taxes applicable to rate base components:</b>							
<b>Account 190:</b>							
Construction Advances	1,753,689.21	1,325,912.28	1,539,801.00	0.00	0.00	0.00	1,539,801.00
Postemployment Benefits-SFAS112	500,536.71	419,011.89	459,774.00	0.00	0.00	0.00	459,774.00
USBR - American Falls O&M Costs Settlement	118,623.83	48,482.07	82,553.00	0.00	0.00	0.00	82,553.00
Non-VEBA Pension & Benefits	(699,430.96)	(629,526.78)	(664,479.00)	0.00	0.00	0.00	(664,479.00)
Executive Deferred Comp	52,084.65	23,045.30	37,565.00	0.00	0.00	0.00	37,565.00
Stock Based Compensation - FAS 123R	2,956,484.33	2,921,157.71	2,938,821.00	0.00	0.00	0.00	2,938,821.00
Pension Expense-Oregon	4,173,590.67	3,758,893.28	3,966,242.00	0.00	0.00	0.00	3,966,242.00
Bridger Revenue Deferral	960,590.33	806,745.94	883,668.00	0.00	0.00	0.00	883,668.00
OR Reconnect Fees Adv	2,841.44	2,422.39	2,632.00	0.00	0.00	0.00	2,632.00
Rate Case Disallowances	1,039,417.76	1,115,885.12	1,077,551.00	0.00	0.00	0.00	1,077,551.00
VEBA - Post Retirement Benefits	11,242,320.82	9,757,341.61	10,499,831.00	0.00	0.00	0.00	10,499,831.00
<b>Total Account 190</b>	<b>22,100,748.79</b>	<b>19,547,170.61</b>	<b>20,823,959.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,823,959.00</b>
<b>Account 281 - Accelerated amortization property:</b>							
<b>Total Account 281 - Accelerated amortization property</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Account 282 - Other property</b>							
Depr Timing Diff - Operating	(265,879,227.55)	(271,043,939.84)	(268,461,584.00)	0.00	589,318.00	294,659.00	(268,166,925.00)
Regulatory Liability - Deferred Income Tax	(170,038,676.70)	(178,996,575.28)	(174,517,626.00)	0.00	0.00	0.00	(174,517,626.00)
<b>Total Account 282 - Other property</b>	<b>(435,917,904.25)</b>	<b>(450,040,515.12)</b>	<b>(442,979,210.00)</b>	<b>0.00</b>	<b>589,318.00</b>	<b>294,659.00</b>	<b>(442,684,551.00)</b>
<b>Account 283 - Other</b>							
Royalty Income	(211,113.32)	(224,436.40)	(217,776.00)	0.00	0.00	0.00	(217,776.00)
Pension Expense	(56,287,372.02)	(49,903,278.79)	(53,095,325.00)	0.00	0.00	0.00	(53,095,325.00)
Intervenor Funding Orders	(80,767.23)	(57,308.81)	(69,038.00)	0.00	0.00	0.00	(69,038.00)
2011 LIDAR Surveys Deferral	(11,223.64)	(22,447.58)	(16,836.00)	0.00	0.00	0.00	(16,836.00)
Siemens LTP Contract	(110,489.23)	(93,275.60)	(101,882.00)	0.00	0.00	0.00	(101,882.00)
Prepaid Credit Facility	(97,661.18)	(122,596.03)	(110,129.00)	0.00	0.00	0.00	(110,129.00)
Siemens OR Interest Reserve	41,893.80	34,056.14	38,030.00	0.00	0.00	0.00	38,030.00
Boardman Removal Costs	(163,583.11)	(26,651.72)	(95,117.00)	0.00	0.00	0.00	(95,117.00)
<b>Total - Account 283 - Other</b>	<b>(56,920,215.93)</b>	<b>(50,415,930.79)</b>	<b>(53,668,073.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(53,668,073.00)</b>
<b>Total Deferred Income Taxes Applicable to Rate Base Components</b>	<b>(470,737,371.39)</b>	<b>(480,909,275.30)</b>	<b>(475,823,324.00)</b>	<b>0.00</b>	<b>589,318.00</b>	<b>294,659.00</b>	<b>(475,528,665.00)</b>

IDAHO POWER COMPANY  
 FUEL STOCK INVENTORY  
 For the Year Ended December 31, 2021

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 2020	\$ 22,969,955	\$ 706,144	\$ (0)	\$ 23,535	\$ 7,806,605	\$ 0	\$ 6,577	\$ 133,128	\$ 31,645,944
2	January 2021	21,739,861	705,645	(0)	23,535	7,806,605	0	6,577	88,182	\$ 30,370,405
3	February.....	19,893,703	701,094	(0)	23,535	7,806,605	0	6,577	65,357	\$ 28,496,871
4	March.....	20,676,350	697,390	(0)	23,535	7,806,605	0	4,420	53,116	\$ 29,261,416
5	April.....	20,555,218	667,162	(0)	23,535	7,806,605	0	4,420	51,765	\$ 29,108,705
6	May.....	23,623,813	642,867	(0)	-	9,655,298	0	3,123	375,195	\$ 34,300,296
7	June.....	26,452,057	560,851	0	-	10,208,394	0	3,123	375,189	\$ 37,599,613
8	July.....	24,023,557	528,112	(0)	-	8,093,968	0	3,123	375,189	\$ 33,023,949
9	August.....	26,208,405	512,192	(0)	-	5,817,149	0	2,221	375,907	\$ 32,915,875
10	September.....	26,630,848	499,345	(0)	-	3,870,687	0	1,029	375,189	\$ 31,377,098
11	October.....	27,140,461	489,213	(0)	-	2,565,248	0	18,880	375,189	\$ 30,588,991
12	November.....	22,792,002	530,392	(0)	-	1,165,360	0	18,880	406,765	\$ 24,913,399
13	December.....	15,696,409	453,196	(0)	-	1,394,332	0	18,880	482,299	\$ 18,045,117
14	Average	<u>\$ 22,954,049</u>	<u>\$ 591,816</u>	<u>\$ 0</u>	<u>\$ 9,052</u>	<u>\$ 6,292,574</u>	<u>\$ 0</u>	<u>\$ 7,525</u>	<u>\$ 271,728</u>	<u>\$ 30,126,744</u>

IDAHO POWER COMPANY  
MATERIALS AND SUPPLIES  
For the Year Ended December 31, 2021

Line No	Month	(1) Account 154	(2) Account 163	(3) Total
1	December 2020	\$ 62,178,340	\$ 2,762,521	\$ 64,940,861
2	January 2021	62,885,358	3,357,177	66,242,535
3	February	63,599,743	3,658,393	67,258,136
4	March	64,612,216	3,681,912	68,294,128
5	April	64,771,733	3,819,522	68,591,255
6	May	64,917,024	3,969,062	68,886,085
7	June	66,233,877	4,014,367	70,248,243
8	July	66,874,150	3,885,435	70,759,585
9	August	67,739,670	4,366,635	72,106,304
10	September	67,926,605	3,873,994	71,800,600
11	October	69,518,232	4,092,839	73,611,070
12	November	71,222,687	4,239,738	75,462,425
13	December	73,329,824	4,221,832	77,551,656
14	Average	<u>\$ 66,600,727</u>	<u>\$ 3,841,802</u>	<u>\$ 70,442,530</u>

IDAHO POWER COMPANY  
PREPAYMENTS  
For the Year Ended December 31, 2021

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2020	\$ 20,057,115
2	January 2021	15,942,885
3	February	20,220,168
4	March	16,440,899
5	April	16,330,806
6	May	19,777,071
7	June	20,320,976
8	July	24,410,509
9	August	24,233,273
10	September	21,526,427
11	October	19,045,259
12	November	25,198,804
13	December	24,557,592
14	Average	\$ 20,620,137

IDAHO POWER COMPANY  
OTHER DEFERRED PROGRAMS  
For the Year Ended December 31, 2021

Line No	Program	(1) Amount
Idaho Public Utilities Commission:		
Account 186		
1	American Falls Bond Refinancing - (IPUC Order 28880)	\$ 198,080
Account 182		
2	LiDAR Survey - (IPUC Order 32426)	-
3	Siemens LTP Deferred Rate Base - (IPUC Order 33420)	9,043,981
4	Siemens LTP Rate Base - (IPUC Order 33420)	13,495,438
5	Cloud Computing - (IPUC Order 34707)	1,408,857
Oregon Public Utilities Commission:		
Account 182		
6	CUB Fund Grant - (OPUC Order 15-399)	49,412
7	Siemens LTP Deferred Rate Base - (OPUC Order 15-387)	375,476
8	Siemens LTP Rate Base - (OPUC Order 15-387)	550,421
9	SFAS 87 Capitalized Pension - (OPUC Order 10-064)	6,671,906
Account 254		
10	Reconnect Fees - (OPUC ADV 16-09)	(12,672)
11	Jim Bridger Plant End-of-Life Depreciation - (OPUC Order 12-296)	<u>(4,329,583)</u>
12	Total	<u>\$ 27,451,317</u>

IDAHO POWER COMPANY  
 IERCo - SUBSIDIARY RATE BASE COMPONENTS  
 For the Year Ended December 31, 2021

Line No	Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Receivable from Subsidiary	(4) Notes Payable to Subsidiary	(5) Total
1	December 2020	\$ 33,918,130	\$ 820,176	\$ 10,088,722	\$ -	\$ 44,827,028
2	January 2021	34,809,479	1,059,937	8,889,568	-	44,758,984
3	February	35,379,913	1,054,472	6,090,260	-	42,524,645
4	March	35,930,555	1,050,212	6,790,944	-	43,771,710
5	April	36,351,084	1,045,989	8,399,225	-	45,796,299
6	May	36,713,801	1,041,813	11,599,791	-	49,355,405
7	June	37,306,641	1,030,685	9,288,818	-	47,626,143
8	July	38,114,300	1,017,186	6,489,627	-	45,621,113
9	August	39,014,137	1,008,838	2,189,947	-	42,212,923
10	September	25,633,183	1,001,325	13,711,468	-	40,345,976
11	October	26,402,186	994,012	7,812,296	-	35,208,494
12	November	27,135,784	978,740	3,962,840	-	32,077,364
13	December	27,909,477	961,328	6,169,545	-	35,040,351
14	Average	<u>\$ 33,432,205</u>	<u>\$ 1,004,978</u>	<u>\$ 7,806,389</u>	<u>\$ -</u>	<u>\$ 42,243,572</u>

**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**SECTION B**

**STATEMENT OF OPERATIONS - AS ADJUSTED**

**IDAHO POWER COMPANY  
STATEMENT OF OPERATIONS  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

**TOTAL SYSTEM**

DESCRIPTION	ACTUAL ALLOCATION	TYPE I		ADJUSTED		TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
		ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE I & II		
<b>OPERATING REVENUES</b>							
Retail Sales Revenues	1,252,334,331	0	1,252,334,331	(139,085,596)	1,113,248,735		
Sales for Resale	0	0	0	0	0		
Opportunity Sales	90,426,613	0	90,426,613	(65,077,513)	25,349,100		
Other Operating Revenues	108,687,977	(25,959,001)	82,728,977	0	82,728,977		
Total Operating Revenue	1,451,448,921	(25,959,001)	1,425,489,921	(204,163,109)	1,221,326,812		
<b>OPERATING EXPENSES</b>							
Operation & Maintenance Expense	917,515,190	(14,392,964)	903,122,227	(106,378,499)	796,743,727		
Depreciation Expense	165,446,697	0	165,446,697	2,341,089	167,787,786		
Amortization Expense	8,495,466	258,569	8,754,035	433,871	9,187,906		
Accretion Expense	56,783	0	56,783	0	56,783		
Taxes Other Than Income Taxes	30,947,260	0	30,947,260	795,545	31,742,805		
Regulatory Debits/Credits	1,497,775	0	1,497,775	0	1,497,775		
Provision for Deferred Income Taxes	(21,706,312)	11,312,710	(10,393,602)	(589,318)	(10,982,920)		
Investment Tax Credit Adjustment	11,832,897	0	11,832,897	0	11,832,897		
Federal Income Tax	35,047,688	(8,643,271)	26,404,417	(19,436,448)	6,967,969		
State Income Taxes	13,298,956	(8,697,076)	4,601,880	(5,907,735)	(1,305,855)		
Total Operating Expenses	1,162,432,401	(20,162,033)	1,142,270,369	(128,741,495)	1,013,528,873		
<b>OPERATING NET INCOME</b>	289,016,520	(5,796,968)	283,219,552	(75,421,614)	207,797,939		
Add: IERCO Operating Income	8,991,347	0	8,991,347	0	8,991,347		
<b>CONSOLIDATED OPERATING INCOME</b>	298,007,867	(5,796,968)	292,210,899	(75,421,614)	216,789,286		
<b>RATE OF RETURN EARNED</b>	8.132%		7.977%		5.927%		



**IDAHO POWER COMPANY**  
**STATEMENT OF OPERATIONS**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**OPUC JURISDICTION**

DESCRIPTION	ACTUAL ALLOCATION	ADJUSTMENTS	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>TOTAL COMBINED RATE BASE</b>	150,331,040	(169,836)		150,161,205	565,121	150,726,325
<b>OPERATING REVENUES</b>						
Retail Sales Revenues	53,968,480	0	0	53,968,480	(1,652,150)	52,316,331
Sales for Resale	0	0	0	0	0	0
Opportunity Sales	3,995,288	0	0	3,995,288	(2,864,024)	1,131,263
Other Operating Revenues	5,012,316	(1,802,325)	(1,802,325)	3,209,991	20,857	3,230,848
Total Operating Revenue	62,976,084	(1,802,325)	(1,802,325)	61,173,759	(4,495,317)	56,678,442
<b>OPERATING EXPENSES</b>						
Operation & Maintenance Expense	45,568,529	(2,512,598)		43,075,931	(5,488,062)	37,587,869
Depreciation Expense	6,771,029	0	0	6,771,029	135,443	6,906,472
Amortization Expense	342,708	10,305	0	353,013	19,951	372,963
Accretion Expense	2,226	0	0	2,226	0	2,226
Taxes Other Than Income Taxes	2,174,245	0	0	2,174,245	10,925	2,185,170
Regulatory Debits/Credits	278,660	0	0	278,660	0	278,660
Provision for Deferred Income Taxes	(845,569)	367,818	0	(477,750)	38,209	(439,541)
Investment Tax Credit Adjustment	482,055	0	0	482,055	2,726	484,780
Federal Income Tax	636,427	(192,878)	0	443,550	(104,065)	339,485
State Income Taxes	236,466	(295,997)	0	(59,531)	52,953	(6,578)
Total Operating Expenses	55,666,775	(2,623,350)	(2,623,350)	53,043,426	(5,331,920)	47,711,506
<b>OPERATING NET INCOME</b>	7,309,308	821,025	821,025	8,130,333	836,603	8,966,936
Add: IERCO Operating Income	397,262	0	0	397,262	3,999	401,260
<b>CONSOLIDATED OPERATING INCOME</b>	7,706,570	821,025	821,025	8,527,595	840,601	9,368,196
<b>RATE OF RETURN EARNED</b>	5.126%			5.679%		6.215%
<b>IMPLIED RETURN ON EQUITY</b>	5.465%			6.459%		7.425%
<b>COST OF CAPITAL - DEC 31, 2021</b>	<b>ACTUAL STRUCTURE</b>	<b>EMBEDDED COST</b>	<b>WEIGHTED COST</b>			
Long Term Debt	44.432%	4.703%	2.090%			
Preferred Stock	0.000%	0.000%	0.000%			
Common Equity	55.568%	9.900%	5.501%			
Total	100.000%		7.591%			

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

	<b>TOTAL OREGON ADJUSTMENT</b>	<b>FEDERAL TAX ADJUSTMENT</b>	<b>STATE TAX ADJUSTMENT</b>	<b>NET OREGON ADJUSTMENT</b>
<b>Operating Revenues</b>				
Other Revenues - Acct. #415	\$175,027	\$24,090	\$11,027	\$139,910
DSM Rider Removal	(\$1,977,352)	(\$272,155)	(\$124,573)	(\$1,580,624)
Allocator Impacts	\$0	\$0	\$0	\$0
Total	(\$1,802,325)	(\$248,065)	(\$113,546)	(\$1,440,713)
<b>LESS:</b>				
<b>O&amp;M Expenses</b>				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$1,977,352)	(\$272,155)	(\$124,573)	(\$1,580,624)
Employee Incentive	(\$809,712)	(\$111,446)	(\$51,012)	(\$647,255)
Other O&M - Account #416	\$199,827	\$27,503	\$12,589	\$159,735
CSPP Adjustment	\$354,120	\$48,740	\$22,310	\$283,071
Advertising	(\$27,831)	(\$3,831)	(\$1,753)	(\$22,247)
Allocator Impacts	(\$251,650)	(\$34,636)	(\$15,854)	(\$201,160)
Total	(\$2,512,598)	(\$345,824)	(\$158,294)	(\$2,008,480)
<b>Depreciation Expense</b>				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
<b>Amortization Expense</b>				
Clean Air Credits - Acct 411.8	\$10,427	\$1,435	\$657	\$8,335
Allocator Impacts	(\$122)	(\$17)	(\$8)	(\$98)
Total	\$10,305	\$1,418	\$649	\$8,237
<b>Taxes Other Than Income Taxes</b>				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
<b>Interest Expense</b>				
Long-Term Synchronization	\$219,439	\$30,203	\$13,825	\$175,411
Allocator Impacts	(\$3,181)	(\$438)	(\$200)	(\$2,543)
Total	\$216,258	\$29,765	\$13,624	\$172,869
<b>PLUS:</b>				
<b>AFUDC &amp; Federal Schedule M Tax Adj</b>				
Cumulative Adj	\$454,182	\$62,512	\$28,613	\$363,057
Allocator Impacts	(\$1,812,670)	(\$249,489)	(\$114,198)	(\$1,448,983)
Total	(\$1,358,488)	(\$186,977)	(\$85,585)	(\$1,085,926)
<b>NET TOTAL</b>	(\$874,778)	(\$120,401)	(\$55,111)	(\$699,266)

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
<b>Operating Revenues</b>				
Normalized Retail	(\$1,652,150)	(\$326,646)	(\$104,085)	(\$1,221,418)
Normalized Opportunity	(\$2,864,024)	(\$566,246)	(\$180,434)	(\$2,117,345)
Allocator Impacts	\$20,857	\$4,124	\$1,314	\$15,419
Total	(\$4,495,317)	(\$888,769)	(\$283,205)	(\$3,323,343)
<b>LESS:</b>				
<b>O&amp;M Expenses</b>				
Annualized Operating Payroll	\$36,632	\$7,243	\$2,308	\$27,082
Annualized P/R Related Adj	\$1,342	\$265	\$85	\$992
Removal of #557 Amortization	\$175,080	\$34,615	\$11,030	\$129,435
Normalized Power Supply	(\$5,966,773)	(\$1,179,690)	(\$375,907)	(\$4,411,177)
Revenue Sensitive Adj	(\$6,762)	(\$1,337)	(\$426)	(\$4,999)
Allocator Impacts	\$272,420	\$53,860	\$17,162	\$201,397
Total	(\$5,488,062)	(\$1,085,044)	(\$345,748)	(\$4,057,270)
<b>Depreciation Expense</b>				
Annualizing Adj	\$95,811	\$18,943	\$6,036	\$70,832
Allocator Impacts	\$39,632	\$7,836	\$2,497	\$29,300
Total	\$135,443	\$26,778	\$8,533	\$100,132
<b>Amortization Expense</b>				
Annualizing Adjustment	\$17,497	\$3,459	\$1,102	\$12,935
Allocator Impacts	\$2,454	\$485	\$155	\$1,814
Total	\$19,951	\$3,944	\$1,257	\$14,749
<b>Taxes Other Than Income Taxes</b>				
Hydro KWH Tax	\$30,043	\$5,940	\$1,893	\$22,210
Revenue Sensitive Adj	(\$25,780)	(\$5,097)	(\$1,624)	(\$19,059)
Allocator Impacts	\$6,662	\$1,317	\$420	\$4,925
Total	\$10,925	\$2,160	\$688	\$8,077
<b>Interest Expense</b>				
Long-Term Synchronization	(\$4,833)	(\$956)	(\$304)	(\$3,573)
Allocator Impacts	\$22,276	\$4,404	\$1,403	\$16,469
Total	\$17,443	\$3,449	\$1,099	\$12,895
<b>PLUS:</b>				
<b>AFUDC &amp; Federal Schedule M Tax Adj</b>				
Cumulative Adj	\$100,725	\$19,914	\$6,346	\$74,465
Allocator Impacts	(\$170,237)	(\$33,657)	(\$10,725)	(\$125,854)
Total	(\$69,512)	(\$13,743)	(\$4,379)	(\$51,390)
<b>NET TOTAL</b>	<b>\$739,471</b>	<b>\$146,201</b>	<b>\$46,587</b>	<b>\$546,683</b>

**IDAHO POWER COMPANY**  
**Operating Revenues**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>DSM Rider Funds</b> DSM Revenues - IPUC Order	(\$29,920,448)	(\$1,977,352)
<b>Other Operating Revenues - Account #415</b> Power Solutions, Water Mgmt, Etc.	\$3,961,448	\$175,027
<b>Allocator Impacts</b> Effect of Other Allocators	\$0	\$0
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>(\$25,959,001)</b>	<b>(\$1,802,325)</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Normalization/Annualization of Firm Sales</b> Ordered Weather Normalization and Rate Annualization	(\$139,085,596)	(\$1,652,150)
<b>Normalization/Annualization of Firm Wholesale Sales</b> Ordered Weather Normalization and Rate Annualization	\$0	\$0
<b>Normalization of Opportunity Sales</b> Ordered Sales Normalization	(\$65,077,513)	(\$2,864,024)
<b>Allocator Impacts</b>	\$0	\$20,857
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$204,163,109)</b>	<b>(\$4,495,317)</b>

**IDAHO POWER COMPANY**  
**Operation & Maintenance Expenses**  
**Type I Adjustments**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>Removal of Out of Period Deferral</b>	<b>\$22,128,916</b>	<b>\$0</b>
Removal of deferred power supply expenses as directed by OPUC Staff		
<b>Advertising</b>	<b>(\$635,984)</b>	<b>(\$27,831)</b>
Standard Removal of Non-Allowable Advertising Expenses		
<b>DSM Rider Funds</b>	<b>(\$29,920,448)</b>	<b>(\$1,977,352)</b>
DSM Rider Expenses - IPUC Order		
<b>Cogeneration &amp; Small Power Production</b>	<b>\$8,014,918</b>	<b>\$354,120</b>
Difference Between Actual CSPP Costs And Costs Using Oregon Methodology		
<b>Annualized Incentive Pay Adjustment</b>	<b>(\$18,503,123)</b>	<b>(\$809,712)</b>
Removal of Incentive Pay: 100% Officers; 50% Other Employees		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>(\$251,650)</b>
Effect of Other Allocators		
<b>Other Operating O&amp;M - Account #416</b>	<b>\$4,522,755</b>	<b>\$199,827</b>
Power Solutions, Water Mgmt, Etc.		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>(\$14,392,966)</b>	<b>(\$2,512,598)</b>

**IDAHO POWER COMPANY**  
**Operation & Maintenance Expenses**  
**Type II Adjustments**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>Normalizing Power Supply</b>	<b>(\$135,047,866)</b>	<b>(\$5,966,773)</b>
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
<b>Removal of #557 Amortization Expense</b>	<b>\$27,808,364</b>	<b>\$175,080</b>
Removal of amortization expense as directed by OPUC Staff		
<b>Revenue Sensitive Adjustments</b>	<b>(\$6,762)</b>	<b>(\$6,762)</b>
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
<b>Annualized Operating Payroll</b>	<b>\$837,105</b>	<b>\$36,632</b>
Annualizing Adjustment to Operating Payroll		
<b>Annualized Payroll Related Items</b>	<b>\$30,659</b>	<b>\$1,342</b>
Contributions to Employee Savings Plan and Employee Group Life Insurance		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$272,420</b>
Effect of Other Allocators, Primarily the Labor Allocator		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$106,378,500)</b>	<b>(\$5,488,062)</b>

**IDAHO POWER COMPANY**  
**Depreciation Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Other Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Annualizing Adjustment</b>	<b>\$2,341,089</b>	<b>\$95,811</b>
Annualized December Costs Compared to Actual Costs		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$39,632</b>
Effect of Other Allocators		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$2,341,089</b>	<b>\$135,443</b>

**IDAHO POWER COMPANY**  
**Amortization Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>(\$122)</b>
Effect of Allocators		
<b>Removal of Clean Air Credits - Acct 411.8</b>	<b>\$258,569</b>	<b>\$10,427</b>
Regulatory Adjustment		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$258,569</b>	<b>\$10,305</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Annualizing Adjustment</b>	<b>\$433,871</b>	<b>\$17,497</b>
Annualized December Costs Compared to Actual Costs		
<b>Allocator Impacts</b>		
Effect of Allocators	<b>\$0</b>	<b>\$2,454</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$433,871</b>	<b>\$19,951</b>



**IDAHO POWER COMPANY**  
**Accretion Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

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

**IDAHO POWER COMPANY**  
**Taxes Other Than Income Taxes**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
None		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Revenue Sensitive Adjustments</b>	<b>(\$25,780)</b>	<b>(\$25,780)</b>
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
<b>Hydro KWH Tax</b>	<b>\$679,971</b>	<b>\$30,043</b>
Normalizing Adjustment for Hydro Generation		
<b>Irrigation PIC</b>	<b>\$141,353</b>	<b>\$0</b>
Directly Assigned to Idaho Customers		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$6,662</b>
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$795,544</b>	<b>\$10,925</b>

**IDAHO POWER COMPANY**  
**Regulatory Debits/Credits Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
None		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
None		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>

**IDAHO POWER COMPANY**  
**Provision for Deferred Income Taxes**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Cumulative Impacts</b> Impacts of All Adjustments Having Deferred Tax Implications	<b>\$11,312,710</b>	<b>\$440,686</b>
<b>Allocator Impacts</b> Effect of Other Allocators	<b>\$0</b>	<b>(\$72,868)</b>
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$11,312,710</b>	<b>\$367,818</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Cumulative Impacts</b> Impacts of All Adjustments Having Deferred Tax Implications	<b>(\$589,318)</b>	<b>(\$27,088)</b>
<b>Allocator Impacts</b> Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	<b>\$0</b>	<b>\$65,298</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$589,318)</b>	<b>\$38,209</b>

**IDAHO POWER COMPANY**  
**Investment Tax Credit Adjustment**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Cumulative Impacts</b> Impacts of All Adjustments Having ITC Implications	\$0	\$0
<b>Allocator Impacts</b> Effect of Other Allocators	\$0	\$0
<b>TOTAL TYPE I ADJUSTMENTS</b>	\$0	\$0
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Cumulative Impacts</b> Impacts of All Adjustments Having Investment Tax Credit Implications	\$0	\$0
<b>Allocator Impacts</b> Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	\$2,726
<b>TOTAL TYPE II ADJUSTMENTS</b>	\$0	\$2,726

**IDAHO POWER COMPANY**  
**Interest Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Long-Term Interest Synchronization</b> Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	<b>\$5,349,276</b>	<b>\$219,439</b>
<b>Allocator Impacts</b> Effect of Other Allocators, Primarily Working Cash Allowance	<b>\$0</b>	<b>(\$3,181)</b>
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$5,349,276</b>	<b>\$216,258</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Long-Term Interest Synchronization</b> Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	<b>(\$117,906)</b>	<b>(\$4,833)</b>
<b>Allocator Impacts</b> Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance	<b>\$0</b>	<b>\$22,276</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$117,906)</b>	<b>\$17,443</b>

**IDAHO POWER COMPANY**  
**AFUDC & Federal Schedule M Tax Adjustments**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Cumulative Adjustment</b> Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	(\$24,757,251)	\$454,182
<b>Allocator Impacts</b>	\$0	(\$1,812,670)
<b>TOTAL TYPE I ADJUSTMENTS</b>	(\$24,757,251)	(\$1,358,488)
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Cumulative Adjustment</b> Impact of All Adjustments Having Schedule M Implications	\$2,774,960	\$100,725
<b>Other Allocator Impacts</b> Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	(\$170,237)
<b>TOTAL TYPE II ADJUSTMENTS</b>	\$2,774,960	(\$69,512)

**IDAHO POWER COMPANY**  
**IERCO Operating Income**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b>		
Effect of Allocators	<b>\$0</b>	<b>\$3,999</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$3,999</b>



**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**SECTION C**

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

**IDAHO POWER COMPANY  
DEVELOPMENT OF RATE BASE COMPONENTS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	ACTUAL TOTAL	TOTAL SYSTEM		ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
		TYPE I ADJUSTMENTS	TYPE II ADJUSTMENTS			
Electric Plant in Service	6,355,709,579	0	0	6,355,709,579	0	6,355,709,579
Less: Accumulated Depreciation	2,379,538,812	0	0	2,379,538,812	1,170,544	2,380,709,356
Amortization of Other Utility Plant	35,722,648	0	0	35,722,648	216,936	35,939,583
Net Electric Plant in Service	3,940,448,119	0	0	3,940,448,119	(1,387,480)	3,939,060,639
Less: Customer Advances	6,957,883	0	0	6,957,883	0	6,957,883
Accumulated Deferred Income Taxes	475,823,324	0	0	475,823,324	(294,659)	475,528,665
Net Electric Plant Investment	3,457,666,912	0	0	3,457,666,912	(1,092,821)	3,456,574,091
Add: Fuel Inventory	30,126,744	(833,115)	0	29,293,629	0	29,293,629
Materials and Supplies	70,442,529	0	0	70,442,529	0	70,442,529
Prepaid Items	0	0	0	0	0	0
Working Cash Allowance	36,700,608	(575,719)	0	36,124,889	(4,255,140)	31,869,749
Conservation & Other Deferred Programs	27,451,317	0	0	27,451,317	0	27,451,317
Net Electric Rate Base	3,622,388,110	(1,408,834)	0	3,620,979,276	(5,347,961)	3,615,631,315
IERCO Rate Base	42,243,572	0	0	42,243,572	0	42,243,572
Total Combined Rate Base	3,664,631,682	(1,408,834)	0	3,663,222,848	(5,347,961)	3,657,874,887

**IDAHO POWER COMPANY**  
**DEVELOPMENT OF RATE BASE COMPONENTS**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**OPUC JURISDICTION**

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	258,889,396	0	258,889,396	1,466,873	260,356,269
Less: Accumulated Depreciation Amortization of Other Utility Plant	98,961,059 1,431,353	0 0	98,961,059 1,431,353	609,318 19,076	99,570,377 1,450,429
Net Electric Plant in Service	158,496,983	0	158,496,983	838,479	159,335,462
Less: Customer Advances Accumulated Deferred Income Taxes	57,455 19,343,539	0 32,523	57,455 19,376,062	0 99,079	57,455 19,475,141
Net Electric Plant Investment	139,095,989	(32,523)	139,063,467	739,400	139,802,867
Add: Fuel Inventory Materials and Supplies Prepaid Items Working Cash Allowance Conservation & Other Deferred Programs	1,331,080 2,901,143 0 1,823,541 3,312,854	(36,809) 0 0 (100,504) 0	1,294,270 2,901,143 0 1,723,037 3,312,854	13,027 13,369 0 (219,522) 61	1,307,297 2,914,512 0 1,503,515 3,312,916
Net Electric Rate Base	148,464,607	(169,836)	148,294,771	546,335	148,841,106
IERCO Rate Base	1,866,433	0	1,866,433	18,786	1,885,219
Total Combined Rate Base	150,331,040	(169,836)	150,161,205	565,121	150,726,325

**IDAHO POWER COMPANY**  
**Plant-in-Service**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$1,466,873</b>
Effect of Allocators, Primarily the Labor Allocator		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$1,466,873</b>



**IDAHO POWER COMPANY**  
**Accumulated Amortization**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Annualizing Adjustment</b>	<b>\$216,936</b>	<b>\$8,692</b>
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$10,384</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$216,936</b>	<b>\$19,076</b>

**IDAHO POWER COMPANY**  
**Customer Advances for Construction**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

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

**IDAHO POWER COMPANY**  
**Accumulated Deferred Income Taxes**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Cumulative Impacts</b>	<b>\$0</b>	<b>\$0</b>
Impacts of All Adjustments Having Deferred Tax Implications		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$32,523</b>
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$32,523</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Cumulative Impacts</b>	<b>(\$294,659)</b>	<b>(\$11,999)</b>
Impacts of All Adjustments Having Deferred Tax Implications		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$111,078</b>
Effect of Allocators, Primarily the Labor Allocator		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$294,659)</b>	<b>\$99,079</b>



**IDAHO POWER COMPANY**  
**Required Fuel Inventory**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	<b>COMPANY</b>	<b>OREGON ALLOCATION</b>
<b>TYPE I ADJUSTMENTS</b>		
<b>Fuel Inventory Adjustment</b>	<b>(\$833,115)</b>	<b>(\$36,809)</b>
Commission-Ordered Adjustment To Allowed Inventory		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>(\$0)</b>
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>(\$833,115)</b>	<b>(\$36,809)</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$13,027</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$13,027</b>

**IDAHO POWER COMPANY**  
**Materials & Supplies**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$13,369</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$13,369</b>

**IDAHO POWER COMPANY**  
**Prepaid Items**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

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

**IDAHO POWER COMPANY**  
**Working Cash Allowance**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Change in O&amp;M Expenses</b> Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base	(\$575,719)	(\$28,606)
<b>Allocator Impacts</b> Effect of Allocators	\$0	(\$71,898)
<b>TOTAL TYPE I ADJUSTMENTS</b>	(\$575,719)	(\$100,504)
<hr style="border-top: 1px dashed black;"/>		
<b>TYPE II ADJUSTMENTS</b>		
<b>Change in O&amp;M Expenses</b> Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base	(\$4,255,140)	(\$202,956)
<b>Allocator Impacts</b> Effect of Allocators, Primarily the Labor Allocator	\$0	(\$16,566)
<b>TOTAL TYPE II ADJUSTMENTS</b>	(\$4,255,140)	(\$219,522)

**IDAHO POWER COMPANY**  
**Investment in Conservation and Other Deferred Programs**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$61</b>
Effect of Other Allocators, Primarily the Labor Allocator		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$61</b>

**IDAHO POWER COMPANY**  
**IERCO Rate Base**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
Allocator Impacts	\$0	\$0
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
Allocator Impacts	\$0	\$18,786
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$18,786</b>

**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**SECTION D**

**JURISDICTIONAL SEPARATION STUDIES**

**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**JURISDICTIONAL SEPARATION STUDY  
ACTUAL RESULTS**





**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

	<u>8 DESCRIPTION</u>	<u>ALLOCI/ 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	224,995,586	216,028,609	8,966,978
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		224,995,586	216,028,609	8,966,978
124					
125	355 / POLES & FIXTURES				
126	SYSTEM TRANSMISSION SERVICE	D11	219,844,941	211,083,237	8,761,704
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		219,878,782	211,083,237	8,795,545
129					
130	356 / OVERHEAD CONDUCTORS & DEVICES				
131	SYSTEM TRANSMISSION SERVICE	D11	248,552,605	238,646,765	9,905,820
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		248,579,100	238,647,974	9,931,126
134					
135	359 / ROADS & TRAILS				
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	374,713	15,554
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	374,713	15,554
139					
140	TOTAL TRANSMISSION PLANT		1,283,041,275	1,231,817,505	51,223,769







**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240		3,940,448,119	3,781,951,136	158,496,983
241 NET ELECTRIC PLANT IN SERVICE				
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	6,957,883	6,900,428	57,455
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		6,957,883	6,900,428	57,455
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,539,801)	(1,527,086)	(12,715)
251 OTHER	LABOR	(19,284,158)	(18,407,745)	(876,413)
252 TOTAL ACCOUNT 190		(20,823,959)	(19,934,831)	(889,128)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	442,979,210	424,932,899	18,046,311
255 283 / OTHER	P101P	53,668,073	51,481,716	2,186,357
256 TOTAL ACCUM DEFERRED INCOME TAXES		475,823,324	456,479,785	19,343,539
257				
258 NET ELECTRIC PLANT IN SERVICE		3,457,666,912	3,318,570,923	139,095,989
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	30,126,744	28,795,664	1,331,080
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,450,414	16,754,945	695,469
264 TRANSMISSION - GENERAL	L 139	12,917,545	12,401,829	515,716
265 DISTRIBUTION - GENERAL	L 158	34,845,341	33,368,388	1,476,953
266 OTHER - UNCLASSIFIED	L 174	5,229,229	5,016,225	213,004
267 TOTAL ACCOUNT 154		70,442,529	67,541,386	2,901,143
268 165 / PREPAID ITEMS				
268 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	36,700,608	34,877,066	1,823,541
277				
278 TOTAL WORKING CAPITAL		137,269,881	131,214,117	6,055,764
279				
280 NET ELECTRIC PLANT IN SERVICE		3,594,936,793	3,449,785,040	145,151,753

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
281 ***TABLE 3- ADDITIONS & DELETIONS TO RATE BASE ***		3,594,936,793	3,449,785,040	145,151,753
282				
283 NET ELECTRIC PLANT IN SERVICE				
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 181	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 182	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D10	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	COIDA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-389	COIDA	49,412	0	49,412
305 AM. FALLS BOND REFINANCE	D10	198,080	190,186	7,894
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	COIDA	6,671,906	0	6,671,906
307 CLOUD COMPUTING - IPUC ORDER 34707	CIDA	1,408,857	1,408,857	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	0	0	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,043,981	9,043,981	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	13,495,438	13,495,438	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	COIDA	375,476	0	375,476
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	COIDA	550,421	0	550,421
313 TOTAL OTHER REGULATORY ASSETS		31,793,572	24,138,463	7,655,109
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR.-OPUC ORD 12-296	COIDA	(4,329,583)	0	(4,329,583)
316 RECONNECT FEES - OPUC ADV 16-09	COIDA	(12,672)	0	(12,672)
317 TOTAL DEFERRED PROGRAMS		27,451,317	24,138,463	3,312,854
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	33,432,205	31,955,081	1,477,124
321 PREPAID COAL ROYALTIES	E10	1,004,978	960,575	44,403
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	7,806,389	7,461,482	344,907
323 TOTAL SUBSIDIARY RATE BASE		42,243,572	40,377,139	1,866,433
324				
325 TOTAL COMBINED RATE BASE		3,664,631,682	3,514,300,641	150,331,040

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
326	***TABLE 4 - OPERATING REVENUES ***										
327	OPERATING REVENUES										
328	FIRM ENERGY SALES										
329	440-448 / RETAIL	RETRV							1,252,334,331	1,198,365,851	53,968,480
330	447/ FIRM SALES FOR RESALE	E10						0	0	0	0
331	447/ SYSTEM OPPORTUNITY SALES	E10						90,426,613	86,431,325	3,995,288	
332	TOTAL SALES OF ELECTRICITY							1,342,760,944	1,284,797,176	57,963,768	
333											
334	OTHER OPERATING REVENUES										
335	415/ MERCHANDISING REVENUES	E10						0	0	0	0
336											
337	449 / OATT TARIFF REFUND										
338	NETWORK	D11						0	0	0	0
339	POINT-TO-POINT	D11						0	0	0	0
340	TOTAL ACCOUNT 448							0	0	0	0
341											
342	451 / MISCELLANEOUS SERVICE REVENUES	DA451						4,655,727	4,613,050	42,677	
343											
344	454 / RENTS FROM ELECTRIC PROPERTY										
345	SUBSTATION EQUIPMENT	L 117						3,197,878	3,070,209	127,669	
346	TRANSFORMER RENTALS	L 152						17,330	16,695	635	
347	LINE RENTALS	D11						0	0	0	
348	COGENERATION	L 482						1,759,236	1,681,508	77,728	
349	DARK FIBER PROJECT	CIDA						400,000	400,000	0	
350	POLE ATTACHMENTS	L 148						1,702,971	1,566,263	136,708	
351	FACILITIES CHARGES	DA454						10,122,952	9,709,513	413,439	
352	OTHER RENTALS	L 101						1,120,886	1,076,214	44,672	
353	WATER LEASE	E10						63,369	60,569	2,800	
354	TOTAL ACCOUNT 454							18,384,622	17,580,972	803,650	
355											



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

	<b>DESCRIPTION</b>	<b>ALLOC/ SOURCE</b>	<b>TOTAL SYSTEM</b>	<b>IDAHO IFUC</b>	<b>OREGON OPUC</b>
356	456 / OTHER ELECTRIC REVENUES				
357	TRANSMISSION - NETWORK SERVICES	D11	9,867,184	9,473,937	393,247
358	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D66	804,040	774,576	29,464
359	TRANSMISSION - POINT-TO-POINT	D11	44,233,546	42,489,864	1,763,682
360	ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361	PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362	DSM RIDER FUNDS	DARIDER	29,920,448	27,943,096	1,977,352
363	STANDBY SERVICE CHARGE	CIDA	751,542	751,542	0
364	SIERRA PACIFIC USAGE CHARGE	E10	49,550	47,361	2,189
365	BPA - OTHER REVENUE	D10	0	0	0
366	ANTELOPE	L 507	0	0	0
367	MISCELLANEOUS	PTD	1,318	1,264	54
368	TOTAL ACCOUNT 456		85,647,628	81,481,640	4,165,988
369					
370	TOTAL OTHER OPERATING REVENUES		108,687,977	103,675,662	5,012,316
371					
372	TOTAL OPERATING REVENUES		1,451,448,921	1,388,472,838	62,976,084

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	900,983	865,075	35,908
378 501 / FUEL	E10	95,323,833	91,112,173	4,211,660
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,231,056	8,823,203	407,853
383 TOTAL ACCOUNT 502		9,231,056	8,823,203	407,853
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,282,126	1,225,479	56,648
387 TOTAL ACCOUNT 505		1,282,126	1,225,479	56,648
388 506 / MISCELLANEOUS EXPENSES	D10	8,485,407	8,147,229	338,178
389 507 / RENTS	L 97	216,916	208,271	8,645
390 TOTAL STEAM OPERATION EXPENSES		115,440,321	110,381,430	5,058,891
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	(1,754)	(1,684)	(70)
394 511 / STRUCTURES	D10	1,278,996	1,228,023	50,973
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	8,910,438	8,516,751	393,687
398 TOTAL ACCOUNT 512		8,910,438	8,516,751	393,687
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	2,692,331	2,573,376	118,954
402 TOTAL ACCOUNT 513		2,692,331	2,573,376	118,954
403 514 / MISCELLANEOUS STEAM PLANT	D10	8,056,749	7,735,655	321,094
404 TOTAL STEAM MAINTENANCE EXPENSES		20,936,759	20,052,121	884,638
405				
406 TOTAL STEAM GENERATION EXPENSES		136,377,080	130,433,551	5,943,529
407				











**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

1	2	3	4	5	6	7	8	9	10	11	12
							<u>DESCRIPTION</u>	<u>ALLOCI/</u>	<u>TOTAL</u>	<u>IDAHO</u>	<u>OREGON</u>
								<u>SOURCE</u>	<u>SYSTEM</u>	<u>IPUC</u>	<u>OPUC</u>
							552 CUSTOMER ACCOUNTING EXPENSES				
							553 901 / SUPERVISION	L 947	841,926	800,134	41,792
							554 902 / METER READING	CW902	1,871,924	1,535,472	336,452
							555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	14,000,067	13,542,425	457,643
							556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	2,363,140	2,193,997	169,142
							557 905 / MISC EXPENSES	L 554+555+556	423	401	22
							558 TOTAL CUSTOMER ACCOUNTING EXPENSES		19,077,481	18,072,429	1,005,052
							559 CUSTOMER SERVICES & INFORMATION EXPENSES				
							560 907 / SUPERVISION	L 954	793,300	745,616	47,684
							561 908 / CUSTOMER ASSISTANCE				
							562 SYSTEM CONSERVATION	E100	290,218	277,395	12,823
							563 OTHER	DA908	36,177,879	33,998,641	2,179,238
							564 TOTAL ACCOUNT 908		36,468,097	34,276,036	2,192,061
							565 908 / INFORMATION & INSTRUCTIONAL	DA909	294,369	284,745	9,624
							566 910 / MISCELLANEOUS EXPENSES	L 564+565	850,624	799,680	50,943
							567 TOTAL CUST SERV & INFORMATN EXPENSES		38,406,390	36,106,077	2,300,313



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
568 SALES EXPENSES	E10	0	0	0
570 912 / DEMO & SELLING EXPENSES		0	0	0
571 TOTAL ACCOUNT 924				
572				
573 ADMINISTRATIVE & GENERAL EXPENSES	LABOR	87,358,103	83,387,911	3,970,192
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	14,005,146	13,368,650	636,496
575 921 / OFFICE SUPPLIES	LABOR	(32,764,226)	(31,275,179)	(1,489,046)
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-OR	LABOR	7,828,424	7,472,643	355,781
577 923 / OUTSIDE SERVICES				
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	382,551	367,305	15,246
580 ALL RISK & MISCELLANEOUS	P110P	3,188,510	3,059,345	129,165
581 TOTAL ACCOUNT 924		3,571,061	3,426,650	144,411
582				
583 925 / INJURIES & DAMAGES	LABOR	6,484,661	6,189,951	294,710
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	38,025,622	36,287,459	1,728,163
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,415,805	0	1,415,805
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	2,608,106	2,504,163	103,943
592 ENERGY RELATED	E10	1,181,179	1,128,991	52,188
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	941,453	899,542	41,911
595 FERC OTHER	D11	153,408	147,294	6,114
596 FERC - OREGON HYDRO FEE	D10	158,501	152,184	6,317
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	25,544	25,544	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	1,607,046	0	1,607,046
602 TOTAL ACCOUNT 928		6,675,237	4,857,718	1,817,519
603				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	<b>DESCRIPTION</b>				
604	929 / DUPLICATE CHARGES		0	0	0
605	930.1 / GENERAL ADVERTISING	LABOR	381,688	364,341	17,347
606	930.2 / MISCELLANEOUS EXPENSES	LABOR	4,090,496	3,904,594	185,902
607	931 / RENTS	L 172	0	0	0
608	TOTAL ADM & GEN OPERATION		154,225,731	145,148,450	9,077,280
609					
610	935 / GENERAL PLANT MAINTENANCE	L 172	7,816,747	7,498,304	318,443
611	TOTAL ADMIN & GENERAL EXPENSES		162,042,478	152,646,755	9,395,723
612					
613	416 / MERCHANDISING EXPENSE	E10	0	0	0
614	TOTAL OPER & MAINT EXPENSES		917,515,190	871,926,662	45,588,529
615					









**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	<b>DESCRIPTION</b>				
743	*** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744			1,451,448,921	1,388,472,838	62,976,084
745	OPERATING REVENUES				
746					
747	OPERATING EXPENSES				
748	OPERATION & MAINTENANCE		917,515,190	871,926,662	45,588,529
749	DEPRECIATION EXPENSE		165,446,697	158,675,668	6,771,029
750	AMORTIZATION OF LIMITED TERM PLANT		8,495,466	8,152,758	342,708
751	ACCRETION EXPENSE		56,783	54,557	2,228
752	TAXES OTHER THAN INCOME		30,947,260	28,773,015	2,174,245
753	REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
754	TOTAL OPERATING EXPENSES		1,123,959,171	1,068,801,775	55,157,396
755					
756	BOOK-TAX ADJUSTMENT	L 754	0	0	0
757					
758	INCOME BEFORE TAX ADJUSTMENTS		327,489,750	319,671,062	7,818,688
759					
760	INCOME STATEMENT ADJUSTMENTS				
761	LONG TERM DEBT INTEREST EXPENSE	L 24	84,144,940	80,693,134	3,451,806
762	OTHER INTEREST EXPENSE	L 24	14,511,356	13,916,069	595,287
763	TOTAL INTEREST CHARGES		98,656,296	94,609,203	4,047,093
764					
765	NET OPERATING INCOME BEFORE STATE INCOME TAXES		228,833,454	225,061,859	3,771,595
766					
767	TOTAL STATE INCOME TAXES (ALLOWED)		12,913,404	12,684,307	229,097
768					
769	NET FEDERAL INCOME AFTER STATE INCOME TAXES		215,920,050	212,377,552	3,542,498
770					
771	FEDERAL TAX AT 21 PERCENT		45,343,210	44,589,286	743,925
772	OTHER CURRENT TAX ADJUSTMENTS	L 771	(8,600,044)	(8,458,947)	(141,097)
773	PRIOR YEARS TAX ADJUSTMENT	L 771	71,808	70,630	1,178
774					
775	TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		36,814,974	36,210,969	604,006
776					
777	OTHER TAX ADJUSTMENTS				
778	ALLOWANCE FOR AFUDC	P101P	43,529,974	41,756,628	1,773,346
779	FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(22,460,780)	(21,545,761)	(915,019)
780	FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(29,484,842)	(28,780,903)	(703,939)
781	SUM OF OTHER ADJUSTMENTS		(8,415,648)	(8,570,037)	154,389
782	FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(1,767,286)	(1,799,708)	32,422
783					
784	TOTAL FEDERAL INCOME TAX		35,047,688	34,411,261	636,427









**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

#	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	2,057,419	1,975,279	82,140
899	561 / LOAD DISPATCHING	D12	3,240,216	3,111,081	129,136
900	562 / STATION EXPENSES	L 117	2,250,989	2,161,122	89,866
901	563 / OVERHEAD LINE EXPENSES	L 123+128+133	443,997	426,266	17,731
902	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903	566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904	567 / RENTS	L 140	0	0	0
905	TOTAL TRANSMISSION OPERATION		7,992,621	7,673,747	318,873
906	568 / SUPERVISION & ENGINEERING	L 140	83,815	80,469	3,346
907	569 / STRUCTURES	L 112	1,177,135	1,130,212	46,922
908	570 / STATION EQUIPMENT	L 117	1,778,271	1,707,277	70,994
909	571 / OVERHEAD LINES	L 123+128+133	719,632	690,893	28,739
910	575 / OPER TRANS MKT ADMIN - EIM	L 140	2,207	2,119	88
911	TOTAL TRANSMISSION MAINTENANCE		3,761,059	3,610,970	150,090
912	TOTAL TRANSMISSION EXPENSES		11,753,680	11,284,717	468,963
913					
914	DISTRIBUTION EXPENSES				
915	580 / SUPERVISION & ENGINEERING	L 158	2,963,336	2,828,156	125,180
916	581 / LOAD DISPATCHING	D60	4,075,375	3,926,031	149,344
917	582 / STATION EXPENSES	L 147	910,819	871,611	39,208
918	583 / OVERHEAD LINE EXPENSES	L 148+149	3,394,543	3,143,581	250,962
919	584 / UNDERGROUND LINE EXPENSES	L 150+151	1,175,783	1,158,058	17,725
920	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	338	324	15
921	586 / METER EXPENSES	L 154	3,678,312	3,555,723	122,589
922	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	706,819	664,331	42,488
923	588 / MISCELLANEOUS EXPENSES	L 550	2,608,715	2,473,571	135,144
924	589 / RENTS	L 156	0	0	0
925	TOTAL DISTRIBUTION OPERATION		19,504,040	18,621,386	882,655

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

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 156	9,879	9,460	419
930	591 / STRUCTURES	L 148	0	0	0
931	592 / STATION EQUIPMENT	L 147	2,544,373	2,434,847	109,526
932	593 / OVERHEAD LINES	L 148+149	4,643,526	4,300,225	343,301
933	594 / UNDERGROUND LINES	L 150+151	246,664	242,946	3,718
934	595 / LINE TRANSFORMERS	L 152	24,094	23,211	883
935	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 155	139,557	133,469	6,088
936	597 / METERS	L 154	676,566	654,018	22,548
937	598 / MISCELLANEOUS PLANT	L 158	72,840	69,753	3,087
938	TOTAL DISTRIBUTION MAINTENANCE		8,357,500	7,867,929	489,570
939	TOTAL DISTRIBUTION EXPENSES		27,861,540	26,489,315	1,372,225
940					
941	CUSTOMER ACCOUNTING EXPENSES				
942	901 / SUPERVISION	L 947	720,461	684,699	35,763
943	902 / METER READING	CW902	1,190,800	976,770	214,030
944	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,139,948	8,841,176	298,772
945	904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946	905 / MISC EXPENSES	L 943-945	0	0	0
947	TOTAL CUSTOMER ACCOUNTING EXPENSES		11,051,209	10,502,644	548,565
948					
949	CUSTOMER SERVICES & INFORMATION EXPENSES				
950	907 / SUPERVISION	L 953	702,196	659,988	42,208
951	908 / CUSTOMER ASSISTANCE	L 954	4,266,842	4,010,366	256,476
952	909 / INFORMATION & INSTRUCTIONAL	L 955	0	0	0
953	910 / MISCELLANEOUS EXPENSES	L 951+952	417,790	392,677	25,113
954	TOTAL CUST SERV & INFORMATN EXPENSES		5,386,828	5,063,031	323,797
955					
956	SALES EXPENSES				
957	912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958	TOTAL SALES EXPENSES		0	0	0

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

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	49,325,728	47,082,312	2,243,416
963	921 / OFFICE SUPPLIES	PTDCAS	286,644	273,608	13,037
964	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-OR	SUBEX	0	0	0
965	923 / OUTSIDE SERVICES	PTDCAS	0	0	0
966	924 / PROPERTY INSURANCE	L 87	0	0	0
967	PRODUCTION - STEAM	P101P	339,224	325,405	13,819
968	ALL RISK & MISCELLANEOUS				
969	TOTAL ACCOUNT 924				
970					
971	925 / INJURIES & DAMAGES	LABOR	104,930	100,162	4,769
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	170,764	162,998	7,767
987	931 / RENTS	L 172	0	0	0
988	935 / GENERAL PLANT MAINTENANCE	P380H	990,663	950,305	40,358
989	TOTAL ADMIN & GENERAL EXPENSES		51,217,954	48,894,788	2,323,166
990	TOTAL OPER & MAINT EXPENSES		137,286,621	131,048,909	6,237,712
991					
992	TOTAL LABOR - RATIO (%)		1	0.9546	0.0454

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

1	2	3	4	5	6	7	8	9	10	11	12	13	14
							<u>DESCRIPTION</u>	<u>ALLOC/</u>	<u>TOTAL</u>	<u>IDAHO</u>	<u>OREGON</u>		
								<u>SOURCE</u>	<u>SYSTEM</u>	<u>IPUC</u>	<u>OPUC</u>		
993	***	TABLE 14 - ALLOCATION FACTORS ***											
994													
995		CAPACITY RELATED KW											
996		PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVEL	D10						2,593,460.1	2,490,100.3	103,359.8		
997		SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11						2,593,460.1	2,490,100.3	103,359.8		
998		RETAIL TRANSMISSION	D12						2,593,460.1	2,490,100.3	103,359.8		
999		DISTRIBUTION SERVICE @ GENERATION LEVEL	D60						2,464,012.0	2,373,717.0	90,295.0		
1000													
1001		ENERGY RELATED MMWH											
1002		GENERATION LEVEL (PSP)	E10						16,766,783.0	16,025,982.0	740,801.0		
1003		RETAIL MMWH AT GENERATION LVL	E100						16,766,783.0	16,025,982.0	740,801.0		
1004		CUSTOMER LEVEL	EB9						15,450,245.0	14,762,437.0	687,808.0		
1005													
1006		CUSTOMER RELATED FACTORS											
1007		368-DIRECT ASSIGNMENT	DA369						65,418,652	62,662,269	2,756,383		
1008		370-METER INVESTMENT	ACCT370						106,703,077	103,146,939	3,556,138		
1009		902-CUSTOMER WEIGHTED	CW902						1,871,924	1,535,472	336,452		
1010		903-CUSTOMER WEIGHTED	CW903						14,000,068	13,542,425	457,643		
1011		904-CUSTOMER WEIGHTED	CW904						2,287,942	2,124,182	163,760		
1012		905-DIRECT ASSIGN-AVG.NO.CUST.	DA909						595,357	575,892	19,465		

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1	8 DESCRIPTION				
2	1013 *** TABLE 14 - ALLOCATION FACTORS ***				
3	1014				
4	1015 DIRECT ASSIGNMENTS				
5	1016 252-CUSTOMER ADVANCES	DA352	6,789,581	6,733,516	56,065
6	1017 350-LAND & LAND RIGHTS	DA350	0	0	0
7	1018 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
8	1019 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
9	1020 354-TOWERS & FIXTURES	DA354	0	0	0
10	1021 355-POLES & FIXTURES	DA355	33,842	0	33,842
11	1022 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
12	1023 359-ROADS & TRAILS	DA359	0	0	0
13	1024 360-LAND & LAND RIGHTS	ACCT360	7,831,316	7,640,364	190,952
14	1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	52,169,658	49,536,165	2,633,493
15	1026 362-STATION EQUIPMENT	ACCT362	301,417,637	288,442,652	12,974,985
16	1027 364-POLES, TOWERS & FIXTURES	DA364	296,273,046	272,489,374	23,783,672
17	1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	148,575,498	139,471,064	9,104,433
18	1029 366-UNDERGROUND CONDUIT	DA366	52,661,172	51,862,710	798,462
19	1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	305,663,738	301,060,491	4,603,247
20	1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,554,876	4,281,073	273,803
21	1032 373-STREET LIGHTING SYSTEMS	DA373	5,182,728	4,956,650	226,078
22	1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,655,727	4,613,049	42,677
23	1034 454-REVENUE - FACILITIES CHARGE	DA454	10,122,952	9,709,513	413,439
24	1035 908-OTHER CUSTOMER ASSISTANCE	DA908	36,177,879	33,998,641	2,179,238
25	1036 440-RETAIL SALES REVENUE	RETREV	1,252,334,331	1,198,365,851	53,968,480
26	1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
27	1038 RIDER FUND DIRECT ASSIGNMENT	DA RIDER	29,920,448	27,943,096	1,977,352
28	1039 411 - BOARDMAN ARO ACCRETION EXP	DA ACCRETION	56,783	54,557	2,226
29	1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
30	1041 IDAHO	CIDA	1	1	0
31	1042 OREGON	CODA	1	0	1
32	1043 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347







**IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL  
JURISDICTIONAL SEPARATION STUDY  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

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**DESCRIPTION**

**1079 \*\*\* TABLE 15 - ALLOCATION FACTORS - RATIOS \*\*\***

	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1080				
1081	DIRECT ASSIGNMENTS			
1082	252-CUSTOMER ADVANCES	100.00%	99.17%	0.83%
1083	350-LAND & LAND RIGHTS	#DIV/0!	#DIV/0!	#DIV/0!
1084	352-STRUCTURES & IMPROVEMENTS	100.00%	0.00%	100.00%
1085	353-STATION EQUIPMENT	100.00%	67.30%	32.70%
1086	354-TOWERS & FIXTURES	#DIV/0!	#DIV/0!	#DIV/0!
1087	355-POLES & FIXTURES	100.00%	0.00%	100.00%
1088	356-OVERHEAD CONDUCTORS & DEVICES	100.00%	4.49%	95.51%
1089	359-ROADS & TRAILS	#DIV/0!	#DIV/0!	#DIV/0!
1090	360-LAND & LAND RIGHTS	100.00%	97.56%	2.44%
1091	361-STRUCTURES & IMPROVEMENTS	100.00%	94.95%	5.05%
1092	362-STATION EQUIPMENT	100.00%	95.70%	4.30%
1093	364-POLES, TOWERS & FIXTURES	100.00%	91.97%	8.03%
1094	365-OVERHEAD CONDUCTORS & DEVICES	100.00%	93.87%	6.13%
1095	366-UNDERGROUND CONDUIT	100.00%	1.52%	98.48%
1096	367-UNDERGROUND CONDUCTORS & DEVICES	100.00%	98.49%	1.51%
1097	371-INSTALLATIONS ON CUSTOMER PREMISES	100.00%	93.99%	6.01%
1098	373-STREET LIGHTING SYSTEMS	100.00%	95.64%	4.36%
1099	451-REVENUE - MISCELLANEOUS SERVICE	100.00%	99.08%	0.92%
1100	454-REVENUE - FACILITIES CHARGE	100.00%	95.92%	4.08%
1101	908-OTHER CUSTOMER ASSISTANCE	100.00%	93.98%	6.02%
1102	440-RETAIL SALES REVENUE	100.00%	95.69%	4.31%
1103	447-WHOLESALE SALES REVENUE	#DIV/0!	#DIV/0!	#DIV/0!
1104	IDAHO	100.00%	100.00%	0.00%
1105	OREGON	100.00%	0.00%	100.00%
1106	NET TO GROSS TAX MULTIPLIER	1.347	1.347	1.347



**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**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, 2021**

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

<b>Description</b>	<b>Amount</b>
<b>Development of Rate Base Components</b>	
Electric Plant-in-Service	258,889.4
Less: Accum Prov for Depreciation	98,961.1
Amort of Other Utility Plant	1,431.4
Net Electric Plant-in-Service	158,497.0
Less: Cust Advances for Construction	57.5
Accumulated Deferred Income Taxes	19,376.1
Add: Fuel Inventory	1,294.3
Materials & Supplies	2,901.1
Prepayments	0.0
Working Cash Allowance	1,723.0
Net Electric Rate Base	144,981.9
Add: Conservation & Deferred Programs	3,312.9
IERCO Rate Base	1,866.4
Total Combined Rate Base	150,161.2
<b>Development of Net Income</b>	
Operation Revenues	61,173.8
Operating Expenses	
Operation & Maintenance Expenses	43,075.9
Depreciation Expense	6,771.0
Amortization Expense	353.0
Accretion Expense	2.2
Taxes Other Than Income Taxes	2,174.2
Regulatory Debits/Credits	278.7
Deferred Income Taxes	(477.8)
Investment Tax Credits Adj - Net	482.1
Federal Income Taxes	443.5
State Income Taxes	(59.5)
Total Operating Expenses	53,043.4
Operating Income	8,130.3
Add: IERCO Operating Income	397.3
Total Operating Income	8,527.6
Rate of Return Earned - Percent	5.679%



**IDAHO POWER COMPANY**  
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**JURISDICTIONAL SEPARATION STUDY**  
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	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
118	***TABLE 1 - ELECTRIC PLANT IN SERVICE***				
119					
120	354 / TOWERS & FIXTURES				
121	SYSTEM TRANSMISSION SERVICE	D11	224,995,586	216,028,609	8,966,978
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		224,995,586	216,028,609	8,966,978
124					
125	355 / POLES & FIXTURES				
126	SYSTEM TRANSMISSION SERVICE	D11	219,844,941	211,083,237	8,761,704
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		219,878,782	211,083,237	8,795,545
129					
130	356 / OVERHEAD CONDUCTORS & DEVICES				
131	SYSTEM TRANSMISSION SERVICE	D11	248,552,605	238,646,785	9,905,820
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		248,578,100	238,647,974	9,931,126
134					
135	359 / ROADS & TRAILS				
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	374,713	15,554
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	374,713	15,554
139					
140	TOTAL TRANSMISSION PLANT		1,283,041,275	1,231,817,505	51,223,769

**IDAHO POWER COMPANY**  
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8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
141	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142					
143	DISTRIBUTION PLANT				
144					
145	360 / LAND & LAND RIGHTS	ACCT360	7,524,730	7,341,254	183,476
146	361 / STRUCTURES & IMPROVEMENTS	ACCT361	51,055,211	48,477,975	2,577,236
147	362 / STATION EQUIPMENT	ACCT362	293,239,112	280,616,184	12,622,928
148	364 / POLES, TOWERS & FIXTURES	DA364	296,273,046	272,489,374	23,783,672
149	365 / OVERHEAD CONDUCTORS & DEVICES	DA365	148,575,498	139,471,064	9,104,433
150	366 / UNDERGROUND CONDUIT	DA366	52,661,172	51,862,710	798,462
151	367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	305,663,738	301,060,491	4,603,247
152	368 / LINE TRANSFORMERS	D60	662,332,483	638,060,965	24,271,518
153	369 / SERVICES	DA369	65,418,652	62,662,269	2,756,383
154	370 / METERS	ACCT370	108,912,465	105,282,693	3,629,771
155	371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,554,876	4,281,073	273,803
156	373 / STREET LIGHTING SYSTEMS	DA373	5,182,728	4,956,650	226,078
157					
158	TOTAL DISTRIBUTION PLANT		2,001,393,711	1,916,562,702	84,831,009
159					
160	GENERAL PLANT				
161	389 / LAND & LAND RIGHTS	PTD	20,254,794	19,429,644	825,150
162	390 / STRUCTURES & IMPROVEMENTS	PTD	141,121,849	135,372,756	5,749,093
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD	42,220,641	40,500,635	1,720,006
164	392 / TRANSPORTATION EQUIPMENT	PTD	110,059,857	105,576,183	4,483,674
165	393 / STORES EQUIPMENT	PTD	4,368,769	4,190,792	177,977
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	12,242,607	11,743,861	498,745
167	395 / LABORATORY EQUIPMENT	PTD	14,971,725	14,361,799	609,926
168	396 / POWER OPERATED EQUIPMENT	PTD	23,782,903	22,814,023	968,880
169	397 / COMMUNICATIONS EQUIPMENT	PTD	67,701,373	64,943,320	2,758,053
170	398 / MISCELLANEOUS EQUIPMENT	PTD	9,266,561	8,889,055	377,506
171					
172	TOTAL GENERAL PLANT		445,991,078	427,822,069	18,169,010
173					
174	TOTAL ELECTRIC PLANT IN SERVICE		6,355,709,579	6,096,820,183	258,889,396
175					



**IDAHO POWER COMPANY  
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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	560,901,059	538,546,899	22,354,160
180 330-336 / HYDRAULIC PRODUCTION	L 98	470,837,542	452,072,775	18,764,767
181 340-346 / OTHER PRODUCTION	L 99	143,249,806	137,540,725	5,709,080
182 TOTAL PRODUCTION PLANT		1,174,988,407	1,128,160,399	46,828,007
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	9,430,442	9,054,601	375,841
186 352 / STRUCTURES & IMPROVEMENTS	L 112	31,912,572	30,640,494	1,272,079
187 353 / STATION EQUIPMENT	L 117	119,826,740	115,042,884	4,783,856
188 354 / TOWERS & FIXTURES	L 123	75,316,536	72,314,870	3,001,666
189 355 / POLES & FIXTURES	L 128	73,440,328	70,502,584	2,937,745
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	85,491,956	82,076,418	3,415,538
191 359 / ROADS & TRAILS	L 138	291,586	279,965	11,621
192 TOTAL TRANSMISSION PLANT		395,710,161	379,911,815	15,798,345
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	180,514	176,112	4,401
196 361 / STRUCTURES & IMPROVEMENTS	L 146	14,963,540	14,208,189	755,350
197 362 / STATION EQUIPMENT	L 147	66,552,814	63,687,946	2,864,868
198 364 / POLES, TOWERS & FIXTURES	L 148	147,918,310	136,043,991	11,874,319
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	57,177,708	53,673,963	3,503,745
200 366 / UNDERGROUND CONDUIT	L 150	17,969,529	17,697,070	272,459
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	98,173,829	96,695,347	1,478,482
202 368 / LINE TRANSFORMERS	L 152	192,138,590	185,097,571	7,041,019
203 369 / SERVICES	L 153	44,410,477	42,539,264	1,871,214
204 370 / METERS	L 154	37,087,725	35,851,687	1,236,038
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,726,395	1,622,618	103,777
206 373 / STREET LIGHTING SYSTEMS	L 156	2,667,906	2,551,528	116,378
207 TOTAL DISTRIBUTION PLANT		680,967,337	649,845,287	31,122,050
208				

**IDAHO POWER COMPANY**  
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8 DESCRIPTION	ALLOCI/ 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	34,925,505	33,502,692	1,422,813
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	16,551,512	15,877,228	674,284
215 392 / TRANSPORTATION EQUIPMENT	L 164	24,984,894	23,967,047	1,017,847
216 393 / STORES EQUIPMENT	L 165	1,173,499	1,125,692	47,807
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	4,245,227	4,072,283	172,944
218 395 / LABORATORY EQUIPMENT	L 167	6,512,215	6,246,917	265,298
219 396 / POWER OPERATED EQUIPMENT	L 168	5,027,074	4,822,279	204,795
220 397 / COMMUNICATIONS EQUIPMENT	L 169	26,852,057	25,758,144	1,093,913
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,710,934	3,559,756	151,178
222 TOTAL GENERAL PLANT		123,982,916	118,932,038	5,050,879
223				
224 UNDER-LOVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,375,648,820	2,276,849,539	98,799,281
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	3,889,992	3,728,214	161,778
228 TOTAL ACCUM PROVISION DEPRECIATION		2,379,538,812	2,280,577,753	98,961,059
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 84	16,215,995	15,562,060	653,935
232 HYDRAULIC PRODUCTION	L 96	19,506,652	18,729,234	777,418
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		35,722,648	34,291,294	1,431,353
235				
236 TOTAL ACCUM PROVISION FOR DEPR		2,415,261,460	2,314,869,047	100,392,412
237 & AMORTIZATION OF OTHER UTILITY PLANT				
238				

**IDAHO POWER COMPANY**  
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240		3,940,448,119	3,781,951,136	158,496,983
241 NET ELECTRIC PLANT IN SERVICE				
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION	D10	0	0	0
244 POWER SUPPLY	DA352	6,957,883	6,900,428	57,455
245 OTHER		6,957,883	6,900,428	57,455
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION				
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES	DA352	(1,539,801)	(1,527,086)	(12,715)
250 CUSTOMER ADVANCES FOR CONSTRUCTION	LABOR	(19,284,158)	(18,440,267)	(843,891)
251 OTHER		(20,823,959)	(19,967,353)	(856,606)
252 TOTAL ACCOUNT 190	P101P	0	0	0
253 281 / ACCELERATED AMORTIZATION	P101P	442,979,210	424,932,899	18,046,311
254 282 / OTHER PROPERTY	P101P	53,668,073	51,481,716	2,186,357
255 283 / OTHER	P101P	475,823,324	456,447,262	19,376,062
256 TOTAL ACCUM DEFERRED INCOME TAXES				
257		3,457,666,912	3,318,603,445	139,063,467
258 NET ELECTRIC PLANT IN SERVICE				
259 ADD:				
260 WORKING CAPITAL	E10	29,293,629	27,989,359	1,294,270
261 151 / FUEL INVENTORY				
262 154 / PLANT MATERIALS & SUPPLIES	L 101	17,450,414	16,754,945	695,469
263 PRODUCTION - GENERAL	L 199	12,917,545	12,401,829	515,716
264 TRANSMISSION - GENERAL	L 158	34,845,341	33,368,388	1,476,953
265 DISTRIBUTION - GENERAL	L 174	5,229,229	5,016,225	213,004
266 OTHER - UNCLASSIFIED		70,442,529	67,541,386	2,901,143
267 TOTAL ACCOUNT 154				
268 165 / PREPAID ITEMS	L 686	0	0	0
269 AD VALOREM TAXES	D10	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	L 101	0	0	0
271 INSURANCE	L 990	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 92	0	0	0
273 SOFTWARE CONTRACTS	P101P	0	0	0
274 MISCELLANEOUS PREPAYMENTS		0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 614	36,124,889	34,401,852	1,723,037
277				
278 TOTAL WORKING CAPITAL		135,861,047	128,942,597	5,918,451
279				
280 NET ELECTRIC PLANT IN SERVICE		3,583,527,959	3,448,546,042	144,981,917

**IDAHO POWER COMPANY**  
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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		3,593,527,959	3,448,546,042	144,981,917
284	ADD:				
285	105 / PLANT HELD FOR FUTURE USE		0	0	0
286	HYDRAULIC PRODUCTION	L 98			
287	TRANS LAND & LAND RIGHTS	L 107			
288	TRANS STRUCTURES & IMPROVEMENTS	L 112			
289	TRANS STATION EQUIPMENT	L 117			
290	DIST LAND & LAND RIGHTS	L 145			
291	DIST STRUCTURES & IMPROVEMENTS	L 146			
292	GEN LAND & LAND RIGHTS	L 161			
293	GEN STRUCTURES & IMPROVEMENTS	L 162			
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 15-389	CODA	49,412	0	49,412
305	AM. FALLS BOND REFINANCE	D10	198,080	190,186	7,894
306	SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	6,671,906	0	6,671,906
307	CLOUD COMPUTING - IPUC ORDER 34707	CIDA	1,408,857	1,408,857	0
308	LIDAR SURVEY - IPUC ORDER 32426	CIDA	0	0	0
309	SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,043,981	9,043,981	0
310	SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	13,495,438	13,495,438	0
311	SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	375,476	0	375,476
312	SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	550,421	0	550,421
313	TOTAL OTHER REGULATORY ASSETS		31,793,572	24,138,463	7,655,109
314	186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(4,329,583)	0	(4,329,583)
316	RECONNECT FEES - OPUC ADV 16-09	CODA	(12,672)	0	(12,672)
317	TOTAL DEFERRED PROGRAMS		27,451,317	24,138,463	3,312,854
318					
319	DEVELOPMENT OF IERCO RATE BASE				
320	INVESTMENT IN IERCO	E10	33,432,205	31,955,081	1,477,124
321	PREPAID COAL ROYALTIES	E10	1,004,978	960,575	44,403
322	NOTES RECEIVABLE FROM SUBSIDIARY	E10	7,806,389	7,461,482	344,907
323	TOTAL SUBSIDIARY RATE BASE		42,243,572	40,377,139	1,866,433
324					
325	TOTAL COMBINED RATE BASE		3,663,222,848	3,513,061,643	150,161,205

**IDAHO POWER COMPANY**  
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8 DESCRIPTION	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
326 *** TABLE 4 - OPERATING REVENUES ***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES	RETRVY	1,252,334,331	1,198,365,851	53,968,480
329 440-448 / RETAIL	E10	0	0	0
330 447/ FIRM SALES FOR RESALE	E10	90,426,613	86,431,325	3,995,288
331 447/ SYSTEM OPPORTUNITY SALES		1,342,760,944	1,284,797,176	57,963,768
332 TOTAL SALES OF ELECTRICITY				
333				
334 OTHER OPERATING REVENUES	E10	3,961,448	3,786,420	175,027
335 415 / MERCHANDISING REVENUES				
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	DM651	4,655,727	4,613,050	42,677
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,197,878	3,070,209	127,669
346 TRANSFORMER RENTALS	L 152	17,330	16,695	635
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,759,236	1,681,508	77,728
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,702,971	1,586,263	136,708
351 FACILITIES CHARGES	DM654	10,122,952	9,709,513	413,439
352 OTHER RENTALS	L 101	1,120,886	1,076,214	44,672
353 WATER LEASE	E10	63,369	60,569	2,800
354 TOTAL ACCOUNT 454		18,384,622	17,580,972	803,650
355				

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8 DESCRIPTION	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	9,867,184	9,473,937	383,247
358 TRANSMISSION - NETWORK SERVICES- DIST FACILITIES	D60	804,040	774,576	29,464
359 TRANSMISSION - POINT-TO-POINT	D11	44,253,546	42,489,864	1,763,682
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	751,542	751,542	0
364 SIERRA PACIFIC USAGE CHARGE	E10	49,550	47,361	2,189
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	1,318	1,264	54
368 TOTAL ACCOUNT 456		55,727,180	53,538,544	2,188,636
369				
370 TOTAL OTHER OPERATING REVENUES		82,728,977	79,518,986	3,209,991
371				
372 TOTAL OPERATING REVENUES		1,425,489,921	1,364,316,162	61,173,759

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8 DESCRIPTION	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION		850,158	816,276	33,882
377 500 / SUPERVISION & ENGINEERING	D10			
378 501 / FUEL	E10	95,323,833	91,112,173	4,211,660
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,231,056	8,823,203	407,853
383 TOTAL ACCOUNT 502		9,231,056	8,823,203	407,853
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,282,126	1,225,479	56,648
387 TOTAL ACCOUNT 505		1,282,126	1,225,479	56,648
388 506 / MISCELLANEOUS EXPENSES	D10	8,485,407	8,147,229	338,178
389 507 / RENTS	L 97	216,916	208,271	8,645
390 TOTAL STEAM OPERATION EXPENSES		115,389,495	110,332,630	5,056,865
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	(1,754)	(1,684)	(70)
394 511 / STRUCTURES	D10	1,278,996	1,228,023	50,973
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	8,910,438	8,516,751	393,687
398 TOTAL ACCOUNT 512		8,910,438	8,516,751	393,687
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	2,692,331	2,573,376	118,954
402 TOTAL ACCOUNT 513		2,692,331	2,573,376	118,954
403 514 / MISCELLANEOUS STEAM PLANT		8,056,749	7,735,655	321,094
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	20,936,759	20,052,121	884,638
405				
406 TOTAL STEAM GENERATION EXPENSES		136,325,255	130,384,751	5,941,503
407				

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8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
408	*** TABLE 5- OPERATION & MAINTENANCE EXPENSES ***				
409					
410	HYDRAULIC POWER GENERATION	L 887	4,835,890	4,641,704	194,186
411	535 / SUPERVISION & ENGINEERING				
412	536 / WATER FOR POWER	D10	9,801	9,410	391
413	WATER LEASE	D10	5,560,152	5,338,558	221,594
414	OTHER	D10	5,569,953	5,347,968	221,985
415	TOTAL ACCOUNT 536				
416					
417	537 / HYDRAULIC EXPENSES	D10	15,285,256	14,676,077	609,179
418	538 / ELECTRIC EXPENSES	D10	1,237,915	1,188,579	49,336
419	LABOR	E10	350,846	335,154	15,492
420	OTHER		1,588,562	1,523,733	64,828
421	TOTAL ACCOUNT 538				
422					
423	539 / MISCELLANEOUS EXPENSES	D10	4,476,699	4,298,285	178,414
424	540 / RENTS	D10	306,561	294,344	12,218
425					
426	TOTAL HYDRAULIC OPERATION EXPENSES		32,062,922	30,782,111	1,280,811
427					
428	MAINTENANCE				
429	541 / SUPERVISION & ENGINEERING	L 873	119,089	114,343	4,746
430	542 / STRUCTURES	D10	896,486	860,758	35,729
431	543 / RESERVOIRS, DAMS & WATERWAYS	D10	545,889	524,133	21,756
432	544 / ELECTRIC PLANT				
433	LABOR	D10	1,451,445	1,393,599	57,846
434	OTHER	E10	952,756	910,660	42,095
435	TOTAL ACCOUNT 544		2,404,201	2,304,259	99,941
436					
437	545 / MISCELLANEOUS HYDRAULIC PLANT	L 88	2,780,389	2,669,579	110,810
438					
439	TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,746,054	6,473,073	272,981
440					
441	TOTAL HYDRAULIC GENERATION EXPENSES		38,808,976	37,255,184	1,553,792



**IDAHO POWER COMPANY**  
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	520,492	499,748	20,744
446 547 / FUEL				
447 SALMON DIESEL	E10	5,549	5,304	245
448 OTHER	E10	85,220,407	81,455,143	3,765,264
449 TOTAL ACCOUNT 547		85,225,955	81,460,446	3,765,509
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	(414,042)	(397,541)	(16,501)
453 OTHER	E10	4,772,834	4,561,958	210,876
454 TOTAL ACCOUNT 548		4,358,792	4,164,417	194,375
455				
456 549 / MISCELLANEOUS EXPENSES	D10	1,413,676	1,357,335	56,341
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		91,518,915	87,481,946	4,036,969
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 880	0	0	0
463 552 / STRUCTURES	D10	159,028	151,730	6,298
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	34,438	33,066	1,373
466 OTHER	E10	32,942	31,486	1,455
467 TOTAL ACCOUNT 553		67,380	64,552	2,828
468				
469 554 / MISCELLANEOUS EXPENSES	L 99	2,110,403	2,026,295	84,108
470 TOTAL OTHER POWER MAINT EXPENSES		2,335,811	2,242,577	93,234
471				
472 TOTAL OTHER POWER GENERATION EXP		93,854,726	89,724,523	4,130,203
473				

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	<b>DESCRIPTION</b>				
474	OTHER POWER SUPPLY EXPENSE				
475	555.0 / PURCHASED POWER	E10	1,595,607	1,525,109	70,498
476	PURCHASED POWER - TRANS LOSSES	E10	185,336,921	177,148,243	8,188,677
477	OTHER PURCHASED POWER		186,932,528	178,673,352	8,259,176
478	TOTAL ACCOUNT 555.0				
479	555.1 / COGENERATION & SMALL POWER PROD				
480	CAPACITY RELATED	D10	0	0	0
481	ENERGY RELATED	E10	207,740,899	198,562,354	9,178,545
482	TOTAL COGEN & SMALL POWER PROD		207,740,899	198,562,354	9,178,545
483					
484	TOTAL ACCOUNT 555		394,673,426	377,235,706	17,437,720
485					
486	556 / LOAD CONTROL & DISPATCHING EXPENSES				
487	557 / OTHER EXPENSES	D10	346	332	14
488	IDAHO POWER COST-RELATED EXPENSES		(27,539,668)	(27,539,668)	0
489	OREGON POWER COST-RELATED EXPENSES	CIDA	(175,080)	0	(175,080)
490	OTHER	CODA	4,705,734	4,518,192	187,542
491	TOTAL ACCOUNT 557	D10	(23,009,014)	(23,021,476)	12,462
492					
493	TOTAL OTHER POWER SUPPLY EXPENSES		371,664,758	354,214,562	17,450,196
494					
495	TOTAL PRODUCTION EXPENSES		640,654,714	611,579,020	29,075,694

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8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
496	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497					
498	TRANSMISSION EXPENSES				
499					
500	OPERATION				
501	560 / SUPERVISION & ENGINEERING	L 140	2,622,431	2,517,734	104,697
502	561 / LOAD DISPATCHING	D12	4,862,361	4,668,577	193,785
503	562 / STATION EXPENSES	L 117	2,727,480	2,618,591	108,889
504	563 / OVERHEAD LINE EXPENSES	L 123+128+133	995,226	955,481	39,745
505	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	7,022,556	6,712,280	310,275
506	566 / MISCELLANEOUS EXPENSES	L 140	0	0	0
507	567 / RENTS	L 140	4,568,113	4,385,737	182,376
508					
509	TOTAL TRANSMISSION OPERATION		22,798,168	21,858,400	939,768
510					
511	MAINTENANCE				
512	568 / SUPERVISION & ENGINEERING	L 140	172,995	166,088	6,907
513	569 / STRUCTURES	L 112	1,369,593	1,314,999	54,594
514	570 / STATION EQUIPMENT	L 117	1,534,632	1,473,365	61,267
515	571 / OVERHEAD LINES	L 123+128+133	1,025,983	989,850	41,133
515	573 / MISCELLANEOUS PLANT	L 138	2,248	2,158	90
516	575 / OPER TRANS MKT ADMIN - EIM	L 140	732,683	703,431	29,251
517					
518	TOTAL TRANSMISSION MAINTENANCE		4,842,133	4,648,891	193,242
519					
520	TOTAL TRANSMISSION EXPENSES		27,640,302	26,507,292	1,133,010



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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	744,824	707,852	36,972
554 902 / METER READING	CW902	1,711,431	1,403,825	307,606
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	12,768,205	12,350,830	417,375
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	2,363,140	2,193,997	169,142
557 905 / MISC EXPENSES	L 554+555+556	423	401	22
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		17,588,023	16,656,905	931,118
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	698,660	675,714	22,946
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	290,218	277,395	12,823
563 OTHER	DA908	5,682,355	5,499,023	183,332
564 TOTAL ACCOUNT 908		5,972,573	5,776,418	196,155
565 909 / INFORMATION & INSTRUCTIONAL	DA909	294,369	284,745	9,624
566 910 / MISCELLANEOUS EXPENSES	L 564+565	794,315	768,233	26,082
567 TOTAL CUST SERV & INFORMATN EXPENSES		7,759,917	7,505,110	254,807

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8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
568	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569	SALES EXPENSES				
570	912 / DEMO & SELLING EXPENSES	E10	0	0	0
571	TOTAL ACCOUNT 924		0	0	0
572					
573	ADMINISTRATIVE & GENERAL EXPENSES				
574	920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	80,710,087	77,178,147	3,531,941
575	921 / OFFICE SUPPLIES	LABOR	13,966,513	13,355,327	611,186
576	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(32,764,226)	(31,330,436)	(1,433,790)
577	923 / OUTSIDE SERVICES	LABOR	7,828,424	7,485,846	342,578
578	924 / PROPERTY INSURANCE				
579	PRODUCTION - STEAM	L 97	382,551	367,305	15,246
580	ALL RISK & MISCELLANEOUS	P110P	3,142,790	3,015,477	127,313
581	TOTAL ACCOUNT 924		3,525,341	3,382,782	142,559
582					
583	925 / INJURIES & DAMAGES	LABOR	6,470,592	6,187,433	283,158
584	926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	38,025,622	36,361,589	1,664,033
585	EMPLOYEE PENSIONS & BENEFITS - OREGON	CIDA	1,415,805	0	1,415,805
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	2,608,106	2,504,163	103,943
592	ENERGY RELATED	E10	1,181,179	1,128,991	52,188
593	FERC RATE CASE	D11	0	0	0
594	FERC ORDER 472	E99	941,453	899,542	41,911
595	FERC OTHER	D11	153,408	147,294	6,114
596	FERC - OREGON HYDRO FEE	D10	158,501	152,184	6,317
597	SEC EXPENSES	L 174	0	0	0
598	IDAHO PUC -RATE CASE	CIDA	0	0	0
599	-OTHER	CIDA	25,544	25,544	0
600	OREGON PUC -RATE CASE	CIDA	0	0	0
601	-OTHER	CIDA	1,607,046	0	1,607,046
602	TOTAL ACCOUNT 928		6,675,237	4,857,718	1,817,519
603					

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
							<b>DESCRIPTION</b>	<b>ALLOC/ SOURCE</b>	<b>TOTAL SYSTEM</b>	<b>IDAHO IPUC</b>	<b>OREGON OPUC</b>			
							604 929 / DUPLICATE CHARGES	LABOR	0	0	0			
							605 930.1 / GENERAL ADVERTISING	LABOR	0	0	0			
							606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,813,185	3,646,317	166,868			
							607 931 / RENTS	L 172	0	0	0			
							608 TOTAL ADM & GEN OPERATION		146,820,294	138,278,435	8,541,858			
							609							
							610 935 / GENERAL PLANT MAINTENANCE	L 172	7,683,228	7,370,225	313,003			
							611 TOTAL ADMIN & GENERAL EXPENSES		154,503,522	145,648,660	8,854,862			
							612							
							613 416 / MERCHANDISING EXPENSE	E10	4,522,755	4,322,927	199,827			
							614 TOTAL OPER & MAINT EXPENSES		903,122,227	860,046,296	43,075,931			
							615							





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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	2,945,675	2,825,672	120,002
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	6,892,942	6,612,134	280,808
654 392 / TRANSPORTATION EQUIPMENT	L 164	185,456	180,779	7,677
655 393 / STORES EQUIPMENT	L 165	162,786	156,154	6,632
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	591,478	567,382	24,096
657 395 / LABORATORY EQUIPMENT	L 167	744,894	714,548	30,346
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 168	5,025,897	4,821,150	204,748
660 398 / MISCELLANEOUS EQUIPMENT	L 170	555,582	532,949	22,634
661 TOTAL GENERAL PLANT		17,107,711	16,410,769	696,943
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
664 DEPR EXP BEFORE DISALLOWED COSTS		165,742,996	158,959,842	6,783,155
665				
666 DEPRECIATION ON DISALLOWED COSTS		(296,299)	(284,173)	(12,126)
667 TOTAL DEPRECIATION EXPENSE	L 664	165,446,697	158,675,668	6,771,029
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	8,739,017	8,366,603	352,414
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	15,018	14,419	599
673 TOTAL AMORTIZATION EXPENSE		8,754,035	8,401,022	353,013
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		174,200,732	167,076,691	7,124,041
676				
677 411.0934 / ARO ACCRETION EXPENSE	DAACCRETION	56,783	54,557	2,226
678				

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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	16,901,128	16,161,520	739,607
684	FUTA	LABOR	91,289	87,294	3,995
685	LESS PAYROLL DEDUCTION	LABOR	(17,208,978)	(16,455,899)	(753,079)
686					
687	STATE TAXES				
688	AD VALOREM TAXES				
689	JIM BRIDGER STATION	L 97	1,212,781	1,164,447	48,334
690	VALMY	L 97	432,973	415,718	17,256
691	BOARDMAN	L 97	38,510	36,975	1,535
692	OTHER-PRODUCTION PLANT	L 101	7,267,288	6,977,658	289,631
693	OTHER-TRANSMISSION PLANT	L 139	6,369,340	6,115,052	254,288
694	OTHER-DISTRIBUTION PLANT	L 156	9,101,197	8,715,434	385,763
695	OTHER-GENERAL PLANT	L 172	1,751,714	1,680,351	71,362
696	SUB-TOTAL		26,173,804	25,105,635	1,068,168
697					
698	LICENSES - HYDRO PROJECTS	L 98	4,009	3,849	160
699					
700	REGULATORY COMMISSION FEES				
701	STATE OF IDAHO	CIDA	2,402,308	2,402,308	0
702	STATE OF OREGON	CODA	235,244	0	235,244
703					
704	FRANCHISE TAXES				
705	STATE OF OREGON	CODA	821,549	0	821,549
706					
707	OTHER STATE TAXES				
708	UNEMPLOYMENT TAXES	LABOR	216,561	207,084	9,477
709	HYDRO GENERATION KWH TAX	E10	1,111,833	1,062,709	49,124
710	IRRIGATION-PIC	CIDA	198,514	198,514	0
711					
712	CANADA GST TAXES	E10	0	0	0
713					
714	TOTAL TAXES OTHER THAN INCOME		30,947,260	28,773,015	2,174,245
715					
716					



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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
743	DESCRIPTION				
744	***TABLE 10- CALCULATION OF FEDERAL INCOME TAX***				
745	OPERATING REVENUES		1,425,489,921	1,364,316,162	61,173,759
746					
747	OPERATING EXPENSES				
748	OPERATION & MAINTENANCE		903,122,227	860,046,296	43,075,931
749	DEPRECIATION EXPENSE		165,446,697	158,675,668	6,771,029
750	AMORTIZATION OF LIMITED TERM PLANT		8,754,035	8,401,022	353,013
751	ACCRETION EXPENSE		56,783	54,557	2,226
752	TAXES OTHER THAN INCOME		30,947,260	28,773,015	2,174,245
753	REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
754	TOTAL OPERATING EXPENSES		1,109,824,777	1,057,169,673	52,655,103
755					
756	BOOK-TAX ADJUSTMENT	L 754	0	0	0
757					
758	INCOME BEFORE TAX ADJUSTMENTS		315,665,144	307,146,488	8,518,656
759					
760	INCOME STATEMENT ADJUSTMENTS				
761	LONG TERM DEBT INTEREST EXPENSE	L 24	89,494,216	85,825,709	3,668,507
762	OTHER INTEREST EXPENSE	L 24	14,511,356	13,916,513	594,843
763	TOTAL INTEREST CHARGES		104,005,572	99,742,222	4,263,350
764					
765	NET OPERATING INCOME BEFORE STATE INCOME TAXES		211,659,572	207,404,266	4,255,306
766					
767	TOTAL STATE INCOME TAXES (ALLOWED)		4,286,536	4,358,879	(72,343)
768					
769	NET FEDERAL INCOME AFTER STATE INCOME TAXES		207,373,036	203,045,388	4,327,648
770					
771	FEDERAL TAX AT 21 PERCENT	L 771	43,548,338	42,639,531	908,806
772	OTHER CURRENT TAX ADJUSTMENTS	L 771	(10,177,612)	(9,965,216)	(212,396)
773	PRIOR YEARS' TAX ADJUSTMENT	L 771	(0)	(0)	(0)
774					
775	TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		33,370,726	32,674,315	696,411
776					
777	OTHER TAX ADJUSTMENTS		0	0	0
778	ALLOWANCE FOR AFUDC	P 101P	(22,460,780)	(21,545,761)	(915,019)
779	FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P 101P	(10,712,119)	(10,423,038)	(289,081)
780	FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(31,172,899)	(31,966,799)	(793,900)
781	SUM OF OTHER ADJUSTMENTS		(6,966,309)	(6,713,448)	(252,861)
782	FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT				
783					
784	TOTAL FEDERAL INCOME TAX		26,404,417	25,960,867	443,550

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
8	<b>DESCRIPTION</b>				
785	*** TABLE 11 - OREGON STATE INCOME TAXES ***				
786	NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	211,659,572	207,404,266	4,255,306
788	ALLOWANCE FOR AFUDC	P101P	0	0	0
790	STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(22,460,780)	(21,545,761)	(915,019)
792	STATE INCOME TAX ADJUSTMENTS - OTHER	L 756	(10,712,119)	(10,423,038)	(289,081)
793	TOTAL STATE INCOME TAX ADJUSTMENTS		(33,172,899)	(31,968,799)	(1,204,100)
794	ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(33,172,899)	(31,968,799)	(1,204,100)
797	INCOME SUBJECT TO OREGON TAX		178,486,673	175,435,467	3,051,206
799	IERCO TAXABLE INCOME	E10	30,171,135	28,838,094	1,333,041
800	BONUS DEPRECIATION ADJUSTMENT	P101P	(5,820,659)	(5,583,534)	(237,125)
801	FEDERAL NOL	L 750	0	0	0
802	TOTAL STATE TAXABLE INCOME - OREGON		202,837,149	198,690,027	4,147,122
804	APPORTIONMENT FACTOR (0.045454550)		9,219,871	9,031,366	188,505
805	POST APPOINTMENT M ITEMS	L 757	0	0	0
806	TOTAL TAXABLE INCOME - OREGON		9,219,871	9,031,366	188,505
807	OREGON TAX AT 6.6 PERCENT		608,512	596,070	12,441
809	LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810	STATE INCOME TAX ALLOWED - OREGON		608,512	596,070	12,441
812	ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
813	PRIOR YEARS TAX ADJUSTMENT	L 803	13,326	13,054	272
814	STATE INCOME TAX PAID - OREGON		621,837	609,124	12,714
816					



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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	377,104	362,075	15,029
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,389,580	4,213,315	176,265
862 538 / WATER FOR POWER	E10	794,634	759,525	35,109
863 537 / HYDRAULIC EXPENSES	D10	5,938,413	5,701,744	236,670
864 538 / ELECTRIC EXPENSES	D10	1,430,748	1,373,727	57,021
865 539 / MISCELLANEOUS EXPENSES	D10	3,255,948	3,126,185	129,763
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		15,809,324	15,174,497	634,827
868 541 / SUPERVISION & ENGINEERING	L 873	113,435	108,914	4,521
869 542 / STRUCTURES	D10	717,539	688,942	28,597
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	373,021	358,155	14,866
871 544 / ELECTRIC PLANT	D10	1,677,540	1,610,683	66,857
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,121,132	2,036,597	84,536
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,002,667	4,803,291	199,376
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,811,991	19,977,787	834,203
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	522,499	501,675	20,824
877 548 / GENERATING EXPENSES	D10	0	0	0
878 549 / MISCELLANEOUS EXPENSES	D10	3,072,034	2,949,601	122,433
879 550 / RENTS	D10	455,960	437,788	18,172
880 TOTAL OTHER POWER OPER EXPENSES		4,050,492	3,889,064	161,428
881				
882 551 / SUPERVISION & ENGINEERING	L 888	0	0	0
883 552 / STRUCTURES	D10	44,005	42,252	1,754
884 553 / GENERATING & ELECTRIC PLANT	D10	39,802	38,216	1,586
885 554 / MISCELLANEOUS EXPENSES	D10	551,491	529,512	21,979
886 TOTAL OTHER POWER MAINT EXPENSES		635,299	609,979	25,319
887 TOTAL OTHER POWER GENERATION EXP		4,685,791	4,499,043	186,748
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	64	61	3
890 TOTAL OTHER POWER SUPPLY EXPENSES	D10	4,140,460	3,975,446	165,014
892				
893 TOTAL PRODUCTION EXPENSES		4,140,524	3,975,508	165,017
894				
TOTAL PRODUCTION EXPENSES		30,015,410	28,814,414	1,200,996

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

8	DESCRIPTION	ALLOCF/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
895	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896					
897	TRANSMISSION EXPENSES				
898	580 / SUPERVISION & ENGINEERING	L 140	2,057,419	1,975,279	82,140
899	581 / LOAD DISPATCHING	D12	3,240,216	3,111,081	129,136
900	582 / STATION EXPENSES	L 117	2,250,989	2,161,122	89,866
901	583 / OVERHEAD LINE EXPENSES	L 123+128+133	443,997	426,266	17,731
902	585 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903	586 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904	587 / RENTS	L 140	0	0	0
905	TOTAL TRANSMISSION OPERATION		7,992,621	7,673,747	318,873
906	588 / SUPERVISION & ENGINEERING	L 140	83,815	80,469	3,346
907	589 / STRUCTURES	L 112	1,177,135	1,130,212	46,922
908	570 / STATION EQUIPMENT	L 117	1,778,271	1,707,277	70,994
909	571 / OVERHEAD LINES	L 123+128+133	719,632	690,893	28,739
910	575 / OPER TRANS MKT ADMIN - EIM	L 140	2,207	2,119	88
911	TOTAL TRANSMISSION MAINTENANCE		3,761,059	3,610,970	150,089
912	TOTAL TRANSMISSION EXPENSES		11,753,680	11,284,717	468,963
913					
914	DISTRIBUTION EXPENSES				
915	580 / SUPERVISION & ENGINEERING	L 158	2,953,336	2,828,156	125,180
916	581 / LOAD DISPATCHING	D60	4,075,375	3,926,031	149,344
917	582 / STATION EXPENSES	L 147	910,819	871,611	39,208
918	583 / OVERHEAD LINE EXPENSES	L 148+149	3,394,543	3,143,581	250,962
919	584 / UNDERGROUND LINE EXPENSES	L 150+151	1,175,783	1,158,058	17,725
920	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	338	324	15
921	586 / METER EXPENSES	L 154	3,678,312	3,555,723	122,589
922	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	706,819	664,331	42,488
923	588 / MISCELLANEOUS EXPENSES	L 550	2,608,715	2,472,904	135,811
924	589 / RENTS	L 168	0	0	0
925	TOTAL DISTRIBUTION OPERATION		19,504,040	18,620,719	883,322



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

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 156	9,879	9,460	419
930	591 / STRUCTURES	L 146	0	0	0
931	592 / STATION EQUIPMENT	L 147	2,544,373	2,434,847	109,526
932	593 / OVERHEAD LINES	L 148+149	4,643,526	4,300,225	343,301
933	594 / UNDERGROUND LINES	L 150+151	246,664	242,946	3,718
934	595 / LINE TRANSFORMERS	L 152	24,094	23,211	883
935	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	193,557	133,469	6,088
936	597 / METERS	L 154	676,566	654,018	22,548
937	598 / MISCELLANEOUS PLANT	L 158	72,840	69,753	3,087
938	TOTAL DISTRIBUTION MAINTENANCE		8,357,500	7,867,929	489,570
939	TOTAL DISTRIBUTION EXPENSES		27,861,540	26,488,648	1,372,892
940					
941	CUSTOMER ACCOUNTING EXPENSES				
942	901 / SUPERVISION	L 947	720,461	684,699	35,763
943	902 / METER READING	CW902	1,190,900	976,770	214,030
944	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,139,948	8,841,176	298,772
945	904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946	905 / MISC. EXPENSES	L 943-945	0	0	0
947	TOTAL CUSTOMER ACCOUNTING EXPENSES		11,051,209	10,502,644	548,565
948					
949	CUSTOMER SERVICES & INFORMATION EXPENSES				
950	907 / SUPERVISION	L 953	702,196	679,134	23,062
951	908 / CUSTOMER ASSISTANCE	L 564	4,266,942	4,126,708	140,134
952	909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953	910 / MISCELLANEOUS EXPENSES	L 951+952	417,790	404,069	13,721
954	TOTAL CUST SERV & INFORMATN EXPENSES		5,386,928	5,209,911	176,917
955					
956	SALES EXPENSES				
957	912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958	TOTAL SALES EXPENSES		0	0	0

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
859	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960					
961	ADMINISTRATIVE & GENERAL EXPENSES				
962	920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	49,325,728	47,166,106	2,159,622
963	921 / OFFICE SUPPLIES	PTDCAS	286,644	274,093	12,550
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	PTDIP	339,224	325,405	13,819
969	TOTAL ACCOUNT 924				
970					
971	925 / INJURIES & DAMAGES	LABOR	104,339	100,339	4,592
972	926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
973	927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
974	928 / REGULATORY COMMISSION EXPENSES				
975	FERC ADMIN ASSESSMENTS	L 174	0	0	0
976	FERC RATE CASE EXPENSE	RESREV	0	0	0
977	SEC EXPENSES	L 174	0	0	0
978	IDAHO PUC - RATE CASE	CIDA	0	0	0
979	- OTHER	CIDA	0	0	0
980	OREGON PUC - RATE CASE	CODA	0	0	0
981	-OTHER	CODA	0	0	0
982	TOTAL ACCOUNT 928				
983					
984	929 / DUPLICATE CHARGES	SUBEX	0	0	0
985	930.1 / GENERAL ADVERTISING	RELAB	0	0	0
986	930.2 / MISCELLANEOUS EXPENSES	PTDCAS	170,764	163,288	7,477
987	931 / RENTS	L 172	0	0	0
988	935 / GENERAL PLANT MAINTENANCE	P3908	990,663	950,305	40,358
988	TOTAL ADMIN & GENERAL EXPENSES		51,217,954	48,979,536	2,238,418
990	TOTAL OPER & MAINT EXPENSES		137,286,621	131,279,869	6,006,752
991					
992	TOTAL LABOR - RATIO (%)		1	0.9562	0.0438

**IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I  
JURISDICTIONAL SEPARATION STUDY  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

1	2	3	4	5	6	7	8	9	10	11	12
8							<u>DESCRIPTION</u>	<u>ALL-OC/ 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	2,593,460.1	2,490,100.3	103,359.8
							997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,593,460.1	2,490,100.3	103,359.8
							998 RETAIL TRANSMISSION	D12	2,593,460.1	2,490,100.3	103,359.8
							999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,464,012.0	2,373,717.0	90,295.0
							1000				
							1001 ENERGY RELATED MWH				
							1002 GENERATION LEVEL (PSP)	E10	16,766,783.0	16,025,982.0	740,801.0
							1003 RETAIL MWH AT GENERATION LVL	E100	16,766,783.0	16,025,982.0	740,801.0
							1004 CUSTOMER LEVEL	E99	15,450,245.0	14,762,437.0	687,808.0
							1005				
							1006 CUSTOMER RELATED FACTORS				
							1007 369-DIRECT ASSIGNMENT	DA369	65,418,652	62,662,269	2,756,383
							1008 370-METER INVESTMENT	ACCT370	106,703,077	103,146,939	3,556,138
							1009 902-CUSTOMER WEIGHTED	CW902	1,871,924	1,535,472	336,452
							1010 903-CUSTOMER WEIGHTED	CW903	14,000,068	13,542,425	457,643
							1011 904-CUSTOMER WEIGHTED	CW904	2,287,942	2,124,182	163,760
							1012 909-DIRECT ASSIGN-AVG.IND.CUST.	DA909	595,357	575,892	19,465

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

8	DESCRIPTION	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1013	*** TABLE 14 - ALLOCATION FACTORS ***				
1014					
1015	DIRECT ASSIGNMENTS				
1016	252-CUSTOMER ADVANCES	DA352	6,789,581	6,733,516	56,065
1017	350-LAND & LAND RIGHTS	DA350	0	0	0
1018	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020	354-TOWERS & FIXTURES	DA354	0	0	0
1021	355-POLES & FIXTURES	DA355	33,842	0	33,842
1022	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023	359-ROADS & TRAILS	DA359	0	0	0
1024	360-LAND & LAND RIGHTS	ACCT360	7,831,316	7,640,364	190,952
1025	361-STRUCTURES & IMPROVEMENTS	ACCT361	52,169,658	49,536,165	2,633,493
1026	362-STATION EQUIPMENT	ACCT362	301,417,637	288,442,652	12,974,985
1027	364-POLES, TOWERS & FIXTURES	DA364	296,273,046	272,489,374	23,783,672
1028	365-OVERHEAD CONDUCTORS & DEVICES	DA365	148,575,498	139,471,064	9,104,433
1029	366-UNDERGROUND CONDUIT	DA366	52,661,172	51,862,710	798,462
1030	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	305,663,738	301,060,491	4,603,247
1031	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,554,876	4,281,073	273,803
1032	373-STREET LIGHTING SYSTEMS	DA373	5,182,728	4,956,650	226,078
1033	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,655,727	4,613,049	42,677
1034	454-REVENUE - FACILITIES CHARGE	DA454	10,122,952	9,709,513	413,439
1035	908-OTHER CUSTOMER ASSISTANCE	DA908	6,257,431	6,055,545	201,886
1036	440-RETAIL SALES REVENUE	RETREV	1,252,334,331	1,198,365,851	53,968,480
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	56,783	54,557	2,226
1040	403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
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, 2021**

		ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	<b>DESCRIPTION</b>				
1044	*** TABLE 14 - ALLOCATION FACTORS ***				
1045	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1046	PLANT - PROD,TRANS&DIST	PTD	5,830,324,191	5,592,805,503	237,518,688
1047	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	86,068,667	82,300,333	3,768,333
1048	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P10P	2,907,376,747	2,789,600,302	117,776,445
1049	PLANT - GEN P/LT (390,391,397&398)	P3908	260,310,423	249,705,766	10,604,657
1050	PLANT - PROD,TRANS,DIST&GEN	P10IP	6,276,315,270	6,020,627,572	255,687,698
1051	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	744,095,950	710,074,708	34,021,242
1052	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	86,068,667	82,300,333	3,768,333
1053	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	136,842,466	130,854,126	5,988,340
1054	REV - RETAIL, RESALE & WHEELING	FMREV	1,352,883,896	1,294,506,689	58,377,207
1055	O&M - ALL EXCEPT FUEL	O&M	777,002,485	682,125,709	34,876,777
1056	PLANT - 89% HYD PROD + 11% TRANS	SURVEY	1,042,162,955	1,000,618,739	41,544,216
1057	O&M - TOTAL (NOT USED)	OM401	903,122,227	860,046,296	43,075,931









**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**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, 2021**

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

<b>Description</b>	<b>Amount</b>
<b>Development of Rate Base Components</b>	
Electric Plant-in-Service	260,356.3
Less: Accum Prov for Depreciation	99,570.4
Amort of Other Utility Plant	1,450.4
Net Electric Plant-in-Service	159,335.5
Less: Cust Advances for Construction	57.5
Accumulated Deferred Income Taxes	19,475.1
Add: Fuel Inventory	1,307.3
Materials & Supplies	2,914.5
Prepayments	0.0
Working Cash Allowance	1,503.5
Net Electric Rate Base	145,528.2
Add: Conservation & Deferred Programs	3,312.9
IERCO Rate Base	1,885.2
Total Combined Rate Base	150,726.3
<b>Development of Net Income</b>	
Operation Revenues	56,678.4
Operating Expenses	
Operation & Maintenance Expenses	37,587.9
Depreciation Expense	6,906.5
Amortization Expense	373.0
Accretion Expense	2.2
Taxes Other Than Income Taxes	2,185.2
Regulatory Debits/Credits	278.7
Deferred Income Taxes	(439.5)
Investment Tax Credits Adj - Net	484.8
Federal Income Taxes	339.5
State Income Taxes	(6.6)
Total Operating Expenses	47,711.5
Operating Income	8,966.9
Add: IERCO Operating Income	401.3
Total Operating Income	9,368.2
Rate of Return Earned - Percent	6.215%



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

	<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	224,995,586	215,959,058	9,036,529
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		224,995,586	215,959,058	9,036,529
124					
125	355 / POLES & FIXTURES				
126	SYSTEM TRANSMISSION SERVICE	D11	219,844,941	211,015,278	8,829,663
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		219,878,782	211,015,278	8,863,504
129					
130	356 / OVERHEAD CONDUCTORS & DEVICES				
131	SYSTEM TRANSMISSION SERVICE	D11	248,552,605	238,569,952	9,982,653
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		248,579,100	238,571,141	10,007,959
134					
135	359 / ROADS & TRAILS				
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	374,592	15,674
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	374,592	15,674
139					
140	TOTAL TRANSMISSION PLANT		1,283,041,275	1,231,420,942	51,620,333

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	<b>DESCRIPTION</b>				
141	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142					
143	DISTRIBUTION PLANT				
144					
145	360 / LAND & LAND RIGHTS	ACCT360	7,524,730	7,341,254	183,476
146	361 / STRUCTURES & IMPROVEMENTS	ACCT361	51,055,211	48,477,975	2,577,236
147	362 / STATION EQUIPMENT	ACCT362	283,239,112	280,616,184	12,622,928
148	364 / POLES, TOWERS & FIXTURES	DA364	296,273,046	272,489,374	23,783,672
149	365 / OVERHEAD CONDUCTORS & DEVICES	DA365	148,575,498	139,471,064	9,104,433
150	366 / UNDERGROUND CONDUIT	DA366	52,661,172	51,862,710	798,462
151	367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	305,663,738	301,060,491	4,603,247
152	368 / LINE TRANSFORMERS	D60	662,332,483	637,901,576	24,430,907
153	369 / SERVICES	DA369	65,418,652	62,662,269	2,756,383
154	370 / METERS	ACCT370	108,912,465	105,282,693	3,629,771
155	371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,554,876	4,281,073	273,803
156	373 / STREET LIGHTING SYSTEMS	DA373	5,182,728	4,956,650	226,078
157					
158	TOTAL DISTRIBUTION PLANT		2,001,393,711	1,916,403,313	84,990,397
159					
160	GENERAL PLANT				
161	389 / LAND & LAND RIGHTS	PTD	20,254,794	19,424,979	829,815
162	390 / STRUCTURES & IMPROVEMENTS	PTD	141,121,849	135,340,250	5,781,599
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD	42,220,641	40,490,910	1,729,731
164	392 / TRANSPORTATION EQUIPMENT	PTD	110,059,857	105,550,832	4,509,025
165	393 / STORES EQUIPMENT	PTD	4,368,769	4,189,786	178,983
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	12,242,607	11,741,041	501,565
167	395 / LABORATORY EQUIPMENT	PTD	14,971,725	14,388,351	613,374
168	396 / POWER OPERATED EQUIPMENT	PTD	23,782,903	22,808,545	974,358
169	397 / COMMUNICATIONS EQUIPMENT	PTD	67,701,373	64,927,726	2,773,647
170	398 / MISCELLANEOUS EQUIPMENT	PTD	9,266,561	8,886,921	379,640
171					
172	TOTAL GENERAL PLANT		445,991,078	427,719,340	18,271,738
173					
174	TOTAL ELECTRIC PLANT IN SERVICE		6,355,709,579	6,095,353,310	260,356,269
175					





**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
238 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240 241 NET ELECTRIC PLANT IN SERVICE		3,939,060,639	3,779,725,177	159,335,462
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	6,957,883	6,900,428	57,455
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		6,957,883	6,900,428	57,455
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 180 / ACCUMULATED DEFERRED INCOME TAXES		(1,539,801)	(1,527,086)	(12,715)
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(19,284,158)	(18,437,022)	(847,136)
251 OTHER	LABOR	(20,823,959)	(19,964,108)	(859,851)
252 TOTAL ACCOUNT 190	P101P	0	0	0
253 281 / ACCELERATED AMORTIZATION	P101P	442,684,551	424,548,277	18,136,274
254 282 / OTHER PROPERTY	P101P	53,668,073	51,469,354	2,198,719
255 283 / OTHER	P101P	475,528,665	456,053,524	19,475,141
256 TOTAL ACCUM DEFERRED INCOME TAXES		3,456,574,091	3,316,771,225	139,802,867
257				
258 NET ELECTRIC PLANT IN SERVICE				
259 ADD:				
260 WORKING CAPITAL		29,293,629	27,986,332	1,307,297
261 151 / FUEL INVENTORY	E10			
262 154 / PLANT MATERIALS & SUPPLIES		17,450,414	16,749,551	700,863
263 PRODUCTION - GENERAL	L 101	12,917,545	12,397,836	519,709
264 TRANSMISSION - GENERAL	L 139	34,845,341	33,365,612	1,479,729
265 DISTRIBUTION - GENERAL	L 158	5,229,229	5,015,018	214,211
266 OTHER - UNCLASSIFIED	L 174	70,442,529	67,528,017	2,914,512
267 TOTAL ACCOUNT 154				
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 696	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 990	0	0	0
273 SOFTWARE CONTRACTS	L 92	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 614	31,869,749	30,366,234	1,503,515
277				
278 TOTAL WORKING CAPITAL		131,605,907	125,880,583	5,725,324
279				
280 NET ELECTRIC PLANT IN SERVICE		3,588,179,998	3,442,651,808	145,528,191



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282		3,588,179,998	3,442,651,808	145,528,191
283 NET ELECTRIC PLANT IN SERVICE				
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 148	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				
288 DEFERRED PROGRAMS:				
289 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CCIDA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CLUB FUND INTEREST - OPUC ORDER 15-389	CODA	49,412	0	49,412
305 AM. FALLS BOND REFINANCE	D10	198,080	190,124	7,956
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	6,671,906	0	6,671,906
307 CLOUD COMPUTING - IPUC ORDER 34707	CIDA	1,408,857	1,408,857	0
308 LIDAR SURVEY - IPUC ORDER 32428	CIDA	0	0	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,043,981	9,043,981	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	13,495,438	13,495,438	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	375,476	0	375,476
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	550,421	0	550,421
313 TOTAL OTHER REGULATORY ASSETS		31,793,572	24,138,401	7,655,171
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(4,329,583)	0	(4,329,583)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(12,672)	0	(12,672)
317 TOTAL DEFERRED PROGRAMS		27,451,317	24,138,401	3,312,916
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	33,432,205	31,940,214	1,491,991
321 PREPAD COAL ROYALTIES	E10	1,004,978	960,128	44,850
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	7,806,389	7,458,010	348,379
323 TOTAL SUBSIDIARY RATE BASE		42,243,572	40,358,353	1,885,219
324				
325 TOTAL COMBINED RATE BASE		3,657,874,887	3,507,148,562	150,726,325

**IDAHO POWER COMPANY**  
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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7	<b>8 DESCRIPTION</b>				
	326 *** TABLE 4 - OPERATING REVENUES ***				
	327 OPERATING REVENUES				
	328 FIRM ENERGY SALES	RETRV	1,113,248,735	1,060,932,404	52,316,331
	329 440-448 / RETAIL	EIO	0	0	0
	330 447/ FIRM SALES FOR RESALE	EIO	25,349,100	24,217,837	1,131,263
	331 447/ SYSTEM OPPORTUNITY SALES				
	332 TOTAL SALES OF ELECTRICITY		1,138,597,835	1,085,150,241	53,447,594
	333				
	334 OTHER OPERATING REVENUES				
	335 415 / MERCHANDISING REVENUES	EIO	3,961,448	3,784,659	176,789
	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	DM451	4,655,727	4,613,050	42,677
	343				
	344 454 / RENTS FROM ELECTRIC PROPERTY				
	345 SUBSTATION EQUIPMENT	L 117	3,197,878	3,069,220	128,658
	346 TRANSFORMER RENTALS	L 152	17,330	16,691	639
	347 LINE RENTALS	D11	0	0	0
	348 COGENERATION	L 482	1,739,236	1,680,726	78,510
	349 DARK FIBER PROJECT	GDPA	400,000	400,000	0
	350 POLE ATTACHMENTS	L 146	1,702,971	1,566,263	136,708
	351 FACILITIES CHARGES	DM454	10,122,952	9,709,513	413,439
	352 OTHER RENTALS	L 101	1,120,886	1,075,868	45,018
	353 WATER LEASE	EIO	63,369	60,541	2,828
	354 TOTAL ACCOUNT 454		18,384,622	17,578,822	805,800
	355				















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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522 DISTRIBUTION EXPENSES				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	3,703,099	3,545,844	157,254
527 581 / LOAD DISPATCHING	D60	4,375,578	4,214,180	161,398
528 582 / STATION EXPENSES	L 147	1,461,836	1,398,909	62,927
529 583 / OVERHEAD LINE EXPENSES	L 148+149	4,417,521	4,090,929	326,592
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	4,421,759	4,355,101	66,658
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	517	495	23
532 586 / METER EXPENSES	L 154	4,540,699	4,389,369	151,330
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	920,943	865,583	55,360
534 588 / MISCELLANEOUS EXPENSES	L 158	3,773,910	3,613,649	160,261
535 589 / RENTS	L 158	499,479	420,816	18,663
536 TOTAL DISTRIBUTION OPERATION		28,055,341	26,894,876	1,160,465
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	9,655	9,245	410
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,750,463	3,589,018	161,444
542 593 / OVERHEAD LINES	L 148+149	17,097,358	15,833,333	1,264,025
543 594 / UNDERGROUND LINES	L 150+151	566,205	557,669	8,535
544 595 / LINE TRANSFORMERS	L 152	54,720	52,701	2,018
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	245,583	234,870	10,713
546 597 / METERS	L 154	754,888	729,729	25,158
547 598 / MISCELLANEOUS PLANT	L 158	88,670	84,905	3,765
548 TOTAL DISTRIBUTION MAINTENANCE		22,587,540	21,081,471	1,476,070
549				
550 TOTAL DISTRIBUTION EXPENSES		50,622,881	47,986,346	2,636,535
551				

**IDAHO POWER COMPANY**  
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DESCRIPTION	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	749,217	712,027	37,190
554 902 / METER READING	CW902	1,718,692	1,409,781	308,911
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	12,823,936	12,404,739	419,197
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	2,356,378	2,187,719	168,658
557 905 / MISC EXPENSES	L 554+555+556	423	401	22
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		17,648,646	16,714,667	933,979
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	702,942	679,842	23,100
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	290,218	277,266	12,952
563 OTHER	D4906	5,708,372	5,524,201	184,172
564 TOTAL ACCOUNT 908		5,998,590	5,801,467	197,123
565 909 / INFORMATION & INSTRUCTIONAL	D4909	294,369	284,745	9,624
566 910 / MISCELLANEOUS EXPENSES	L 564+565	796,862	770,682	26,180
567 TOTAL CUST SERV & INFORMATN EXPENSES		7,792,763	7,536,736	256,027

**IDAHO POWER COMPANY**  
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8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
568	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569	SALES EXPENSES				
570	912 / DEMO & SELLING EXPENSES	E10	0	0	0
571	TOTAL ACCOUNT 924		0	0	0
572					
573	ADMINISTRATIVE & GENERAL EXPENSES				
574	920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	81,010,852	77,452,115	3,558,737
575	921 / OFFICE SUPPLIES	LABOR	13,968,261	13,354,647	613,614
576	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(32,764,226)	(31,324,922)	(1,439,304)
577	923 / OUTSIDE SERVICES	LABOR	7,828,424	7,484,528	343,896
578	924 / PROPERTY INSURANCE				
579	PRODUCTION - STEAM	L 97	382,551	367,187	15,364
580	ALL RISK & MISCELLANEOUS	P110P	3,144,858	3,016,642	128,216
581	TOTAL ACCOUNT 924		3,527,409	3,383,829	143,580
582					
583	925 / INJURIES & DAMAGES	LABOR	6,471,228	6,186,953	284,275
584	926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	38,056,281	36,384,502	1,671,780
585	EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,415,805	0	1,415,805
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	2,608,106	2,503,356	104,750
592	ENERGY RELATED	E10	1,181,179	1,128,466	52,713
593	FERC RATE CASE	D11	0	0	0
594	FERC ORDER 472	E99	941,453	899,120	42,333
595	FERC OTHER	D11	153,408	147,247	6,161
596	FERC - OREGON HYDRO FEE	D10	158,501	152,135	6,366
597	SEC EXPENSES	L 174	0	0	0
598	IDAHO PUC -RATE CASE	CIDA	0	0	0
599	-OTHER	CIDA	25,544	25,544	0
600	OREGON PUC -RATE CASE	CODA	0	0	0
601	-OTHER	CODA	1,607,046	0	1,607,046
602	TOTAL ACCOUNT 928		6,675,237	4,855,868	1,819,369
603					

**IDAHO POWER COMPANY**  
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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7	<b>DESCRIPTION</b>				
8	604 929 / DUPLICATE CHARGES	LABOR	0	0	0
	605 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
	606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,814,226	3,646,670	167,556
	607 931 / RENTS	L 172	0	0	0
	608 TOTAL ADM & GEN OPERATION		147,157,211	138,577,904	8,579,307
609					
	610 935 / GENERAL PLANT MAINTENANCE	L 172	7,689,269	7,374,249	315,020
611	TOTAL ADMIN & GENERAL EXPENSES		154,846,480	145,952,153	8,894,327
612					
	613 416 / MERCHANDISING EXPENSE	E10	4,522,755	4,320,916	201,839
614	TOTAL OPER & MAINT EXPENSES		796,743,727	759,155,858	37,587,869
615					



**IDAHO POWER COMPANY  
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8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
648	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
649	GENERAL PLANT				
650	389 / LAND & LAND RIGHTS	L 161	0	0	0
651	390 / STRUCTURES & IMPROVEMENTS	L 162	2,948,420	2,827,626	120,793
652	391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,038,451	6,750,094	288,357
653	392 / TRANSPORTATION EQUIPMENT	L 164	186,456	180,735	7,721
654	393 / STORES EQUIPMENT	L 165	162,307	155,658	6,650
655	394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	608,554	583,622	24,932
656	395 / LABORATORY EQUIPMENT	L 167	735,817	705,671	30,146
657	396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
658	397 / COMMUNICATIONS EQUIPMENT	L 169	5,437,985	5,215,197	222,788
659	398 / MISCELLANEOUS EQUIPMENT	L 170	621,301	595,847	25,454
660	TOTAL GENERAL PLANT		17,741,291	17,014,451	726,840
661					
662					
663	403/ BOARDMAN ARO DEPRECIATION EXP	DMARO	0	0	0
664	DEPR EXP BEFORE DISALLOWED COSTS		168,084,085	161,165,417	6,918,668
665					
666	DEPRECIATION ON DISALLOWED COSTS		(296,299)	(284,103)	(12,196)
667	TOTAL DEPRECIATION EXPENSE	L 664	167,787,786	160,881,314	6,906,472
668					
669	AMORTIZATION EXPENSE				
670	INTANGIBLE PLANT	L 94	9,172,888	8,800,528	372,360
671	HYDRAULIC PRODUCTION	L 98	0	0	0
672	ADJUSTMENTS, GAINS & LOSSES	L 94	15,018	14,415	603
673	TOTAL AMORTIZATION EXPENSE		9,187,906	8,814,943	372,963
674					
675	TOTAL DEPRECIATION & AMORTIZATION EXP		176,975,692	169,696,257	7,279,435
676					
677	411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	56,783	54,557	2,226
678					

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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	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	1,212,781	1,164,072	48,709
690 VALMY	L 97	432,973	415,584	17,390
691 BOARDMAN	L 97	38,510	36,964	1,547
692 OTHER-PRODUCTION PLANT	L 101	7,287,288	6,975,411	291,877
693 OTHER-TRANSMISSION PLANT	L 139	6,369,340	6,113,084	256,256
694 OTHER-DISTRIBUTION PLANT	L 158	9,101,197	8,714,709	386,488
695 OTHER-GENERAL PLANT	L 172	1,751,714	1,679,948	71,766
696 SUB-TOTAL		26,173,804	25,099,771	1,074,032
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,009	3,848	161
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,402,308	2,402,308	0
702 STATE OF OREGON	CCDA	211,577	0	211,577
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CCDA	819,436	0	819,436
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	0	0	0
709 HYDRO GENERATION KWH TAX	EIO	1,791,804	1,711,841	79,963
710 IRRIGATION-PIC	CIDA	339,867	339,867	0
711				
712 CANADA GST TAXES	EIO	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		31,742,805	29,557,635	2,185,170
715				
716				

**IDAHO POWER COMPANY**  
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	8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
717	***	TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718		REGULATORY DEBITS/CREDITS				
719		STATE OF IDAHO	CIDA	1,219,115	1,219,115	0
720		STATE OF OREGON	CODA	278,660	0	278,660
721						
722		TOTAL REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
723						
724						
725	***	TABLE 9 - INCOME TAXES ***				
726						
727		410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728		ACCOUNT #282 - RELATED	P101P	(14,933,627)	(14,321,813)	(611,813)
729		ACCOUNTS #190 & #283 - RELATED	L 758	3,950,707	3,778,435	172,272
730		TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(10,982,920)	(10,543,379)	(439,541)
731						
732		411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	11,832,897	11,348,117	484,780
733						
734		SUMMARY OF INCOME TAXES				
735						
736		TOTAL FEDERAL INCOME TAX	L 775	6,967,969	6,628,484	339,485
737						
738		STATE INCOME TAX				
739		STATE OF IDAHO	L 840	(1,538,730)	(1,515,840)	(23,890)
740		STATE OF OREGON	L 815	328,451	311,129	15,321
741		OTHER STATES	L 859	(92,575)	(94,566)	1,991
742		TOTAL STATE INCOME TAXES		(1,305,855)	(1,299,277)	(6,578)



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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
743	*** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744			1,221,326,812	1,164,648,370	56,678,442
745	OPERATING REVENUES				
746					
747	OPERATING EXPENSES				
748	OPERATION & MAINTENANCE		796,743,727	759,155,868	37,587,869
749	DEPRECIATION EXPENSE		167,787,786	160,881,314	6,906,472
750	AMORTIZATION OF LIMITED TERM PLANT		9,187,906	8,814,943	372,963
751	ACCRETION EXPENSE		56,783	54,557	2,226
752	TAXES OTHER THAN INCOME		31,742,805	29,557,635	2,185,170
753	REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
754	TOTAL OPERATING EXPENSES		1,007,016,782	959,683,422	47,333,360
755					
756	BOOK-TAX ADJUSTMENT	L 754	0	0	0
757					
758	INCOME BEFORE TAX ADJUSTMENTS		214,310,030	204,964,948	9,345,082
759					
760	INCOME STATEMENT ADJUSTMENTS				
761	LONG TERM DEBT INTEREST EXPENSE	L 24	89,376,310	85,693,471	3,682,839
762	OTHER INTEREST EXPENSE	L 24	14,511,356	13,913,401	597,955
763	TOTAL INTEREST CHARGES		103,887,666	99,606,873	4,280,793
764					
765	NET OPERATING INCOME BEFORE STATE INCOME TAXES		110,422,364	105,358,075	5,064,288
766					
767	TOTAL STATE INCOME TAXES (ALLOWED)		(1,621,199)	(1,592,133)	(29,066)
768					
769	NET FEDERAL INCOME AFTER STATE INCOME TAXES		112,043,562	106,950,208	5,093,354
770					
771	FEDERAL TAX AT 21 PERCENT		23,528,148	22,458,544	1,069,604
772	OTHER CURRENT TAX ADJUSTMENTS	L 771	(10,177,612)	(9,714,951)	(462,661)
773	PRIOR YEARS' TAX ADJUSTMENT	L 771	(0)	(0)	(0)
774					
775	TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		13,351,536	12,744,593	606,943
776					
777	OTHER TAX ADJUSTMENTS		0	0	0
778	ALLOWANCE FOR AFUDC	PI0IP			
779	FEDERAL INCOME TAX ADJUSTMENTS - PLANT	PI0IP	(19,685,820)	(18,879,315)	(806,505)
780	FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(10,712,119)	(10,245,012)	(467,107)
781	SUM OF OTHER ADJUSTMENTS		(30,397,939)	(29,124,327)	(1,273,612)
782	FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(6,383,567)	(6,116,109)	(267,458)
783					
784	TOTAL FEDERAL INCOME TAX		6,967,969	6,628,484	339,485



**IDAHO POWER COMPANY**  
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		ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
8	<b>DESCRIPTION</b>				
817	*** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818	NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	110,422,364	105,358,075	5,064,288
820	ALLOWANCE FOR AFUDC	P10IP	0	0	0
822	STATE INCOME TAX ADJUSTMENTS - PLANT	P10IP	(19,685,820)	(18,879,315)	(806,505)
824	STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(10,712,119)	(10,245,012)	(467,107)
825	STATE INCOME TAX ADJUSTMENTS		(30,397,939)	(29,124,327)	(1,273,612)
826	INCOME SUBJECT TO IDAHO TAX		80,024,425	76,233,748	3,790,677
828	IERCO TAXABLE INCOME	E10	30,171,135	28,824,677	1,346,458
830	BONUS DEPRECIATION ADJUSTMENT	P10IP	(37,579,826)	(36,040,224)	(1,539,602)
831	FEDERAL NOL	L 750	0	0	0
832	TOTAL STATE TAXABLE INCOME - IDAHO		72,615,734	69,018,201	3,597,533
833	IDAHO TAX AT 5.6 PERCENT		4,066,481	3,865,019	201,462
835	LESS: INVESTMENT TAX CREDIT	P10IP	6,111,000	5,860,639	250,361
836	STATE INCOME TAX ALLOWED - IDAHO		(2,044,519)	(1,985,620)	(48,899)
838	ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839	PRIOR YEARS' TAX ADJUSTMENT	L 834	504,789	479,781	25,008
840	STATE INCOME TAX PAID - IDAHO		(1,539,730)	(1,515,840)	(23,890)
841	OTHER STATE INCOME TAX				
842	INCOME SUBJECT TO TAX		80,024,425	76,233,748	3,790,677
845	IERCO TAXABLE INCOME	E10	30,171,135	28,824,677	1,346,458
847	BONUS DEPRECIATION ADJUSTMENT	P10IP	0	0	0
848	FEDERAL NOL	L 750	0	0	0
848	TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		110,195,560	105,058,425	5,137,135
850	POST APPORTIONMENT M ITEMS	L 757	0	0	0
851	TOTAL TAXABLE INCOME-OTHER STATES		110,195,560	105,058,425	5,137,135
852	OTHER TAX AT 0.1 PERCENT		110,196	105,058	5,137
854	ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855	PRIOR YEARS' TAX ADJUSTMENT	L 840	(202,771)	(199,625)	(3,146)
856	OTHER STATES' INCOME TAX PAID		(92,575)	(94,566)	1,991

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8 DESCRIPTION	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
<b>857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***</b>				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	377,104	361,958	15,146
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,389,580	4,211,917	177,663
862 536 / WATER FOR POWER	E10	794,634	759,172	35,462
863 537 / HYDRAULIC EXPENSES	D10	5,938,413	5,699,908	238,505
864 538 / ELECTRIC EXPENSES	D10	1,430,748	1,373,285	57,463
865 539 / MISCELLANEOUS EXPENSES	D10	3,255,948	3,125,179	130,769
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		15,809,324	15,169,460	639,863
868 541 / SUPERVISION & ENGINEERING	L 873	113,435	108,879	4,556
869 542 / STRUCTURES	D10	688,720	688,720	28,819
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	717,539	358,040	14,982
871 544 / ELECTRIC PLANT	D10	373,021	1,610,165	67,375
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,677,540	2,035,941	85,191
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		2,121,132	4,801,744	200,923
874 TOTAL HYDRAULIC GENERATION EXPENSES		5,002,667	19,971,205	840,786
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	522,499	501,513	20,985
877 548 / GENERATING EXPENSES	D10	0	0	0
878 549 / MISCELLANEOUS EXPENSES	D10	3,072,034	2,948,652	123,383
879 550 / RENTS	D10	455,960	437,647	18,313
880 TOTAL OTHER POWER OPER EXPENSES		4,050,492	3,887,812	162,680
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	44,005	42,238	1,767
884 553 / GENERATING & ELECTRIC PLANT	D10	39,802	38,204	1,599
885 554 / MISCELLANEOUS EXPENSES	D10	551,491	529,341	22,150
886 TOTAL OTHER POWER MAINT EXPENSES		635,299	609,783	25,516
887 TOTAL OTHER POWER GENERATION EXP		4,685,791	4,497,595	188,196
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	64	61	3
890				
891 TOTAL OTHER POWER SUPPLY EXPENSES		4,140,460	3,974,167	166,294
892		4,140,524	3,974,228	166,296
893				
894 TOTAL PRODUCTION EXPENSES		30,015,410	28,804,986	1,210,424

**IDAHO POWER COMPANY**  
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8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
885	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
886					
887	TRANSMISSION EXPENSES				
888	560 / SUPERVISION & ENGINEERING	L 140	2,057,419	1,974,643	82,776
889	561 / LOAD DISPATCHING	D12	3,240,216	3,110,079	130,137
900	562 / STATION EXPENSES	L 117	2,250,989	2,160,427	90,562
901	563 / OVERHEAD LINE EXPENSES	L 123+128+133	443,997	426,129	17,869
902	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903	566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904	567 / RENTS	L 140	0	0	0
905	TOTAL TRANSMISSION OPERATION		7,992,621	7,671,277	321,344
906	568 / SUPERVISION & ENGINEERING	L 140	83,815	80,443	3,372
907	569 / STRUCTURES	L 112	1,177,135	1,129,849	47,286
908	570 / STATION EQUIPMENT	L 117	1,778,271	1,706,727	71,544
909	571 / OVERHEAD LINES	L 123+128+133	719,632	690,670	28,962
910	575 / OPER TRANS MKT ADMIN - EIM	L 140	2,207	2,118	89
911	TOTAL TRANSMISSION MAINTENANCE		3,761,059	3,609,807	151,252
912	TOTAL TRANSMISSION EXPENSES		11,753,680	11,281,084	472,596
913					
914	DISTRIBUTION EXPENSES				
915	580 / SUPERVISION & ENGINEERING	L 158	2,953,336	2,827,921	125,415
916	581 / LOAD DISPATCHING	D60	4,076,375	3,925,050	150,325
917	582 / STATION EXPENSES	L 147	910,819	871,611	39,208
918	583 / OVERHEAD LINE EXPENSES	L 148+149	3,394,543	3,143,581	250,962
919	584 / UNDERGROUND LINE EXPENSES	L 150+151	1,175,783	1,158,058	17,725
920	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	338	324	15
921	586 / METER EXPENSES	L 154	3,676,312	3,555,723	122,589
922	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	706,819	664,331	42,488
923	588 / MISCELLANEOUS EXPENSES	L 550	2,608,715	2,472,848	135,867
924	589 / RENTS	L 158	0	0	0
925	TOTAL DISTRIBUTION OPERATION		19,504,040	18,619,447	884,593

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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 156	9,879	9,460	420
930	591 / STRUCTURES	L 148	0	0	0
931	592 / STATION EQUIPMENT	L 147	2,544,373	2,434,847	109,526
932	593 / OVERHEAD LINES	L 148+149	4,643,526	4,300,225	343,301
933	594 / UNDERGROUND LINES	L 150+151	246,664	242,946	3,718
934	595 / LINE TRANSFORMERS	L 152	24,094	23,205	889
935	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 158	139,557	133,469	6,088
936	597 / METERS	L 154	676,566	654,018	22,548
937	598 / MISCELLANEOUS PLANT	L 158	72,840	69,747	3,093
938	TOTAL DISTRIBUTION MAINTENANCE		8,357,500	7,867,917	489,583
939	TOTAL DISTRIBUTION EXPENSES		27,861,540	26,487,364	1,374,176
940					
941	CUSTOMER ACCOUNTING EXPENSES				
942	901 / SUPERVISION	L 947	720,461	684,699	35,763
943	902 / METER READING	CW902	1,190,800	976,770	214,030
944	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,139,948	8,841,176	298,772
945	904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946	905 / MISC EXPENSES	L 943-945	0	0	0
947	TOTAL CUSTOMER ACCOUNTING EXPENSES		11,051,209	10,502,644	548,565
948					
949	CUSTOMER SERVICES & INFORMATION EXPENSES				
950	907 / SUPERVISION	L 953	702,196	679,121	23,075
951	908 / CUSTOMER ASSISTANCE	L 954	4,266,842	4,126,627	140,215
952	909 / INFORMATION & INSTRUCTIONAL	L 955	0	0	0
953	910 / MISCELLANEOUS EXPENSES	L 951+952	417,790	404,061	13,729
954	TOTAL CUST SERV & INFORMATN EXPENSES		5,386,828	5,209,808	177,020
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	49,325,728	47,157,827	2,167,901
963	921 / OFFICE SUPPLIES	PTDCAS	286,644	274,045	12,598
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	339,224	325,327	13,898
969	TOTAL ACCOUNT 924				
970					
971	925 / INJURIES & DAMAGES	LABOR	104,930	100,321	4,610
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	170,764	163,259	7,505
987	931 / RENTS	L 172	0	0	0
988	935 / GENERAL PLANT MAINTENANCE	P3908	990,663	950,077	40,586
989	TOTAL ADMIN & GENERAL EXPENSES		51,217,954	48,970,856	2,247,098
990	TOTAL OPER & MAINT EXPENSES		137,286,621	131,256,743	6,029,879
991					
992	TOTAL LABOR - RATIO (%)		1	0.9561	0.0439

**IDAHO POWER COMPANY**  
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1	2	3	4	5	6	7	8	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
993	***	TABLE 14 - ALLOCATION FACTORS ***									
994											
995		CAPACITY RELATED KW									
996		PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10					2,529,752.4	2,529,752.4	2,428,149.6	101,602.8
997		SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11					2,529,752.4	2,529,752.4	2,428,149.6	101,602.8
998		RETAIL TRANSMISSION	D12					2,529,752.4	2,529,752.4	2,428,149.6	101,602.8
999		DISTRIBUTION SERVICE @ GENERATION LEVEL	D60					2,400,304.3	2,400,304.3	2,311,766.3	88,538.0
1000											
1001		ENERGY RELATED MWH									
1002		GENERATION LEVEL (PSP)	E10					16,399,818.0	16,399,818.0	15,667,937.4	731,880.6
1003		RETAIL MWH AT GENERATION LVL	E100					16,399,818.0	16,399,818.0	15,667,937.4	731,880.6
1004		CUSTOMER LEVEL	E99					15,115,422.6	15,115,422.6	14,435,754.3	679,668.2
1005											
1006		CUSTOMER RELATED FACTORS									
1007		36S-DIRECT ASSIGNMENT	DA36S					65,418,652	65,418,652	62,662,269	2,756,383
1008		370-METER INVESTMENT	ACCT370					106,703,077	106,703,077	103,146,939	3,556,138
1009		902-CUSTOMER WEIGHTED	CW902					1,871,924	1,871,924	1,535,472	336,452
1010		903-CUSTOMER WEIGHTED	CW903					14,000,068	14,000,068	13,542,425	457,643
1011		904-CUSTOMER WEIGHTED	CW904					2,287,942	2,287,942	2,124,182	163,760
1012		909-DIRECT ASSIGN-AVG.NO.CUST.	DA909					595,357	595,357	575,892	19,465



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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	<b>DESCRIPTION</b>				
1013	***TABLE 14 - ALLOCATION FACTORS***				
1014					
1015	DIRECT ASSIGNMENTS				
1016	252-CUSTOMER ADVANCES	DA352	6,789,581	6,733,516	56,065
1017	350-LAND & LAND RIGHTS	DA350	0	0	0
1018	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020	354-TOWERS & FIXTURES	DA354	0	0	0
1021	355-POLES & FIXTURES	DA355	33,842	0	33,842
1022	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023	359-ROADS & TRAILS	DA359	0	0	0
1024	360-LAND & LAND RIGHTS	ACCT360	7,831,316	7,640,364	190,952
1025	361-STRUCTURES & IMPROVEMENTS	ACCT361	52,169,658	49,536,165	2,633,493
1026	362-STATION EQUIPMENT	ACCT362	301,417,637	288,442,652	12,974,985
1027	364-POLES, TOWERS & FIXTURES	DA364	296,273,046	272,489,374	23,783,672
1028	365-OVERHEAD CONDUCTORS & DEVICES	DA365	148,575,498	139,471,064	9,104,433
1029	366-UNDERGROUND CONDUIT	DA366	52,661,172	51,862,710	798,462
1030	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	305,663,738	301,060,491	4,603,247
1031	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,554,876	4,281,073	273,803
1032	373-STREET LIGHTING SYSTEMS	DA373	5,182,728	4,956,650	226,078
1033	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,655,727	4,613,049	42,677
1034	454-REVENUE - FACILITIES CHARGE	DA454	10,122,952	9,709,513	413,439
1035	908-OTHER CUSTOMER ASSISTANCE	DA908	6,257,431	6,055,545	201,886
1036	440-RETAIL SALES REVENUE	RETREV	1,113,248,735	1,060,932,404	52,316,331
1037	447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038	RIDER FUND DIRECT ASSIGNMENT	DA RIDER	0	0	0
1039	411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	56,783	54,557	2,226
1040	403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
1041	IDAHO	CIDA	1	1	0
1042	OREGON	CODA	1	0	1
1043	NET TO GROSS TAX MULTIPLIER	DA890	1.347	1.347	1.347

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1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1044	***	TABLE 14 - ALLOCATION FACTORS ***									
1045		INTERNALLY DEVELOPED ALLOCATION FACTORS									
1046		PLANT - PROD, TRANS&DIST							5,830,324,191	5,591,462,560	238,861,632
1047		LAB - PROD, TRANS, DIST, CUST ACCT&CSIS							86,068,667	82,285,887	3,782,780
1048		PLANT - HYDRO, OTHER, TSUBS, DSUBS&GP							2,907,376,747	2,788,843,168	118,533,580
1049		PLANT - GEN PLT (390,391,397&398)							250,310,423	249,645,807	10,664,617
1050		PLANT - PROD, TRANS, DIST&GEN							6,276,315,270	6,019,181,900	257,133,370
1051		O&M - PROD, TRANS, DIST, CUST ACCT&CSIS							637,374,493	608,882,790	28,491,703
1052		LAB - PROD, TRANS, DIST, CUST ACCT&CSIS							86,068,667	82,285,887	3,782,780
1053		LAB - ALL LABOR WITHOUT 925-6 "CIRC"							136,842,466	130,831,095	6,011,371
1054		REV - RETAIL, RESALE & WHEELING							1,148,720,787	1,094,859,754	53,861,033
1055		O&M - ALL EXCEPT FUEL							668,983,481	637,072,328	31,911,153
1056		PLANT - 85%-HYD PROD + 11%-TRANS							1,042,162,955	1,000,296,589	41,866,366
1057		O&M - TOTAL (NOT USED)							796,743,727	759,155,858	37,587,869
1058											

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8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1059	*** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060					
1061	CAPACITY RELATED KW				
1062	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	95.98%	4.02%
1063	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.98%	4.02%
1064	RETAIL TRANSMISSION	D12	100.00%	95.98%	4.02%
1065	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.31%	3.69%
1066					
1067	ENERGY RELATED MWH				
1068	GENERATION LEVEL (PSP)	E10	100.00%	95.54%	4.46%
1069	RETAIL MWH AT GENERATION LVL	E100	100.00%	95.54%	4.46%
1070	CUSTOMER LEVEL	E99	100.00%	95.50%	4.50%
1071					
1072	CUSTOMER RELATED FACTORS				
1073	389-DIRECT ASSIGNMENT	DA369	100.00%	95.79%	4.21%
1074	370-METER INVESTMENT	ACCT370	100.00%	96.67%	3.33%
1075	902-CUSTOMER WEIGHTED	CW902	100.00%	82.03%	17.97%
1076	903-CUSTOMER WEIGHTED	CW903	100.00%	96.73%	3.27%
1077	904-CUSTOMER WEIGHTED	CW904	100.00%	92.84%	7.16%
1078	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.73%	3.27%

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

8 DESCRIPTION	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.17%	0.83%
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%	97.56%	2.44%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	94.95%	5.05%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	95.70%	4.30%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	91.97%	8.03%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.87%	6.13%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.48%	1.52%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.49%	1.51%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.99%	6.01%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.64%	4.36%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	99.08%	0.92%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.92%	4.08%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.77%	3.23%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.30%	4.70%
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	DA890	1.347	1.347	1.347

**IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II  
JURISDICTIONAL SEPARATION STUDY  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

8	DESCRIPTION	ALLOCI/ 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%	95.90%	4.10%
1111	LAB - PROD, TRANS, DIST, CUST ACCT&CSIS	PTDCAS	100.00%	95.60%	4.40%
1112	PLANT - HYDRO, OTHER, T, SUBS, DSUBS&GP	P110P	100.00%	95.92%	4.08%
1113	PLANT - GEN FLT (390,391,397&398)	P3908	100.00%	95.90%	4.10%
1114	PLANT - PROD, TRANS, DIST&GEN	P101P	100.00%	95.90%	4.10%
1115	O&M - PROD, TRANS, DIST, CUST ACCT&CSIS	SUBEX	100.00%	95.53%	4.47%
1116	LAB - PROD, TRANS, DIST, CUST ACCT&CSIS	RELAB	100.00%	95.60%	4.40%
1117	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.61%	4.39%
1118	REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.31%	4.69%
1119	O&M - ALL EXCEPT FUEL	O&M	100.00%	95.23%	4.77%
1120	PLANT - 88% HYD PROD + 11% TRANS	SURVEY	100.00%	95.98%	4.02%
1121	O&M - TOTAL (NOT USED)	OM401	100.00%	95.28%	4.72%

**IDAHO POWER COMPANY**

**WORKING PAPERS  
FOR 2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**MARCH 2022**

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



Idaho Power Company  
Account 101 - Electric Plant In Service  
For Thirteen Months Ended December 2021

Acct	Account Description	December 2020 Balance	January 2021 Balance	February 2021 Balance	March 2021 Balance	April 2021 Balance	May 2021 Balance	June 2021 Balance
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01
302	Franchises & Consents	35,139,516.58	35,265,189.19	35,927,803.21	37,198,994.02	37,198,994.02	37,321,736.05	37,324,458.32
303	Misc Intangible Plant	40,995,899.42	40,788,953.63	41,121,761.63	41,457,831.61	41,551,114.78	41,523,857.17	41,408,628.44
	<b>TOTAL INTANGIBLE PLANT</b>	<b>76,141,119.01</b>	<b>76,059,845.83</b>	<b>77,055,267.85</b>	<b>78,662,528.64</b>	<b>78,755,811.81</b>	<b>78,851,296.23</b>	<b>78,738,789.77</b>
310.1	Land Owned in Fee-Thermal	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17
310.2	Land & Water Rights-Thermal	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03
311	Structures & Improve-Thermal	120,328,638.72	120,531,221.16	120,498,551.76	120,493,172.61	120,494,546.28	120,675,910.42	120,682,265.28
312	Boiler Plant Equip-All Others	640,794,248.20	641,359,745.55	641,294,669.70	641,233,595.51	641,252,421.93	638,456,561.87	647,265,313.26
314	Turbogenerator Units	138,531,672.19	138,531,672.19	138,851,156.55	139,382,379.53	139,748,092.38	139,690,301.15	140,094,984.35
315	Access Elec Equip-Thermal	53,352,825.63	53,367,012.07	53,444,994.31	53,456,983.79	53,468,429.11	53,442,825.84	53,677,561.79
316	Misc PP Equip - Operations	17,791,940.16	17,481,558.94	17,473,369.48	17,472,533.98	17,488,947.55	17,588,476.80	19,141,278.51
	<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>972,521,746.10</b>	<b>972,993,631.11</b>	<b>973,285,163.00</b>	<b>973,761,086.62</b>	<b>974,174,858.45</b>	<b>971,576,497.38</b>	<b>982,583,824.39</b>
330	Land & Land Rights - Hydro	31,942,133.57	31,942,133.57	31,960,903.99	31,960,903.99	31,960,903.99	31,960,903.99	31,960,903.99
331	Structures & Improvement-Hydro	227,499,485.34	227,318,164.07	229,320,037.97	229,885,250.81	227,699,453.33	230,340,156.91	242,276,202.60
332	Reservoirs, Dams & Waterways	288,709,175.55	289,754,446.10	289,764,276.68	289,830,562.18	298,529,575.44	299,146,590.92	300,456,384.95
333	Water Wheels, Turbines & Gens	331,230,178.86	331,410,020.09	330,746,990.84	330,991,441.72	331,004,672.13	331,280,731.78	341,741,070.53
334	Access Electric Equip-Hydro	66,629,844.09	66,668,412.20	66,674,618.69	66,758,949.75	66,753,451.34	66,762,006.96	66,762,257.71
335	Misc Hydro Equip - Computers	28,563,626.08	28,589,002.79	28,736,897.33	29,675,406.48	29,810,272.67	29,845,022.15	29,004,376.65
336	Roads, Railroads & Bridges	13,962,995.47	13,962,995.47	13,962,995.47	14,163,609.09	14,166,392.03	14,166,392.03	14,166,262.60
	<b>TOTAL HYDRO PRODUCTION PLANT</b>	<b>988,537,438.96</b>	<b>989,645,174.29</b>	<b>991,166,720.97</b>	<b>993,266,123.99</b>	<b>999,924,720.93</b>	<b>1,003,501,804.74</b>	<b>1,026,357,459.03</b>
340	Land & Land Rights-Other	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95
341	Structures & Improvement-Other	154,240,605.35	154,243,906.83	154,288,032.72	154,313,148.59	154,374,615.78	154,374,914.48	154,360,506.17
342	Fuel Holders, Produces & Acces	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49
343	Prime Movers	220,475,073.85	220,191,666.92	220,191,666.92	222,590,590.06	222,422,364.09	222,422,364.09	222,601,068.58
344	Generators	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23
345	Access Electric Equip-Other	92,002,588.53	92,002,588.53	92,002,588.53	92,002,588.53	91,993,871.53	91,993,871.53	91,993,871.53
346	Misc Power Plant Equip-Other	6,667,604.74	6,667,567.43	6,680,087.33	6,681,300.49	6,710,596.57	6,706,963.70	6,708,433.88
	<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>553,202,394.14</b>	<b>552,922,251.38</b>	<b>552,978,897.17</b>	<b>555,404,149.34</b>	<b>555,317,969.64</b>	<b>555,314,635.47</b>	<b>555,480,401.83</b>
350	Land Held for Future Use-Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350.1	Land Owned in Fee - Transm Sta	3,849,189.14	3,849,189.14	3,849,189.14	3,849,189.14	3,849,189.14	3,903,546.90	3,903,546.90
350.2	Land Rights & Easements	35,303,251.81	35,362,945.34	35,362,945.34	35,362,945.34	35,372,002.89	35,372,002.89	35,372,002.89
352	Structures & Improve-Transm	85,528,074.35	85,574,517.95	85,626,652.35	85,646,732.27	85,695,917.18	85,653,007.73	85,767,345.36
353	Station Equip - Transmission	462,306,899.31	462,200,694.12	461,812,305.14	462,942,590.48	463,163,747.48	463,707,547.60	461,921,981.58
354	Towers & Fixtures-Transmission	222,850,575.31	223,139,156.78	223,716,254.57	223,115,086.19	223,076,266.16	223,001,291.40	223,190,290.42
355	Poles & Fittings-Transmission	217,371,228.31	217,534,840.49	217,841,199.61	218,504,827.87	219,003,394.97	218,846,475.09	219,146,117.79
356	Overhd Conductors/Devic-Transm	244,760,635.21	244,864,676.75	244,989,359.03	245,843,082.58	245,412,986.97	246,118,421.04	246,602,878.68
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18
	<b>TOTAL TRANSMISSION PLANT</b>	<b>1,272,360,119.62</b>	<b>1,272,916,226.75</b>	<b>1,273,594,171.36</b>	<b>1,275,654,720.05</b>	<b>1,275,963,771.00</b>	<b>1,276,992,558.83</b>	<b>1,276,294,429.80</b>

Idaho Power Company  
Account 101 - Electric Plant In Service  
For Thirteen Months Ended December 2021

360	Distr - ROW Renewal Cost	7,429,778.11	7,429,767.44	7,429,767.44	7,429,767.44	7,429,767.44
361	Structures/Improvements-Distrib	50,202,283.34	50,189,647.19	50,284,362.59	50,805,536.70	51,194,992.75
362	Station Equipment-Distribution	286,987,477.23	286,928,429.76	287,842,896.88	289,872,754.32	292,750,402.43
	<b>TOTAL SUBSTATION EQUIPMENT</b>	<b>344,619,538.68</b>	<b>344,520,314.17</b>	<b>345,557,026.91</b>	<b>348,105,060.46</b>	<b>351,375,162.62</b>
364	Poles Towers & Fixtures-Distrib	293,142,664.49	293,310,814.69	292,851,280.59	294,165,946.34	296,912,490.63
365	Overhd Conductors/Devices-Distrib	147,320,762.31	147,537,121.39	148,476,379.03	148,691,822.97	148,242,446.83
366	Underground Conduit	53,586,218.10	52,321,878.51	52,990,248.11	51,908,984.34	52,729,968.06
367	Undergrmd Conductors & Devices	302,975,748.90	301,553,879.95	303,135,730.37	302,492,987.53	305,116,832.68
368	Line Transformers	647,632,804.29	650,712,249.32	654,137,375.01	658,394,050.48	663,060,476.69
369	Services	64,812,030.20	65,006,145.01	65,137,000.43	65,219,733.16	65,361,993.07
370.0	Meters	19,194,366.35	19,328,573.33	19,435,352.34	19,577,217.29	19,721,410.12
370.1	Meters - AMI	85,682,083.23	87,361,104.76	88,451,835.68	89,321,152.94	90,149,004.02
371	Installations On Cust Premise	4,004,512.43	4,013,496.79	4,402,292.74	4,059,451.07	5,071,297.33
373	Street Lighting & Signal Syst	4,848,520.88	4,737,582.80	4,853,622.55	4,731,606.57	5,367,477.74
	<b>TOTAL DISTRIBUTION LINES</b>	<b>1,623,179,711.18</b>	<b>1,625,898,787.56</b>	<b>1,634,397,927.36</b>	<b>1,639,170,657.74</b>	<b>1,651,733,397.17</b>
389	Land & Land Rights-General	18,862,346.21	18,862,346.21	20,312,067.53	20,312,067.53	20,820,245.05
390	Structures/Improve-Leasehold	136,316,242.37	136,320,121.68	143,583,580.38	144,445,719.83	142,112,256.16
391	Office Furniture	43,713,588.23	43,001,949.47	42,222,920.19	42,541,460.15	42,379,067.43
392	Transp Equip - Trailers	113,294,310.77	114,015,692.62	114,250,651.29	114,356,282.93	106,331,068.84
393	Stores Equipment	4,383,295.68	4,482,854.25	4,488,642.79	4,488,642.79	4,279,317.01
394	Tools, Shop & Garage Equipment	12,275,962.35	12,342,106.05	12,488,765.68	12,502,193.39	11,876,112.19
395	Laboratory Equipment	14,859,117.09	14,857,913.34	15,054,622.53	15,373,834.90	14,932,416.75
396	Power Operated Equipment	23,705,549.22	23,744,491.84	23,995,093.64	23,623,488.62	23,657,257.49
397	Comm Equip - Microwave	60,519,006.43	60,373,293.41	63,072,203.70	63,449,259.50	66,057,435.75
398	Miscellaneous Equip-Other	8,147,399.36	8,211,514.37	8,444,053.42	8,476,424.08	9,924,490.50
	<b>TOTAL GENERAL EQUIPMENT PLANT</b>	<b>436,077,817.71</b>	<b>436,154,277.61</b>	<b>448,735,150.39</b>	<b>441,018,506.05</b>	<b>442,369,567.17</b>
	<b>TOTAL ELECTRIC PLANT W/O ARO</b>	<b>6,267,592,762.65</b>	<b>6,274,653,599.69</b>	<b>6,312,827,236.49</b>	<b>6,314,535,016.90</b>	<b>6,364,943,131.78</b>
317	Asset Retire Cost Steam Prod	15,446,594.38	15,446,594.38	15,583,799.38	15,583,799.38	27,269,767.38
	<b>TOTAL ASSET RETIREMENT</b>	<b>15,446,594.38</b>	<b>15,446,594.38</b>	<b>15,583,799.38</b>	<b>15,583,799.38</b>	<b>27,269,767.38</b>
	<b>TOTAL ELECTRIC PLANT IN SERVICE</b>	<b>6,283,039,357.03</b>	<b>6,290,100,194.07</b>	<b>6,328,411,035.87</b>	<b>6,330,118,816.28</b>	<b>6,392,212,899.16</b>

Idaho Power Company  
Account 101 - Electric Plant in Service  
For Thirteen Months Ended December 2021

Acct	Account Description	July 2021 Balance	August 2021 Balance	September 2021 Balance	October 2021 Balance	November 2021 Balance	December 2021 Balance	Total	13-Month Average
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	74,139.13	5,703.01
302	Franchises & Consents	37,320,908.86	37,320,908.86	37,320,908.86	37,748,739.92	37,562,826.79	38,076,882.76	480,727,867.44	36,979,066.73
303	Misc Intangible Plant	41,472,338.73	43,276,589.22	44,325,820.93	44,483,687.07	44,405,073.67	44,512,459.02	551,324,015.32	42,409,539.64
<b>TOTAL</b>	<b>INTANGIBLE PLANT</b>	<b>78,798,950.60</b>	<b>80,603,201.09</b>	<b>81,652,432.80</b>	<b>82,238,130.00</b>	<b>81,973,603.47</b>	<b>82,595,044.79</b>	<b>1,032,126,021.89</b>	<b>79,394,309.38</b>
310.1	Land Owned in Fee-Thermal	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	13,958,739.21	1,073,749.17
310.2	Land & Water Rights-Thermal	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	8,432,736.39	648,672.03
311	Structures & Improve-Thermal	120,765,692.70	120,770,604.63	120,761,235.58	120,713,107.98	120,714,014.96	120,945,900.79	1,568,374,862.87	120,644,220.22
312	Boiler Plant Equip-All Others	647,663,720.60	647,500,715.92	647,485,142.99	647,555,520.16	647,590,750.22	648,153,414.92	8,377,605,820.93	644,431,216.99
314	Turbogenerator-Units	140,183,797.22	140,325,775.08	140,324,800.23	140,423,505.47	140,835,967.76	140,615,650.63	1,817,540,754.73	139,810,827.29
315	Access Elec Equip-Thermal	53,689,350.84	53,800,415.50	53,836,744.44	53,902,058.34	54,016,216.91	54,101,874.11	697,557,292.68	53,658,253.28
316	Misc PP Equip - Operations	19,150,495.19	19,259,133.97	19,302,046.60	19,173,956.62	19,153,867.17	19,152,496.00	239,630,100.97	18,433,064.69
<b>TOTAL</b>	<b>STEAM PRODUCTION PLANT</b>	<b>983,175,477.75</b>	<b>983,379,066.30</b>	<b>983,432,391.04</b>	<b>983,490,569.77</b>	<b>984,034,235.22</b>	<b>984,691,757.65</b>	<b>12,723,109,307.78</b>	<b>978,700,023.67</b>
330	Land & Land Rights - Hydro	31,960,903.99	31,960,903.99	31,960,903.99	31,960,903.99	31,960,903.99	31,960,903.99	415,491,914.83	31,960,916.53
331	Structures & Improvement-Hydro	241,782,168.48	242,344,561.80	242,700,839.70	242,470,351.25	242,977,067.01	245,328,748.38	3,071,942,487.65	236,303,268.28
332	Reservoirs, Dams & Waterways	301,309,830.95	301,312,785.32	300,941,749.54	301,230,177.21	301,308,059.99	300,891,767.37	3,863,185,382.20	297,168,106.32
333	Water Wheels, Turbines & Gens	341,805,678.79	341,878,447.68	341,925,044.35	341,633,806.63	341,609,081.78	340,646,213.22	4,377,903,378.40	336,761,798.34
334	Access Electric Equip-Hydro	66,738,655.69	66,740,519.39	66,747,582.44	66,879,866.05	67,164,411.18	68,318,708.14	869,599,283.63	66,892,252.59
335	Misc Hydro Equip - Computers	28,886,338.61	28,915,897.90	28,680,188.58	28,694,599.58	28,736,183.38	29,253,215.20	377,391,027.40	29,030,079.03
336	Roads, Railroads & Bridges	14,250,782.04	14,250,782.04	14,337,838.19	14,604,284.47	14,790,197.60	14,790,197.60	185,575,724.07	14,275,055.70
<b>TOTAL</b>	<b>HYDRO PRODUCTION PLANT</b>	<b>1,026,734,358.55</b>	<b>1,027,403,898.12</b>	<b>1,027,294,146.79</b>	<b>1,027,473,989.18</b>	<b>1,028,545,904.93</b>	<b>1,031,227,457.60</b>	<b>13,161,089,198.18</b>	<b>1,012,391,476.79</b>
340	Land & Land Rights-Other	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	35,097,321.35	2,699,793.95
341	Structures & Improvement-Other	154,361,125.95	154,334,850.96	154,330,500.80	154,330,500.80	154,349,948.85	154,588,979.78	2,006,491,637.06	154,345,510.54
342	Fuel Holders, Produces & Access	10,438,247.49	10,462,603.12	10,462,603.12	10,462,603.12	10,462,603.12	10,462,624.43	135,802,654.83	10,446,358.06
343	Prime Movers	222,601,068.58	222,601,068.58	222,601,068.58	222,601,068.58	221,423,945.02	221,427,285.71	2,884,150,299.56	221,857,715.35
344	Generators	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	866,820,242.99	66,678,480.23
345	Access Electric Equip-Other	91,993,871.53	91,993,871.53	92,010,167.80	92,057,239.38	92,057,239.38	92,082,267.66	1,196,186,625.99	92,014,355.85
346	Misc Power Plant Equip-Other	6,799,263.90	6,801,502.88	6,840,506.76	6,827,689.85	6,827,689.85	6,902,185.49	87,821,392.87	6,755,491.76
<b>TOTAL</b>	<b>OTHER PRODUCTION PLANT</b>	<b>555,571,851.63</b>	<b>555,572,171.25</b>	<b>555,623,121.24</b>	<b>555,657,375.91</b>	<b>554,499,700.40</b>	<b>554,825,255.25</b>	<b>7,212,370,174.65</b>	<b>554,797,705.74</b>
350	Land Held for Future Use-Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350.1	Land Owned in Fee - Transm Sta	3,903,546.90	3,903,546.90	3,892,003.65	3,892,001.65	3,892,001.65	3,892,001.65	50,428,141.90	3,879,087.84
350.2	Land Rights & Easements	35,372,002.89	35,372,002.89	35,372,318.42	35,337,397.43	35,724,965.89	35,724,965.89	460,411,749.91	35,416,288.45
352	Structures & Improve-Transm	85,598,630.01	85,816,695.14	86,244,804.90	86,956,554.14	87,193,470.79	87,473,548.09	1,118,781,950.26	86,060,150.02
353	Station Equip - Transmission	482,288,776.34	483,674,777.51	483,913,502.82	485,975,872.17	485,931,510.08	470,126,028.28	6,029,946,172.91	483,842,013.30
354	Towers & Fixtures-Transmission	223,173,438.94	223,307,917.46	228,176,238.86	228,300,814.47	228,564,739.34	231,330,644.20	2,924,942,624.08	224,995,586.47
355	Poles & Fixtures-Transmission	225,062,957.02	225,812,130.91	217,906,396.05	217,906,396.05	219,339,649.19	224,163,700.24	2,858,424,170.64	219,878,782.36
356	Overhead Conductors/Dave-Transm	248,311,989.05	248,872,966.22	253,465,169.10	253,112,849.95	253,131,436.85	256,041,848.76	3,231,528,300.19	248,579,100.01
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	5,073,460.34	390,266.18
<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	<b>1,284,081,607.33</b>	<b>1,287,150,303.21</b>	<b>1,289,360,699.98</b>	<b>1,291,856,914.94</b>	<b>1,294,168,039.97</b>	<b>1,309,143,007.39</b>	<b>16,679,536,570.23</b>	<b>1,283,041,274.63</b>

Idaho Power Company  
Account 101 - Electric Plant in Service  
For Thirteen Months Ended December 2021

360	Distr - ROW Renewal Cost	7,429,767.44	7,683,074.33	7,717,769.95	7,721,402.99	7,831,316.10	97,821,491.67	7,524,730.13
361	Structures/Improvements-Distrib	51,213,967.71	51,698,404.31	51,877,878.08	51,858,401.91	52,169,658.74	663,717,747.52	51,055,211.35
362	Station Equipment-Distribution	295,143,721.38	295,594,514.24	300,142,107.38	300,728,444.07	301,417,636.87	3,812,108,453.35	293,239,111.80
	<b>TOTAL SUBSTATION EQUIPMENT</b>	<b>353,787,456.53</b>	<b>358,520,790.59</b>	<b>359,737,754.41</b>	<b>360,308,249.97</b>	<b>361,418,611.71</b>	<b>4,573,647,692.54</b>	<b>351,819,053.28</b>
364	Poles Towers & Fixtures-Distr	296,730,906.41	297,915,725.65	297,693,284.44	298,493,742.23	307,123,821.65	3,851,549,593.85	296,273,045.68
365	Overhd Conductors/Devices-Distr	148,141,419.57	148,963,269.79	148,883,185.32	148,880,804.72	152,118,966.70	1,931,481,472.59	148,575,497.89
366	Underground Conduit	52,218,698.32	53,140,832.79	52,480,706.49	52,792,574.57	53,351,941.28	684,595,238.26	52,661,172.17
367	Undergrmd Conductors & Devices	304,450,150.56	309,064,375.14	310,259,201.66	311,300,191.50	313,609,491.23	3,973,628,600.32	305,663,738.49
368	Line Transformers	684,281,901.85	670,064,383.47	671,513,694.22	676,029,578.51	683,919,398.04	8,610,322,282.05	662,332,483.23
369	Services	65,192,673.06	65,459,742.47	65,940,912.42	65,989,455.46	66,365,371.22	850,442,471.86	65,418,651.68
370.0	Meters	19,740,938.71	19,722,432.69	19,676,240.06	19,706,856.68	19,927,094.67	254,619,169.56	19,586,089.97
370.1	Meters - AMI	90,774,718.15	91,512,339.13	89,376,529.03	89,719,624.03	90,141,164.31	1,161,242,869.54	89,326,374.58
371	Installations On Cust Premise	4,781,390.51	4,773,844.51	4,886,706.59	5,086,579.15	5,284,631.99	59,213,381.87	4,554,875.53
373	Street Lighting & Signal Syst	5,437,400.65	5,609,417.49	5,661,785.61	5,654,489.46	5,568,315.52	67,375,464.66	5,182,728.05
	<b>TOTAL DISTRIBUTION LINES</b>	<b>1,651,760,197.79</b>	<b>1,667,352,206.87</b>	<b>1,666,372,245.84</b>	<b>1,673,653,896.31</b>	<b>1,697,400,196.61</b>	<b>21,444,470,544.57</b>	<b>1,649,574,667.27</b>
389	Land & Land Rights-General	20,911,505.80	20,911,505.80	20,911,505.80	20,618,367.12	20,690,512.13	263,312,321.72	20,254,793.98
390	Structures/Improve-Leasehold	142,164,960.88	142,054,778.55	141,901,038.77	141,539,155.11	141,138,724.51	1,834,584,036.30	141,121,848.95
391	Office Furniture	40,774,190.56	40,579,685.23	41,820,078.32	42,812,465.95	43,003,684.15	548,868,328.23	42,220,640.63
392	Transp Equip - Trailers	107,618,882.78	107,643,497.23	108,302,714.98	108,376,366.21	109,292,064.32	1,430,778,143.54	110,059,857.20
393	Stores Equipment	4,279,317.01	4,279,317.01	4,279,317.01	4,279,317.01	4,279,317.01	56,793,996.08	4,388,769.08
394	Tools, Shop & Garage Equipment	12,030,293.31	12,058,162.92	12,131,324.08	12,235,949.00	12,357,083.60	159,153,885.34	12,242,606.56
395	Laboratory Equipment	14,932,816.49	14,869,448.85	14,889,448.85	14,788,687.65	14,779,348.13	194,632,426.26	14,971,725.10
396	Power Operated Equipment	23,672,525.18	23,700,118.80	23,767,448.41	23,774,746.02	23,927,370.31	309,177,737.31	23,782,902.87
397	Comm Equip - Microwave	69,186,619.28	74,643,039.18	74,861,699.08	73,353,607.85	81,342,100.34	880,117,846.78	67,701,372.83
398	Miscellaneous Equip-Other	9,903,768.89	10,088,701.71	10,140,627.08	10,161,155.18	10,209,852.81	120,465,293.30	9,266,561.02
	<b>TOTAL GENERAL EQUIPMENT PLANT</b>	<b>445,474,880.18</b>	<b>451,226,809.60</b>	<b>453,005,202.38</b>	<b>451,939,817.10</b>	<b>451,020,057.31</b>	<b>5,797,884,016.86</b>	<b>445,991,078.22</b>
	<b>TOTAL ELECTRIC PLANT W/O ARO</b>	<b>6,379,374,780.36</b>	<b>6,419,832,182.43</b>	<b>6,419,832,182.43</b>	<b>6,429,123,449.37</b>	<b>6,482,321,388.41</b>	<b>82,624,224,526.70</b>	<b>6,355,709,578.98</b>
317	Asset Retire Cost Steam Prod	27,269,767.38	27,269,767.38	27,269,767.38	27,269,767.38	26,540,204.45	283,249,990.01	21,788,460.77
	<b>TOTAL ASSET RETIREMENT</b>	<b>27,269,767.38</b>	<b>27,269,767.38</b>	<b>27,269,767.38</b>	<b>27,269,767.38</b>	<b>26,540,204.45</b>	<b>283,249,990.01</b>	<b>21,788,460.77</b>
	<b>TOTAL ELECTRIC PLANT IN SERVICE</b>	<b>6,406,644,547.74</b>	<b>6,441,732,566.29</b>	<b>6,447,101,949.81</b>	<b>6,456,393,216.75</b>	<b>6,508,861,592.86</b>	<b>82,907,474,516.71</b>	<b>6,377,499,039.75</b>

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

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2020	BALANCE AS OF YEAR END 2021	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
5	<b>SUBFUNCTION</b>				
6	350 / LAND & LAND RIGHTS				
7	TRANSMISSION SERVICE	39,152,441	39,616,968	39,384,704	39,295,376
8	DIRECT ASSIGNMENT	-	-	-	-
9	TOTAL ACCOUNT 350	39,152,441	39,616,968	39,384,704	39,295,376
10					
11	352 / STRUCTURES & IMPROVEMENTS				
12	TRANSMISSION SERVICE	85,527,416	87,472,890	86,500,153	86,059,492
13	DIRECT ASSIGNMENT	658	658	658	658
14	TOTAL ACCOUNT 352	85,528,074	87,473,548	86,500,811	86,060,150
15					
16	353 / STATION EQUIPMENT				
17	TRANSMISSION SERVICE	462,195,306	470,014,435	466,104,870	463,730,420
18	DIRECT ASSIGNMENT	111,594	111,594	111,594	111,594
19	TOTAL ACCOUNT 353	462,306,899	470,126,028	466,216,464	463,842,013
20					
21	354 / TOWERS & FIXTURES				
22	TRANSMISSION SERVICE	222,850,575	231,330,644	227,090,610	224,995,586
23	DIRECT ASSIGNMENT	-	-	-	-
24	TOTAL ACCOUNT 354	222,850,575	231,330,644	227,090,610	224,995,586
25					
26	355 / POLES & FIXTURES				
27	TRANSMISSION SERVICE	217,337,387	224,129,863	220,733,625	219,844,941
28	DIRECT ASSIGNMENT	33,842	33,842	33,842	33,842
29	TOTAL ACCOUNT 355	217,371,228	224,163,704	220,767,467	219,878,782
30					
31	356 / OVERHEAD CONDUCTORS & DEVICES				
32	TRANSMISSION SERVICE	244,734,140	256,015,353	250,374,747	248,552,605
33	DIRECT ASSIGNMENT	26,495	26,495	26,495	26,495
34	TOTAL ACCOUNT 356	244,760,635	256,041,849	250,401,242	248,579,100

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

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2020	BALANCE AS OF YEAR END 2021	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
35	359 / ROADS & TRAILS				
36	TRANSMISSION SERVICE	390,266	390,266	390,266	390,266
37	DIRECT ASSIGNMENT	-	-	-	-
39	TOTAL ACCOUNT 359	390,266	390,266	390,266	390,266
41					
42	<b>TOTAL TRANSMISSION PLANT</b>	<b>1,272,360,120</b>	<b>1,309,143,007</b>	<b>1,290,751,564</b>	<b>1,283,041,275</b>
43					
44	<b>DIRECT ASSIGNMENTS</b>				
45	350 350 IPUC RETAIL	-	-	-	-
46	350 OPUC RETAIL	-	-	-	-
47	350 OPUC Facilities	-	-	-	-
48	350 IPUC Facilities	-	-	-	-
49	TOTAL 350	-	-	-	-
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				
58	353 OPUC RETAIL	75,100	75,100	75,100	75,100
59	353 OPUC Facilities	36,494	36,494	36,494	36,494
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**

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2020	BALANCE AS OF YEAR END 2021	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
355	355 IPUC RETAIL	-	-	-	-
355	355 OPUC RETAIL	-	-	-	-
355	355 OPUC Facilities	33,842	33,842	33,842	33,842
355	355 IPUC Facilities	-	-	-	-
<b>TOTAL 355</b>		<b>33,842</b>	<b>33,842</b>	<b>33,842</b>	<b>33,842</b>
356	356 IPUC RETAIL	-	-	-	-
356	356 OPUC RETAIL	-	-	-	-
356	356 OPUC Facilities	25,306	25,306	25,306	25,306
356	356 IPUC Facilities	1,189	1,189	1,189	1,189
<b>TOTAL 356</b>		<b>26,495</b>	<b>26,495</b>	<b>26,495</b>	<b>26,495</b>
359	359 IPUC RETAIL	-	-	-	-
359	359 OPUC RETAIL	-	-	-	-
359	359 OPUC Facilities	-	-	-	-
359	359 IPUC Facilities	-	-	-	-
<b>TOTAL 359</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>		<b>172,589</b>	<b>172,589</b>	<b>172,589</b>	<b>172,589</b>



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

	<u>FERC</u>	<u>DESCRIPTION</u>	<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>	<u>13-MONTH</u>
	<u>ACCOUNT NO.</u>		<u>2020</u>	<u>2021</u>	<u>AVERAGE</u>
5	<b>SUBFUNCTION</b>				
6	360 / LAND & LAND RIGHTS		7,429,778	7,831,316	7,524,730
7	TOTAL ACCOUNT 360				
9	361 / STRUCTURES & IMPROVEMENTS		50,879,274	52,169,659	51,055,211
10	TOTAL ACCOUNT 361				
12	362 / STATION EQUIPMENT		287,263,364	301,417,637	293,239,112
13	TOTAL ACCOUNT 362				
14					
15	<b>TOTAL</b>		<b>345,572,416</b>	<b>361,418,612</b>	<b>351,819,053</b>





**DISTRIBUTION LINE INVESTMENT**

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

	Year End			
	IDAHO	OREGON	TOTAL	
1				
2				
3				
4	Account 364	282,980,841	24,142,981	307,123,822
5	Account 365	143,391,424	8,727,542	152,118,967
6	Account 366	52,525,989	825,952	53,351,941
7	Account 367	308,886,276	4,723,215	313,609,491
8	Account 369	63,794,607	2,570,764	66,365,371
9	Account 370	106,387,667	3,680,592	110,068,259
10	Account 371	4,953,808	330,824	5,284,632
11	Account 373	5,320,596	237,719	5,558,316
12	<b>TOTAL</b>	<b>968,241,208</b>	<b>45,239,591</b>	<b>1,013,480,799</b>

**13 Month Average**

	IDAHO	OREGON	TOTAL	
13				
14				
15				
16				
17	Account 364	272,489,374	23,783,672	296,273,046
18	Account 365	139,471,064	9,104,433	148,575,498
19	Account 366	51,862,710	798,462	52,661,172
20	Account 367	301,060,491	4,603,247	305,663,738
21	Account 369	62,662,269	2,756,383	65,418,652
22	Account 370	103,146,939	3,556,138	106,703,077
23	Account 371	4,281,073	273,803	4,554,876
24	Account 373	4,956,650	226,078	5,182,728
25	<b>TOTAL</b>	<b>939,930,570</b>	<b>45,102,216</b>	<b>985,032,786</b>

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$0</b>	<b>\$0 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$1,466,873 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>\$0</b>	<b>\$1,466,873 (D)</b>

(A) Effect of Other Allocators

(B)	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
	\$258,889,396	\$258,889,396	\$0

(C) Effect of Other Allocators

(D)	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
	\$258,889,396	\$260,356,269	\$1,466,873

**ACCUMULATED DEPRECIATION  
& AMORTIZATION**

**Idaho Power Company**  
**13-Month Accumulated Reserve for Depreciation and Amortization**  
**Thirteen Months Ending 12/31/2021**

FERC Account	12/31/2020	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021
	Balance	Balance	Balance	Balance	Balance	Balance	Balance
302	-15,636,506.70	-15,731,236.06	-15,826,159.81	-15,922,097.56	-16,018,277.24	-16,116,192.27	-16,214,156.87
303	-16,683,310.71	-17,107,900.38	-17,464,609.00	-17,922,940.22	-18,487,268.70	-18,929,700.88	-19,358,161.02
<b>Total 111000</b>	<b>-32,319,817.41</b>	<b>-32,839,136.44</b>	<b>-33,290,768.81</b>	<b>-33,845,037.78</b>	<b>-34,505,545.94</b>	<b>-35,045,893.15</b>	<b>-35,572,317.89</b>
310	-443,944.09	-446,971.46	-449,998.83	-453,026.20	-456,053.57	-459,080.94	-462,111.90
311	-95,823,776.47	-96,102,286.38	-96,361,003.69	-96,643,433.31	-96,926,902.53	-97,210,135.68	-97,496,563.86
312	-328,646,694.65	-330,730,798.74	-332,905,322.26	-335,016,373.80	-337,161,340.91	-338,286,022.54	-338,408,901.09
314	-75,034,100.79	-75,613,118.09	-76,221,568.45	-76,764,275.87	-77,355,620.34	-77,893,934.98	-78,344,643.71
315	-39,705,028.59	-39,850,521.83	-39,998,726.35	-40,143,025.43	-40,287,689.36	-40,407,827.78	-40,532,301.34
316	-3,725,412.82	-3,427,296.30	-3,413,346.81	-3,482,995.07	-3,552,636.55	-3,622,330.83	-4,809,973.04
	<b>-543,378,957.41</b>	<b>-546,170,992.80</b>	<b>-549,349,966.39</b>	<b>-552,503,129.68</b>	<b>-555,740,243.26</b>	<b>-558,879,332.75</b>	<b>-559,994,494.94</b>
<b>STEAM PRODUCTION</b>	<b>-105,530,753.54</b>	<b>-105,925,336.71</b>	<b>-106,314,458.60</b>	<b>-107,665,148.57</b>	<b>-108,049,156.67</b>	<b>-108,525,270.15</b>	<b>-108,808,089.77</b>
332	-191,316,930.39	-191,766,468.38	-192,148,879.84	-194,717,315.61	-194,992,134.28	-195,415,892.85	-195,891,965.46
333	-124,023,298.02	-124,530,091.30	-124,313,818.57	-125,110,634.42	-126,318,997.42	-126,933,747.70	-127,243,853.12
334	-24,426,827.01	-24,566,947.23	-24,724,892.00	-25,412,926.21	-25,235,851.47	-25,416,263.58	-25,576,359.35
335	-10,013,887.24	-10,069,280.33	-10,124,890.49	-10,272,059.99	-10,222,612.96	-10,303,312.82	-9,430,864.00
336	-4,598,857.07	-4,624,574.43	-4,650,291.79	-4,904,176.55	-4,704,216.43	-4,730,060.91	-4,655,729.79
	<b>-459,910,553.27</b>	<b>-461,482,698.38</b>	<b>-462,277,231.29</b>	<b>-468,082,261.35</b>	<b>-469,522,969.23</b>	<b>-471,324,548.01</b>	<b>-471,606,861.49</b>
<b>HYDRO PRODUCTION</b>	<b>-35,169,859.38</b>	<b>-35,518,567.18</b>	<b>-35,868,016.39</b>	<b>-36,261,561.45</b>	<b>-36,606,498.94</b>	<b>-36,956,037.01</b>	<b>-37,172,106.75</b>
342	-3,239,895.31	-3,264,360.98	-3,288,826.65	-3,313,292.32	-3,337,757.99	-3,362,223.66	-3,386,689.33
343	-39,142,425.84	-39,443,343.77	-40,025,099.02	-41,442,789.67	-41,865,680.15	-42,474,816.13	-43,076,426.69
344	-28,432,834.38	-28,568,782.81	-28,704,731.24	-28,840,679.67	-28,976,628.10	-29,112,576.53	-29,248,524.96
345	-27,049,302.32	-27,272,374.32	-27,495,446.32	-27,718,518.32	-27,932,873.32	-28,155,086.83	-28,378,136.27
346	-2,209,121.50	-2,227,119.35	-2,245,117.09	-2,263,147.24	-2,267,002.44	-2,282,985.15	-2,301,083.15
	<b>-135,243,438.73</b>	<b>-136,294,548.41</b>	<b>-137,627,236.71</b>	<b>-139,839,988.07</b>	<b>-141,006,440.94</b>	<b>-142,343,725.31</b>	<b>-143,562,969.15</b>
<b>OTHER PRODUCTION</b>	<b>-1,138,532,949.41</b>	<b>-1,143,948,239.59</b>	<b>-1,149,254,434.39</b>	<b>-1,160,425,379.10</b>	<b>-1,166,269,653.43</b>	<b>-1,169,547,606.07</b>	<b>-1,175,164,325.58</b>
352	-31,140,064.81	-31,274,797.49	-31,405,152.30	-31,539,600.71	-31,665,100.86	-31,793,893.45	-31,921,966.67
353	-117,469,013.32	-118,223,414.35	-118,089,516.90	-118,830,379.51	-119,508,789.27	-120,257,293.10	-118,788,989.02
	<b>-148,609,078.13</b>	<b>-149,498,211.84</b>	<b>-149,494,669.20</b>	<b>-150,369,980.22</b>	<b>-151,173,890.13</b>	<b>-152,051,186.55</b>	<b>-150,710,955.69</b>
<b>TRANSMISSION STATIONS</b>	<b>-9,269,989.87</b>	<b>-9,296,688.67</b>	<b>-9,323,431.74</b>	<b>-9,350,174.81</b>	<b>-9,376,917.88</b>	<b>-9,403,667.67</b>	<b>-9,430,417.46</b>
354	-74,660,264.46	-74,868,143.53	-75,063,047.97	-74,596,665.07	-74,796,355.39	-74,901,936.77	-75,096,565.01
355	-72,171,000.15	-72,571,256.00	-73,016,282.85	-72,317,243.45	-72,448,122.13	-72,727,646.51	-73,065,775.44
356	-84,097,074.16	-84,393,900.64	-84,750,419.22	-84,510,173.71	-84,740,102.62	-85,059,209.91	-85,349,216.10
359	-289,810.10	-290,106.05	-290,402.00	-290,697.95	-290,993.90	-291,289.85	-291,585.80
	<b>-240,488,138.74</b>	<b>-241,420,094.89</b>	<b>-242,443,583.78</b>	<b>-241,064,954.99</b>	<b>-241,652,491.92</b>	<b>-242,383,750.71</b>	<b>-243,233,559.81</b>
<b>TRANSMISSION LINES</b>	<b>-389,037,216.87</b>	<b>-390,918,306.73</b>	<b>-391,938,252.98</b>	<b>-391,434,935.21</b>	<b>-392,826,382.05</b>	<b>-394,434,937.26</b>	<b>-393,944,515.50</b>
<b>Total TRANSMISSION</b>							



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

**Thirteen Months Ending 12/31/2021**

FERC Account	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	13-Month
	Balance	Balance	Balance	Balance	Balance	Balance	Average
302	-16,312,125.64	-16,410,088.98	-16,508,052.32	-16,606,015.66	-16,704,349.28	-16,802,682.92	-210,807,941.31
303	-19,952,203.77	-20,550,980.91	-21,049,433.04	-21,576,378.60	-22,110,577.43	-22,393,015.54	-253,586,480.20
<b>Total 111000</b>	<b>-36,264,329.41</b>	<b>-36,961,069.89</b>	<b>-37,557,485.36</b>	<b>-38,182,394.26</b>	<b>-38,814,926.71</b>	<b>-39,195,698.46</b>	<b>-464,394,421.51</b>
310	-465,142.86	-468,173.82	-471,204.78	-474,235.74	-477,263.12	-480,290.53	-6,007,497.84
311	-97,722,550.65	-98,011,820.67	-98,286,184.57	-98,574,734.66	-98,860,622.07	-99,143,403.54	-1,267,103,418.08
312	-340,717,090.92	-342,686,250.17	-344,837,341.50	-346,937,979.07	-349,122,517.55	-351,278,759.96	-4,414,755,393.16
314	-79,035,818.57	-79,647,514.63	-80,242,470.09	-80,857,731.54	-81,471,129.45	-82,079,084.91	-1,020,561,011.42
315	-40,686,895.52	-40,831,822.45	-40,974,053.58	-41,119,759.93	-41,265,561.26	-41,389,730.60	-527,192,944.02
316	-4,885,145.40	-4,992,070.92	-5,067,636.27	-5,142,558.40	-5,229,321.40	-5,312,776.66	-56,093,500.47
	<b>-563,512,643.92</b>	<b>-566,637,652.66</b>	<b>-569,898,890.79</b>	<b>-572,246,999.34</b>	<b>-574,713,764.99</b>	<b>-577,171,764.99</b>	<b>-7,291,713,764.99</b>
<b>STEAM PRODUCTION</b>							
331	-108,976,437.49	-109,386,395.48	-109,514,942.97	-109,726,697.33	-110,098,734.26	-110,368,639.09	-1,408,890,060.63
332	-196,387,592.93	-196,859,520.08	-197,840,112.11	-197,276,735.89	-197,781,104.36	-198,038,328.60	-2,539,432,980.78
333	-127,769,061.89	-128,282,106.76	-128,730,416.27	-128,947,427.12	-128,752,133.19	-128,195,187.10	-1,649,150,772.88
334	-25,718,129.61	-25,876,803.87	-26,122,130.09	-26,319,647.23	-26,807,406.16	-27,565,767.13	-333,769,950.94
335	-9,458,003.52	-9,451,638.36	-9,244,304.35	-9,325,112.58	-9,458,310.75	-9,681,726.71	-127,056,004.10
336	-4,681,574.19	-4,707,474.94	-4,804,432.91	-4,861,757.61	-4,991,813.56	-5,091,319.00	-62,588,279.18
	<b>-472,980,799.63</b>	<b>-474,563,939.49</b>	<b>-475,256,338.70</b>	<b>-476,457,377.76</b>	<b>-477,989,502.28</b>	<b>-479,422,967.63</b>	<b>-6,120,888,048.51</b>
<b>HYDRO PRODUCTION</b>							
341	-37,521,777.37	-37,844,657.29	-38,185,673.58	-38,480,487.01	-38,815,838.76	-39,167,285.66	-483,568,366.77
342	-3,411,155.00	-3,435,620.67	-3,460,143.98	-3,484,667.29	-3,509,190.60	-3,533,713.94	-44,027,537.72
343	-43,665,259.04	-44,252,933.59	-44,849,065.30	-45,494,098.62	-46,194,856.37	-46,994,450.52	-555,593,246.11
344	-29,384,473.39	-29,520,421.82	-29,656,370.25	-29,792,318.68	-29,928,267.11	-30,064,215.33	-380,230,824.27
345	-28,601,189.71	-28,824,241.15	-29,047,292.59	-29,270,385.86	-29,493,599.17	-29,716,812.42	-368,955,260.60
346	-2,319,184.86	-2,337,522.73	-2,355,866.49	-2,336,645.10	-2,354,514.53	-2,372,927.17	-29,872,236.80
	<b>-144,903,039.37</b>	<b>-146,215,397.25</b>	<b>-147,554,412.19</b>	<b>-148,858,602.56</b>	<b>-149,736,269.54</b>	<b>-150,061,405.84</b>	<b>-1,862,247,472.27</b>
<b>OTHER PRODUCTION</b>							
<b>Total</b>	<b>-1,181,406,482.92</b>	<b>-1,187,416,989.40</b>	<b>-1,192,709,641.68</b>	<b>-1,198,262,979.66</b>	<b>-1,202,952,185.67</b>	<b>-1,208,958,418.87</b>	<b>-15,274,849,285.77</b>
<b>OT</b>							
352	-32,051,361.59	-32,155,239.21	-32,273,589.03	-32,418,931.61	-32,551,057.75	-32,672,686.36	-414,863,440.84
353	-119,505,377.50	-120,043,913.82	-120,734,650.82	-121,461,419.75	-122,163,243.39	-122,671,618.50	-1,557,747,619.25
	<b>-151,556,739.09</b>	<b>-152,199,153.03</b>	<b>-153,008,239.85</b>	<b>-153,880,351.36</b>	<b>-154,714,301.14</b>	<b>-155,344,303.86</b>	<b>-1,972,611,060.09</b>
<b>TRANSMISSION STATIONS</b>							
350	-9,457,167.25	-9,483,917.04	-9,510,666.83	-9,537,416.85	-9,564,140.96	-9,591,152.62	-122,595,749.65
354	-75,291,045.17	-75,575,405.05	-75,766,057.87	-75,968,859.26	-76,169,018.89	-76,361,605.37	-979,114,969.82
355	-73,459,157.21	-73,883,973.13	-74,266,710.17	-74,687,770.05	-74,879,561.31	-75,229,769.74	-954,724,268.14
356	-85,615,245.86	-85,975,408.71	-86,287,193.73	-86,658,669.89	-86,819,309.33	-87,139,502.28	-1,111,395,426.16
359	-291,881.75	-292,177.70	-292,473.65	-292,769.60	-293,065.55	-293,361.52	-3,790,615.42
	<b>-244,114,497.24</b>	<b>-245,210,881.64</b>	<b>-246,123,102.25</b>	<b>-247,145,485.65</b>	<b>-247,725,098.04</b>	<b>-248,615,391.53</b>	<b>-3,171,621,029.19</b>
<b>TRANSMISSION LINES</b>							
<b>Total</b>	<b>-395,671,236.33</b>	<b>-397,410,034.67</b>	<b>-399,131,342.10</b>	<b>-401,025,837.01</b>	<b>-402,439,397.18</b>	<b>-403,959,695.39</b>	<b>-5,144,232,089.28</b>

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

**Thirteen Months Ending 12/31/2021**

FERC Account	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	Total	13-Month Average
361	-15,077,922.18	-15,077,303.71	-15,173,713.55	-15,250,235.03	-15,339,956.00	-15,394,280.73	-194,526,015.32	-14,963,539.64
362	-66,548,761.27	-66,804,259.99	-67,127,212.79	-67,312,082.84	-67,839,356.65	-68,084,506.94	-865,186,581.13	-66,552,813.93
<b>DISTRIBUTION STATIONS</b>	<b>-81,556,683.45</b>	<b>-81,881,563.70</b>	<b>-82,300,926.34</b>	<b>-82,562,317.87</b>	<b>-83,179,312.65</b>	<b>-83,478,787.67</b>	<b>-1,059,712,596.45</b>	<b>-81,516,353.57</b>
360	-182,937.80	-185,361.97	-187,786.14	-190,210.31	-192,634.48	-195,058.70	-2,346,677.24	-180,513.63
364	-147,658,603.15	-147,478,017.21	-147,533,649.25	-147,936,114.96	-148,069,075.03	-148,127,201.99	-1,922,938,028.39	-147,918,309.88
365	-56,708,338.33	-56,563,425.77	-56,807,229.81	-57,068,119.21	-57,235,417.21	-57,311,341.02	-743,310,207.40	-57,177,708.26
366	-17,937,513.59	-17,965,752.09	-18,108,522.16	-18,161,208.95	-18,212,492.11	-18,276,247.75	-233,603,873.93	-17,969,528.76
367	-98,563,894.13	-98,612,603.02	-99,103,297.32	-99,436,986.38	-99,646,030.07	-99,905,518.00	-1,276,259,776.92	-98,173,828.99
368	-192,747,145.41	-192,847,533.25	-192,914,511.77	-193,675,676.29	-194,154,401.71	-194,591,664.22	-2,497,801,664.22	-192,138,589.66
369	-44,176,533.23	-44,184,872.52	-44,425,875.57	-44,457,113.71	-44,491,835.31	-44,485,558.55	-577,336,204.06	-44,410,477.24
370	-7,419,911.43	-7,451,108.09	-7,351,622.57	-7,351,622.57	-7,262,252.34	-7,339,392.03	-95,217,597.69	-7,324,430.59
370.1	-30,920,006.96	-31,344,980.51	-31,930,373.15	-28,833,039.24	-28,961,664.73	-29,311,568.80	-386,922,832.36	-29,763,294.80
371	-1,707,098.72	-1,711,491.81	-1,716,097.67	-1,723,370.97	-1,718,543.56	-1,705,221.97	-22,443,135.73	-1,726,395.06
373	-2,748,068.45	-2,757,832.79	-2,630,426.08	-2,619,188.51	-2,447,713.35	-2,185,879.32	-34,682,780.95	-2,667,906.23
<b>DISTRIBUTION LINES</b>	<b>-600,765,051.20</b>	<b>-601,102,979.03</b>	<b>-602,709,391.49</b>	<b>-601,369,373.31</b>	<b>-602,392,059.90</b>	<b>-603,394,610.43</b>	<b>-7,792,862,778.89</b>	<b>-599,450,982.99</b>
<b>Total DISTRIBUTION</b>	<b>-682,321,734.65</b>	<b>-682,984,542.73</b>	<b>-685,010,317.83</b>	<b>-683,931,691.18</b>	<b>-685,571,372.55</b>	<b>-686,873,398.10</b>	<b>-8,852,575,375.34</b>	<b>-680,957,336.56</b>
390	-34,093,442.54	-34,150,742.53	-34,109,337.44	-34,155,110.63	-34,340,858.10	-34,073,729.84	-454,031,562.04	-34,925,504.77
391	-15,483,690.03	-16,014,205.57	-16,503,445.04	-17,013,961.14	-17,522,196.13	-18,042,197.25	-215,169,656.14	-16,551,512.01
392	-22,693,703.03	-22,893,184.49	-23,297,167.16	-23,777,525.69	-24,184,430.60	-24,567,788.89	-324,803,626.20	-24,984,894.32
393	-1,120,297.04	-1,135,022.67	-1,148,548.30	-1,162,073.93	-1,175,599.57	-1,189,125.19	-15,255,483.39	-1,173,498.72
394	-4,040,294.65	-4,089,165.53	-4,108,368.31	-4,150,749.29	-4,173,398.66	-4,168,713.94	-55,187,955.34	-4,245,227.33
395	-6,414,972.79	-6,440,483.69	-6,495,290.49	-6,557,028.34	-6,286,063.40	-6,322,675.66	-84,658,789.84	-6,512,214.60
396	-4,849,889.63	-5,111,636.14	-5,170,279.19	-5,228,937.00	-5,287,761.45	-5,346,603.90	-65,351,962.25	-5,027,074.02
397	-26,574,750.11	-26,928,614.87	-27,205,062.72	-27,305,687.06	-27,704,430.84	-28,126,133.01	-349,076,734.99	-26,852,056.54
398	-3,726,967.04	-3,775,532.67	-3,806,324.70	-3,857,549.59	-3,884,504.14	-3,840,176.75	-48,242,141.70	-3,710,933.98
<b>GENERAL</b>	<b>-118,998,006.86</b>	<b>-120,538,588.16</b>	<b>-121,843,823.35</b>	<b>-123,208,622.67</b>	<b>-124,559,242.89</b>	<b>-125,677,144.43</b>	<b>-1,611,777,911.89</b>	<b>-123,982,916.30</b>
<b>Total 108000</b>	<b>-2,378,397,460.76</b>	<b>-2,388,350,154.96</b>	<b>-2,398,695,124.96</b>	<b>-2,406,429,130.52</b>	<b>-2,415,522,198.29</b>	<b>-2,425,468,656.79</b>	<b>-30,883,434,662.28</b>	<b>-2,375,648,820.18</b>
<b>Reserve for Disallowed Costs</b>	<b>(3,865,300.29)</b>	<b>(3,840,608.68)</b>	<b>(3,815,917.07)</b>	<b>(3,791,225.46)</b>	<b>(3,766,533.85)</b>	<b>(3,741,842.24)</b>	<b>(50,569,894.70)</b>	<b>(3,889,991.90)</b>
<b>Regulatory Accumulated Reserve</b>	<b>-2,382,262,761.05</b>	<b>-2,392,190,763.64</b>	<b>-2,402,511,042.03</b>	<b>-2,410,220,355.98</b>	<b>-2,419,288,732.14</b>	<b>-2,429,210,499.03</b>	<b>-30,934,004,556.98</b>	<b>-2,379,538,812.08</b>
<b>Reserve for ARO</b>								
317	-12,297,874.14	-12,297,874.14	-13,710,232.29	-13,710,232.29	-13,710,232.29	-15,121,983.29	-164,321,493.47	-12,640,114.88
374	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Reserve for ARO</b>	<b>-12,297,874.14</b>	<b>-12,297,874.14</b>	<b>-13,710,232.29</b>	<b>-13,710,232.29</b>	<b>-13,710,232.29</b>	<b>-15,121,983.29</b>	<b>-164,321,493.47</b>	<b>-12,640,114.88</b>
<b>108 TOTAL</b>	<b>-2,394,560,635.19</b>	<b>-2,404,488,637.78</b>	<b>-2,416,221,274.32</b>	<b>-2,423,930,588.27</b>	<b>-2,432,988,964.43</b>	<b>-2,444,332,482.32</b>	<b>-31,098,326,050.45</b>	<b>-2,392,178,926.96</b>

**IDAHO POWER COMPANY  
ACCUMULATED DEPRECIATION  
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	13-Month Average	Annualizing Adjustment	Adjusted Total
<b>PRODUCTION PLANT</b>			
Steam Production	560,901,059	180,711	561,081,770
Hydraulic Production	470,837,542	150,534	470,988,076
Other Production	143,249,806	(6,968)	143,242,837
TOTAL PRODUCTION PLANT	1,174,988,407	324,277	1,175,312,683
<b>TRANSMISSION PLANT</b>			
Account 350	9,430,442	1,489	9,431,931
Account 352	31,912,572	11,760	31,924,332
Account 353	119,826,740	25,740	119,852,480
Account 354	75,316,536	21,919	75,338,455
Account 355	73,440,328	7,489	73,447,817
Account 356	85,491,956	48,371	85,540,327
Account 359	291,586	0	291,586
TOTAL TRANSMISSION PLANT	395,710,161	116,768	395,826,928
<b>DISTRIBUTION PLANT</b>			
Account 360	180,514	0	180,514
Account 361	14,963,540	9,722	14,973,261
Account 362	66,552,814	75,581	66,628,395
Account 364	147,918,310	57,826	147,976,135
Account 365	57,177,708	7,943	57,185,651
Account 366	17,969,529	1,788	17,971,316
Account 367	98,173,829	59,843	98,233,672
Account 368	192,138,590	168,026	192,306,615
Account 369	44,410,477	5,109	44,415,586
Account 370	37,087,725	13,988	37,101,713
Account 371	1,726,395	8,534	1,734,929
Account 373	2,667,906	4,353	2,672,259
TOTAL DISTRIBUTION PLANT	680,967,337	412,710	681,380,047
<b>GENERAL PLANT</b>			
Account 390	34,925,505	1,373	34,926,877
Account 391	16,551,512	72,754	16,624,266
Account 392	24,984,894	(0)	24,984,894
Account 393	1,173,499	(239)	1,173,260
Account 394	4,245,227	8,538	4,253,765
Account 395	6,512,215	(4,539)	6,507,676
Account 396	5,027,074	-	5,027,074
Account 397	26,852,057	206,044	27,058,100
Account 398	3,710,934	32,860	3,743,793
TOTAL GENERAL PLANT	123,982,916	316,790	124,299,706
RESERVE FOR DISALLOWED COSTS	3,889,992	-	3,889,992
<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>2,379,538,812</b>	<b>1,170,544</b>	<b>2,380,709,356</b>



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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$0</b>	<b>\$0 (B)</b>
 <b>TYPE II ADJUSTMENTS</b>			
Annualizing Adjustment	4.16%	\$1,170,544	\$48,681
Allocator Impacts		\$0	\$560,637 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>\$1,170,544</b>	<b>\$609,318 (D)</b>

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(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$98,961,059	\$98,961,059	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$98,961,059	\$99,570,377	\$609,318

**IDAHO POWER COMPANY  
ACCUMULATED AMORTIZATION  
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	13-MONTH ANNUALIZING AVERAGE ADJUSTMENT		ADJUSTED TOTAL
PRODUCTION PLANT			
INTANGIBLE	16,215,995	6,914	16,222,909
HYDRO	19,506,652	210,022	19,716,674
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TOTAL	35,722,648	216,936	35,939,583

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>Annualizing Adjustment</b>	4.01%	\$216,936	\$8,692
<b>Allocator Impacts</b>		\$0	\$10,384 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$216,936	\$19,076 (D)

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(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,431,353	\$1,431,353	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$1,431,353	\$1,450,429	\$19,076

## **OTHER RATE BASE ITEMS**

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

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

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(A) Effect of Other Allocators

(B)	OREGON CUST ADV BEFORE TYPE I ADJ	OREGON CUST ADV AFTER TYPE I ADJ	DIFFERENCE
	\$57,455	\$57,455	\$0

(C) Effect of Other Allocators

(D)	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$57,455	\$57,455	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	4.07%	\$0	\$0
Allocator Impacts		\$0	\$32,523 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$0</b>	<b>\$32,523 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	4.07%	(\$294,659)	(\$11,999)
Allocator Impacts		\$0	\$111,078 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>(\$294,659)</b>	<b>\$99,079 (D)</b>

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(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$19,343,539	\$19,376,062	\$32,523

(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
	\$19,376,062	\$19,475,141	\$99,079

**IDAHO POWER COMPANY**  
 Calculation of Required Fuel Inventory  
 For the Month of December 2021

PLANT	A	B	C	D	E	F	G	H	I	J	K
	Generator Nameplate (kw)	IPC Capacity Factors %	Capacity at % Levels (kw)	Plant Heat Rate (btu/kwh)	Coal Rating (btu/lb)	Required Coal (days)	Required Coal (tons)	Average Cost Per Ton	Required Coal Inventory	Required Oil Inventory	Required Fuel Inventory
BRIDGER	775,286	41.33%	320,424	3	9,548	40	387,500	\$ 57.377	\$ 22,233,588	\$ 591,816	\$ 22,825,404
VALMY	144,900	35.39%	51,277	39	10,764	50	92,000	\$ 70.225	\$ 6,460,700	\$ -	\$ 6,460,700
BOARDMAN	0	0.00%	0	0		0	0	\$ -	\$ -	\$ -	\$ -
SALMON										\$ 7,525	\$ 7,525
<b>TOTAL</b>							<u>479,500</u>		<u>\$ 28,694,288</u>	<u>\$ 599,341</u>	<u>\$ 29,293,629</u>

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-20	419,412	\$ 22,969,955	\$ 706,144	103,857	\$ 7,806,605	\$ -	0	\$ -	\$ 23,535	\$ 6,577
Jan-21	386,539	\$ 21,739,861	\$ 705,645	103,857	\$ 7,806,605	\$ -	0	\$ -	\$ 23,535	\$ 6,577
Feb-21	352,406	\$ 19,893,703	\$ 701,094	103,857	\$ 7,806,605	\$ -	0	\$ -	\$ 23,535	\$ 4,420
Mar-21	364,972	\$ 20,676,350	\$ 697,390	103,857	\$ 7,806,605	\$ -	0	\$ -	\$ 23,535	\$ 4,420
Apr-21	364,576	\$ 20,555,218	\$ 667,162	103,857	\$ 7,806,605	\$ -	0	\$ -	\$ -	\$ 3,123
May-21	408,862	\$ 23,623,813	\$ 642,867	139,229	\$ 9,655,298	\$ -	0	\$ 0	\$ -	\$ 3,123
Jun-21	443,539	\$ 26,452,057	\$ 560,851	155,189	\$ 10,208,394	\$ -	0	\$ -	\$ -	\$ 3,123
Jul-21	432,070	\$ 24,023,557	\$ 528,112	123,123	\$ 8,093,968	\$ -	0	\$ -	\$ -	\$ 2,221
Aug-21	462,258	\$ 26,208,405	\$ 512,192	87,828	\$ 5,817,149	\$ -	0	\$ -	\$ -	\$ 1,029
Sep-21	454,727	\$ 26,630,848	\$ 499,345	58,858	\$ 3,870,687	\$ -	0	\$ -	\$ -	\$ 18,880
Oct-21	453,453	\$ 27,140,461	\$ 489,213	40,182	\$ 2,565,248	\$ -	0	\$ -	\$ -	\$ 18,880
Nov-21	381,354	\$ 22,792,002	\$ 530,392	19,150	\$ 1,165,360	\$ -	0	\$ -	\$ -	\$ 18,880
Dec-21	276,558	\$ 15,696,409	\$ 453,196	22,034	\$ 1,394,332	\$ -	0	\$ -	\$ -	\$ 18,880
<b>TOTAL</b>	<b>5,200,728</b>	<b>\$ 298,402,639</b>	<b>\$ 7,693,605</b>	<b>1,164,876</b>	<b>\$ 81,803,460</b>	<b>\$ -</b>	<b>0</b>	<b>\$ 0</b>	<b>\$ 117,674</b>	<b>\$ 97,831</b>

AVERAGE	400,056	\$ 22,954,049	\$ 591,816	89,606	\$ 6,292,574	\$ -	0	\$ -	\$ 9,052	\$ 7,525
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<b>AVERAGE COST PER TON</b>	<b>\$ 57.377</b>	<b>\$ 70.225</b>	<b>\$ -</b>
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**ALLOCATED OREGON  
REQUIRED FUEL INVENTORY  
TYPE I & II ADJUSTMENTS  
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Fuel Inventory Adj	4.42%	(\$833,115)	(\$36,809)
Allocator Impacts		\$0	(\$0) (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		(\$833,115)	(\$36,809) (B)
<b>TYPE II ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$13,027 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$13,027 (D)

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(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$1,331,080	\$1,294,270	(\$36,809)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$1,294,270	\$1,307,297	\$13,027



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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$13,369 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$13,369 (D)

(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$2,901,143	\$2,901,143	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$2,901,143	\$2,914,512	\$13,369

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

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

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(A) Effect of Other Allocators

(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
<b>TYPE I ADJUSTMENTS</b>			
Change in O&M Expense	4.97%	(\$575,719)	(\$28,606)
Allocator Impacts		\$0	(\$71,898) (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		(\$575,719)	(\$100,504) (B)
<b>TYPE II ADJUSTMENTS</b>			
Change in O&M Expense	4.77%	(\$4,255,140)	(\$202,956)
Allocator Impacts		\$0	(\$16,566) (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		(\$4,255,140)	(\$219,522) (D)

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(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,823,541	\$1,723,037	(\$100,504)

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$1,723,037	\$1,503,515	(\$219,522)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$61 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$61 (D)

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(A) Effect of Other Allocators

(B)	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
	\$3,312,854	\$3,312,854	\$0

(C) Effect of Other Allocators

(D)	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
	\$3,312,854	\$3,312,916	\$61

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$0</b>	<b>\$0 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$18,786 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>\$0</b>	<b>\$18,786 (D)</b>

(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$1,866,433	\$1,866,433	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$1,866,433	\$1,885,219	\$18,786

## **OPERATING REVENUES**

**IDAHO POWER COMPANY**  
**ELECTRIC REVENUES**  
December-2021

	MONTH	4TH QUARTER	YTD	12 MONTHS
<b>IDAHO</b>				
Residential	\$ 62,761,304.00	\$ 146,570,799.29	\$ 567,032,560.87	\$ 567,032,560.87
Commercial	25,508,918.47	72,623,677.18	299,663,397.33	299,663,397.33
Industrial (including specials)	15,233,040.23	44,902,532.99	179,498,602.05	179,498,602.05
Irrigation	262,238.75	3,844,400.53	162,072,612.83	162,072,612.83
Street Lights	309,017.25	976,721.54	3,797,770.83	3,797,770.83
Def. Rev. HCC Relicensing AFUDC	(695,686.70)	(1,919,406.07)	(8,780,126.99)	(8,780,126.99)
Tax Reform Revenue Adjustment	-	-	-	-
Revenue Sharing	(568,771.00)	(568,771.00)	(568,771.00)	(568,771.00)
<b>TOTAL GENERAL BUSINESS</b>	<b>102,810,061.00</b>	<b>266,429,954.46</b>	<b>1,202,716,045.92</b>	<b>1,202,716,045.92</b>
Provision for rate refunds				
Sales for resale (not available by state)				
<b>TOTAL IDAHO</b>	<b>\$ 102,810,061.00</b>	<b>\$ 266,429,954.46</b>	<b>\$ 1,202,716,045.92</b>	<b>\$ 1,202,716,045.92</b>
Idaho Unbilled	11,282,084.00	12,657,710.00	1,128,089.00	1,128,089.00
Idaho OATT Revenue Deficiency Deferral	-	-	-	-
Idaho FCA Revenue Deferral and Amortization	4,130,684.78	7,874,397.18	(866,289.15)	(866,289.15)
<b>OREGON</b>				
Residential	\$ 2,080,969.12	\$ 4,754,203.51	\$ 17,686,023.45	\$ 17,686,023.45
Commercial	1,185,268.28	3,310,911.27	12,321,198.39	12,321,198.39
Industrial	1,297,883.87	4,186,081.00	16,678,245.79	16,678,245.79
Irrigation	20,592.67	90,649.11	7,503,816.18	7,503,816.18
Street Lights	12,599.42	37,377.61	148,367.73	148,367.73
Tax Reform Revenue Adjustment	-	-	-	-
<b>TOTAL GENERAL BUSINESS</b>	<b>4,597,713.36</b>	<b>12,379,222.50</b>	<b>54,337,651.54</b>	<b>54,337,651.54</b>
Provision for rate refunds				
Sales for resale (not available by state)				
Bridger Revenue Deferral	-	-	-	-
<b>TOTAL OREGON</b>	<b>\$ 4,597,713.36</b>	<b>\$ 12,379,222.50</b>	<b>\$ 54,337,651.54</b>	<b>\$ 54,337,651.54</b>
Oregon Unbilled	341,421.00	701,345.00	(86,231.00)	(86,231.00)

IDAHO POWER COMPANY  
SUMMARY OF PROFORMED NORMALIZED REVENUES  
TOTAL COMPANY

BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2021

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	55,100,712	50,007,553	43,385,517	36,801,245	32,006,346	33,038,290
3 - Residential Master Meter	52,013	47,777	40,819	32,841	27,738	24,479
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	166,993	150,705	131,063	111,793	100,029	101,711
6/84R - Residential On-Site Generation	612,120	554,955	381,586	181,492	125,099	129,967
7 - Small General Serv.	1,718,954	1,647,674	1,453,378	1,322,350	1,224,421	1,247,088
8/84C - Small General Serv. On-Site Generation	3,079	3,448	2,966	779	740	767
9 - Large General Serv.	21,820,183	21,582,592	20,338,799	19,984,627	19,889,343	20,877,516
84L - Large General Serv. On-Site Generation	108,926	109,199	99,830	88,090	77,821	75,538
15 - Dusk/Dawn Lighting	52,118	52,032	52,134	52,168	52,154	52,147
16 - Dusk/Dawn Lighting	60,166	60,108	60,095	60,187	60,051	60,073
19 - Uniform Rate Cont.	10,586,245	10,365,370	9,817,529	10,532,670	10,095,636	10,461,216
84I - Industrial On-Site Generation	66,675	66,292	61,002	63,207	57,735	60,009
24 - Irrigation & Pump.	288,281	259,691	301,894	2,142,514	12,090,025	24,552,360
84A - Irrigation & Pump On-Site Generation	4,394	4,177	307	2,046	12,594	134,515
40 - Unmetered Gen. Serv.	89,788	91,263	91,716	92,151	93,154	93,669
41 - Municipal St. Light.	328,017	293,052	295,902	306,255	292,192	289,602
42 - Traffic Control Light.	14,356	14,433	12,564	14,399	13,372	13,031
<b>Total All Rates</b>	<b>91,053,020</b>	<b>85,310,281</b>	<b>76,527,101</b>	<b>71,788,813</b>	<b>76,218,449</b>	<b>91,211,979</b>
<u>Special Contracts</u>						
26 - Micron	2,036,758	1,920,394	2,058,345	2,020,281	2,107,359	2,164,761
29 - J R Simplot	562,848	623,182	670,181	669,887	634,503	651,866
30 - DOE	905,056	873,870	895,630	767,900	549,683	480,125
<b>Total Specials</b>	<b>3,504,662</b>	<b>3,417,446</b>	<b>3,624,156</b>	<b>3,458,068</b>	<b>3,291,545</b>	<b>3,296,752</b>
<b>Total Firm Retail Sales</b>	<b>94,557,681</b>	<b>88,727,707</b>	<b>80,151,257</b>	<b>75,246,881</b>	<b>79,509,994</b>	<b>94,508,731</b>



IDAHO POWER COMPANY  
SUMMARY OF PROFORMED NORMALIZED REVENUES

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	45,086,313	50,994,660	42,515,948	31,036,338	34,275,263	46,000,807	500,248,992
3 - Residential Master Meter	28,727	38,664	31,601	25,475	29,669	41,758	421,568
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	130,542	152,448	128,658	95,576	102,398	136,373	1,508,290
6/84R - Residential On-Site Generation	239,170	361,490	268,798	196,814	305,553	548,844	3,905,887
7 - Small General Serv.	1,578,375	1,845,609	1,475,564	1,218,760	1,254,695	1,481,716	17,268,585
8/84C - Small General Serv. On-Site Generation	1,307	1,475	1,197	731	1,116	1,728	19,333
9 - Large General Serv.	24,819,506	26,133,817	24,735,991	20,673,164	20,322,278	21,276,110	262,453,865
84L - Large General Serv. On-Site Generation	91,833	104,102	109,066	93,307	98,176	127,342	1,183,230
15 - Dusk/Dawn Lighting	52,077	52,095	51,941	52,005	51,941	51,685	624,498
16 - Dusk/Dawn Lighting	59,740	60,391	60,035	59,959	60,141	60,203	721,150
19 - Uniform Rate Cont.	13,145,015	13,354,436	12,942,365	10,771,124	10,949,074	10,599,360	133,620,040
84I - Industrial On-Site Generation	82,253	87,535	83,660	62,422	58,237	57,115	806,143
24 - Irrigation & Pump.	33,424,566	32,493,121	26,255,504	9,872,167	1,714,349	332,922	143,707,395
84A - Irrigation & Pump On-Site Generation	251,383	235,728	178,834	61,388	9,611	4,745	899,722
40 - Unmetered Gen. Serv.	94,093	94,992	95,558	95,885	96,084	96,218	1,124,571
41 - Municipal St. Light.	290,093	291,157	277,047	309,869	296,601	298,814	3,568,600
42 - Traffic Control Light.	13,655	13,542	13,927	13,637	14,011	13,900	164,828
<b>Total All Rates</b>	<b>119,388,649</b>	<b>126,115,264</b>	<b>109,225,695</b>	<b>74,638,619</b>	<b>69,639,198</b>	<b>81,129,640</b>	<b>1,072,246,687</b>
<b>Special Contracts</b>							
26 - Micron	2,204,744	2,227,412	2,156,978	2,152,004	2,103,683	2,175,316	25,328,034
29 - J R Simplot	675,208	664,014	503,523	610,692	686,375	681,362	7,615,641
30 - DOE	497,120	472,496	485,482	591,480	690,275	849,256	8,058,373
<b>Total Specials</b>	<b>3,377,072</b>	<b>3,363,922</b>	<b>3,145,983</b>	<b>3,354,177</b>	<b>3,482,333</b>	<b>3,705,933</b>	<b>41,002,048</b>
<b>Total Firm Retail Sales</b>	<b>122,765,721</b>	<b>129,479,185</b>	<b>112,371,677</b>	<b>77,992,796</b>	<b>73,101,531</b>	<b>84,895,573</b>	<b>1,113,248,735</b>

IDAHO POWER COMPANY  
SUMMARY OF PROFORMED NORMALIZED REVENUES  
IDAHO JURISDICTION  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	52,873,824	47,988,039	41,657,439	35,424,843	30,905,315	32,019,247
3 - Residential Master Meter	52,013	47,777	40,819	32,841	27,738	24,479
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	166,153	149,869	130,312	111,162	99,515	101,103
6 - Residential On-Site Generation	606,646	549,840	377,620	180,046	124,264	129,149
7 - Small General Serv.	1,515,278	1,450,676	1,279,431	1,170,916	1,087,356	1,110,514
8 - Small General Serv. On-Site Generation	2,735	3,170	2,770	637	624	660
9 - Large General Serv.	20,892,323	20,678,649	19,518,132	19,233,360	19,199,080	20,215,151
84L - Large General Serv. On-Site Generation	102,515	102,838	93,685	82,382	72,379	69,560
15 - Dusk/Dawn Lighting	47,926	47,842	47,906	47,961	47,951	47,945
16 - Dusk/Dawn Lighting	55,533	55,452	55,436	55,528	55,390	55,414
19 - Uniform Rate Cont.	9,216,072	9,321,995	8,644,972	9,078,862	8,825,206	9,092,016
84I - Industrial On-Site Generation	66,675	66,292	61,002	63,207	57,735	60,009
24 - Irrigation & Pump.	250,859	244,535	286,357	2,056,312	11,626,135	23,443,708
84A - Irrigation & Pump On-Site Generation	4,364	4,147	277	2,016	11,801	127,622
40 - Unmetered Gen. Serv.	89,757	91,233	91,686	92,120	93,123	93,638
41 - Municipal St. Light.	315,725	280,889	283,832	294,224	280,239	277,714
42 - Traffic Control Light.	14,147	14,228	12,374	14,228	13,205	12,868
<b>Total Idaho Rates</b>	<b>86,272,545</b>	<b>81,097,470</b>	<b>72,564,050</b>	<b>67,940,645</b>	<b>72,527,057</b>	<b>86,880,797</b>
<b>Special Contracts</b>						
26 - Micron	2,036,758	1,920,394	2,058,345	2,020,281	2,107,359	2,164,761
29 - J R Simplot	562,848	623,182	670,181	669,887	634,503	651,866
30 - DOE	905,056	873,870	895,630	767,900	549,683	480,125
<b>Total Specials</b>	<b>3,504,662</b>	<b>3,417,446</b>	<b>3,624,156</b>	<b>3,458,068</b>	<b>3,291,545</b>	<b>3,296,752</b>
<b>Total Idaho Firm Sales</b>	<b>89,777,207</b>	<b>84,514,916</b>	<b>76,208,206</b>	<b>71,398,713</b>	<b>75,818,601</b>	<b>90,177,549</b>

IDAHO POWER COMPANY  
SUMMARY OF PERFORMED NORMALIZED REVENUES  
IDAHO JURISDICTION  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	43,815,946	49,651,344	41,297,010	30,055,981	32,995,221	44,203,834	482,888,043
3 - Residential Master Meter	28,727	38,664	31,601	25,475	29,669	41,758	421,558
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	129,445	151,316	127,979	95,108	101,808	135,504	1,499,274
6 - Residential On-Site Generation	237,829	359,697	267,407	195,706	303,475	544,307	3,875,984
7 - Small General Serv.	1,396,614	1,472,333	1,323,994	1,097,028	1,113,279	1,308,456	15,325,877
8 - Small General Serv. On-Site Generation	1,190	1,178	1,064	615	964	1,550	17,156
9 - Large General Serv.	24,036,844	25,296,396	23,914,839	19,895,664	19,426,425	20,387,679	252,694,542
84L - Large General Serv. On-Site Generation	84,110	96,193	102,695	88,021	91,969	120,498	1,106,845
15 - Dusk/Dawn Lighting	47,873	47,895	47,747	47,795	47,713	47,448	574,003
16 - Dusk/Dawn Lighting	55,081	55,559	55,286	55,298	55,442	55,503	664,923
19 - Uniform Rate Cont.	11,519,013	11,809,073	11,486,348	9,468,196	9,577,490	9,257,131	117,306,372
84I - Industrial On-Site Generation	82,253	87,535	83,660	62,422	58,237	57,115	806,143
24 - Irrigation & Pump.	31,823,966	30,807,834	25,026,760	9,616,656	1,677,964	314,999	137,176,084
84A - Irrigation & Pump On-Site Generation	243,514	226,036	169,393	59,129	9,570	4,706	862,575
40 - Unmetered Gen. Serv.	94,062	94,961	95,528	95,854	96,054	96,188	1,124,204
41 - Municipal St. Light.	278,140	279,247	266,011	297,871	284,519	286,655	3,424,068
42 - Traffic Control Light.	13,482	13,378	13,767	13,478	13,850	13,697	162,704
<b>Total Idaho Rates</b>	<b>113,888,088</b>	<b>120,488,639</b>	<b>104,320,088</b>	<b>71,170,298</b>	<b>65,883,649</b>	<b>76,877,030</b>	<b>1,019,930,356</b>
<b>Special Contracts</b>							
26 - Micron	2,204,744	2,227,412	2,156,978	2,152,004	2,103,683	2,175,316	25,328,034
29 - J R Simplot	675,208	664,014	503,523	610,692	668,375	681,362	7,615,641
30 - DOE	497,120	472,496	465,482	591,480	690,275	849,256	8,058,373
<b>Total Specials</b>	<b>3,377,072</b>	<b>3,363,922</b>	<b>3,145,983</b>	<b>3,354,177</b>	<b>3,462,333</b>	<b>3,705,933</b>	<b>41,002,048</b>
<b>Total Idaho Firm Sales</b>	<b>117,265,160</b>	<b>123,852,561</b>	<b>107,466,071</b>	<b>74,524,475</b>	<b>69,345,982</b>	<b>80,582,963</b>	<b>1,060,932,404</b>

IDAHO POWER COMPANY  
SUMMARY OF PROFORMED NORMALIZED REVENUES  
STATE OF OREGON  
BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	2,226,889	2,019,514	1,728,078	1,376,402	1,101,030	1,019,043
84R - Residential Net Metering	5,474	5,115	3,966	1,446	835	818
05 - Residential TOD	840	836	752	631	514	608
07 - Small General Serv.	203,675	196,998	173,947	151,434	137,066	136,574
84C - Small General Serv. Net Metering	344	278	196	142	116	107
09 - Large General Serv.	927,860	903,883	820,666	751,267	690,263	662,365
84L - Large General Serv. Net Metering	6,411	6,361	6,145	5,707	5,442	5,978
15 - Dusk/Dawn Lighting	4,193	4,190	4,228	4,207	4,203	4,202
16 - Dusk/Dawn Lighting	4,633	4,656	4,659	4,659	4,660	4,659
19 - Uniform Rate Cont.	1,370,173	1,043,375	1,172,558	1,453,808	1,270,430	1,369,201
24 - Irrigation Service	17,422	15,156	15,537	86,202	463,891	1,108,652
84A - Irrigation & Pump Net Metering	30	30	30	30	792	6,893
40 - Unmetered Gen. Serv.	31	31	31	31	31	31
41 - Municipal St. Light.	12,291	12,163	12,070	12,031	11,953	11,889
42 - Traffic Control Light.	209	204	190	171	167	163
<b>Total Oregon Firm Sales</b>	<b>4,780,474</b>	<b>4,212,790</b>	<b>3,943,051</b>	<b>3,848,168</b>	<b>3,691,393</b>	<b>4,331,182</b>

IDAHO POWER COMPANY  
SUMMARY OF PROFORMED NORMALIZED REVENUES

STATE OF OREGON

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2021

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	1,270,367	1,343,316	1,218,937	980,356	1,280,042	1,796,973	17,360,949
84R - Residential Net Metering	1,341	1,794	1,392	1,108	2,078	4,536	29,903
05 - Residential TOD	1,097	1,132	679	468	590	868	9,016
07 - Small General Serv.	181,760	173,276	151,570	121,733	141,416	173,260	1,942,708
84C - Small General Serv. Net Metering	117	297	133	116	152	178	2,177
09 - Large General Serv.	782,663	837,421	821,152	777,500	895,853	888,430	9,759,322
84L - Large General Serv. Net Metering	7,723	7,909	6,371	5,286	6,207	6,845	76,385
15 - Dusk/Dawn Lighting	4,204	4,200	4,195	4,210	4,228	4,237	50,494
16 - Dusk/Dawn Lighting	4,659	4,832	4,749	4,661	4,699	4,700	56,227
19 - Uniform Rate Cont.	1,626,003	1,545,363	1,446,017	1,302,928	1,371,584	1,342,228	16,313,668
24 - Irrigation Service	1,600,600	1,685,287	1,228,744	255,511	36,385	17,923	6,531,311
84A - Irrigation & Pump Net Metering	7,869	9,692	9,441	2,259	41	39	37,147
40 - Unmetered Gen. Serv.	31	31	31	31	31	31	367
41 - Municipal St. Light.	11,952	11,909	12,037	11,998	12,081	12,159	144,532
42 - Traffic Control Light	174	164	160	158	161	203	2,124
<b>Total Oregon Firm Sales</b>	<b>5,500,561</b>	<b>5,626,624</b>	<b>4,905,607</b>	<b>3,468,321</b>	<b>3,755,549</b>	<b>4,252,611</b>	<b>52,316,331</b>

IDAHO POWER COMPANY  
SUMMARY OF ACTUAL SALES (IN KWH)

TOTAL COMPANY  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	592,053,081	544,659,253	493,504,691	416,874,008	359,596,159	377,749,969
3 - Residential Master Meter	575,913	536,938	477,975	382,250	319,930	298,264
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,898,364	1,720,386	1,555,134	1,307,999	1,154,355	1,196,037
6/84R - Residential On-Site Generation	6,449,378	5,925,393	4,150,437	1,753,775	1,064,109	1,129,396
7 - Small General Serv.	15,348,603	14,705,641	13,153,791	11,789,315	10,825,686	11,038,651
8/84C - Small General Serv. On-Site Generation	27,203	30,821	26,724	4,957	4,449	4,573
9 - Large General Serv.	335,185,031	332,139,389	312,329,823	304,329,644	300,740,389	306,783,032
84L - Large General Serv. On-Site Generation	1,634,399	1,630,854	1,479,003	1,264,669	1,080,096	983,366
15 - Dusk/Dawn Lighting	188,578	185,238	181,933	179,333	178,037	175,751
16 - Dusk/Dawn Lighting	314,803	310,415	308,280	304,556	302,477	300,138
19 - Uniform Rate Cont.	212,781,528	209,424,835	193,729,753	210,871,574	200,252,196	210,398,594
84I - Industrial On-Site Generation	1,378,904	1,383,357	1,241,431	1,316,153	1,181,723	1,235,444
24 - Irrigation & Pump.	2,973,644	2,849,853	3,458,095	43,745,712	220,575,733	362,590,934
84A - Irrigation & Pump On-Site Generation	62,027	58,730	0	37,251	225,505	1,149,986
40 - Unmetered Gen. Serv.	1,112,120	1,130,446	1,136,092	1,141,536	1,153,976	1,160,351
41 - Municipal St. Light.	2,371,077	1,637,379	2,004,550	2,750,425	1,988,126	1,928,886
42 - Traffic Control Light.	249,752	140,790	218,533	361,125	232,840	226,899
<b>Total All Rates</b>	<b>1,174,604,406</b>	<b>1,118,469,718</b>	<b>1,028,956,246</b>	<b>998,414,282</b>	<b>1,100,876,786</b>	<b>1,278,350,281</b>

Special Contracts	January	February	March	April	May	June
26 - Micron	45,466,382	41,148,343	45,630,493	43,555,169	46,218,227	46,740,971
29 - J R Simplot	12,614,380	13,734,191	15,544,651	15,559,668	14,449,762	15,069,332
30 - DOE	21,171,485	19,619,892	20,408,887	17,335,092	12,319,826	11,107,118
<b>Total Specials</b>	<b>79,252,247</b>	<b>74,502,426</b>	<b>81,584,031</b>	<b>76,449,929</b>	<b>72,987,815</b>	<b>72,917,421</b>
<b>Unbilled kWh</b>	<b>(30,858,763)</b>	<b>(98,761,392)</b>	<b>(58,925,885)</b>	<b>52,200,663</b>	<b>96,707,703</b>	<b>348,814,518</b>

**Total Firm Retail Sales** 1,222,997,890 1,094,210,752 1,051,614,392 1,127,064,874 1,270,572,304 1,700,082,220

IDAHO POWER COMPANY  
SUMMARY OF ACTUAL SALES (IN KWH)  
TOTAL COMPANY  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	598,783,473	575,646,723	433,325,069	342,249,850	373,949,828	485,358,502	5,593,750,606
3 - Residential Master Meter	440,424	498,716	347,770	287,908	331,847	451,288	4,949,223
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,855,486	1,817,811	1,352,908	1,077,815	1,145,541	1,502,006	17,583,842
6/84R - Residential On-Site Generation	2,811,194	3,820,280	2,437,278	1,832,026	3,058,178	5,582,125	40,013,569
7 - Small General Serv.	15,362,477	14,778,440	12,562,300	10,597,135	11,015,561	12,990,090	154,167,690
8/84C - Small General Serv. On-Site Generation	10,503	11,737	8,319	4,277	8,111	13,769	155,443
9 - Large General Serv.	386,322,309	382,742,446	350,964,009	308,923,702	308,373,084	320,901,208	3,949,734,066
84L - Large General Serv. On-Site Generation	1,291,288	1,374,840	1,447,822	1,269,518	1,383,843	1,813,604	16,653,302
15 - Dusk/Dawn Lighting	173,176	171,869	169,733	168,260	165,976	162,558	2,100,442
16 - Dusk/Dawn Lighting	296,834	297,794	295,232	290,713	287,573	282,856	3,591,673
19 - Uniform Rate Cont.	218,062,500	225,524,113	214,824,691	215,166,540	220,369,141	212,289,123	2,543,694,588
84I - Industrial On-Site Generation	1,385,798	1,516,822	1,417,722	1,278,600	1,188,242	1,169,004	15,693,200
24 - Irrigation & Pump.	552,009,642	447,213,694	324,882,776	132,198,874	18,417,464	3,929,535	2,114,845,956
84A - Irrigation & Pump On-Site Generation	3,694,918	2,868,591	1,804,721	824,305	100,481	60,889	10,887,414
40 - Unmetered Gen. Serv.	1,165,589	1,176,755	1,183,772	1,187,800	1,190,288	1,191,964	13,930,689
41 - Municipal St. Light.	1,927,996	1,939,534	1,676,776	2,252,663	2,009,382	2,024,111	24,511,906
42 - Traffic Control Light.	237,749	235,838	242,608	237,533	244,073	241,818	2,869,558
<b>Total All Rates</b>	<b>1,785,831,357</b>	<b>1,661,636,003</b>	<b>1,348,943,506</b>	<b>1,019,847,519</b>	<b>943,238,613</b>	<b>1,049,964,450</b>	<b>14,509,133,167</b>
<b>Special Contracts</b>							
26 - Micron	47,863,564	48,641,032	46,472,050	47,721,626	46,414,566	48,495,800	554,368,223
29 - J R Simplot	15,905,830	15,606,691	9,828,224	13,603,656	15,551,528	15,839,410	173,307,323
30 - DOE	11,578,648	11,009,082	10,810,052	13,530,644	15,500,141	19,668,309	184,059,176
<b>Total Specials</b>	<b>75,348,042</b>	<b>75,256,805</b>	<b>67,110,326</b>	<b>74,855,926</b>	<b>77,466,235</b>	<b>84,003,519</b>	<b>911,734,722</b>
<b>Unbilled kWh</b>	<b>(13,615,759)</b>	<b>(201,803,617)</b>	<b>(221,067,103)</b>	<b>(62,343,972)</b>	<b>51,771,713</b>	<b>122,813,849</b>	<b>(15,068,045)</b>
<b>Total Firm Retail Sales</b>	<b>1,847,563,640</b>	<b>1,535,089,191</b>	<b>1,194,986,729</b>	<b>1,032,359,473</b>	<b>1,072,476,561</b>	<b>1,256,781,818</b>	<b>15,405,799,844</b>

IDAHO POWER COMPANY  
SUMMARY OF ACTUAL SALES (IN KWH)  
IDAHO JURISDICTION  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	569,883,164	524,969,635	474,657,553	402,368,781	348,042,998	366,209,730
3 - Residential Master Meter	575,913	536,938	477,975	382,250	319,930	298,264
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,888,436	1,710,761	1,545,497	1,300,277	1,148,140	1,189,816
6 - Residential On-Site Generation	6,396,285	5,876,487	4,108,298	1,741,426	1,058,924	1,123,949
7 - Small General Serv.	13,354,902	12,809,089	11,406,030	10,314,397	9,484,277	9,719,480
8 - Small General Serv. On-Site Generation	23,717	28,103	24,780	3,695	3,480	3,712
9 - Large General Serv.	322,575,934	320,006,863	300,977,583	294,216,438	291,419,860	298,177,847
84L - Large General Serv. On-Site Generation	1,549,586	1,550,687	1,399,401	1,193,671	1,012,124	917,017
15 - Dusk/Dawn Lighting	173,338	170,047	166,622	164,123	162,870	160,586
16 - Dusk/Dawn Lighting	294,292	280,036	287,920	284,193	282,196	279,863
19 - Uniform Rate Cont.	189,010,455	192,119,031	173,870,491	185,412,593	178,413,419	186,532,408
84I - Industrial On-Site Generation	1,378,904	1,383,357	1,241,431	1,316,153	1,181,723	1,235,444
24 - Irrigation & Pump.	2,830,156	2,735,390	3,339,018	42,719,552	212,214,800	351,004,477
84A - Irrigation & Pump On-Site Generation	62,027	58,730	0	37,251	211,550	1,101,216
40 - Unmetered Gen. Serv.	1,111,671	1,129,997	1,135,643	1,141,087	1,153,527	1,159,902
41 - Municipal St. Light.	2,294,057	1,566,055	1,939,585	2,686,576	1,927,140	1,868,190
42 - Traffic Control Light.	247,623	138,713	216,602	359,390	231,141	225,244
<b>Total Idaho Rates</b>	<b>1,113,650,460</b>	<b>1,067,079,919</b>	<b>976,794,429</b>	<b>945,641,853</b>	<b>1,048,268,099</b>	<b>1,221,207,146</b>
<b>Special Contracts</b>						
26 - Micron	45,466,382	41,148,343	45,630,493	43,555,169	46,218,227	46,740,971
29 - J R Simplot	12,614,380	13,734,191	15,544,651	15,559,668	14,449,762	15,069,332
30 - DOE	21,171,485	19,619,892	20,408,887	17,335,092	12,319,826	11,107,118
<b>Total Specials</b>	<b>79,252,247</b>	<b>74,502,426</b>	<b>81,584,031</b>	<b>76,449,929</b>	<b>72,987,815</b>	<b>72,917,421</b>
<b>Unbilled kWh</b>	<b>(22,817,555)</b>	<b>(98,540,397)</b>	<b>(61,017,519)</b>	<b>55,811,596</b>	<b>93,682,218</b>	<b>336,623,446</b>
<b>Total Idaho Firm Sales</b>	<b>1,170,065,152</b>	<b>1,043,041,948</b>	<b>997,360,941</b>	<b>1,077,903,378</b>	<b>1,214,938,132</b>	<b>1,630,748,013</b>



IDAHO POWER COMPANY  
SUMMARY OF ACTUAL SALES (IN KWH)  
IDAHO JURISDICTION  
BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	580,419,850	558,805,499	420,105,149	331,974,827	361,136,793	467,602,176	5,406,175,955
3 - Residential Master Meter	440,424	498,716	347,770	287,908	331,847	451,288	4,949,223
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,843,689	1,807,370	1,346,809	1,072,159	1,138,731	1,491,998	17,483,683
6 - Residential On-Site Generation	2,795,880	3,800,911	2,425,439	1,923,693	3,039,871	5,538,740	39,729,803
7 - Small General Serv.	13,394,198	13,104,211	11,160,812	9,465,024	9,727,189	11,340,062	135,279,671
8 - Small General Serv. On-Site Generation	9,434	8,758	7,213	3,331	6,794	12,146	135,163
9 - Large General Serv.	375,384,332	372,093,967	340,691,576	298,512,125	296,475,420	309,018,446	3,819,530,391
84L - Large General Serv. On-Site Generation	1,197,726	1,283,732	1,380,771	1,207,671	1,306,030	1,725,518	15,723,934
15 - Dusk/Dawn Lighting	158,033	156,806	154,830	153,310	151,033	147,676	1,919,273
16 - Dusk/Dawn Lighting	276,555	277,204	274,589	270,777	267,453	263,071	3,348,150
19 - Uniform Rate Cont.	192,975,691	201,748,075	193,079,382	192,657,174	196,511,581	189,025,891	2,271,356,191
84I - Industrial On-Site Generation	1,385,798	1,516,822	1,417,722	1,278,600	1,188,242	1,169,004	15,693,200
24 - Irrigation & Pump.	531,513,909	428,446,506	312,980,012	129,137,131	17,887,318	3,782,994	2,038,591,263
84A - Irrigation & Pump On-Site Generation	3,629,144	2,784,138	1,719,770	796,948	100,452	60,889	10,562,115
40 - Unmetered Gen. Serv.	1,165,140	1,176,306	1,183,323	1,187,351	1,189,839	1,191,515	13,925,301
41 - Municipal St. Light.	1,866,664	1,879,169	1,614,965	2,194,882	1,951,450	1,971,281	23,760,015
42 - Traffic Control Light.	235,982	234,167	240,982	235,926	242,437	239,753	2,847,960
<b>Total Idaho Rates</b>	<b>1,708,672,450</b>	<b>1,589,622,257</b>	<b>1,290,131,114</b>	<b>972,258,637</b>	<b>892,652,480</b>	<b>995,032,448</b>	<b>13,821,011,291</b>
<b>Special Contracts</b>							
26 - Micron	47,863,564	48,641,032	46,472,050	47,721,626	46,414,566	48,495,800	554,368,223
29 - J R Simplot	15,905,830	15,606,691	9,828,224	13,603,656	15,551,528	15,839,410	173,307,323
30 - DOE	11,578,648	11,009,082	10,810,052	13,530,644	15,500,141	19,668,309	184,059,176
<b>Total Specials</b>	<b>75,348,042</b>	<b>75,256,805</b>	<b>67,110,326</b>	<b>74,855,926</b>	<b>77,466,235</b>	<b>84,003,519</b>	<b>911,734,722</b>
<b>Unbilled kWh</b>	<b>(12,879,370)</b>	<b>(194,105,033)</b>	<b>(212,367,186)</b>	<b>(64,979,109)</b>	<b>49,269,134</b>	<b>118,795,420</b>	<b>(12,524,355)</b>
<b>Total Idaho Firm Sales</b>	<b>1,771,141,122</b>	<b>1,470,774,029</b>	<b>1,144,874,254</b>	<b>982,135,454</b>	<b>1,019,387,849</b>	<b>1,197,831,387</b>	<b>14,720,221,658</b>

IDAHO POWER COMPANY  
SUMMARY OF ACTUAL SALES (IN KWh)  
STATE OF OREGON  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	22,169,917	19,689,618	18,847,138	14,505,227	11,553,161	11,540,239
84R - Residential On-Site Generation	53,093	48,906	42,139	12,349	5,185	5,447
05 - Residential TOD	9,928	9,625	9,637	7,722	6,215	6,221
07 - Small General Serv.	1,993,701	1,896,552	1,747,761	1,474,918	1,341,409	1,319,171
84C - Small General Serv. On-Site Generation	3,486	2,718	1,944	1,282	969	861
09 - Large General Serv.	12,609,097	12,132,526	11,352,240	10,113,206	9,320,529	8,605,185
84L - Large General Serv. On-Site Generation	84,813	80,167	79,602	70,998	67,972	66,349
15 - Dusk/Dawn Lighting	15,240	15,191	15,311	15,209	15,167	15,165
16 - Dusk/Dawn Lighting	20,512	20,379	20,360	20,363	20,282	20,275
19 - Uniform Rate Cont.	23,771,073	17,305,804	19,859,262	25,458,981	21,838,777	23,866,186
24 - Irrigation Service	143,488	114,463	119,077	1,026,160	8,360,933	11,586,457
84A - Irrigation & Pump On-Site Generation	0	0	0	0	13,955	48,760
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	77,020	71,324	64,965	63,849	61,986	60,696
42 - Traffic Control Light.	2,129	2,077	1,931	1,735	1,699	1,655
<b>Total Oregon Tariff</b>	<b>60,953,946</b>	<b>51,389,799</b>	<b>52,161,817</b>	<b>52,772,428</b>	<b>52,608,688</b>	<b>57,143,136</b>
<b>Unbilled kWh</b>	<b>(8,041,208)</b>	<b>(220,995)</b>	<b>2,091,634</b>	<b>(3,610,933)</b>	<b>3,025,485</b>	<b>12,191,072</b>
<b>Total Oregon Firm Sales</b>	<b>52,912,738</b>	<b>51,168,804</b>	<b>54,253,451</b>	<b>49,161,495</b>	<b>55,634,173</b>	<b>69,334,208</b>

IDAHO POWER COMPANY  
SUMMARY OF ACTUAL SALES (IN KWH)  
STATE OF OREGON  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	18,363,623	16,841,224	13,219,920	10,275,223	12,813,035	17,756,326	187,574,651
84R - Residential On-Site Generation	15,314	19,469	11,839	8,333	18,307	43,385	283,766
05 - Residential TOD	11,797	10,441	6,099	5,656	6,810	10,008	100,159
07 - Small General Serv.	1,988,279	1,674,229	1,401,488	1,132,111	1,288,372	1,650,028	18,888,019
84C - Small General Serv. On-Site Generation	1,069	2,979	1,106	946	1,317	1,623	20,280
09 - Large General Serv.	10,957,977	10,648,479	10,272,433	10,411,577	11,897,664	11,882,762	130,203,675
84L - Large General Serv. On-Site Generation	93,562	91,108	67,051	61,847	77,813	88,086	929,368
15 - Dusk/Dawn Lighting	15,143	15,063	14,904	14,951	14,943	14,883	181,169
16 - Dusk/Dawn Lighting	20,279	20,589	20,643	19,936	20,120	19,784	243,523
19 - Uniform Rate Cont.	25,086,809	23,776,038	21,745,309	22,509,366	23,857,560	23,263,232	272,338,397
24 - Irrigation Service	20,495,733	18,767,188	11,902,764	3,061,743	530,146	146,541	76,254,693
84A - Irrigation & Pump On-Site Generation	65,774	84,453	84,951	27,357	29	0	325,299
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	61,332	60,365	61,811	57,781	57,932	52,830	751,891
42 - Traffic Control Light.	1,767	1,671	1,626	1,607	1,636	2,065	21,598
<b>Total Oregon Tariff</b>	<b>77,158,907</b>	<b>72,013,746</b>	<b>58,812,392</b>	<b>47,588,883</b>	<b>50,586,133</b>	<b>54,932,002</b>	<b>688,121,876</b>
<b>Unbilled kWh</b>	<b>(736,389)</b>	<b>(7,698,584)</b>	<b>(8,699,917)</b>	<b>2,635,137</b>	<b>2,502,579</b>	<b>4,018,429</b>	<b>(2,543,690)</b>
<b>Total Oregon Firm Sales</b>	<b>76,422,518</b>	<b>64,315,162</b>	<b>50,112,475</b>	<b>50,224,020</b>	<b>53,088,712</b>	<b>58,950,431</b>	<b>685,578,186</b>

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

BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	624,831,564	567,021,867	491,482,704	417,881,493	363,399,776	360,870,530
3 - Residential Master Meter	606,738	557,224	475,894	382,640	322,992	284,925
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,000,458	1,786,255	1,548,429	1,309,645	1,165,597	1,142,555
6/84R - Residential On-Site Generation	6,797,179	6,153,690	4,132,651	1,756,061	1,074,455	1,078,893
7 - Small General Serv.	15,833,124	15,116,637	13,149,632	11,812,223	10,816,608	10,722,026
8/84C - Small General Serv. On-Site Generation	28,060	31,629	26,712	4,973	4,438	4,438
9 - Large General Serv.	342,837,202	339,386,088	312,192,437	304,902,390	300,615,704	299,637,429
84L - Large General Serv. On-Site Generation	1,690,291	1,668,533	1,478,347	1,266,239	1,080,134	957,961
15 - Dusk/Dawn Lighting	188,578	185,238	181,933	179,333	178,037	175,751
16 - Dusk/Dawn Lighting	314,803	310,415	308,280	304,556	302,477	300,138
19 - Uniform Rate Cont.	212,781,528	209,424,835	193,729,753	210,871,574	200,252,196	210,398,594
84I - Industrial On-Site Generation	1,378,904	1,363,357	1,241,431	1,316,153	1,181,723	1,235,444
24 - Irrigation & Pump.	2,973,644	2,849,853	3,458,095	31,243,938	181,220,224	293,916,844
84A - Irrigation & Pump On-Site Generation	62,027	58,730	0	26,350	184,597	932,779
40 - Unmetered Gen. Serv.	1,112,120	1,130,446	1,136,092	1,141,536	1,153,976	1,160,351
41 - Municipal St. Light.	2,371,077	2,197,639	2,004,550	2,190,164	1,989,126	1,928,886
42 - Traffic Control Light.	249,752	251,129	218,533	250,787	232,840	226,899
<b>Total All Rates</b>	<b>1,216,047,050</b>	<b>1,149,513,565</b>	<b>1,026,765,474</b>	<b>986,840,055</b>	<b>1,065,174,900</b>	<b>1,184,974,443</b>
<b>Special Contracts</b>						
26 - Micron	45,466,382	41,148,343	45,630,493	43,555,169	46,218,227	46,740,971
29 - J R Simplot	12,614,380	13,734,191	15,544,651	15,559,668	14,449,762	15,069,332
30 - DOE	21,171,485	19,619,892	20,408,887	17,335,092	12,319,826	11,107,118
<b>Total Specials</b>	<b>79,252,247</b>	<b>74,502,426</b>	<b>81,584,031</b>	<b>76,449,929</b>	<b>72,987,815</b>	<b>72,917,421</b>
<b>Total Firm Retail Sales</b>	<b>1,295,299,297</b>	<b>1,224,015,991</b>	<b>1,108,349,505</b>	<b>1,063,289,984</b>	<b>1,138,162,715</b>	<b>1,257,891,864</b>

IDAHO POWER COMPANY  
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)  
TOTAL COMPANY  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	454,587,099	519,645,573	458,113,700	352,636,656	390,187,802	524,381,439	5,525,040,202
3 - Residential Master Meter	334,611	450,763	368,205	296,601	345,595	486,992	4,913,178
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,409,483	1,642,619	1,432,096	1,110,386	1,193,395	1,621,188	17,362,107
6/84R - Residential On-Site Generation	2,135,514	3,452,196	2,579,892	1,887,382	3,185,939	6,025,278	40,259,130
7 - Small General Serv.	13,211,954	13,849,929	12,732,366	10,721,065	11,109,147	13,416,936	152,491,847
8/84C - Small General Serv. On-Site Generation	9,043	10,989	8,430	4,327	8,205	14,218	155,462
9 - Large General Serv.	340,989,905	362,443,949	355,274,782	311,937,674	309,240,073	329,187,002	3,908,644,635
84L - Large General Serv. On-Site Generation	1,118,250	1,298,081	1,465,442	1,281,757	1,389,786	1,863,874	16,548,695
15 - Dusk/Dawn Lighting	173,176	171,869	169,733	168,260	165,976	162,558	2,100,442
16 - Dusk/Dawn Lighting	296,834	297,794	295,232	290,713	287,573	282,856	3,591,673
19 - Uniform Rate Cont.	218,062,500	225,524,113	214,824,691	215,166,539	220,369,142	212,289,123	2,543,694,588
84I - Industrial On-Site Generation	1,385,798	1,516,822	1,417,722	1,278,600	1,188,242	1,169,004	15,693,200
24 - Irrigation & Pump.	452,305,565	440,383,415	337,665,482	147,713,596	24,833,129	3,929,535	1,922,493,320
84A - Irrigation & Pump On-Site Generation	3,028,651	2,825,692	1,875,034	920,423	137,330	60,889	10,112,502
40 - Unmetered Gen. Serv.	1,165,589	1,176,755	1,183,772	1,187,800	1,190,288	1,191,964	13,930,689
41 - Municipal St. Light.	1,927,996	1,939,534	1,966,735	1,962,705	2,009,382	2,024,111	24,511,906
42 - Traffic Control Light.	237,749	235,838	242,608	237,533	244,073	241,818	2,869,558
<b>Total All Rates</b>	<b>1,492,379,717</b>	<b>1,576,865,931</b>	<b>1,391,615,922</b>	<b>1,048,802,016</b>	<b>967,085,077</b>	<b>1,098,348,785</b>	<b>14,204,412,934</b>
<b>Special Contracts</b>							
26 - Micron	47,863,564	48,641,032	46,472,050	47,721,626	46,414,566	48,495,800	554,368,223
29 - J R Simplot	15,905,830	15,606,691	9,828,224	13,603,656	15,551,528	15,839,410	173,307,323
30 - DOE	11,578,648	11,009,082	10,810,052	13,530,644	15,500,141	19,668,309	184,059,176
<b>Total Specials</b>	<b>75,348,042</b>	<b>75,256,805</b>	<b>67,110,326</b>	<b>74,855,926</b>	<b>77,466,235</b>	<b>84,003,519</b>	<b>911,734,722</b>
<b>Total Firm Retail Sales</b>	<b>1,567,727,759</b>	<b>1,652,122,736</b>	<b>1,458,726,248</b>	<b>1,123,657,942</b>	<b>1,044,551,312</b>	<b>1,182,352,304</b>	<b>15,116,147,656</b>

IDAHO POWER COMPANY  
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)  
IDAHO JURISDICTION  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	600,385,087	544,803,091	472,591,214	402,779,704	351,373,854	349,831,861
3 - Residential Master Meter	606,738	557,224	475,894	382,640	322,992	284,925
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,989,511	1,775,394	1,538,769	1,301,605	1,159,128	1,136,604
6 - Residential On-Site Generation	6,738,634	6,098,502	4,090,413	1,743,204	1,069,058	1,073,683
7 - Small General Serv.	13,734,048	13,096,037	11,399,303	10,322,449	9,495,375	9,454,693
8 - Small General Serv. On-Site Generation	24,390	28,733	24,765	3,698	3,484	3,611
9 - Large General Serv.	329,643,189	326,559,374	300,825,536	294,701,571	291,416,665	291,322,041
84L - Large General Serv. On-Site Generation	1,590,995	1,583,122	1,398,628	1,194,526	1,013,184	894,219
15 - Dusk/Dawn Lighting	173,338	170,047	166,622	164,123	162,870	160,586
16 - Dusk/Dawn Lighting	294,292	290,036	287,920	284,193	282,196	279,863
19 - Uniform Rate Cont.	189,010,455	192,119,031	173,870,491	185,412,593	178,413,419	186,532,408
84I - Industrial On-Site Generation	1,378,904	1,383,357	1,241,431	1,316,153	1,181,723	1,235,444
24 - Irrigation & Pump.	2,830,156	2,735,390	3,339,018	30,217,778	175,352,540	283,975,000
84A - Irrigation & Pump On-Site Generation	62,027	58,730	0	26,350	174,803	890,923
40 - Unmetered Gen. Serv.	1,111,671	1,129,997	1,135,643	1,141,087	1,153,527	1,159,902
41 - Municipal St. Light.	2,294,057	2,126,315	1,939,585	2,126,315	1,927,140	1,868,190
42 - Traffic Control Light.	247,623	249,052	216,602	249,052	231,141	225,244
<b>Total Idaho Rates</b>	<b>1,152,115,115</b>	<b>1,094,763,432</b>	<b>974,541,834</b>	<b>933,367,041</b>	<b>1,014,733,099</b>	<b>1,130,329,198</b>
Special Contracts						
26 - Micron	45,466,382	41,148,343	45,630,493	43,555,169	46,218,227	46,740,971
29 - J R Simplot	12,614,380	13,734,191	15,544,651	15,559,668	14,449,762	15,069,332
30 - DOE	21,171,485	19,619,892	20,408,887	17,335,092	12,319,826	11,107,118
<b>Total Specials</b>	<b>79,252,247</b>	<b>74,502,426</b>	<b>81,584,031</b>	<b>76,449,929</b>	<b>72,987,815</b>	<b>72,917,421</b>
<b>Total Idaho Firm Sales</b>	<b>1,231,367,362</b>	<b>1,169,265,858</b>	<b>1,056,125,865</b>	<b>1,009,816,970</b>	<b>1,087,720,914</b>	<b>1,203,246,619</b>

IDAHO POWER COMPANY  
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)  
IDAHO JURISDICTION  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	440,971,945	505,074,682	444,791,060	341,997,618	376,098,163	504,596,404	5,335,294,684
3 - Residential Master Meter	334,611	450,763	368,205	296,601	345,595	486,992	4,913,178
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,400,736	1,633,586	1,425,949	1,104,530	1,185,907	1,610,037	17,261,756
6 - Residential On-Site Generation	2,124,160	3,435,352	2,567,961	1,878,754	3,165,808	5,976,936	39,962,465
7 - Small General Serv.	11,585,569	12,290,360	11,326,160	9,576,327	9,732,713	11,672,222	133,685,256
8 - Small General Serv. On-Site Generation	8,160	8,214	7,320	3,370	6,798	12,502	135,045
9 - Large General Serv.	331,700,882	352,422,524	344,972,364	301,423,659	296,616,773	316,700,961	3,778,305,539
84L - Large General Serv. On-Site Generation	1,040,940	1,213,213	1,398,165	1,219,220	1,306,664	1,770,733	15,623,559
15 - Dusk/Dawn Lighting	158,033	156,806	154,830	153,310	151,033	147,676	1,919,273
16 - Dusk/Dawn Lighting	276,555	277,204	274,589	270,777	267,453	263,071	3,348,150
19 - Uniform Rate Cont.	192,975,691	201,748,075	193,079,382	192,657,173	196,511,582	189,025,891	2,271,356,191
84I - Industrial On-Site Generation	1,365,798	1,516,822	1,417,722	1,278,600	1,188,242	1,169,004	15,693,200
24 - Irrigation & Pump.	435,818,466	422,360,117	325,717,585	144,517,589	24,450,360	3,782,994	1,855,097,023
84A - Irrigation & Pump On-Site Generation	2,975,741	2,744,587	1,789,761	891,866	137,309	60,889	9,812,986
40 - Unmetered Gen. Serv.	1,165,140	1,176,306	1,183,323	1,187,351	1,189,839	1,191,515	13,925,301
41 - Municipal St. Light.	1,866,664	1,879,169	1,904,924	1,904,924	1,951,450	1,971,281	23,760,015
42 - Traffic Control Light.	235,982	234,167	240,982	235,926	242,437	238,753	2,847,960
<b>Total Idaho Rates</b>	<b>1,426,025,074</b>	<b>1,508,621,947</b>	<b>1,332,620,282</b>	<b>1,000,597,593</b>	<b>914,548,146</b>	<b>1,040,678,861</b>	<b>13,522,941,622</b>
Special Contracts							
26 - Micron	47,863,564	48,641,032	46,472,050	47,721,626	46,414,566	48,495,800	554,368,223
29 - J R Simplot	15,905,830	15,606,691	9,828,224	13,603,656	15,551,528	15,839,410	173,307,323
30 - DOE	11,578,648	11,009,082	10,810,052	13,530,644	15,500,141	19,668,309	184,059,176
<b>Total Specials</b>	<b>75,348,042</b>	<b>75,256,805</b>	<b>67,110,326</b>	<b>74,855,926</b>	<b>77,466,235</b>	<b>84,003,519</b>	<b>911,734,722</b>
<b>Total Idaho Firm Sales</b>	<b>1,501,373,116</b>	<b>1,583,878,752</b>	<b>1,399,730,608</b>	<b>1,075,453,519</b>	<b>992,014,381</b>	<b>1,124,682,380</b>	<b>14,434,676,344</b>

IDAHO POWER COMPANY  
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)  
STATE OF OREGON  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	24,446,477	22,218,776	18,891,490	15,101,789	12,025,922	11,038,669
84R - Residential Net Metering	58,545	55,188	42,238	12,857	5,397	5,210
05 - Residential TOD	10,947	10,861	9,660	8,040	6,469	5,951
07 - Small General Serv.	2,099,076	2,020,600	1,750,329	1,489,774	1,321,233	1,267,333
84C - Small General Serv. Net Metering	3,670	2,896	1,947	1,275	954	827
09 - Large General Serv.	13,194,013	12,826,714	11,366,901	10,200,819	9,199,039	8,315,388
84L - Large General Serv. Net Metering	89,296	85,411	79,719	71,713	66,950	63,742
15 - Dusk/Dawn Lighting	15,240	15,191	15,311	15,209	15,167	15,165
16 - Dusk/Dawn Lighting	20,512	20,379	20,360	20,363	20,282	20,275
19 - Uniform Rate Cont.	23,771,073	17,305,804	19,859,262	25,458,981	21,838,777	23,866,186
24 - Irrigation Service	143,488	114,463	119,077	1,026,160	5,867,684	9,941,844
84A - Irrigation & Pump Net Metering	0	0	0	0	9,794	41,856
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	77,020	71,324	64,965	63,849	61,986	60,696
42 - Traffic Control Light.	2,129	2,077	1,931	1,735	1,699	1,655
<b>Total Oregon Firm Sales</b>	<b>63,931,935</b>	<b>54,750,133</b>	<b>52,223,640</b>	<b>53,473,013</b>	<b>50,441,802</b>	<b>54,645,246</b>



IDAHO POWER COMPANY  
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)  
STATE OF OREGON  
BY MONTH BY RATE  
12 MONTHS ENDING DECEMBER 31, 2021

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	13,615,153	14,570,891	13,322,640	10,639,038	14,089,638	19,785,035	189,745,517
84R - Residential Net Metering	11,354	16,844	11,931	8,628	20,131	48,342	296,865
05 - Residential TOD	8,747	9,033	6,146	5,856	7,489	11,151	100,351
07 - Small General Serv.	1,626,385	1,559,569	1,406,206	1,144,738	1,376,434	1,744,714	18,806,391
84C - Small General Serv. Net Metering	883	2,775	1,110	957	1,407	1,716	20,417
09 - Large General Serv.	9,289,023	10,021,425	10,302,418	10,514,015	12,623,300	12,486,041	130,339,096
84L - Large General Serv. Net Metering	77,310	84,868	67,277	62,537	83,132	93,141	925,096
15 - Dusk/Dawn Lighting	15,143	15,063	14,904	14,951	14,943	14,883	181,169
16 - Dusk/Dawn Lighting	20,279	20,589	20,643	19,936	20,120	19,784	243,523
19 - Uniform Rate Cont.	25,086,809	23,776,038	21,745,309	22,509,366	23,857,560	23,263,232	272,338,397
24 - Irrigation Service	16,487,099	18,023,298	11,947,897	3,196,007	382,739	146,541	67,396,297
84A - Irrigation & Pump Net Metering	52,910	81,105	85,273	28,557	21	0	299,516
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	61,332	60,365	61,811	57,781	57,932	52,830	751,891
42 - Traffic Control Light.	1,767	1,671	1,626	1,607	1,636	2,065	21,598
<b>Total Oregon Firm Sales</b>	<b>66,354,643</b>	<b>68,243,984</b>	<b>58,995,639</b>	<b>48,204,423</b>	<b>52,536,931</b>	<b>57,669,924</b>	<b>681,471,312</b>

IPCO POWER SUPPLY EXPENSES FOR 2021 NORMALIZED LOADS OVER 67 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	868,581.3	856,436.7	912,317.2	954,685.4	968,270.7	947,927.2	771,304.3	634,657.8	617,975.2	491,628.8	431,362.0	618,371.2	9,073,217.9
Bridge													
Energy (MWh)	42,439.4	19,928.2	13,867.2	4,093.3	7,715.1	52,115.0	288,257.3	303,549.0	217,893.7	332,383.3	405,274.9	363,948.7	2,071,465.0
Expense (\$ x 1000)	1,415.1	671.4	463.6	139.1	257.9	1,715.9	9,936.1	9,814.2	7,116.1	10,711.2	12,953.8	12,280.2	66,874.7
Valmy													
Energy (MWh)	-	-	-	-	-	64.2	5,733.0	5,301.6	788.5	11,115.7	18,778.8	21,787.8	65,570.5
Expense (\$ x 1000)	-	-	-	-	-	2.9	253.9	235.1	35.1	494.0	822.8	950.3	2,793.8
Langley Gulch													
Energy (MWh)	141,901.9	143,734.1	117,505.9	110,156.6	135,868.3	146,179.6	164,191.3	188,979.7	167,897.4	89,551.8	90,086.0	52,072.4	1,566,187.2
Expense (\$ x 1000)	3,091.8	2,576.1	2,259.4	1,837.1	2,455.3	2,763.6	4,564.9	4,814.9	4,464.3	3,283.3	3,659.8	2,341.7	38,111.6
Danskin													
Energy (MWh)	3,344.5	7,376.8	4,602.7	5,339.4	7,108.2	12,280.7	26,372.1	21,924.1	9,043.7	981.8	458.8	142.2	98,974.8
Expense (\$ x 1000)	119.0	220.2	149.0	151.7	216.1	380.7	1,097.4	938.7	393.2	58.6	29.8	9.7	3,773.1
Bennett Mountain													
Energy (MWh)	1,132.9	3,719.7	2,214.9	2,825.3	3,766.5	6,543.3	17,327.3	15,260.9	4,995.8	323.4	16.3	45.1	57,971.5
Expense (\$ x 1000)	40.8	113.5	72.7	76.3	118.6	208.0	715.4	643.7	219.7	19.6	1.1	3.1	2,230.6
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	711.5	643.6	711.5	680.7	713.3	690.7	713.3	713.3	690.7	713.3	690.7	713.3	8,396.2
Purchased Power (Excluding PURPA)													
Market Energy (MWh)	137,821.5	27,718.5	37,592.1	22,634.7	33,006.3	106,568.1	250,726.2	204,691.3	53,305.4	23,671.1	61,508.3	113,798.8	1,072,122.2
Expense (\$ x 1000)	36,236.4	23,476.0	29,769.6	25,866.6	33,123.1	27,606.1	30,560.9	27,340.4	18,174.3	32,500.4	29,076.6	27,373.8	341,143.3
Elkhorn Wind Energy (MWh)													
Jackpot Solar Energy (MWh)													
Neal Hot Springs Energy (MWh)	18,464.9	17,140.5	18,024.9	15,777.7	12,978.5	11,837.0	9,011.0	10,214.1	13,022.9	17,057.1	18,497.2	19,852.6	181,878.3
Expense (\$ x 1000)	6,323.1	7,842.3	8,274.3	7,816.8	6,586.8	6,104.0	6,877.0	7,046.1	7,045.3	7,581.6	7,603.3	8,402.5	89,282.8
Realt River Geothermal Energy (MWh)	200,845.9	75,977.0	93,671.0	72,117.7	85,694.6	152,115.3	297,174.2	249,293.8	91,637.9	79,902.2	110,891.4	169,427.7	1,684,496.7
Expense (\$ x 1000)	3,993.1	757.9	986.1	558.5	875.4	3,108.8	9,706.3	7,558.4	1,810.4	806.1	2,557.2	5,046.1	37,760.3
Elkhorn Wind Expense (\$ x 1000)	2,509.4	1,544.5	1,444.2	1,311.9	1,732.7	1,939.9	2,546.3	2,288.9	1,189.5	2,356.9	2,302.9	2,171.0	23,368.1
Jackpot Solar Expense (\$ x 1000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Neal Hot Springs Expense (\$ x 1000)	2,286.2	1,962.4	1,617.6	1,427.6	1,164.2	1,414.2	1,255.2	1,552.4	1,609.2	2,040.4	2,871.9	2,842.5	21,813.8
Realt River Geothermal Expense (\$ x 1000)	583.5	4,125.1	4,562.8	4,200.0	3,529.8	4,485.5	5,922.2	6,174.4	5,086.6	5,628.8	6,553.8	7,366.7	64,831.1
Total Expense Excl. PURPA (\$ x 1000)	9,382.3	4,803.3	4,506.1	3,718.0	4,125.1	6,809.3	14,100.0	12,017.2	5,117.7	5,766.2	8,185.7	10,796.3	89,425.4
Surplus Sales													
Energy (MWh)	77,981.8	187,546.1	219,887.4	301,612.9	240,537.7	97,282.0	4,117.0	6,826.0	28,271.8	100,327.6	41,851.5	30,461.8	1,334,683.6
Revenue including Transmission Expenses (\$ x 1000)	1,499.7	3,601.4	3,748.3	4,286.6	4,200.8	1,729.7	107.5	211.4	877.4	3,708.7	1,570.1	1,142.3	20,683.8
Transmission Expenses (\$ x 1000)	78.0	187.5	219.9	301.6	240.5	97.3	4.1	8.8	26.3	100.3	41.9	30.5	1,334.7
Revenue Excluding Transmission Expenses (\$ x 1000)	1,421.7	3,413.9	3,528.4	3,985.0	3,960.3	1,632.4	103.4	204.6	851.1	3,608.4	1,528.2	1,111.9	25,349.1
Net Power Supply Expenses (\$ x 1000)	13,338.5	5,614.3	4,632.9	2,626.0	3,924.2	11,048.7	30,877.7	28,972.4	17,185.7	17,437.8	24,815.1	25,982.8	186,256.2

2021 Oregon Report NPSE Account Summary

Account 501, Coal	138.1	237.9	1,718.8	9,590.0	10,046.3	7,151.1	11,205.2	13,776.4	13,230.5	1,415.1	871.4	463.6	68,668.5
Account 547, Gas	2,795.9	3,501.4	4,053.0	7,091.1	7,110.6	5,767.9	4,074.8	4,381.2	3,067.8	3,922.8	3,553.4	3,191.6	32,511.4
Account 555, Non-PURPA Purchased Power	3,716.0	4,125.1	6,993.3	14,100.0	12,017.2	5,117.7	5,766.2	6,185.7	10,796.3	9,382.3	4,693.3	4,506.1	89,425.4
Account 447, Surplus Sales	3,965.0	3,960.3	1,932.4	1,034.4	2,046.6	851.1	3,608.4	1,528.2	1,111.9	1,421.7	3,413.9	3,528.4	25,349.1
Total NPSE	2,626.0	3,924.2	11,048.7	30,877.7	28,972.4	17,185.7	17,437.8	24,815.1	13,338.5	15,338.5	5,614.3	4,632.9	186,256.2

IDAHO POWER COMPANY  
OTHER REVENUES AND EXPENSES  
For the Year Ended December 31, 2021

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions	62435.15
2	Hydro Services	3900.31
3	Water Management Services	21375.88
4	QRE Reporting	7067.61
5	Operating Agreements	3267688
6	Joint Use (Pole) - Idaho	596340.84
7	Joint Use (Pole) - Oregon	<u>2639.76</u>
8	Total	<u><u>\$ 3,961,448</u></u>

Other Expenses (Acct 416):		
9	Power Solutions	\$ 83,005
10	Hydro Services	7,553
11	Water Management Services	13,667
12	QRE Reporting	3,273
13	Operating Agreements	3,267,688
14	Joint Use - Idaho	1,147,570
15	Joint Use - Oregon	<u>-</u>
16	Total	<u><u>\$ 4,522,755</u></u>

**IDAHO POWER COMPANY  
OPERATING REVENUES  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	ACTUAL REVENUES	TYPE I		TYPE II		ADJUSTED TOTAL - TYPE I & II
		ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE II	
<b>SALES OF ELECTRICITY</b>						
<b>FIRM ENERGY SALES</b>						
Retail Sales						
IPUC	1,198,365,851	0	1,198,365,851	(137,433,446)		1,060,932,404
OPUC	53,968,480	0	53,968,480	(1,652,150)		52,316,331
SUBTOTAL	1,252,334,331	0	1,252,334,331	(139,085,596)		1,113,248,735
Sales for Resale						
Raft River	0	0	0	0		0
SUBTOTAL	0	0	0	0		0
Total Firm Energy Sales	1,252,334,331	0	1,252,334,331	(139,085,596)		1,113,248,735
<b>OPPORTUNITY SALES</b>	90,426,613	0	90,426,613	(65,077,513)		25,349,100
<b>TOTAL SALES OF ELECTRICITY</b>	1,342,760,944	0	1,342,760,944	(204,163,109)		1,138,597,835

**IDAHO POWER COMPANY  
OPERATING REVENUES  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	ACTUAL REVENUES	TYPE I		TYPE II		ADJUSTED TOTAL - TYPE I & II
		ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE II	
<b>OTHER OPERATING REVENUES</b>						
415 - Merchandising Revenues	0	3,961,448	3,961,448	0	0	3,961,448
449 - OATT Tariff Refund	0	0	0	0	0	0
451 - Misc Service Revenue	4,655,727	0	4,655,727	0	0	4,655,727
<b>454 - Rents from Electric Property</b>						
Substation Equipment	3,197,878	0	3,197,878	0	0	3,197,878
Transformer Rentals	17,330	0	17,330	0	0	17,330
Line Rentals	0	0	0	0	0	0
Cogeneration	1,759,236	0	1,759,236	0	0	1,759,236
Dark Fiber Project	400,000	0	400,000	0	0	400,000
Pole Attachments	1,702,971	0	1,702,971	0	0	1,702,971
Facilities Charges	10,122,952	0	10,122,952	0	0	10,122,952
Other Rentals	1,120,886	0	1,120,886	0	0	1,120,886
Miscellaneous	63,369	0	63,369	0	0	63,369
Total Account 454	18,384,622	0	18,384,622	0	0	18,384,622
<b>456 - Other Electric Revenues</b>						
Transmission for Others - Network	9,867,184	0	9,867,184	0	0	9,867,184
Transmission - Network Dist Facilities	804,040	0	804,040	0	0	804,040
Transmission - Point-to-Point & Other	44,253,546	0	44,253,546	0	0	44,253,546
Photovoltaic Station Service	0	0	0	0	0	0
DSM Rider Funds	29,920,448	(29,920,448)	0	0	0	0
Standby Service Charge	751,542	0	751,542	0	0	751,542
Sierra Pacific Usage Charge	49,550	0	49,550	0	0	49,550
Antelope	0	0	0	0	0	0
Miscellaneous	1,318	0	1,318	0	0	1,318
Total Account 456	85,647,628	(29,920,448)	55,727,180	0	0	55,727,180
<b>TOTAL OTHER OPERATING REVENUE</b>	108,687,977	(25,959,001)	82,728,977	0	0	82,728,977
<b>TOTAL OPERATING REVENUES</b>	1,451,448,921	(25,959,001)	1,425,489,921	(204,163,109)	1,221,326,812	1,221,326,812

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON TYPE I ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>DSM Rider Funds</b>	Direct Allocation	(\$29,920,448)	(\$1,977,352)
<b>Other Revenue - Acct #415</b>	Allocate over E10	\$3,961,448	\$175,027
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		(\$25,959,001)	(\$1,802,325) (B)

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(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$62,976,084	\$61,173,759	(\$1,802,325)

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

	<b>OREGON ALLOCATION BEFORE ADJ</b>	<b>TOTAL TYPE II ADJ</b>	<b>OREGON TYPE II ALLOCATION</b>
<b>TYPE II ADJUSTMENTS</b>			
<b>Normalizing/Annualizing Firm Sales Revenues</b>	Direct Allocation	(\$139,085,596)	(\$1,652,150)
<b>Normalizing/Annualizing Wholesale Revenues</b>	Allocate over E10	\$0	\$0
<b>Normalizing Opportunity Sales</b>	Allocate over E10	(\$65,077,513)	(\$2,864,024)
<b>Allocator Impacts</b>		\$0	\$20,857
<b>TOTAL TYPE II ADJUSTMENTS</b>		(\$204,163,109)	(\$4,495,317) (B)

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

(B)	<b>OREGON REVENUES BEFORE TYPE II</b>	<b>OREGON REVENUES AFTER TYPE II</b>	<b>DIFFERENCE</b>
	\$61,173,759	\$56,678,442	(\$4,495,317)

## **OPERATING EXPENSES**



**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	12/31/2021 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>STEAM POWER GENERATION OPERATION</b>					
500 / SUPERVISION & ENGINEERING	900,983	(50,825)	850,158	2,299	852,457
501 / FUEL	95,323,833	0	95,323,833	(25,655,333)	69,668,500
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	9,231,056	0	9,231,056	0	9,231,056
TOTAL ACCOUNT 502	9,231,056	0	9,231,056	0	9,231,056
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,282,126	0	1,282,126	0	1,282,126
TOTAL ACCOUNT 505	1,282,126	0	1,282,126	0	1,282,126
506 / MISCELLANEOUS EXPENSES	8,485,407	0	8,485,407	0	8,485,407
507 / RENTS	216,916	0	216,916	0	216,916
<b>TOTAL STEAM OPERATION EXPENSES</b>	<b>115,440,321</b>	<b>(50,825)</b>	<b>115,389,495</b>	<b>(25,653,034)</b>	<b>89,736,461</b>
<b>MAINTENANCE</b>					
510 / SUPERVISION & ENGINEERING	(1,754)	0	(1,754)	0	(1,754)
511 / STRUCTURES	1,278,996	0	1,278,996	0	1,278,996
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	8,910,438	0	8,910,438	0	8,910,438
TOTAL ACCOUNT 512	8,910,438	0	8,910,438	0	8,910,438
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	2,692,331	0	2,692,331	0	2,692,331
TOTAL ACCOUNT 513	2,692,331	0	2,692,331	0	2,692,331
514 / MISCELLANEOUS STEAM PLANT	8,056,749	0	8,056,749	0	8,056,749
<b>TOTAL STEAM MAINTENANCE EXPENSES</b>	<b>20,936,759</b>	<b>0</b>	<b>20,936,759</b>	<b>0</b>	<b>20,936,759</b>
<b>TOTAL STEAM GENERATION EXPENSES</b>	<b>136,377,080</b>	<b>(50,825)</b>	<b>136,326,255</b>	<b>(25,653,034)</b>	<b>110,673,221</b>

**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	12/31/2021 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE II	ADJUSTED TOTAL - TYPE I & II
<b>HYDRAULIC POWER GENERATION OPERATION</b>						
535 / SUPERVISION & ENGINEERING	5,427,508	(591,618)	4,835,890	26,766	4,862,656	4,862,656
536 / WATER FOR POWER	9,801	0	9,801	0	9,801	9,801
WATER LEASE	5,667,251	(107,099)	5,560,152	4,845	5,564,997	5,564,997
OTHER	5,677,052	(107,099)	5,569,953	4,845	5,574,798	5,574,798
TOTAL ACCOUNT 536						
537 / HYDRAULIC EXPENSES	16,085,623	(800,367)	15,285,256	36,210	15,321,466	15,321,466
538 / ELECTRIC EXPENSES	1,430,748	(192,833)	1,237,915	8,724	1,246,639	1,246,639
LABOR	350,646	0	350,646	0	350,646	350,646
OTHER	1,781,395	(192,833)	1,588,562	8,724	1,597,286	1,597,286
TOTAL ACCOUNT 538						
539 / MISCELLANEOUS EXPENSES	4,915,529	(438,830)	4,476,699	19,853	4,496,552	4,496,552
540 / RENTS	306,561	0	306,561	0	306,561	306,561
TOTAL HYDRAULIC OPERATION EXPENSES	34,193,668	(2,130,747)	32,062,922	96,398	32,159,320	32,159,320
<b>MAINTENANCE</b>						
541 / SUPERVISION & ENGINEERING	134,378	(15,288)	119,089	692	119,781	119,781
542 / STRUCTURES	993,195	(96,708)	896,486	4,375	900,861	900,861
543 / RESERVOIRS, DAMS & WATERWAYS	596,164	(50,275)	545,889	2,275	548,164	548,164
544 / ELECTRIC PLANT	1,677,540	(226,095)	1,451,445	10,229	1,461,674	1,461,674
LABOR	952,756	0	952,756	0	952,756	952,756
OTHER	2,630,296	(226,095)	2,404,201	10,229	2,414,430	2,414,430
TOTAL ACCOUNT 544						
545 / MISCELLANEOUS HYDRAULIC PLANT	3,066,271	(285,882)	2,780,389	12,934	2,793,323	2,793,323
TOTAL HYDRAULIC MAINTENANCE EXPENSES	7,420,303	(674,248)	6,746,054	30,505	6,776,559	6,776,559
TOTAL HYDRAULIC GENERATION EXPENSES	41,613,971	(2,804,995)	38,808,976	126,903	38,935,879	38,935,879

**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	12/31/2021 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>OTHER POWER GENERATION</b>					
<b>OPERATION</b>					
546 / SUPERVISION & ENGINEERING	590,913	(70,421)	520,492	3,186	523,678
547 / FUEL					
SALMON DIESEL	5,549	0	5,549	0	5,549
OTHER	85,220,407	0	85,220,407	(32,709,007)	52,511,400
TOTAL ACCOUNT 547	85,225,955	0	85,225,955	(32,709,007)	52,516,949
<b>548 / GENERATING EXPENSES</b>					
LABOR	0	(414,042)	(414,042)	18,732	(395,310)
OTHER	4,772,834	0	4,772,834	0	4,772,834
TOTAL ACCOUNT 548	4,772,834	(414,042)	4,358,792	18,732	4,377,524
<b>549 / MISCELLANEOUS EXPENSES</b>					
550 / RENTS	1,475,129	(61,453)	1,413,676	2,780	1,416,456
	0	0	0	0	0
<b>TOTAL OTHER POWER OPER EXPENSES</b>	<b>92,064,831</b>	<b>(545,916)</b>	<b>91,518,915</b>	<b>(32,684,309)</b>	<b>58,834,606</b>
<b>MAINTENANCE</b>					
551 / SUPERVISION & ENGINEERING	0	0	0	0	0
552 / STRUCTURES	163,959	(5,931)	158,028	268	158,296
553 / GENERATING & ELECTRIC PLANT					
LABOR	39,802	(5,364)	34,438	243	34,681
OTHER	32,942	0	32,942	0	32,942
TOTAL ACCOUNT 553	72,744	(5,364)	67,380	243	67,623
<b>554 / MISCELLANEOUS EXPENSES</b>					
TOTAL OTHER POWER MAINT EXPENSES	2,184,732	(74,329)	2,110,403	3,363	2,113,766
	2,421,435	(85,624)	2,335,811	3,874	2,339,685
<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>94,486,266</b>	<b>(631,540)</b>	<b>93,854,726</b>	<b>(32,680,435)</b>	<b>61,174,291</b>

**IDAHO POWER COMPANY**  
**OPERATION & MAINTENANCE EXPENSES**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	12/31/2021 ACTUAL	TYPE I		TYPE II		ADJUSTED TOTAL - TYPE I & II
		ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE II	
OTHER POWER SUPPLY EXPENSE						
555.0 / PURCHASED POWER						
PURCHASED POWER - TRANS LOSSES	1,595,607	0	1,595,607	0	1,595,607	
OTHER PURCHASED POWER	185,336,921	0	185,336,921	(95,911,521)	89,425,400	
TOTAL ACCOUNT 555.0	186,932,528	0	186,932,528	(95,911,521)	91,021,007	
555.1 / COGENERATION & SMALL POWER PROD						
CAPACITY RELATED	0	0	0	0	0	
ENERGY RELATED	199,725,980	8,014,918	207,740,899	19,227,994	226,968,893	
TOTAL COGEN & SMALL POWER PROD	199,725,980	8,014,918	207,740,899	19,227,994	226,968,893	
TOTAL ACCOUNT 555	386,658,508	8,014,918	394,673,426	(76,683,526)	317,989,900	
556 / LOAD CONTROL & DISPATCHING EXPENSES						
557 / OTHER EXPENSES	355	(9)	346	0	346	
IDAHO POWER COST-RELATED EXPENSES	(49,668,584)	22,128,916	(27,539,668)	27,633,284	93,616	
OREGON POWER COST-RELATED EXPENSES	(175,080)	0	(175,080)	175,080	0	
OTHER	5,263,776	(558,042)	4,705,734	25,247	4,730,981	
TOTAL ACCOUNT 557	(44,579,888)	21,570,874	(23,009,014)	27,833,611	4,824,597	
<b>TOTAL OTHER POWER SUPPLY EXPENSES</b>	<b>342,078,975</b>	<b>29,585,783</b>	<b>371,664,758</b>	<b>(48,849,915)</b>	<b>322,814,843</b>	
<b>TOTAL PRODUCTION EXPENSES</b>	<b>614,556,292</b>	<b>26,098,423</b>	<b>640,654,714</b>	<b>(107,056,481)</b>	<b>533,598,233</b>	

**IDAHO POWER COMPANY**  
**OPERATION & MAINTENANCE EXPENSES**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	12/31/2021 ACTUAL	ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE II	ADJUSTED TOTAL - TYPE I & II
<b>TRANSMISSION EXPENSES</b>						
<b>OPERATION</b>						
560 / SUPERVISION & ENGINEERING	2,899,726	(277,294)	2,622,431	12,545	2,634,976	
561 / LOAD DISPATCHING	5,299,071	(436,709)	4,862,361	19,757	4,882,119	
562 / STATION EXPENSES	3,030,864	(303,383)	2,727,480	13,725	2,741,206	
563 / OVERHEAD LINE EXPENSES	1,055,067	(59,841)	995,226	2,707	997,934	
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	7,022,556	0	7,022,556	0	7,022,556	
566 / MISCELLANEOUS EXPENSES	0	0	0	0	0	
567 / RENTS	4,568,113	0	4,568,113	0	4,568,113	
<b>TOTAL TRANSMISSION OPERATION</b>	<b>23,875,396</b>	<b>(1,077,228)</b>	<b>22,798,168</b>	<b>48,735</b>	<b>22,846,903</b>	
<b>MAINTENANCE</b>						
568 / SUPERVISION & ENGINEERING	184,291	(11,296)	172,995	511	173,506	
569 / STRUCTURES	1,528,245	(158,652)	1,369,593	7,178	1,376,771	
570 / STATION EQUIPMENT	1,774,304	(239,672)	1,534,632	10,843	1,545,475	
571 / OVERHEAD LINES	1,126,974	(96,990)	1,029,983	4,388	1,034,371	
573 / MISCELLANEOUS PLANT	2,545	(297)	2,248	13	2,261	
575 / OPER TRANS MKT ADMIN - EIM	732,683	0	732,683	0	732,683	
<b>TOTAL TRANSMISSION MAINTENANCE</b>	<b>5,349,041</b>	<b>(506,907)</b>	<b>4,842,133</b>	<b>22,933</b>	<b>4,865,067</b>	
<b>TOTAL TRANSMISSION EXPENSES</b>	<b>29,224,437</b>	<b>(1,584,136)</b>	<b>27,640,302</b>	<b>71,668</b>	<b>27,711,970</b>	
<b>DISTRIBUTION EXPENSES</b>						
<b>OPERATION</b>						
580 / SUPERVISION & ENGINEERING	4,083,135	(398,044)	3,685,091	18,008	3,703,099	
581 / LOAD DISPATCHING	4,999,999	(549,270)	4,350,728	24,850	4,375,578	
582 / STATION EXPENSES	1,579,041	(122,758)	1,456,282	5,554	1,461,836	
583 / OVERHEAD LINE EXPENSES	4,854,331	(457,509)	4,396,822	20,698	4,417,521	
584 / UNDERGROUND LINE EXPENSES	4,573,059	(158,470)	4,414,589	7,169	4,421,759	
585 / STREET LIGHTING & SIGNAL SYSTEMS	561	(46)	515	2	517	
586 / METER EXPENSES	5,014,025	(495,755)	4,518,270	22,429	4,540,699	
587 / CUSTOMER INSTALLATIONS EXPENSE	1,011,897	(95,264)	916,633	4,310	920,943	
588 / MISCELLANEOUS EXPENSES	4,109,601	(351,597)	3,758,004	15,907	3,773,910	
589 / RENTS	439,479	0	439,479	0	439,479	
<b>TOTAL DISTRIBUTION OPERATION</b>	<b>30,565,127</b>	<b>(2,628,713)</b>	<b>27,936,414</b>	<b>118,926</b>	<b>28,055,341</b>	

**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	12/31/2021 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>MAINTENANCE</b>					
590 / SUPERVISION & ENGINEERING	10,926	(1,331)	9,595	60	9,655
591 / STRUCTURES	0	0	0	0	0
592 / STATION EQUIPMENT	4,077,874	(342,925)	3,734,949	15,514	3,750,463
593 / OVERHEAD LINES	17,694,888	(625,844)	17,069,044	28,314	17,097,358
594 / UNDERGROUND LINES	597,945	(33,245)	564,701	1,504	566,205
595 / LINE TRANSFORMERS	57,820	(3,247)	54,573	147	54,720
596 / STREET LIGHTING & SIGNAL SYSTEMS	263,541	(18,809)	244,732	851	245,583
597 / METERS	841,948	(91,186)	750,762	4,125	754,888
598 / MISCELLANEOUS PLANT	98,043	(9,817)	88,226	444	88,670
<b>TOTAL DISTRIBUTION MAINTENANCE</b>	<b>23,642,986</b>	<b>(1,126,406)</b>	<b>22,516,580</b>	<b>50,960</b>	<b>22,567,540</b>
<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>54,208,113</b>	<b>(3,755,119)</b>	<b>50,452,995</b>	<b>169,886</b>	<b>50,622,881</b>
<b>CUSTOMER ACCOUNTING EXPENSES</b>					
901 / SUPERVISION	841,926	(97,102)	744,824	4,393	749,217
902 / METER READING	1,871,924	(160,493)	1,711,431	7,261	1,718,692
903 / CUSTOMER RECORDS & COLLECTIONS	14,000,067	(1,231,863)	12,768,205	55,731	12,823,936
904 / UNCOLLECTIBLE ACCOUNTS	2,363,140	0	2,363,140	(6,762)	2,356,378
905 / MISC EXPENSES	423	0	423	0	423
<b>TOTAL CUSTOMER ACCOUNTING EXPENSES</b>	<b>19,077,481</b>	<b>(1,489,458)</b>	<b>17,588,023</b>	<b>60,623</b>	<b>17,648,646</b>
<b>CUSTOMER SERVICES &amp; INFORMATION EXPENSES</b>					
907 / SUPERVISION	793,300	(94,640)	698,660	4,282	702,942
908 / CUSTOMER ASSISTANCE					
SYSTEM CONSERVATION	290,218	0	290,218	0	290,218
OTHER	36,177,879	(30,495,524)	5,682,355	26,017	5,708,372
TOTAL ACCOUNT 908	36,468,097	(30,495,524)	5,972,573	26,017	5,998,590
909 / INFORMATION & INSTRUCTIONAL	294,369	0	294,369	0	294,369
910 / MISCELLANEOUS EXPENSES	850,624	(56,309)	794,315	2,547	796,862
<b>TOTAL CUST SERV &amp; INFORMATN EXPENSES</b>	<b>38,406,390</b>	<b>(30,646,473)</b>	<b>7,759,917</b>	<b>32,846</b>	<b>7,792,763</b>

**IDAHO POWER COMPANY**  
**OPERATION & MAINTENANCE EXPENSES**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	12/31/2021 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>					
920 / ADMINISTRATIVE & GENERAL SALARIES	87,358,103	(6,648,016)	80,710,087	300,765	81,010,852
921 / OFFICE SUPPLIES	14,005,146	(38,633)	13,966,513	1,748	13,968,261
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-C	(32,764,226)	0	(32,764,226)	0	(32,764,226)
923 / OUTSIDE SERVICES	7,828,424	0	7,828,424	0	7,828,424
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	382,551	0	382,551	0	382,551
ALL RISK & MISCELLANEOUS	3,188,510	(45,720)	3,142,790	2,068	3,144,858
TOTAL ACCOUNT 924	3,571,061	(45,720)	3,525,341	2,068	3,527,409
925 / INJURIES & DAMAGES	6,484,661	(14,069)	6,470,592	637	6,471,228
926 / EMPLOYEE PENSIONS & BENEFITS	56,595,140	0	56,595,140	30,659	56,625,799
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	2,608,106	0	2,608,106	0	2,608,106
ENERGY RELATED	1,181,179	0	1,181,179	0	1,181,179
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	941,453	0	941,453	0	941,453
FERC OTHER	153,408	0	153,408	0	153,408
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	25,544	0	25,544	0	25,544
OREGON PUC -RATE CASE	0	0	0	0	0
-OTHER	1,607,046	0	1,607,046	0	1,607,046
TOTAL ACCOUNT 928	6,675,237	0	6,675,237	0	6,675,237
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	381,688	(381,688)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	4,090,496	(277,311)	3,813,185	1,041	3,814,226
931 / RENTS	0	0	0	0	0
<b>TOTAL ADM &amp; GEN OPERATION</b>	154,225,731	(7,405,437)	146,820,294	336,917	147,157,211
935 / GENERAL PLANT MAINTENANCE	7,816,747	(133,519)	7,683,228	6,041	7,689,269
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	162,042,478	(7,538,956)	154,503,522	342,958	154,846,480
416 / MERCHANDISING EXPENSE	0	4,522,755	4,522,755	0	4,522,755
<b>TOTAL OPER &amp; MAINT EXPENSES</b>	917,515,190	(14,392,964)	903,122,227	(106,378,499)	796,743,727

IDAHO POWER COMPANY  
OTHER REVENUES AND EXPENSES  
For the Year Ended December 31, 2021

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions	62435.15
2	Hydro Services	3900.31
3	Water Management Services	21375.88
4	QRE Reporting	7067.61
5	Operating Agreements	3267688
6	Joint Use (Pole) - Idaho	596340.84
7	Joint Use (Pole) - Oregon	<u>2639.76</u>
8	Total	<u><u>\$ 3,961,448</u></u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 83,005
10	Hydro Services	7,553
11	Water Management Services	13,667
12	QRE Reporting	3,273
13	Operating Agreements	3,267,688
14	Joint Use - Idaho	1,147,570
15	Joint Use - Oregon	<u>-</u>
16	Total	<u><u>\$ 4,522,755</u></u>



IPCO POWER SUPPLY EXPENSES FOR 2021 NORMALIZED LOADS OVER 67 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	868,581.3	856,435.7	912,317.2	954,685.4	968,270.7	947,627.2	771,304.3	634,657.6	617,975.2	491,628.8	431,362.0	618,371.2	9,073,217.9
Brüger Energy (MWh)	42,499.4	19,928.2	13,867.2	4,093.3	7,715.1	52,115.0	288,257.3	303,549.0	217,893.7	332,393.3	405,274.9	383,948.7	2,071,465.0
Expense (\$ x 1000)	\$ 1,415.1	\$ 671.4	\$ 463.8	\$ 139.1	\$ 257.9	\$ 1,715.9	\$ 9,336.1	\$ 9,814.2	\$ 7,116.1	\$ 10,711.2	\$ 12,953.8	\$ 12,280.2	\$ 66,874.7
Valmy Energy (MWh)	-	-	-	-	-	64.2	5,733.0	5,301.6	788.5	11,115.7	18,779.8	21,787.8	63,570.5
Expense (\$ x 1000)	-	-	-	-	-	2.9	253.9	235.1	35.1	494.0	822.9	950.3	2,793.8
Langley Gulch Energy (MWh)	141,961.9	143,734.1	117,505.9	110,156.6	135,868.3	146,778.6	184,191.3	188,979.7	167,897.4	89,351.8	90,068.0	62,072.4	1,568,187.2
Expense (\$ x 1000)	\$ 3,091.6	\$ 2,576.1	\$ 2,259.4	\$ 1,837.1	\$ 2,455.3	\$ 2,763.6	\$ 4,564.9	\$ 4,814.9	\$ 4,464.3	\$ 3,283.3	\$ 3,659.6	\$ 2,341.7	\$ 36,111.6
Danskin Energy (MWh)	3,344.5	7,376.8	4,602.7	5,339.4	7,108.2	12,280.7	26,372.1	21,924.1	9,043.7	981.8	458.6	142.2	98,974.8
Expense (\$ x 1000)	\$ 119.0	\$ 220.2	\$ 148.0	\$ 151.7	\$ 216.1	\$ 390.7	\$ 1,097.4	\$ 938.7	\$ 393.2	\$ 58.6	\$ 29.8	\$ 9.7	\$ 3,773.1
Bennett Mountain Energy (MWh)	1,132.9	3,719.7	2,214.9	2,625.3	3,786.5	6,543.3	17,327.3	15,260.9	4,995.8	323.4	16.3	45.1	57,971.5
Expense (\$ x 1000)	\$ 40.8	\$ 113.5	\$ 72.7	\$ 76.3	\$ 116.6	\$ 208.0	\$ 715.4	\$ 643.7	\$ 219.7	\$ 19.6	\$ 1.1	\$ 3.1	\$ 2,230.6
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 711.5	\$ 643.6	\$ 711.5	\$ 680.7	\$ 713.3	\$ 690.7	\$ 713.3	\$ 713.3	\$ 690.7	\$ 713.3	\$ 690.7	\$ 713.3	\$ 8,396.2
Purchased Power (Excluding PURPA)	137,621.5	27,718.5	37,592.1	22,634.7	33,006.3	106,588.1	250,728.2	204,691.3	53,395.4	22,671.1	61,508.3	113,798.8	1,072,122.2
Market Energy (MWh)	36,236.4	23,476.0	29,789.6	25,886.6	33,123.1	27,606.1	30,950.0	27,340.4	16,174.3	32,390.4	29,076.6	27,373.8	341,143.3
Elkhorn Wind Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
Jackpot Solar Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
Neal Hot Springs Energy (MWh)	18,464.9	17,140.5	18,024.9	15,777.7	12,978.5	11,837.0	9,011.0	10,214.1	13,022.9	17,057.1	18,497.2	19,852.6	181,878.3
Raft River Geothermal Energy (MWh)	8,323.1	7,642.0	8,274.3	7,818.6	6,586.8	6,104.0	6,877.0	7,048.1	7,045.3	7,561.6	7,609.3	8,402.5	89,292.8
Total Energy Excl. PURPA (MWh)	200,845.9	75,977.0	93,671.0	72,117.7	85,694.6	152,115.3	297,174.2	249,293.8	91,637.9	78,790.2	116,691.4	189,427.7	1,684,436.7
Market Expense (\$ x 1000)	\$ 3,993.1	\$ 757.9	\$ 986.1	\$ 586.5	\$ 875.4	\$ 3,106.8	\$ 9,706.3	\$ 7,558.4	\$ 1,810.4	\$ 806.1	\$ 2,557.2	\$ 5,046.1	\$ 37,760.3
Elkhorn Wind Expense (\$ x 1000)	\$ 2,539.4	\$ 1,544.5	\$ 1,444.2	\$ 1,311.9	\$ 1,732.7	\$ 1,939.9	\$ 2,546.3	\$ 2,288.9	\$ 1,189.5	\$ 2,356.9	\$ 2,302.9	\$ 2,171.0	\$ 23,368.1
Jackpot Solar Expense (\$ x 1000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Neal Hot Springs Expense (\$ x 1000)	\$ 2,256.2	\$ 1,962.4	\$ 1,617.6	\$ 1,427.6	\$ 1,164.2	\$ 1,414.2	\$ 1,255.2	\$ 1,552.4	\$ 1,609.2	\$ 2,040.4	\$ 2,671.9	\$ 2,842.5	\$ 21,813.8
Raft River Geothermal Expense (\$ x 1000)	\$ 593.5	\$ 538.5	\$ 458.2	\$ 420.0	\$ 352.9	\$ 448.5	\$ 592.2	\$ 617.4	\$ 508.6	\$ 562.8	\$ 653.8	\$ 736.7	\$ 6,483.1
Total Expense Excl. PURPA (\$ x 1000)	\$ 9,382.3	\$ 4,803.3	\$ 4,506.1	\$ 3,716.0	\$ 4,125.1	\$ 6,909.3	\$ 14,100.0	\$ 12,017.2	\$ 5,117.7	\$ 5,766.2	\$ 8,185.7	\$ 10,796.3	\$ 89,425.4
Surplus Sales	77,981.8	187,546.1	219,887.4	301,612.9	240,537.7	97,262.0	4,117.0	6,826.0	26,271.8	100,327.6	41,851.5	30,461.9	1,334,683.6
Revenue Including Transmission Expenses (\$ x 1000)	\$ 1,499.7	\$ 3,601.4	\$ 4,296.6	\$ 4,200.8	\$ 4,200.8	\$ 1,729.7	\$ 107.5	\$ 211.4	\$ 877.4	\$ 3,708.7	\$ 1,570.1	\$ 1,142.3	\$ 26,683.8
Transmission Expenses (\$ x 1000)	\$ 78.0	\$ 187.5	\$ 219.9	\$ 301.6	\$ 240.5	\$ 97.3	\$ 4.1	\$ 6.8	\$ 26.3	\$ 100.3	\$ 41.9	\$ 30.5	\$ 1,334.7
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 1,421.7	\$ 3,413.9	\$ 3,986.0	\$ 3,885.0	\$ 3,960.3	\$ 1,632.4	\$ 103.4	\$ 204.6	\$ 851.1	\$ 3,608.4	\$ 1,528.2	\$ 1,111.9	\$ 25,348.1
Net Power Supply Expenses (\$ x 1000)	\$ 13,338.5	\$ 5,614.3	\$ 4,632.9	\$ 2,628.0	\$ 3,924.2	\$ 11,046.7	\$ 30,877.7	\$ 28,972.4	\$ 17,185.7	\$ 17,437.8	\$ 24,815.1	\$ 25,982.8	\$ 188,256.2

2021 Oregon Report NPSE Account Summary

Account 501, Coal	\$ 199.1	\$ 257.9	\$ 1,718.8	\$ 9,590.0	\$ 10,049.3	\$ 7,151.1	\$ 11,205.2	\$ 13,776.4	\$ 13,290.5	\$ 1,415.1	\$ 671.4	\$ 463.6	\$ 69,668.5
Account 547, Gas	\$ 2,755.9	\$ 3,501.4	\$ 4,053.0	\$ 7,091.1	\$ 7,110.6	\$ 5,767.9	\$ 4,074.8	\$ 3,967.8	\$ 3,962.8	\$ 3,962.8	\$ 3,553.4	\$ 3,191.6	\$ 52,511.4
Account 555, Non-PURPA Purchased Power	\$ 3,776.0	\$ 4,125.1	\$ 6,909.3	\$ 14,100.0	\$ 12,017.2	\$ 5,117.7	\$ 5,766.2	\$ 8,185.7	\$ 10,796.3	\$ 9,382.3	\$ 4,803.3	\$ 4,506.1	\$ 89,425.4
Account 447, Surplus Sales	\$ 3,995.0	\$ 3,980.3	\$ 1,632.4	\$ 103.4	\$ 204.6	\$ 851.1	\$ 3,608.4	\$ 1,528.2	\$ 1,111.9	\$ 1,421.7	\$ 3,528.4	\$ 3,528.4	\$ 25,349.1
Total NPSE	\$ 2,626.0	\$ 3,924.2	\$ 11,948.7	\$ 30,877.7	\$ 28,972.4	\$ 17,185.7	\$ 17,437.8	\$ 13,338.5	\$ 25,982.8	\$ 13,338.5	\$ 5,614.3	\$ 4,632.9	\$ 188,256.2

**2021 Normalized Generation - Summary of Results**

Normalized Generation (MWh)	3,021,646
Fixed Energy Payments	\$198,383,496
Variable Energy Payments	\$4,211,859
Total Energy Payments	<u>\$202,595,355</u>
Capacity Payments	<u>\$0</u>
Total Payments	\$202,595,355
<b><u>Oregon</u></b>	Payment Energy
Normalized Generation (MWh)	3,021,646
Total Payments	\$226,968,893

IDAHO POWER COMPANY  
OPERATION AND MAINTENANCE EXPENSES  
For the Year Ended December 31, 2021

Line No	Acct No.	Description	Total
		Other operations and maintenance:	
1	557000	Other power supply	\$ 5,263,776
2		Total other operations and maintenance	<u>5,263,776</u>
		PCA/EPC adjustments:	
3	557001	PCA deferral - Idaho	(22,128,916)
4	557002	PCA amortization - Idaho	(27,633,284)
5	557003	Excess Power Cost deferral - Oregon	-
6	557004	Excess Power Cost amortization - Oregon	(175,080)
7	557100	PCA Offset - EIM Accrual	<u>93,616</u>
8		Total PCA/EPC expense	<u>(49,843,664)</u>
9		Total other expenses	<u><u>\$(44,579,887)</u></u>

**IDAHO POWER COMPANY  
REVENUE SENSITIVE FACTORS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

	<b>Uncollectible Accounts <u>#904</u></b>	<b>Franchise Fees <u>#408</u></b>	<b>OPUC Fee <u>#408</u></b>
<b>Oregon Retail Revenues</b>			
Normalized	52,277,996	52,277,996	52,277,996
Actual	53,968,480	53,968,480	53,968,480
Normalization Adj	(1,690,484)	(1,690,484)	(1,690,484)
<b>Recommended Ratio</b>	0.400%	1.400%	0.125%
<b>Revenue Sensitive Adjustment</b>	(6,762)	(23,667)	(2,113)

IDAHO POWER COMPANY  
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES  
For the Year Ended December 31, 2021

TOTAL DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSE:

<u>Line No</u>		<u>(1) Amount</u>
1	General advertising expense	\$ 381,688
2	Memberships and contributions	<u>254,296</u>
3	Total deductions	<u>\$ 635,984</u>

GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
4	January, 2021	\$ 459
5	February	-
6	March	-
7	April	195
8	May	-
9	June	-
10	July	1,083
11	August	27,181
12	September	276
13	October	2,003
14	November	32,869
15	December	<u>317,622</u>
16	Total	<u>\$ 381,688</u>

IDAHO POWER COMPANY  
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES  
MEMBERSHIPS AND CONTRIBUTIONS  
For the Year Ended December 31, 2021

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Actual		Total	
			Contributions 100.00%	Memberships 33.33%		100.00%
1	537	Donation.....	\$ 1,061			\$ 1,061
2	537	Edison Electric Institute.....		\$ 833		833
3	539	Association of State Dam Safety.....		16		16
4	570	Donation.....	-			-
5	908	Building Contractors Association.....		210		210
6	908	Donation.....	720			720
7	921	Arid Club.....			290	290
8	921	Chamber of Commerce Garden City.....		83		83
9	921	Chamber of Commerce Hailey.....		133		133
10	921	Chamber of Commerce Jerome.....		200		200
11	921	Chamber of Commerce Twin Falls.....		43		43
12	921	City Club Boise.....		183		183
13	921	Donation.....	5,158			5,158
14	921	Lions Club Twin Falls.....		84		84
15	921	National Association of Regulatory Utility Commisioners...		470		470
16	921	Nevada Taxpayers Association.....			500	500
17	921	Rotary Club Blue Lakes.....		136		136
18	921	Rotary Club Gooding.....		304		304
19	921	Rotary Club Jerome.....		225		225
20	921	Rotary Club Twin Falls.....		467		467
21	930	Arid Club.....			494	494
22	930	Associated Taxpayers of Idaho.....			26,000	26,000
23	930	Association of Idaho Cities.....		833		833
24	930	Chamber of Commerce Baker City.....		359		359
25	930	Chamber of Commerce Blackfoot.....		100		100
26	930	Chamber of Commerce Boise.....		167		167
27	930	Chamber of Commerce Buhl.....		208		208
28	930	Chamber of Commerce Caldwell.....		644		644
29	930	Chamber of Commerce Cascade.....		200		200
30	930	Chamber of Commerce Council.....		50		50
31	930	Chamber of Commerce Donnelly.....		17		17
32	930	Chamber of Commerce Eagle.....		158		158
33	930	Chamber of Commerce Emmett.....		167		167
34	930	Chamber of Commerce Fruitland.....		167		167
35	930	Chamber of Commerce Garden City.....		83		83
36	930	Chamber of Commerce Garden Valley.....		33		33
37	930	Chamber of Commerce Hagerman.....		25		25
38	930	Chamber of Commerce Hailey.....		134		134
39	930	Chamber of Commerce Horseshoe Bend.....		67		67
40	930	Chamber of Commerce Jerome.....		200		200
41	930	Chamber of Commerce Kuna.....		333		333
42	930	Chamber of Commerce Marsing.....		15		15
43	930	Chamber of Commerce McCall.....		398		398
44	930	Chamber of Commerce Meridian.....		666		666
45	930	Chamber of Commerce Mini-Cassia.....		117		117
46	930	Chamber of Commerce Mountain Home.....		403		403
47	930	Chamber of Commerce Nampa.....		1,125		1,125
48	930	Chamber of Commerce Nyssa.....		50		50
49	930	Chamber of Commerce Ontario.....		272		272
50	930	Chamber of Commerce Payette.....		75		75
51	930	Chamber of Commerce Pocatello.....		1,000		1,000
52	930	Chamber of Commerce Salmon River.....		42		42
53	930	Chamber of Commerce Star.....		33		33
54	930	Chamber of Commerce Twin Falls.....		780		780
55	930	Chamber of Commerce Weiser.....		100		100
56	930	Commercial Club Cambridge.....		13		13
57	930	Economic Development Eastern Idaho.....		667		667
58	930	Economic Development Lemhi County.....		333		333

IDAHO POWER COMPANY  
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES  
MEMBERSHIPS AND CONTRIBUTIONS  
For the Year Ended December 31, 2021

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Contributions 100.00%	Actual Memberships 33.33%	100.00%	Total
59	930	Economic Development Southern Idaho.....		1,667		1,667
60	930	Economic Development Western Alliance.....		500		500
61	930	Economic Partners Boise Valley.....		6,667		6,667
62	930	Edison Electric Institute.....		191,935		191,935
63	930	Snake River Economic Development.....		833		833
64	930	Sponsorship.....	2,950			2,950
65	930	Vistor's Association Eastern Oregon.....		500		500
66	930	Wyoming Taxpayers Association.....			1,600	1,600
67		Total.....	<u>\$ 9,889</u>	<u>\$ 215,523</u>	<u>\$ 28,884</u>	<u>\$ 254,296</u>

**Idaho Power Company**  
**Summary of December 2021 Annualizing Adjustments**  
**to Operating Expenses**  
**Prepared for the 2021 Oregon Report**

<u>Line No.</u>	<u>Source Page</u>	<u>Amount</u>
<b>Operation &amp; Maintenance Expenses:</b>		
1	A Operating Payroll	\$ 837,105
2	A Payroll Related Items	30,659
3	A Incentive Adjustment	(18,503,123)
4	Total Operation & Maintenance Expenses	<u>(17,635,359)</u>
<b>Other Operating Expenses:</b>		
5	B Depreciation	2,341,083
6	Total Other Operating Expenses	<u>2,341,083</u>
7	Total Annualizing Adjustments to Operating Expenses	<u>\$ (15,294,276)</u>



**Idaho Power Company**  
**Detail of December 2021 Annualizing Adjustments**  
**to Operating Expenses**  
**Prepared for the 2021 Oregon Report**

Line No.	Source Page		Amount
<b>Operation &amp; Maintenance Expenses:</b>			
1) Operating Payroll			
December 2021 Annualized:			
1	1	Last Pay Period December 2020 (Straight Time)	\$ 7,716,060
2		Times 26 pay periods	200,617,560
3	1	Less 2021 Actual	<u>199,198,738</u>
4		Gross Adjustment	<u>1,418,822</u>
5	1	Operating Percent	59%
6		Adjustment to Operating Expense	<u>\$ 837,105</u>
2) Annualizing Effect on Payroll Related Items:			
7	A	Annualized Gross Payroll Increase/-Decrease	\$ 1,418,822
8	A	2021 Actual Gross Payroll	199,198,738
9		Annualized Increase/-Decrease - Percent of 2021 Actual	0.71%
10	2	Employee Savings Plan - Employer Contribution	<u>7,318,812</u>
11		Annualized Increase % Times 2021 Employer Contribution	51,964
12	1	Operating Percent	59%
13		Net Adjustment to Operating Expense (926)	<u>30,659</u>
3) Incentive Accrual Adjustment			
14	3	2021 Non-Officer Incentive - Operating Portion	15,410,251
15		Non-Officer Incentive > 6% - Operating Portion	<u>(3,048,993)</u>
16		6% Target Non-Officer Incentive - Operating Portion	12,361,258
17		50% Allowed Non-Officer Incentive - Operating Portion	<u>6,180,629</u>
18		Not allowed Non-Officer Target Incentive - Operating Portion	<u>(6,180,629)</u>
19		Not allowed & > 6% Non-Officer Incentive - Operating Portion	(9,229,622)
20	3	Officer Incentive Accrual - Operating Portion	(8,154,164)
21		Net Incentive Reduction Before Taxes	<u>(17,383,786)</u>
22		Add: Payroll Taxes	(1,119,337)
23		Net Reduction to Operating Expense	<u>\$ (18,503,123)</u>

**Idaho Power Company**  
**Detail of December 2021 Annualizing Adjustments**  
**to Operating Expenses**  
**Prepared for the 2021 Oregon Report**

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
<b>Other Operating Expenses:</b>			
		1) Depreciation (Acct. 403)	
		December 2021 Annualized	
1	4	December 2021 Actual	\$ 13,982,315
2		Times 12 Months	167,787,780
3	4	Less: Actual 12 Months Ended December, 2021	<u>165,446,697</u>
4		Annualizing Adjustment	<u><u>\$ 2,341,083</u></u>

Idaho Power Company  
2021 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,21	7,452,984	7,478,974	0	-2,260	0	14,929,698
Feb,21	7,441,961	7,486,714	0	3,125	0	14,931,800
Mar,21	7,478,758	7,475,033	0	17,120	0	14,970,911
Apr,21	7,479,267	7,474,111	7,487,008	0	115	22,440,501
May,21	7,486,148	7,488,960	0	2,907	0	14,938,013
Jun,21	7,482,232	7,494,726	0	0	25	14,976,983
Jul,21	7,489,364	7,468,759	0	-4,862	464	14,963,725
Aug,21	7,487,139	7,458,235	0	812	0	14,914,186
Sep,21	7,459,754	7,487,412	0	3,912	0	14,951,078
Oct,21	7,476,810	7,482,685	7,488,197	6,004	714	22,454,410
Nov,21	7,494,052	7,528,206	0	0	0	15,022,258
Dec,21	7,518,204	7,534,945	0	4,186	541	15,057,876
						194,551,439

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

Total ST Payroll Excl 242

	Actual 2020 LE	Percent of Total
1 - O&M	99,890,424	58.65%
2 - Construction	58,507,856	34.35%
3 - Other	11,928,022	7.00%
Total	170,326,302	100.00%

From ProClarity Payroll Cube Source LE accounts excl 242 DCE 111

Overtime

	Actual 2021 LE
1 - O&M	6,085,781
2 - Construction	5,002,538
3 - Other	381,213
Grand Total	11,469,531

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	
Jan,21	167,500	167,500			335,000
Feb,21	167,500	180,538			348,038
Mar,21	180,538	180,538			361,076
Apr,21	180,538	180,538	180,538		541,615
May,21	180,538	180,538			361,076
Jun,21	180,538	180,538			361,076
Jul,21	180,538	180,538			361,076
Aug,21	180,538	180,538			361,076
Sep,21	180,538	175,884			356,422
Oct,21	175,884	180,538	180,538		536,961
Nov,21	180,538	181,115			361,653
Dec,21	181,115	181,115			362,230
					4,647,299

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,21	7,620,484	7,646,474		-2,260		15,264,698
Feb,21	7,609,461	7,667,252		3,125		15,279,838
Mar,21	7,659,296	7,656,571		17,120		15,331,987
Apr,21	7,659,805	7,654,649	7,667,546	0	115	22,982,115
May,21	7,646,684	7,649,499		2,907		15,299,090
Jun,21	7,662,770	7,675,264		0	25	15,338,059
Jul,21	7,679,902	7,649,299		-4,862	464	15,324,801
Aug,21	7,637,678	7,636,774		812		15,275,263
Sep,21	7,640,282	7,663,296		3,912		15,307,500
Oct,21	7,652,695	7,663,223	7,668,735	6,004	714	22,991,370
Nov,21	7,674,580	7,709,321		0		15,383,911
Dec,21	7,699,319	7,718,060		4,186	541	15,420,106
						199,198,738

**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-21	580,300
Feb-21	583,553
Mar-21	552,150
Apr-21	864,595
May-21	574,773
Jun-21	573,772
Jul-21	573,411
Aug-21	571,992
Sep-21	564,644
Oct-21	826,162
Nov-21	539,103
Dec-21	<u>514,357</u>
Total	<b>7,318,812</b>

**Idaho Power Company  
2021 Incentive Expense**

	1 - Operating	2 - Non-Operating	Grand Total
<b>Non Executive Incentive</b>			
Voucher 046 - Incentive Accrual	15,410,251.00	5,247.00	15,415,498
Total Before Payroll Tax	<b>15,410,251</b>	5,247	15,415,498
Percent	100.0%	0.0%	100.0%
Payroll Tax	997,547	145	997,692
Total Including Payroll Tax	16,407,798	5,392	16,413,190
Percent	100.0%	0.0%	100.0%
<b>Executive Incentive</b>			
Voucher 146 - Exec Incentive	8,154,164.00	214,966.00	8,369,130
Total Before Payroll Tax	<b>8,154,164</b>	214,966	8,369,130
Percent	97.4%	2.6%	100.0%
Payroll Tax	527,841	5,953	533,794
Total Including Payroll Tax	8,682,005	220,919	8,902,924
Percent	97.5%	2.5%	100.0%
<b>Total Taxes</b>	<b>1,525,388</b>	<b>6,098</b>	<b>1,531,486</b>
<b>Grand Total</b>	<b>25,089,803</b>	<b>226,311</b>	<b>25,316,114</b>
Percent	99.1%	0.9%	100.0%

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

4

	<u>Total 2021</u>	<u>December 2021</u>
403001 Depr Exp Stm Gnr PI-Bridger	\$ 26,592,955	\$ 2,137,542
403002 Depr Exp Stm Gnr PI-Boardman	143	142
403003 Depr Exp Stm Gnr PI-Valmy	14,766,969	1,248,921
403200 Depr Exp	120,253,087	10,276,248
403210 DEPR EXP-Valmy ID Adj	4,129,844	344,154
403400 Depr Exp-Disallowed Plant Amort	(296,299)	(24,692)
	<b>\$ 165,446,697</b>	<b>\$ 13,982,315</b>

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON ALLOCATION
<b>REMOVAL OF #557 OUT OF PERIOD DEFERRAL</b>			
#557	Direct Assign	22,128,916	0
<b>REMOVAL OF DSM RIDER FUNDS</b>			
Idaho DSM Rider Funds	Direct Assign	(27,943,096)	\$0
Oregon DSM Rider Funds	Direct Assign	(1,977,352)	(\$1,977,352)
<b>CSPP AT OREGON RATES</b>			
#555-CSPP	4.42%	\$8,014,918	\$354,120
<b>REMOVAL OF ADVERTISING EXPENSES</b>			
#930.1	4.38%	(381,688)	(\$16,703)
#930.2	4.38%	(254,296)	(\$11,128)
		(\$635,984)	(\$27,831)
<b>EMPLOYEE INCENTIVE</b>			
Labor Allocator	4.38%	(\$18,503,123)	(\$809,712)
<b>OTHER OPERATING O&amp;M EXP</b>			
#416	4.42%	\$4,522,755	\$199,827
<b>SUBTOTAL</b>		(\$14,392,966)	(\$2,260,948)
<b>ALLOCATOR IMPACTS</b>		\$0	(\$251,650) (A)
<b>TOTAL O&amp;M TYPE I ADJUSTMENTS</b>		(\$14,392,966)	(\$2,512,598) (B)

(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$45,588,529	\$43,075,931	(\$2,512,598)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
<b>ANNUALIZED OPERATING PAYROLL ADJ</b>			
Labor Allocator	4.38%	\$837,105	\$36,632
<b>ANNUALIZED PAYROLL RELATED ITEMS</b>			
#926 ESP	4.38%	\$30,659	\$1,342
#926 EGLI	4.38%	\$0	\$0
<b>POWER COST NORMALIZATION</b>			
#501-Fuel	4.42%	(\$25,655,333)	(\$1,133,521)
#547-Fuel	4.42%	(\$32,709,007)	(\$1,445,171)
#555-PP	4.42%	(\$95,911,521)	(\$4,237,626)
#555-CSPP	4.42%	\$19,227,994	\$849,544
<b>REMOVAL OF #557 AMORTIZATION EXPENSE</b>			
#557 Idaho	Direct Assignment	\$27,633,284	\$0
#557 Oregon - EPC	Direct Assignment	\$175,080	\$175,080
<b>REVENUE SENSITIVE ADJUSTMENT</b>			
#904	Direct Allocation	(\$6,762)	(\$6,762)
<b>SUBTOTAL</b>		(\$106,378,500)	(\$5,760,481)
<b>ALLOCATOR IMPACTS</b>		\$0	\$272,420 (A)
<b>TOTAL O&amp;M TYPE II ADJUSTMENTS</b>		(\$106,378,500)	(\$5,488,062) (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
	\$43,075,931	\$37,587,869	(\$5,488,062)



**IDAHO POWER COMPANY  
DEPRECIATION EXPENSE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	DEPR EXP DEC 2021	ANNUALIZED DEPR EXPENSE	ACTUAL TOTAL DEPRECIATION 2021	DEPR EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM DEPR ANNUALIZING ADJUSTMENTS
<b>PRODUCTION PLANT</b>					
Steam Production - Accounts 310-316	3,679,872	44,158,459	43,797,036.96	361,422	180,711
Hydro Production - Accounts 330-336	1,620,302	19,443,624	19,142,556.71	301,068	150,534
Other Production - Accounts 340-346	<u>1,338,319</u>	<u>16,059,831</u>	16,073,767.87	<u>(13,937)</u>	<u>(6,968)</u>
<b>*TOTAL PRODUCTION PLANT</b>	<b>6,638,493</b>	<b>79,661,915</b>	<b>79,013,362</b>	<b>648,553</b>	<b>324,277</b>
<b>TRANSMISSION PLANT</b>					
Account 350	27,012	324,140	321,162.75	2,977	1,489
Account 352	137,249	1,646,987	1,623,467.60	23,519	11,760
Account 353	783,806	9,405,675	9,354,195.89	51,480	25,740
Account 354	203,803	2,445,642	2,401,804.11	43,838	21,919
Account 355	503,581	6,042,969	6,027,990.66	14,978	7,489
Account 356	394,462	4,733,542	4,636,798.62	96,743	48,371
Account 359	296	<u>3,552</u>	3,551.42	<u>0</u>	<u>0</u>
<b>*TOTAL TRANSMISSION PLANT</b>	<b>2,050,209</b>	<b>24,602,506</b>	<b>24,368,971</b>	<b>233,535</b>	<b>116,768</b>
<b>DISTRIBUTION PLANT</b>					
Account 360	2,424.22	29,091	29,090.09	1	0
Account 361	93,777.19	1,125,326	1,105,882.77	19,444	9,722
Account 362	463,623.07	5,563,477	5,412,315.57	151,161	75,581
Account 364	608,853.46	7,306,242	7,190,590.46	115,651	57,826
Account 365	328,775.64	3,945,308	3,929,422.43	15,885	7,943
Account 366	83,148.70	997,784	994,209.08	3,575	1,788
Account 367	492,893.07	5,914,717	5,795,031.58	119,685	59,843
Account 368	1,222,464.66	14,669,576	14,333,524.76	336,051	168,026
Account 369	86,881.76	1,042,581	1,032,362.67	10,218	5,109
Account 370	436,662	5,239,949	5,211,974	27,975	13,988
Account 371	12208.03	146,496	129,429.25	17,067	8,534
Account 373	8,152.15	<u>97,826</u>	89,120.09	<u>8,706</u>	<u>4,353</u>
<b>*TOTAL DISTRIBUTION PLANT</b>	<b>3,839,864</b>	<b>46,078,373</b>	<b>45,252,953</b>	<b>825,420</b>	<b>412,710</b>
<b>GENERAL PLANT</b>					
Account 390	245,701.65	2,948,420	2,945,674.79	2,745	1,373
Account 391	586,537.61	7,038,451	6,892,942.47	145,509	72,754
Account 392	15,704.68	188,456	188,456.27	(0)	(0)
Account 393	13,525.62	162,307	162,785.68	(478)	(239)
Account 394	50,712.82	608,554	591,478.18	17,076	8,538
Account 395	61,318.06	735,817	744,893.95	(9,077)	(4,539)
Account 396	0.00	0	0.00	0	0
Account 397	453,165.39	5,437,985	5,025,897.39	412,087	206,044
Account 398	51,775.12	<u>621,301</u>	555,582.41	<u>65,719</u>	<u>32,860</u>
<b>*TOTAL GENERAL PLANT</b>	<b>1,478,441</b>	<b>17,741,291</b>	<b>17,107,711</b>	<b>633,580</b>	<b>316,790</b>
<b>DEPR BEFORE DISALLOWED COSTS</b>	<b>14,007,007</b>	<b>168,084,085</b>	<b>165,742,996</b>	<b>2,341,089</b>	<b>1,170,544</b>
Depr On Disallowed Accounts	(24,692)	(296,299)	(296,299)	0	0
Depr On Idaho ARO	0	0	0	0	0
<b>***TOTAL DEPRECIATION</b>	<b>13,982,315.47</b>	<b>167,787,786</b>	<b>165,446,697.03</b>	<b>2,341,089</b>	<b>1,170,544</b>

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>Annualizing Adjustment</b>	4.09%	\$2,341,089	\$95,811
<b>Allocator Impacts</b>		\$0	\$39,632 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$2,341,089	\$135,443 (D)

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(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$6,771,029	\$6,771,029	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$6,771,029	\$6,906,472	\$135,443

**IDAHO POWER COMPANY**  
**AMORTIZATION EXPENSE**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	AMORT EXP DEC 2021	ANNUALIZED AMORT EXPENSE	ACTUAL AMORTIZATION 2021	AMORT EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM AMORT ANNUALIZING ADJUSTMENTS
Account 404					
#302	98,334	1,180,004	1,166,176	13,827	6,914
#303	666,074	7,992,885	7,572,841	420,044	210,022
	-----	-----	-----	-----	-----
SUBTOTAL	764,407	9,172,888	8,739,017	433,871	216,936
Account 406			15,018		
Account 411.6			0		
Account 411.7			0		
Account 411.8			-258,569	258,569	
			-----	-----	
SUBTOTAL			-243,551	258,569	
GRAND TOTAL	764,407	9,172,888	8,495,466	692,441	

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Acct #411.8 - Clean Air Credits	4.03%	\$258,569	\$10,427
Allocator Impacts		\$0	(\$122) (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$258,569</b>	<b>\$10,305 (B)</b>
 <b>TYPE II ADJUSTMENTS</b>			
Annualizing Adjustment	4.03%	\$433,871	\$17,497
Allocator Impacts		\$0	\$2,454 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>\$433,871</b>	<b>\$19,951 (D)</b>

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(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$342,708	\$353,013	\$10,305

(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
	\$353,013	\$372,963	\$19,951

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>ARO Accretion Adjustment</b>	3.92%	\$0	\$0
<b>Allocator Impacts</b>		\$0	\$0 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$2,226	\$2,226	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$2,226	\$2,226	\$0

**IDAHO POWER COMPANY  
NORMALIZED KWH TAX  
2021**

Normalized annual Idaho hydro KWH	5,566,376,827	KWH
% Of Total KWH Bartered, Sold or Exchanged	94.5183%	TAXES
Adjusted Idaho Hydro KWH	5,261,243,747	2,630,622
Normalized KWH sold to Idaho Customers	14,434,676,344	
% of Total Adjusted Idaho Hydro to ID Customers	36.4486%	
LESS EXEMPTIONS:		
Normalized Irrigation Exemption	1,864,910,009	339,867
Normalized Industrial Use Exemption	2,737,828,408	498,951
TOTAL EXEMPTIONS minus % of total adj. ID hydro ID customers	1,677,635,725	
Net taxable Normalized KWH	3,583,608,021	
NORMALIZED TAX DUE, 1/2 MIL PER TAXABLE KWH	1,791,804	1,791,804
Portion refunded to irrigation customers	339,867	339,867
<b>TOTAL TAX AND REFUND</b>	<b>2,131,671</b>	<b>2,131,671</b>

**IDAHO POWER COMPANY  
REVENUE SENSITIVE FACTORS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

	<b>Uncollectible Accounts <u>#904</u></b>	<b>Franchise Fees <u>#408</u></b>	<b>OPUC Fee <u>#408</u></b>
<b>Oregon Retail Revenues</b>			
Normalized	52,277,996	52,277,996	52,277,996
Actual	53,968,480	53,968,480	53,968,480
Normalization Adj	(1,690,484)	(1,690,484)	(1,690,484)
<b>Recommended Ratio</b>	0.400%	1.400%	0.125%
<b>Revenue Sensitive Adjustment</b>	(6,762)	(23,667)	(2,113)

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

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

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	OREGON OTHER TAXES BEFORE TYPE I ADJ	OREGON OTHER TAXES AFTER TYPE I ADJ	DIFFERENCE
(A)	\$2,174,245	\$2,174,245	\$0



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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJUSTMENTS	OREGON TYPE II ALLOCATION
<b>TYPE II ADJUSTMENTS</b>			
Normalization of Hyrdo kWh Tax	4.42%	\$679,971	\$30,043
Normalization of Irrigation PIC	Direct Allocation	\$141,353	\$0
<b>Revenue Sensitive Adjustments</b>			
Commission Fees	Direct Allocation	(\$23,667)	(\$23,667)
Franchise Taxes	Direct Allocation	(\$2,113)	(\$2,113)
Allocator Impacts		\$0	\$6,662 (A)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>\$795,545</b>	<b>\$10,925 (B)</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
	\$2,174,245	\$2,185,170	\$10,925

IDAHO POWER COMPANY  
REGULATORY DEBITS AND CREDITS  
For the Year Ended December 31, 2021

No	Program	(1) Total
Regulatory Debits and Credits:		
Idaho		
1	Siemens LTP Amort - Idaho	\$ 1,075,354
2	Cloud computing	\$ 143,761
	Subtotal Idaho	\$ 1,219,115
Oregon		
3	Deferred Pension - Oregon	195,298
4	Siemens LTP Amort - Oregon	83,362
5	Langley Gulch Amort/Accrual - Oregon	-
6	Subtotal Oregon	278,660
7	Total	\$ 1,497,775

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

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

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(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
	\$278,660	\$278,660	\$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
	\$278,660	\$278,660	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	3.90%	\$11,312,710	\$440,686
Allocator Impacts		\$0	(\$72,868) (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$11,312,710</b>	<b>\$367,818 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	4.60%	(\$589,318)	(\$27,088)
Allocator Impacts		\$0	\$65,298 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>(\$589,318)</b>	<b>\$38,209 (D)</b>

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	(\$845,569)	(\$477,750)	\$367,818

(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
	(\$477,750)	(\$439,541)	\$38,209

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	4.07%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$0</b>	<b>\$0 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	4.07%	\$0	\$0
Allocator Impacts		\$0	\$2,726 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>\$0</b>	<b>\$2,726 (D)</b>

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$482,055	\$482,055	\$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
	\$482,055	\$484,780	\$2,726

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Cumulative Adjustment</b>	-1.83%	(\$24,757,251)	\$454,182
<b>Allocator Impacts</b>		\$0	(\$1,812,670) (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		(\$24,757,251)	(\$1,358,488) (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>Cumulative Adjustment</b>	3.63%	\$2,774,960	\$100,725
<b>Other Allocator Impacts</b>		\$0	(\$170,237) (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$2,774,960	(\$69,512) (D)

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(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
	\$154,389	(\$1,204,100)	(\$1,358,488)

(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
	(\$1,204,100)	(\$1,273,612)	(\$69,512)

**IDAHO POWER COMPANY**  
**Interest Synchronization**  
**For the Historical Year Ended December 31, 2021**

<b>LINE NO.</b>	<b><u>DESCRIPTION</u></b>	<b><u>ADJUSTED - TYPE I</u></b>	<b><u>ADJUSTED - TYPE I &amp; II</u></b>
1	Total Company Rate Base	3,663,222,848	3,657,580,228
	Adjustments to Rate Base:		
2	Construction Work-in-Progress	619,716,107	619,716,107
3	Adjusted Rate Base	4,282,938,955	4,277,296,336
4	Company Weighted Cost of Debt	2.090%	2.090%
5	Synchronized Interest Expense	89,494,216	89,376,310

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Long-Term Interest Synchronization	4.10%	\$5,349,276	\$219,439
Allocator Impacts		\$0	(\$3,181) (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$5,349,276</b>	<b>\$216,258 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Long-Term Interest Synchronization	4.10%	(\$117,906)	(\$4,833)
Allocator Impacts		\$0	\$22,276 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>(\$117,906)</b>	<b>\$17,443 (D)</b>

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(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$4,047,093	\$4,263,350	\$216,258

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$4,263,350	\$4,280,793	\$17,443



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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$3,999 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$3,999 (D)

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(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$397,262	\$397,262	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$397,262	\$401,260	\$3,999

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

Line No.		TOTAL TYPE I ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	<b>OPERATING REVENUES</b>	(\$1,802,325)	(\$248,065)	(\$113,546)
	<b>OPERATING EXPENSES</b>			
2	<b>O&amp;M</b>	(\$2,512,598)	(\$345,824)	(\$158,294)
3	<b>Depreciation</b>	\$0	\$0	\$0
4	<b>Amortization</b>	\$10,305	\$1,418	\$649
6	<b>Taxes Other Than I/T</b>	\$0	\$0	\$0
7	<b>Interest Expense</b>	\$216,258	\$29,765	\$13,624
8	<b>AFUDC &amp; Federal Sch M Adj (Neg)</b>	\$1,358,488	\$186,977	\$85,585
9	<b>Total Operating Exp</b>	(\$927,547)	(\$127,664)	(\$58,435)
10	<b>NET OPERATING INCOME</b>	(\$874,778)	(\$120,401)	(\$55,111)
	<b>STATE</b>			
11	<b>Less: Sch M &amp; Other Adj * 6.300%</b>	(\$41,658)		(\$2,624)
12	<b>Add: IERCO Inc * 6.300%</b>	\$0		\$0
13	<b>Taxable Income *6.300%</b>	(\$833,120)		(\$52,487)
		(L.9 - L.10 + L.11)		
14	<b>Less: State Investment Tax Credits</b>			\$248,953
15	<b>Subtotal</b>			(\$301,440)
16	<b>Add: State Prior Years' Tax Adjustment</b>			\$8,939
	<b>FIN 48 Tax Adjustment</b>			(\$3,497)
17	<b>Total State Tax</b>			(\$295,997)
	<b>FEDERAL:</b>			
18	<b>Less: State Tax (L.15)</b>	(\$301,440)		
19	<b>Taxable Income * 21%</b>	(\$573,338)	(\$120,401)	
		(L.9 - L.18)		
20	<b>PLUS: FIN 48 Tax Adjustment</b>		(\$71,299)	
21	<b>Prior Year's Tax Adj</b>		(\$1,178)	
22	<b>Federal Income Taxes</b>		(\$192,878)	

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

Line No.		TOTAL TYPE II ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	<b>OPERATING REVENUES</b>	(\$4,495,317)	(\$888,769)	(\$283,205)
	<b>OPERATING EXPENSES</b>			
2	<b>O&amp;M</b>	(\$5,488,062)	(\$1,085,044)	(\$345,748)
3	<b>Depreciation</b>	\$135,443	\$26,778	\$8,533
4	<b>Amortization</b>	\$19,951	\$3,944	\$1,257
5	<b>Accretion</b>	\$0	\$0	\$0
6	<b>Taxes Other Than I/T</b>	\$10,925	\$2,160	\$688
7	<b>Interest Expense</b>	\$17,443	\$3,449	\$1,099
8	<b>AFUDC &amp; Federal Sch M Adj (Neg)</b>	\$69,512	\$13,743	\$4,379
9	<b>Total Operating Exp</b>	(\$5,234,788)	(\$1,034,969)	(\$329,792)
10	<b>NET OPERATING INCOME</b>	\$739,471	\$146,201	\$46,587
	<b>STATE</b>			
11	<b>Less: Sch M &amp; Other Adj * 6.300%</b>	\$35,318		\$2,225
12	<b>Add: IERCO Inc * 6.300%</b>	\$5,127		\$323
13	<b>Taxable Income *6.300%</b>	\$709,279 (L.9 - L.10 + L.11)		\$44,685
14	<b>Less: State Investment Tax Credits</b>			\$1,408
15	<b>Subtotal</b>			\$43,277
16	<b>Add: State Prior Years' Tax Adjustment     FIN 48 Tax Adjustment</b>			\$9,676 \$0
17	<b>Total State Tax</b>			<b>\$52,953</b>
	<b>FEDERAL:</b>			
18	<b>Less: State Tax (L.15)</b>	\$43,277		
19	<b>Taxable Income * 21%</b>	\$696,194 (L.9 - L.18)	\$146,201	
20	<b>PLUS: FIN 48 Tax Adjustment</b>		(\$250,265)	
21	<b>Prior Year's Tax Adj</b>		(\$0)	
22	<b>Federal Income Taxes</b>		<b>(\$104,065)</b>	

## **ALLOCATION FACTORS**

IDAHO POWER COMPANY  
Wages and Salaries  
(Includes Loadings and Excludes Incentives and Thermals)  
For the Year Ended December 31, 2021

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Power production expenses:			
Steam power generation -			
Operation -			
1	500	Oper and supv engineering	\$ 377,104
2	501	Fuel	-
3	502	Steam expenses	-
4	505	Electric expenses	-
5	506	Misc steam power expenses	-
6	507	Rents	-
7		Total operation	<u>377,104</u>
Maintenance -			
8	510	Main supv and engineering	-
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>377,104</u>
Hydraulic power generation -			
Operation -			
15	535	Oper supv and engineering	4,389,580
16	536	Water for power	794,634
17	537	Hydraulic expenses	5,938,413
18	538	Electric expenses	1,430,748
19	539	Misc hydro pwr gen exp	3,255,948
20	540	Rents	-
21		Total operation	<u>15,809,324</u>
Maintenance -			
22	541	Main supv and engineering	113,435
23	542	Main of structures	717,539
24	543	Main of res,dams,waterwys	373,021
25	544	Main of electric plant	1,677,540
26	545	Main of misc hydro plant	2,121,132
27		Total maintenance	<u>5,002,667</u>
28		Total hydraulic power generation	<u>20,811,991</u>
Other power generation -			
Operation -			
29	546	Oper supv and engineering	522,499
30	547	Fuel	-
31	548	Generation expenses	3,072,034
32	549	Misc other pwr gen exp	455,960
33		Total operation	<u>4,050,492</u>

IDAHO POWER COMPANY  
Wages and Salaries  
(Includes Loadings and Excludes Incentives and Thermals)  
For the Year Ended December 31, 2021

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
		Other power generation - (continued)	
		Maintenance -	
1	551	Main supv and engineering	-
2	552	Main of structures	44,005
3	553	Main of gen and elec plt	39,802
4	554	Main misc oth pwr gen plt	<u>551,491</u>
5		Total maintenance	<u>635,299</u>
6		Total other power generation	<u>4,685,791</u>
		Other power supply expenses -	
7	555	Purchased power	-
8	556	System cont and load disp	64
9	557	Other expenses	<u>4,140,460</u>
10		Total other power supply expenses	<u>4,140,524</u>
11		Total power production expenses	<u>30,015,410</u>

IDAHO POWER COMPANY  
Wages and Salaries  
(Includes Loadings and Excludes Incentives and Thermals)  
For the Year Ended December 31, 2021

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Transmission expenses:			
Operation -			
1	560	Oper supv and engineering	2,057,419
2	561	Load dispatching	3,240,216
3	562	Station expenses	2,250,989
4	563	Overhead line expenses	443,997
5	564	Underground line expenses	-
6	565	Trans of elec by others	-
7	566	Misc trans expenses	-
8	567	Rents	-
9		Total operation	<u>7,992,621</u>
Maintenance -			
10	568	Main supv and engineering	83,815
11	569	Main of structures	1,177,135
12	570	Main of station equip	1,778,271
13	571	Main of overhead lines	719,632
14	573	Main of misc trans plant	2,207
15		Total maintenance	<u>3,761,059</u>
16		Total transmission expenses	<u>11,753,680</u>
Distribution expenses:			
Operation -			
17	580	Oper supv and engineering	2,953,336
18	581	Load dispatching	4,075,375
19	582	Station expenses	910,819
20	583	Overhead line expenses	3,394,543
21	584	Underground line expenses	1,175,783
22	585	St light and sgnl sys exp	338
23	586	Meter expenses	3,678,312
24	587	Customer install expenses	706,819
25	588	Misc distribution exp	2,608,715
26	589	Rents	-
27		Total operation	<u>19,504,040</u>
Maintenance -			
28	590	Main supv and engineering	9,879
29	591	Main of structures	-
30	592	Main of station equip	2,544,373
31	593	Main of overhead lines	4,643,526
32	594	Main of underground lines	246,664
33	595	Main of line transformers	24,094
34	596	Main of st lght-sgnl sys	139,557
35	597	Main of meters	676,566
36	598	Main of misc dist plant	72,840
37		Total maintenance	<u>8,357,500</u>
38		Total distribution expenses	<u>27,861,540</u>

IDAHO POWER COMPANY  
Wages and Salaries  
(Includes Loadings and Excludes Incentives and Thermals)  
For the Year Ended December 31, 2021

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Customer accounts expenses:			
Operation -			
1	901	Supervision	720,461
2	902	Meter reading expenses	1,190,800
3	903	Cust recrds - collect exp	9,139,948
4	904	Uncollectible accounts	-
5	905	Misc customer accts exp	-
6	Total customer accounts expenses		<u>11,051,209</u>
Customer service and informational expenses:			
Operation -			
7	907	Supervision	702,196
8	908	Customer assistance exp	4,266,842
9	909	Info and instruct adv exp	-
10	910	Misc cust svc and inf exp	417,790
11	912	Demo and selling exp	-
12	Total customer service and informational expenses		<u>5,386,828</u>
Administrative and general expenses:			
Operation -			
13	920	Admin and gen salaries	49,325,728
14	921	Office supplies and exp	286,644
15	922	Admin exp transf - cr	-
16	923	Outside services employed	-
17	924	Property insurance	339,224
18	925	Injuries and damages	104,930
19	926	Emp pensions and benefits	-
20	927	Franchise requirements	-
21	928	Reg commission expenses	-
22	929	Duplicate charges - cr	-
23	930.1	General advertising exp	-
24	930.2	Misc general expenses	170,764
25	931	Rents	-
26	Total operation		<u>50,227,291</u>
Maintenance -			
27	935	Main of general plant	<u>990,663</u>
28	Total maintenance		<u>990,663</u>
29	Total administrative and general expenses		<u>51,217,954</u>
30	Total electric operation and maintenance expenses		<u>\$137,286,621</u>



**IDAHO POWER COMPANY**  
**DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2021**  
**ACTUAL**

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Mwh E99	LOSS FACTORS	GENERATION LEVEL-Mwh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E999 - Mwh
<b>I. RETAIL JURISDICTIONS</b>						
State of Idaho						
Transmission Level	138 kV	219,324	3.4%	226,781	226,781	
Distribution Station	13.2 kV	727,676	4.0%	756,783	756,783	
Distribution Primary	12.4-34.5	2,837,184	6.1%	3,010,252	3,010,252	
All Other Service		10,978,253	9.6%	12,032,166	12,032,166	
Total Idaho Retail		14,762,437		16,025,982	16,025,982	14,762,437
State of Oregon						
Transmission Level	138 kV	110,545	3.4%	114,303	114,303	
Distribution Primary	12.4-34.5	176,628	6.1%	187,402	187,402	
All Other Service		400,635	9.6%	439,096	439,096	
Total Oregon Retail		687,808		740,801	740,801	687,808
Total Retail Jurisdictions		15,450,245		16,766,783	16,766,783	15,450,245

**IDAHO POWER COMPANY**  
**DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2021**  
**NORMALIZED**

<u>DESCRIPTION</u>	<u>DELIVERY VOLTAGE</u>	<u>CUSTOMER LEVEL-Mwh E99</u>	<u>LOSS FACTORS</u>	<u>GENERATION LEVEL-Mwh</u>	<u>ENERGY ALLOCATOR E10</u>	<u>CUST. LVL. BILLING E999 - Mwh</u>
<b>I. RETAIL JURISDICTIONS</b>						
State of Idaho						
Transmission Level	138 KV	219,324	3.4%	226,781	226,781	
Distribution Station	13.2 KV	727,676	4.0%	756,783	756,783	
Distribution Primary	12.4-34.5	2,837,184	6.1%	3,010,252	3,010,252	
All Other Service		10,651,570	9.6%	11,674,121	11,674,121	
Total Idaho Retail		14,435,754		15,667,937	15,667,937	14,435,754
State of Oregon						
Transmission Level	138 KV	110,545	3.4%	114,303	114,303	
Distribution Primary	12.4-34.5	176,628	6.1%	187,402	187,402	
All Other Service		392,496	9.6%	430,176	430,176	
Total Oregon Retail		679,668		731,881	731,881	679,668
Total Retail Jurisdictions		15,115,423		16,399,818	16,399,818	15,115,423

IDAHO POWER COMPANY  
 DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS  
 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2021  
 ACTUAL

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-KW	LOSS FACTORS	GENERATION LEVEL-KW	PRODUCTION D10	TRANSMISSION D11	RETAIL TRANS D12	DISTRIBUTION D60
<b>I. RETAIL JURISDICTIONS (1):</b>								
State of Idaho								
Transmission Level	138 kV	26,769	3.6%	27,732				
Distribution Station	13.2kV	85,078	4.2%	88,651				
Distribution Primary	12.4-34.5kV	360,058	7.0%	385,262				
All Other Service		1,812,630	9.7%	1,988,455				
Total Idaho Retail		2,284,534		2,490,100	2,490,100	2,490,100	2,490,100	2,373,717
State of Oregon								
Transmission Level	138 kV	12,611	3.6%	13,065				
Distribution Primary	12.4-34.5kV	21,040	7.0%	22,513				
All Other Service		61,789	9.7%	67,782				
Total Oregon Retail		95,440		103,360	103,360	103,360	103,360	90,295
Total Retail Jurisdictions		2,379,974		2,593,460	2,593,460	2,593,460	2,593,460	2,464,012

**IDAHO POWER COMPANY**  
**DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2021**  
**NORMALIZED**

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Kw	LOSS FACTORS	GENERATION LEVEL-Kw	PRODUCTION D10	TRANSMISSION D11	RETAIL TRANS D12	DISTRIBUTION D60
<b>I. RETAIL JURISDICTIONS (1):</b>								
State of Idaho								
Transmission Level	138 kV	26,769	3.6%	27,732				
Distribution Station	13.2kV	85,078	4.2%	88,651				
Distribution Primary	12.4-34.5kV	360,058	7.0%	385,262				
All Other Service		1,756,157	9.7%	1,926,505				
Total Idaho Retail		2,228,061		2,428,150	2,428,150	2,428,150	2,428,150	2,311,766
State of Oregon								
Transmission Level	138 kV	12,611	3.6%	13,065				
Distribution Primary	12.4-34.5kV	21,040	7.0%	22,513				
All Other Service		60,187	9.7%	66,025				
Total Oregon Retail		93,838		101,603	101,603	101,603	101,603	88,538
Total Retail Jurisdictions		2,321,899		2,529,752	2,529,752	2,529,752	2,529,752	2,400,304

# Oregon Report

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Year: 2021  
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 for data entry and are not included.

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

**Payroll Annualizing Adjustments:**

Operating Payroll	\$837,105
Payroll Related Items	\$30,659
Employee Incentive Costs	(\$18,503,123)

**Capital Structure/Cost of Capital:**

**2021 Actual**

Long Term Debt	44.432%
Preferred Stock	0.000%
Common Equity	55.568%
Embedded Cost of Debt	4.703%
Embedded Cost of Preferred Stock	0.000%
Current Approved Oregon ROE	9.900%
Overall Rate of Return Required	7.591%

**IDAHO POWER COMPANY**  
**SUPPORT FOR ALLOCATED COST OF SERVICE STUDY**  
**ACTUAL - ALL SYSTEM AND OREGON JURISDICTIONAL ADJUSTMENTS**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

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DESCRIPTION	TOTAL PER BOOK	TYPE I ADJUST	TYPE II ADJUST	ANNUAL OTHER TYPE I ADJUST	FERC ADJUST	ACTUAL PER OUPC	TYPE II ADJUST
11 DEVELOPMENT OF RATE BASE COMPONENTS							
12 ELECTRIC PLANT IN SERVICE	6,355,709.579	0	0	0	0	0	0
13 LESS: ACCUM. PROVISION FOR DEPRECIATION	2,379,538.812	0	1,176.544	0	0	0	0
14 AMORT. OF OTHER LIFE PLANT	76,722.648	0	216.226	0	0	0	0
15 NET ELECTRIC PLANT IN SERVICE	3,945,448.119	0	(1,347.488)	0	0	0	0
16 LESS: CUSTOMER ADV FOR CONSTRUCTION	6,957.883	0	0	0	0	0	0
17 LESS: ACCUM. DEFERRED INCOME TAXES	475,623.324	0	0	0	0	0	(204,059)
18 ADD: F% FILED FOR FUTURE-ACQUIS ADJ	4,680.769	0	0	0	(4,680.769)	0	0
19 ADD: WORKING CAPITAL	125,108.856	0	0	(1,408.834)	575,719	(2,265.144)	0
20 ADD: CONSERVATION-OTHER OPRD. PRPD	27,451.317	0	0	0	0	0	0
21 ADD: SUBSIDIARY RATE BASE	42,243.572	0	0	0	0	0	0
22 TOTAL COMBINED RATE BASE	3,657,358.435	0	(1,387.488)	(1,408.834)	575,719	7,273.247	(3,960.641)
26 RATE OF RETURN UNDER PRESENT RATES							
27 OPERATING REVENUES	1,342,760.844	0	0	0	0	0	(204,163.105)
28 SALES REVENUES	1,342,760.844	0	0	0	0	0	(204,163.105)
29 OTHER OPERATING REVENUES	108,887.977	(29,308.448)	0	3,961.448	0	0	0
30 TOTAL OPERATING REVENUES	1,451,448.821	(29,308.448)	0	3,961.448	0	0	(204,163.105)
31 OPERATING EXPENSES	917,515.190	(30,174.744)	897.785	15,781.780	0	0	(107,246.254)
32 DEPRECIATION EXPENSE	105,446.697	0	2,341.089	0	0	0	0
33 AMORTIZATION OF LIMITED TERM PLANT	8,495.466	0	403.871	258.589	0	0	0
34 ACQUISITION EXPENSE	56.763	0	0	0	0	0	0
35 TAXES OTHER THAN INCOME	30,947.280	0	1	0	0	0	795.344
36 REGULATORY DEBITCREDITS	1,497.775	0	0	0	0	0	0
37 PROVISION FOR DEFERRED INCOME TAXES	(1,162.424)	0	0	11,312.710	0	0	(888.816)
38 INVESTMENT TAX CREDIT ADJUSTMENT	11,832.887	0	0	0	0	0	0
39 FEDERAL INCOME TAXES	35,947.688	50.188	(179.874)	(8,890.489)	0	0	(18,717.374)
40 STATE INCOME TAXES	13,298.956	19.298	(97.236)	(9,712.294)	0	0	(5,888.171)
41 TOTAL OPERATING EXPENSES	162,432.401	(80,160.288)	2,765.888	8,947.296	0	0	(131,446.583)
42 OPERATING INCOME	289,016.520	188.840	(2,765.888)	(3,985.838)	0	0	(57,274.526)
43 ADD: ERGO OPERATING INCOME	8,991.347	0	0	0	0	0	0
44 CONSOLIDATED OPERATING INCOME	298,007.867	188.840	(2,765.888)	(3,985.838)	0	0	(57,274.526)
47 RATE OF RETURN UNDER PRESENT RATES	8.146%	7.822%	7.822%	7.822%	7.466%	8.125%	7.976%

TOTAL ACTUALS	TOTAL TYPE I ADJUST	TOTAL TYPE II ADJUST	TOTAL WIPCONS ADJUST
3,945,448.119	(1,347.488)	(1,408.834)	575,719
3,945,448.119	(1,347.488)	(1,408.834)	575,719
1,342,760.844	0	0	0
1,342,760.844	0	0	0
1,451,448.821	(29,308.448)	3,961.448	0
1,451,448.821	(29,308.448)	3,961.448	0
917,515.190	(30,174.744)	897.785	15,781.780
917,515.190	(30,174.744)	897.785	15,781.780
1,451,448.821	(29,308.448)	3,961.448	0
1,451,448.821	(29,308.448)	3,961.448	0
162,432.401	(80,160.288)	2,765.888	8,947.296
162,432.401	(80,160.288)	2,765.888	8,947.296
289,016.520	188.840	(2,765.888)	(3,985.838)
289,016.520	188.840	(2,765.888)	(3,985.838)
298,007.867	188.840	(2,765.888)	(3,985.838)
298,007.867	188.840	(2,765.888)	(3,985.838)
8.146%	7.822%	7.822%	7.466%

EXPORT AREA	EXPORT AREA	EXPORT AREA	EXPORT AREA	EXPORT AREA	EXPORT AREA	EXPORT AREA	EXPORT AREA
SYSTEM	WSTEM	WERC	WAW	WAL	WAL	WAL	WAL
TOTAL PER BOOKS	TOTAL ADJUST	TOTAL ADJUST	TOTAL ADJUST	TOTAL ADJUST	TOTAL ADJUST	TOTAL ADJUST	TOTAL ADJUST
6,355,709.579	2,379,538.812	76,722.648	3,945,448.119	6,957.883	475,623.324	4,680.769	125,108.856
6,355,709.579	2,379,538.812	76,722.648	3,945,448.119	6,957.883	475,623.324	4,680.769	125,108.856
3,945,448.119	3,945,448.119	3,945,448.119	3,945,448.119	3,945,448.119	3,945,448.119	3,945,448.119	3,945,448.119
3,945,448.119	3,945,448.119	3,945,448.119	3,945,448.119	3,945,448.119	3,945,448.119	3,945,448.119	3,945,448.119
1,342,760.844	1,342,760.844	1,342,760.844	1,342,760.844	1,342,760.844	1,342,760.844	1,342,760.844	1,342,760.844
1,342,760.844	1,342,760.844	1,342,760.844	1,342,760.844	1,342,760.844	1,342,760.844	1,342,760.844	1,342,760.844
1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821
1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821
917,515.190	917,515.190	917,515.190	917,515.190	917,515.190	917,515.190	917,515.190	917,515.190
917,515.190	917,515.190	917,515.190	917,515.190	917,515.190	917,515.190	917,515.190	917,515.190
1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821
1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821	1,451,448.821
162,432.401	162,432.401	162,432.401	162,432.401	162,432.401	162,432.401	162,432.401	162,432.401
162,432.401	162,432.401	162,432.401	162,432.401	162,432.401	162,432.401	162,432.401	162,432.401
289,016.520	289,016.520	289,016.520	289,016.520	289,016.520	289,016.520	289,016.520	289,016.520
289,016.520	289,016.520	289,016.520	289,016.520	289,016.520	289,016.520	289,016.520	289,016.520
298,007.867	298,007.867	298,007.867	298,007.867	298,007.867	298,007.867	298,007.867	298,007.867
298,007.867	298,007.867	298,007.867	298,007.867	298,007.867	298,007.867	298,007.867	298,007.867
8.146%	7.822%	7.822%	7.466%	8.125%	7.976%	7.976%	7.976%

TOTAL PER BOOKS	TOTAL ADJUST	TOTAL ADJUST	TOTAL ADJUST	TOTAL ADJUST	TOTAL ADJUST	TOTAL ADJUST	TOTAL ADJUST
3,945,448.119	(1,347.488)	(1,408.834)	575,719	7,273.247	(3,960.641)		
3,945,448.119	(1,347.488)	(1,408.834)	575,719	7,273.247	(3,960.641)		
1,342,760.844	0	0	0	0	(204,163.105)		
1,342,760.844	0	0	0	0	(204,163.105)		
1,451,448.821	(29,308.448)	3,961.448	0	0	(204,163.105)		
1,451,448.821	(29,308.448)	3,961.448	0	0	(204,163.105)		
917,515.190	(30,174.744)	897.785	15,781.780	0	(107,246.254)		
917,515.190	(30,174.744)	897.785	15,781.780	0	(107,246.254)		
1,451,448.821	(29,308.448)	3,961.448	0	0	(204,163.105)		
1,451,448.821	(29,308.448)	3,961.448	0	0	(204,163.105)		
162,432.401	(80,160.288)	2,765.888	8,947.296	0	(131,446.583)		
162,432.401	(80,160.288)	2,765.888	8,947.296	0	(131,446.583)		
289,016.520	188.840	(2,765.888)	(3,985.838)	0	(57,274.526)		
289,016.520	188.840	(2,765.888)	(3,985.838)	0	(57,274.526)		
298,007.867	188.840	(2,765.888)	(3,985.838)	0	(57,274.526)		
298,007.867	188.840	(2,765.888)	(3,985.838)	0	(57,274.526)		
8.146%	7.822%	7.822%	7.466%	8.125%	7.976%		

154 30' METERS	108,912,465	0	0	0	0	0	0
155 31' INSTALLATIONS ON CUSTOMER PREMISES	4,554,876	4,554,876	0	0	0	0	0
156 32' STREET LIGHTING SYSTEMS	5,162,728	5,162,728	0	0	0	0	0
157							
158 TOTAL DISTRIBUTION PLANT	2,001,363,711	2,001,363,711	0	0	0	0	0
159							
160 GENERAL PLANT							
161 30' LAND & LAND RIGHTS	20,254,794	20,254,794	0	0	0	0	0
162 30' STRUCTURES & IMPROVEMENTS	141,121,849	141,121,849	0	0	0	0	0
163 30' OFFICE FURNITURE & EQUIPMENT	42,220,841	42,220,841	0	0	0	0	0
164 30' TRANSPORTATION EQUIPMENT	110,209,887	110,209,887	0	0	0	0	0
165 30' STORES EQUIPMENT	4,368,769	4,368,769	0	0	0	0	0
166 30' TOOLS, SHOP & GARAGE EQUIPMENT	12,242,807	12,242,807	0	0	0	0	0
167 30' LABORATORY EQUIPMENT	14,971,725	14,971,725	0	0	0	0	0
168 30' POWER OPERATED EQUIPMENT	23,762,893	23,762,893	0	0	0	0	0
169 30' COMMUNICATIONS EQUIPMENT	67,701,373	67,701,373	0	0	0	0	0
170 30' MISCELLANEOUS EQUIPMENT	9,266,561	9,266,561	0	0	0	0	0
171							
172 TOTAL GENERAL PLANT	445,981,078	445,981,078	0	0	0	0	0
173							
174 TOTAL ELECTRIC PLANT IN SERVICE	6,355,709,579	6,355,709,579	0	0	0	0	0
175							
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***							
177							
178 PRODUCTION PLANT							
179 30' 30' STEAM PRODUCTION	580,581,059	580,581,059	0	0	0	0	0
180 30' 30' HYDRAULIC PRODUCTION	470,837,542	470,837,542	0	0	0	0	0
181 30' 30' OTHER PRODUCTION	143,249,806	143,249,806	0	0	0	0	0
182 TOTAL PRODUCTION PLANT	1,174,668,407	1,174,668,407	0	0	0	0	0
183							
184 TRANSMISSION PLANT							
185 30' LAND & LAND RIGHTS	9,430,442	9,430,442	0	0	0	0	0
186 30' STRUCTURES & IMPROVEMENTS	31,912,572	31,912,572	0	0	0	0	0
187 30' STATION EQUIPMENT	119,826,740	119,826,740	0	0	0	0	0
188 30' TOWERS & FITTINGS	75,316,536	75,316,536	0	0	0	0	0
189 30' PILES, FOUNDATIONS & FIXTURES	73,440,328	73,440,328	0	0	0	0	0
190 30' OVERHEAD CONDUCTORS & DEVICES	85,491,058	85,491,058	0	0	0	0	0
191 30' PILES, TRAILS	291,196	291,196	0	0	0	0	0
192 TOTAL TRANSMISSION PLANT	386,715,161	386,715,161	0	0	0	0	0
193							
194 DISTRIBUTION PLANT							
195 30' LAND & LAND RIGHTS	180,514	180,514	0	0	0	0	0
196 30' STRUCTURES & IMPROVEMENTS	14,963,540	14,963,540	0	0	0	0	0
197 30' STATION EQUIPMENT	66,552,814	66,552,814	0	0	0	0	0
198 30' PILES, TOWERS & FITTINGS	147,919,329	147,919,329	0	0	0	0	0
199 30' OVERHEAD CONDUCTORS & DEVICES	87,117,708	87,117,708	0	0	0	0	0
200 30' UNDERGROUND CONDUIT	17,969,529	17,969,529	0	0	0	0	0
201 30' UNDERGROUND CONDUCTORS & DEVICES	98,173,829	98,173,829	0	0	0	0	0
202 30' LINE TRANSFORMERS	160,138,599	160,138,599	0	0	0	0	0
203 30' SERVICES	44,415,477	44,415,477	0	0	0	0	0
204 30' METERS	37,887,725	37,887,725	0	0	0	0	0
205 30' INSTALLATIONS ON CUSTOMER PREMISES	1,728,305	1,728,305	0	0	0	0	0
206 30' STREET LIGHTING SYSTEMS	2,887,988	2,887,988	0	0	0	0	0
207 TOTAL DISTRIBUTION PLANT	680,867,337	680,867,337	0	0	0	0	0
208							
209 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***							
210							
211 GENERAL PLANT							
212 30' LAND & LAND RIGHTS	0	0	0	0	0	0	0
213 30' STRUCTURES & IMPROVEMENTS	34,925,505	34,925,505	0	0	0	0	0
214 30' OFFICE FURNITURE & EQUIPMENT	76,215,512	76,215,512	0	0	0	0	0
215 30' TRANSPORTATION EQUIPMENT	24,984,894	24,984,894	0	0	0	0	0
216 30' STORES EQUIPMENT	1,173,489	1,173,489	0	0	0	0	0
217 30' TOOLS, SHOP & GARAGE EQUIPMENT	4,245,227	4,245,227	0	0	0	0	0
218 30' LABORATORY EQUIPMENT	6,522,215	6,522,215	0	0	0	0	0
219 30' POWER OPERATED EQUIPMENT	5,027,074	5,027,074	0	0	0	0	0
220 30' COMMUNICATIONS EQUIPMENT	26,852,057	26,852,057	0	0	0	0	0
221 30' MISCELLANEOUS EQUIPMENT	37,910,924	37,910,924	0	0	0	0	0
222 TOTAL GENERAL PLANT	123,882,919	123,882,919	0	0	0	0	0
223							
224 UNDER-ALLOCADED SALVAGE	0	0	0	0	0	0	0
225 TOTAL DEPR. BEFORE FAS 143 (OTHER)	2,375,948,820	2,375,948,820	0	0	0	0	0
226							
227 FAS 143 ADJ. FOR OBSOLETE COSTS	3,889,992	3,889,992	0	0	0	0	0
228 TOTAL ACCUM. PROVISION DEPRECIATION	2,379,838,812	2,379,838,812	0	0	0	0	0
229							
230 AMORTIZATION OF OTHER UTILITY PLANT							
231 INTANGIBLE PLANT	16,215,995	16,215,995	0	0	0	0	0
232 HYDRAULIC PRODUCTION	19,284,158	19,284,158	0	0	0	0	0
233							
234 TOTAL AMORT. OF OTHER UTILITY PLANT	35,500,153	35,500,153	0	0	0	0	0
235							
236 TOTAL ACCUM. PROVISION FOR DEPR. & AMORTIZATION OF OTHER UTILITY PLANT	2,415,338,965	2,415,338,965	0	0	0	0	0
237							
238 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***							
239							
240 NET ELECTRIC PLANT IN SERVICE	3,945,448,119	3,945,448,119	0	0	0	0	0
241 LESS							
242 202 CUSTOMER ADVANCES FOR CONSTRUCTION	0	0	0	0	0	0	0
243 POWER SUPPLY	0	0	0	0	0	0	0
244 OTHER	6,957,883	6,957,883	0	0	0	0	0
245 TOTAL CUSTOMER ADV. FOR CONSTRUCTION	6,957,883	6,957,883	0	0	0	0	0
246							
247 ACCUMULATED DEFERRED INCOME TAXES							
248 160 ACCUMULATED DEFERRED INCOME TAXES	(1,539,801)	(1,539,801)	0	0	0	0	0
249 OTHER	(19,284,158)	(19,284,158)	0	0	0	0	0
250 TOTAL ACCOUNT 160	(20,823,959)	(20,823,959)	0	0	0	0	0
251 303 ACCUMULATED AMORTIZATION	0	0	0	0	0	0	0
252 202 OTHER PROPERTY	442,979,210	442,979,210	0	0	0	0	0
253 303 OTHER	53,668,073	53,668,073	0	0	0	0	0
254 TOTAL ACCUM. DEFERRED INCOME TAXES	475,823,324	475,823,324	0	0	0	0	0
255							
256 NET ELECTRIC PLANT IN SERVICE	3,469,624,912	3,469,624,912	0	0	0	0	0
257 ADD:							
258 WORKING CAPITAL	30,126,744	30,126,744	0	0	0	0	0
259 151 FUEL INVENTORY	0	0	0	0	0	0	0
260 144 PLANT MATERIALS & SUPPLIES	0	0	0	0	0	0	0
261 203 DISTRIBUTION - GENERAL	17,450,414	17,450,414	0	0	0	0	0
262 TRANSMISSION - GENERAL	12,017,546	12,017,546	0	0	0	0	0
263 DISTRIBUTION - GENERAL	34,845,341	34,845,341	0	0	0	0	0
264 OTHER - UNCLASSIFIED	5,229,229	5,229,229	0	0	0	0	0
265 TOTAL ACCOUNT 194	70,442,928	70,442,928	0	0	0	0	0
266 160 PREPAID ITEMS							
267 AD VALOREM TAXES	2,754,000	2,754,000	0	0	0	0	0
268 OTHER PRO-RATED PREPARATIONS	2,047,783	2,047,783	0	0	0	0	0
269 INDEMNITY	8,131,741	8,131,741	0	0	0	0	0
270 PERSONNEL RELATED PREPARATIONS	0	0	0	0	0	0	0
271 SOFTWARE CONTRACTS	5,168,511	5,168,511	0	0	0	0	0
272 MISCELLANEOUS PREPARATIONS	6,455,456	6,455,456	0	0	0	0	0
273 TOTAL ACCOUNT 160	24,507,580	24,507,580	0	0	0	0	0
274 WORKING CAPITAL ALLOWANCE	0	0	0	0	0	0	0
275							
276 TOTAL WORKING CAPITAL	125,166,865	125,166,865	0	0	0	0	0
277							
278 NET ELECTRIC PLANT IN SERVICE	3,594,791,777	3,594,791,777	0	0	0	0	0
279 ADD:							
280 NET ELECTRIC PLANT IN SERVICE	3,594,791,777	3,594,791,777	0	0	0	0	0
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***							
282							
283 NET ELECTRIC PLANT IN SERVICE	3,594,791,777	3,594,791,777	0	0	0	0	0
284 ADD:							
285 160 PLANT HELD FOR FUTURE USE	109,992	109,992	0	0	0	0	0
286 HYDRAULIC PRODUCTION	1,471,619	1,471,619	0	0	0	0	0
287 TRANS. LAND & LAND RIGHTS	384,466	384,466	0	0	0	0	0
288 TRANS. STRUCTURES & IMPROVEMENTS	32,400	32,400	0	0	0	0	0
289 TRANS. STATION EQUIPMENT	1,537,798	1,537,798	0	0	0	0	0
290 DIST. LAND & LAND RIGHTS	141,389	141,389	0	0	0	0	0
291 DIST. STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0
292 GEN. LAND & LAND RIGHTS	0	0	0	0	0	0	0
293 GEN. STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE	4,166,465	4,166,465	0	0	0	0	0
295							
296 NET ELECTRIC PLANT ACQUISITION ADJ.-1145	873,301	873,301	0	0	0	0	0
297							
298 DEFERRED PROGRAMS							
299 162 CONSERVATION PROGRAMS	0	0	0	0	0	0	0
300 I&HD DEFERRED CONSERVATION PROGRAMS	0	0	0	0	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	0	0	0	0	0	0	0
302 TOTAL CONSERVATION PROGRAMS	0	0	0	0	0	0	0
303 162 MISC. OTHER REGULATORY ASSETS	0	0	0	0	0	0	0
304 CUB FUND INTEREST - CPUC ORDER 15-389	49,412	49,412	0	0	0	0	0
305 AM. FALLS BOND REFINANCING	198,000	198,000	0	0	0	0	0
306 SP45 BY CHRYSLER PENSION - CPUC ORDER 15-84	6,871,908	6,871,908	0	0	0	0	0

108,912,465	108,912,465	108,912,465	108,912,465
4,554,876	4,554,876	4,554,876	4,554,876
5,162,728	5,162,728	5,162,728	5,162,728
2,001,363,711	2,001,363,711	2,001,363,711	2,001,363,711
20,254,794	20,254,794	20,254,794	20,254,794
141,121,849	141,121,849	141,121,849	141,121,849
42,220,841	42,220,841	42,220,841	42,220,841
110,209,887	110,209,887	110,209,887	110,209,887
4,368,769	4,368,769	4,368,769	4,368,769
12,242,807	12,242,807	12,242,807	12,242,807
14,971,725	14,971,725	14,971,725	14,971,725
23,762,893	23,762,893	23,762,893	23,762,893
67,701,373	67,701,373	67,701,373	67,701,373
9,266,561	9,266,561	9,266,561	9,266,561
445,981,078	445,981,078	445,981,078	445,981,078
6,355,709,579	6,355,709,579	6,355,709,579	6,355,709,579
580,581,059	580,581,059	580,581,059	580,581,059
470,837,542	470,837,542	470,837,542	470,837,542
143,249,806	143,249,806	143,249,806	143,249,806
1,174,668,407	1,174,668,407	1,174,668,407	1,174,668,407
9,430,442	9,430,442	9,430,442	9,430,442
31,912,572	31,912,572	31,912,572	31,912,572
119,826,740	119,826,740	119,826,740	119,826,740
75,316,536	75,316,536	75,316,536	75,316,536



307	CLOUD COMPUTING - PUC ORDER 14/07	1,408,857	0	0	0	0	0	0	0	1,408,857	1,408,857	1,408,857	1,408,857	1,408,857	1,408,857	1,408,857	1,408,857	1,408,857	1,408,857	1,408,857	1,408,857	
308	LEAD SURVEY - PUC ORDER 12/05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
309	SIEMENS LTP DEFERRED RATE BASE - PUC ORDER 13/02	9,343,961	0	0	0	0	0	0	0	9,343,961	9,343,961	9,343,961	9,343,961	9,343,961	9,343,961	9,343,961	9,343,961	9,343,961	9,343,961	9,343,961	9,343,961	
310	SIEMENS LTP RATE BASE - PUC ORDER 13/02	13,465,438	0	0	0	0	0	0	0	13,465,438	13,465,438	13,465,438	13,465,438	13,465,438	13,465,438	13,465,438	13,465,438	13,465,438	13,465,438	13,465,438	13,465,438	
311	SIEMENS LTP DEFERRED RATE BASE - PUC ORDER 15-387	375,476	0	0	0	0	0	0	0	375,476	375,476	375,476	375,476	375,476	375,476	375,476	375,476	375,476	375,476	375,476	375,476	
312	SIEMENS LTP RATE BASE - PUC ORDER 15-387	550,421	0	0	0	0	0	0	0	550,421	550,421	550,421	550,421	550,421	550,421	550,421	550,421	550,421	550,421	550,421	550,421	
313	TOTAL OTHER REGULATORY ASSETS	31,793,872	0	0	0	0	0	0	0	31,793,872	31,793,872	31,793,872	31,793,872	31,793,872	31,793,872	31,793,872	31,793,872	31,793,872	31,793,872	31,793,872	31,793,872	
314	ISSC OTHER DEFERRED PROGRAMS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
315	254 JBM BRIDGER PLANT END OF LIFE DEP - PUC ORDER 12-096	(4,329,583)	0	0	0	0	0	0	0	(4,329,583)	(4,329,583)	(4,329,583)	(4,329,583)	(4,329,583)	(4,329,583)	(4,329,583)	(4,329,583)	(4,329,583)	(4,329,583)	(4,329,583)	(4,329,583)	
316	RECONNECT FEES - PUC ADV 16-09	(12,672)	0	0	0	0	0	0	0	(12,672)	(12,672)	(12,672)	(12,672)	(12,672)	(12,672)	(12,672)	(12,672)	(12,672)	(12,672)	(12,672)	(12,672)	
317	TOTAL DEFERRED PROGRAMS	27,451,317	0	0	0	0	0	0	0	27,451,317	27,451,317	27,451,317	27,451,317	27,451,317	27,451,317	27,451,317	27,451,317	27,451,317	27,451,317	27,451,317	27,451,317	
318																						
319	INVESTMENT OF ERCO RATE BASE	35,432,205	0	0	0	0	0	0	0	35,432,205	35,432,205	35,432,205	35,432,205	35,432,205	35,432,205	35,432,205	35,432,205	35,432,205	35,432,205	35,432,205	35,432,205	
320	ENVIRONMENTAL ERCO	1,004,976	0	0	0	0	0	0	0	1,004,976	1,004,976	1,004,976	1,004,976	1,004,976	1,004,976	1,004,976	1,004,976	1,004,976	1,004,976	1,004,976	1,004,976	
321	PERFORM CON ROYALTIES	7,806,389	0	0	0	0	0	0	0	7,806,389	7,806,389	7,806,389	7,806,389	7,806,389	7,806,389	7,806,389	7,806,389	7,806,389	7,806,389	7,806,389	7,806,389	
322	NOTES RECEIVABLE FROM SUBSIDIARY	42,243,572	0	0	0	0	0	0	0	42,243,572	42,243,572	42,243,572	42,243,572	42,243,572	42,243,572	42,243,572	42,243,572	42,243,572	42,243,572	42,243,572	42,243,572	
323	TOTAL SUBSIDIARY RATE BASE	86,887,047	0	0	0	0	0	0	0	86,887,047	86,887,047	86,887,047	86,887,047	86,887,047	86,887,047	86,887,047	86,887,047	86,887,047	86,887,047	86,887,047	86,887,047	
324																						
325	TOTAL COMBINED RATE BASE	3,887,588.45	0	(3,367,486)	(1,408,634)	275,719	7,272,247	3,886,941		3,887,588.45	3,887,588.45	3,887,588.45	3,887,588.45	3,887,588.45	3,887,588.45	3,887,588.45	3,887,588.45	3,887,588.45	3,887,588.45	3,887,588.45	3,887,588.45	
326	*** TABLE 4 - OPERATING REVENUES ***																					
327	OPERATING REVENUES																					
328	FFWD ENERGY SALES																					
329	40-4040 RETAIL	1,292,334.31	0	0	0	0	0	(176,985.596)		1,292,334.31	1,292,334.31	1,113,348.719	1,292,334.31	1,292,334.31	1,292,334.31	1,292,334.31	1,292,334.31	1,113,348.719	1,292,334.31	1,292,334.31	1,292,334.31	
330	407 / FPM SALES FOR RESALE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
331	441 / SYSTEM OPPORTUNITY SALES	90,426.613	0	0	0	0	0	(68,977.513)		90,426.613	90,426.613	25,449.100	90,426.613	90,426.613	90,426.613	90,426.613	90,426.613	25,449.100	90,426.613	90,426.613	90,426.613	
332	TOTAL SALES OF ELECTRICITY	1,342,760.944	0	0	0	0	0	(245,963.109)		1,342,760.944	1,342,760.944	1,138,797.819	1,342,760.944	1,342,760.944	1,342,760.944	1,342,760.944	1,342,760.944	1,138,797.819	1,342,760.944	1,342,760.944	1,342,760.944	
333																						
334	OTHER OPERATING REVENUES																					
335	415 / MERCHANDISING REVENUES	0	0	0	3,961.448	0	0	0	0	3,961.448	3,961.448	3,961.448	3,961.448	3,961.448	3,961.448	3,961.448	3,961.448	3,961.448	3,961.448	3,961.448	3,961.448	
336																						
337	440 / TAIT TARIFF REFUND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
338	NETWORK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
339	POINT-TO-POINT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340	TOTAL ACCOUNT 440	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
341																						
342	451 / MISCELLANEOUS REVENUES	4,655,727	0	0	0	0	0	0	0	4,655,727	4,655,727	4,655,727	4,655,727	4,655,727	4,655,727	4,655,727	4,655,727	4,655,727	4,655,727	4,655,727	4,655,727	
343																						
344	454 / PRENTS FROM ELECTRIC PROPERTY																					
345	SUBSTATION EQUIPMENT	3,197,878	0	0	0	0	0	0	0	3,197,878	3,197,878	3,197,878	3,197,878	3,197,878	3,197,878	3,197,878	3,197,878	3,197,878	3,197,878	3,197,878	3,197,878	
346	TRANSFORMER RENTALS	17,330	0	0	0	0	0	0	0	17,330	17,330	17,330	17,330	17,330	17,330	17,330	17,330	17,330	17,330	17,330	17,330	
347	LINE RENTALS	1,793,236	0	0	0	0	0	0	0	1,793,236	1,793,236	1,793,236	1,793,236	1,793,236	1,793,236	1,793,236	1,793,236	1,793,236	1,793,236	1,793,236	1,793,236	
348	COOPERATION	400,000	0	0	0	0	0	0	0	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	
349	DMK FIBER PROJECT	400,000	0	0	0	0	0	0	0	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	
350	FOOT ATTACHMENTS	1,702,971	0	0	0	0	0	0	0	1,702,971	1,702,971	1,702,971	1,702,971	1,702,971	1,702,971	1,702,971	1,702,971	1,702,971	1,702,971	1,702,971	1,702,971	
351	FOLDERS CHARGES	10,122,952	0	0	0	0	0	0	0	10,122,952	10,122,952	10,122,952	10,122,952	10,122,952	10,122,952	10,122,952	10,122,952	10,122,952	10,122,952	10,122,952	10,122,952	
352	OTHER RENTALS	1,120,886	0	0	0	0	0	0	0	1,120,886	1,120,886	1,120,886	1,120,886	1,120,886	1,120,886	1,120,886	1,120,886	1,120,886	1,120,886	1,120,886	1,120,886	
353	WATER LEASE	63,369	0	0	0	0	0	0	0	63,369	63,369	63,369	63,369	63,369	63,369	63,369	63,369	63,369	63,369	63,369	63,369	
354	TOTAL ACCOUNT 454	18,384,622	0	0	0	0	0	0	0	18,384,622	18,384,622	18,384,622	18,384,622	18,384,622	18,384,622	18,384,622	18,384,622	18,384,622	18,384,622	18,384,622	18,384,622	
355																						
356	456 / OTHER ELECTRIC REVENUES																					
357	TRANSMISSION - NETWORK SERVICES	9,887,184	0	0	0	0	0	0	0	9,887,184	9,887,184	9,887,184	9,887,184	9,887,184	9,887,184	9,887,184	9,887,184	9,887,184	9,887,184	9,887,184	9,887,184	
358	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	804,040	0	0	0	0	0	0	0	804,040	804,040	804,040	804,040	804,040	804,040	804,040	804,040	804,040	804,040	804,040	804,040	
359	TRANSMISSION - POINT TO POINT	44,253,546	0	0	0	0	0	0	0	44,253,546	44,253,546	44,253,546	44,253,546	44,253,546	44,253,546	44,253,546	44,253,546	44,253,546	44,253,546	44,253,546	44,253,546	
360	ALTERNATE TRANSMISSION SERV. CHG.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
361	PHOTOVOLTAIC STATION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
362	SSM REPR FUNDS	29,920,446	0	0	0	0	0	0	0	29,920,446	29,920,446	29,920,446	29,920,446	29,920,446	29,920,446	29,920,446	29,920,446	29,920,446	29,920,446	29,920,446	29,920,446	
363	STANBY SERVICE CHARGE	791,542	0	0	0	0	0	0	0	791,542	791,542	791,542	791,542	791,542	791,542	791,542	791,542	791,542	791,542	791,542	791,542	
364	SIERRA PACIFIC LEASE CHARGE	49,500	0	0	0	0	0	0	0	49,500	49,500	49,500	49,500	49,500	49,500	49,500	49,500	49,500	49,500	49,500	49,500	
365	BPA - OTHER REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
366	ANTILLOPE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
367	MISCELLANEOUS	1,318	0	0	0	0	0	0	0	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	
368	TOTAL ACCOUNT 456	86,947,628	(29,920,446)																			









**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
<i>*** SUMMARY OF RESULTS ***</i>				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		6,355,709,579	6,096,820,183	258,889,396
LESS: ACCUM PROVISION FOR DEPRECIATION		2,379,538,812	2,280,577,753	98,961,059
AMORT OF OTHER UTILITY PLANT		35,722,648	34,291,294	1,431,353
NET ELECTRIC PLANT IN SERVICE		3,940,448,119	3,781,951,136	158,496,983
LESS: CUSTOMER ADV FOR CONSTRUCTION		6,957,883	6,900,428	57,455
LESS: ACCUM DEFERRED INCOME TAXES		475,823,324	456,479,785	19,343,539
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		137,269,881	131,214,117	6,055,764
ADD : CONSERVATION+OTHER DFRD PROG.		27,451,317	24,138,463	3,312,854
ADD : SUBSIDIARY RATE BASE		42,243,572	40,377,139	1,866,433
TOTAL COMBINED RATE BASE		3,664,631,682	3,514,300,641	150,331,040
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,342,760,944	1,284,797,176	57,963,768
OTHER OPERATING REVENUES		108,687,977	103,675,662	5,012,316
TOTAL OPERATING REVENUES		1,451,448,921	1,388,472,838	62,976,084
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		917,515,190	871,926,662	45,588,529
DEPRECIATION EXPENSE		165,446,697	158,675,668	6,771,029
AMORTIZATION OF LIMITED TERM PLANT		8,495,466	8,152,758	342,708
ACCRETION EXPENSE		56,783	54,557	2,226
TAXES OTHER THAN INCOME		30,947,260	28,773,015	2,174,245
REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
PROVISION FOR DEFERRED INCOME TAXES		(21,706,312)	(20,860,743)	(845,569)
INVESTMENT TAX CREDIT ADJUSTMENT		11,832,897	11,350,842	482,055
FEDERAL INCOME TAXES		35,047,688	34,411,261	636,427
STATE INCOME TAXES		13,298,956	13,062,490	236,466
TOTAL OPERATING EXPENSES		1,162,432,401	1,106,765,626	55,666,775
OPERATING INCOME		289,016,520	281,707,212	7,309,308
ADD: IERCO OPERATING INCOME		8,991,347	8,594,085	397,262
CONSOLIDATED OPERATING INCOME		298,007,867	290,301,297	7,706,570

**IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL  
JURISDICTIONAL SEPARATION STUDY  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
47 RATE OF RETURN UNDER PRESENT RATES		8.132%	8.261%	5.126%
48 *** SUMMARY OF RESULTS ***				
49				
50 RATE OF RETURN UNDER PRESENT RATES				
51 TOTAL COMBINED RATE BASE		3,664,631,682	3,514,300,641	150,331,040
52				
53 SALES REVENUES		1,342,760,944	1,284,797,176	57,963,768
54 OTHER OPERATING REVENUES		108,687,977	103,675,662	5,012,316
55 TOTAL OPERATING REVENUES		1,451,448,921	1,388,472,838	62,976,084
56 OPERATING EXPENSES				
57 OPERATION & MAINTENANCE EXPENSES		917,515,190	871,926,662	45,588,529
58 DEPRECIATION EXPENSE		165,446,697	158,675,668	6,771,029
59 AMORTIZATION OF LIMITED TERM PLANT		8,495,466	8,152,758	342,708
60 ACCRETION EXPENSE		56,783	54,557	2,226
61 TAXES OTHER THAN INCOME		30,947,260	28,773,015	2,174,245
62 REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
63 PROVISION FOR DEFERRED INCOME TAXES		(21,706,312)	(20,860,743)	(845,569)
64 INVESTMENT TAX CREDIT ADJUSTMENT		11,832,897	11,350,842	482,055
65 FEDERAL INCOME TAXES		35,047,688	34,411,261	636,427
66 STATE INCOME TAXES		13,298,956	13,062,490	236,466
67 TOTAL OPERATING EXPENSES		1,162,432,401	1,106,765,626	55,666,775
68 OPERATING INCOME		289,016,520	281,707,212	7,309,308
69 ADD: IERCO OPERATING INCOME		8,991,347	8,594,085	397,262
70 CONSOLIDATED OPERATING INCOME		298,007,867	290,301,297	7,706,570
71 RATE OF RETURN UNDER PRESENT RATES		8.132%	8.261%	5.126%
72				
73 DEVELOPMENT OF REVENUE REQUIREMENTS				
74 RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.591%	7.591%	7.591%
75				
76 RETURN AT CLAIMED RATE OF RETURN		278,182,191	266,770,562	11,411,629
77 EARNINGS DEFICIENCY		(19,825,676)	(23,530,736)	3,705,059
78 NET-TO-GROSS TAX MULTIPLIER		1.347	1.347	1.347
79				
80 REVENUE DEFICIENCY		(26,705,186)	(31,695,901)	4,990,715
81				
82 FIRM JURISDICTIONAL REVENUES		1,352,628,128	1,294,271,113	58,357,015

**IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL  
JURISDICTIONAL SEPARATION STUDY  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
PERCENT INCREASE REQUIRED		-1.97%	-2.45%	8.55%
SALES AND WHEELING REVENUES REQUIRED		1,325,922,942	1,262,575,212	63,347,730
<b>*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***</b>				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,471	232
302 - FRANCHISES & CONSENTS	D10	36,979,067	35,505,302	1,473,764
303 - MISCELLANEOUS	P101P	42,409,540	40,681,838	1,727,701
TOTAL INTANGIBLE PLANT		79,394,309	76,192,611	3,201,698
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	978,700,024	939,694,897	39,005,127
330-336 / HYDRAULIC PRODUCTION	D10	1,012,391,477	972,043,610	40,347,867
340-346 / OTHER PRODUCTION	D10	554,797,706	532,686,789	22,110,917
TOTAL PRODUCTION PLANT		2,545,889,206	2,444,425,296	101,463,910
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	39,295,376	37,729,298	1,566,079
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		39,295,376	37,729,298	1,566,079
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	86,059,492	82,629,675	3,429,816
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		86,060,150	82,629,675	3,430,475
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	463,730,420	445,248,900	18,481,520
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		463,842,013	445,324,000	18,518,014
<b>*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***</b>				



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
120 354 / TOWERS & FIXTURES				
121 SYSTEM TRANSMISSION SERVICE	D11	224,995,586	216,028,609	8,966,978
122 DIRECT ASSIGNMENT	DA354	0	0	0
123 TOTAL ACCOUNT 354		224,995,586	216,028,609	8,966,978
124				
125 355 / POLES & FIXTURES				
126 SYSTEM TRANSMISSION SERVICE	D11	219,844,941	211,083,237	8,761,704
127 DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128 TOTAL ACCOUNT 355		219,878,782	211,083,237	8,795,545
129				
130 356 / OVERHEAD CONDUCTORS & DEVICES				
131 SYSTEM TRANSMISSION SERVICE	D11	248,552,605	238,646,785	9,905,820
132 DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133 TOTAL ACCOUNT 356		248,579,100	238,647,974	9,931,126
134				
135 359 / ROADS & TRAILS				
136 SYSTEM TRANSMISSION SERVICE	D11	390,266	374,713	15,554
137 DIRECT ASSIGNMENT	DA359	0	0	0
138 TOTAL ACCOUNT 359		390,266	374,713	15,554
139				
140 TOTAL TRANSMISSION PLANT		1,283,041,275	1,231,817,505	51,223,769
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	7,524,730	7,341,254	183,476
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	51,055,211	48,477,975	2,577,236
147 362 / STATION EQUIPMENT	ACCT362	293,239,112	280,616,184	12,622,928
148 364 / POLES, TOWERS & FIXTURES	DA364	296,273,046	272,489,374	23,783,672
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	148,575,498	139,471,064	9,104,433
150 366 / UNDERGROUND CONDUIT	DA366	52,661,172	51,862,710	798,462
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	305,663,738	301,060,491	4,603,247
152 368 / LINE TRANSFORMERS	D60	662,332,483	638,060,965	24,271,518
153 369 / SERVICES	DA369	65,418,652	62,662,269	2,756,383
154 370 / METERS	ACCT370	108,912,465	105,282,693	3,629,771
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,554,876	4,281,073	273,803
156 373 / STREET LIGHTING SYSTEMS	DA373	5,182,728	4,956,650	226,078

**IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL  
JURISDICTIONAL SEPARATION STUDY  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
157				
158	TOTAL DISTRIBUTION PLANT	2,001,393,711	1,916,562,702	84,831,009
159				
160	GENERAL PLANT			
161	389 / LAND & LAND RIGHTS	PTD 20,254,794	19,429,644	825,150
162	390 / STRUCTURES & IMPROVEMENTS	PTD 141,121,849	135,372,756	5,749,093
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD 42,220,641	40,500,635	1,720,006
164	392 / TRANSPORTATION EQUIPMENT	PTD 110,059,857	105,576,183	4,483,674
165	393 / STORES EQUIPMENT	PTD 4,368,769	4,190,792	177,977
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD 12,242,607	11,743,861	498,745
167	395 / LABORATORY EQUIPMENT	PTD 14,971,725	14,361,799	609,926
168	396 / POWER OPERATED EQUIPMENT	PTD 23,782,903	22,814,023	968,880
169	397 / COMMUNICATIONS EQUIPMENT	PTD 67,701,373	64,943,320	2,758,053
170	398 / MISCELLANEOUS EQUIPMENT	PTD 9,266,561	8,889,055	377,506
171				
172	TOTAL GENERAL PLANT	445,991,078	427,822,069	18,169,010
173				
174	TOTAL ELECTRIC PLANT IN SERVICE	6,355,709,579	6,096,820,183	258,889,396
175				
176	<b>*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***</b>			
177				
178	PRODUCTION PLANT			
179	310-316 / STEAM PRODUCTION	L 97 560,901,059	538,546,899	22,354,160
180	330-336 / HYDRAULIC PRODUCTION	L 98 470,837,542	452,072,775	18,764,767
181	340-346 / OTHER PRODUCTION	L 99 143,249,806	137,540,725	5,709,080
182	TOTAL PRODUCTION PLANT	1,174,988,407	1,128,160,399	46,828,007
183				
184	TRANSMISSION PLANT			
185	350 / LAND & LAND RIGHTS	L 107 9,430,442	9,054,601	375,841
186	352 / STRUCTURES & IMPROVEMENTS	L 112 31,912,572	30,640,494	1,272,079
187	353 / STATION EQUIPMENT	L 117 119,826,740	115,042,884	4,783,856
188	354 / TOWERS & FIXTURES	L 123 75,316,536	72,314,870	3,001,666
189	355 / POLES & FIXTURES	L 128 73,440,328	70,502,584	2,937,745
190	356 / OVERHEAD CONDUCTORS & DEVICES	L 133 85,491,956	82,076,418	3,415,538
191	359 / ROADS & TRAILS	L 138 291,586	279,965	11,621
192	TOTAL TRANSMISSION PLANT	395,710,161	379,911,815	15,798,345
193				

**IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL  
JURISDICTIONAL SEPARATION STUDY  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	180,514	176,112	4,401
196 361 / STRUCTURES & IMPROVEMENTS	L 146	14,963,540	14,208,189	755,350
197 362 / STATION EQUIPMENT	L 147	66,552,814	63,687,946	2,864,868
198 364 / POLES, TOWERS & FIXTURES	L 148	147,918,310	136,043,991	11,874,319
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	57,177,708	53,673,963	3,503,745
200 366 / UNDERGROUND CONDUIT	L 150	17,969,529	17,697,070	272,459
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	98,173,829	96,695,347	1,478,482
202 368 / LINE TRANSFORMERS	L 152	192,138,590	185,097,571	7,041,019
203 369 / SERVICES	L 153	44,410,477	42,539,264	1,871,214
204 370 / METERS	L 154	37,087,725	35,851,687	1,236,038
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,726,395	1,622,618	103,777
206 373 / STREET LIGHTING SYSTEMS	L 156	2,667,906	2,551,528	116,378
207 TOTAL DISTRIBUTION PLANT		<b>680,967,337</b>	<b>649,845,287</b>	<b>31,122,050</b>
208				
209 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	34,925,505	33,502,692	1,422,813
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	16,551,512	15,877,228	674,284
215 392 / TRANSPORTATION EQUIPMENT	L 164	24,984,894	23,967,047	1,017,847
216 393 / STORES EQUIPMENT	L 165	1,173,499	1,125,692	47,807
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	4,245,227	4,072,283	172,944
218 395 / LABORATORY EQUIPMENT	L 167	6,512,215	6,246,917	265,298
219 396 / POWER OPERATED EQUIPMENT	L 168	5,027,074	4,822,279	204,795
220 397 / COMMUNICATIONS EQUIPMENT	L 169	26,852,057	25,758,144	1,093,913
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,710,934	3,559,756	151,178
222 TOTAL GENERAL PLANT		<b>123,982,916</b>	<b>118,932,038</b>	<b>5,050,879</b>
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		<b>2,375,648,820</b>	<b>2,276,849,539</b>	<b>98,799,281</b>
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	3,889,992	3,728,214	161,778
228 TOTAL ACCUM PROVISION DEPRECIATION		<b>2,379,538,812</b>	<b>2,280,577,753</b>	<b>98,961,059</b>
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				

**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>
231 INTANGIBLE PLANT	L 94	16,215,995	15,562,060	653,935
232 HYDRAULIC PRODUCTION	L 98	19,506,652	18,729,234	777,418
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		35,722,648	34,291,294	1,431,353
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,415,261,460	2,314,869,047	100,392,412
238				
239 <b>*** TABLE 3 - ADDITIONS &amp; DELETIONS TO RATE BASE ***</b>				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,940,448,119	3,781,951,136	158,496,983
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	6,957,883	6,900,428	57,455
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		6,957,883	6,900,428	57,455
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,539,801)	(1,527,086)	(12,715)
251 OTHER	LABOR	(19,284,158)	(18,407,745)	(876,413)
252 TOTAL ACCOUNT 190		(20,823,959)	(19,934,831)	(889,128)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	442,979,210	424,932,899	18,046,311
255 283 / OTHER	P101P	53,668,073	51,481,716	2,186,357
256 TOTAL ACCUM DEFERRED INCOME TAXES		475,823,324	456,479,785	19,343,539
257				
258 NET ELECTRIC PLANT IN SERVICE		3,457,666,912	3,318,570,923	139,095,989
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	30,126,744	28,795,664	1,331,080
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,450,414	16,754,945	695,469
264 TRANSMISSION - GENERAL	L 139	12,917,545	12,401,829	515,716
265 DISTRIBUTION - GENERAL	L 158	34,845,341	33,368,388	1,476,953
266 OTHER - UNCLASSIFIED	L 174	5,229,229	5,016,225	213,004
267 TOTAL ACCOUNT 154		70,442,529	67,541,386	2,901,143

**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>
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	36,700,608	34,877,066	1,823,541
277				
278 TOTAL WORKING CAPITAL		137,269,881	131,214,117	6,055,764
279				
280 NET ELECTRIC PLANT IN SERVICE		3,594,936,793	3,449,785,040	145,151,753
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,594,936,793	3,449,785,040	145,151,753
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	49,412	0	49,412

**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>
305 AM. FALLS BOND REFINANCE	D10	198,080	190,186	7,894
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	6,671,906	0	6,671,906
307 CLOUD COMPUTING - IPUC ORDER 34707	CIDA	1,408,857	1,408,857	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	0	0	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,043,981	9,043,981	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	13,495,438	13,495,438	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	375,476	0	375,476
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	550,421	0	550,421
313 TOTAL OTHER REGULATORY ASSETS		31,793,572	24,138,463	7,655,109
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(4,329,583)	0	(4,329,583)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(12,672)	0	(12,672)
317 TOTAL DEFERRED PROGRAMS		27,451,317	24,138,463	3,312,854
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	33,432,205	31,955,081	1,477,124
321 PREPAID COAL ROYALTIES	E10	1,004,978	960,575	44,403
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	7,806,389	7,461,482	344,907
323 TOTAL SUBSIDIARY RATE BASE		42,243,572	40,377,139	1,866,433
324				
325 TOTAL COMBINED RATE BASE		3,664,631,682	3,514,300,641	150,331,040
326 *** <b>TABLE 4 - OPERATING REVENUES</b> ***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES				
329 440-448 / RETAIL	RETREV	1,252,334,331	1,198,365,851	53,968,480
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	90,426,613	86,431,325	3,995,288
332 TOTAL SALES OF ELECTRICITY		1,342,760,944	1,284,797,176	57,963,768
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				

**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>
342 451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,655,727	4,613,050	42,677
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,197,878	3,070,209	127,669
346 TRANSFORMER RENTALS	L 152	17,330	16,695	635
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,759,236	1,681,508	77,728
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,702,971	1,566,263	136,708
351 FACILITIES CHARGES	DA454	10,122,952	9,709,513	413,439
352 OTHER RENTALS	L 101	1,120,886	1,076,214	44,672
353 WATER LEASE	E10	63,369	60,569	2,800
354 TOTAL ACCOUNT 454		<b>18,384,622</b>	<b>17,580,972</b>	<b>803,650</b>
355				
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	9,867,184	9,473,937	393,247
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	804,040	774,576	29,464
359 TRANSMISSION - POINT-TO-POINT	D11	44,253,546	42,489,864	1,763,682
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	29,920,448	27,943,096	1,977,352
363 STANDBY SERVICE CHARGE	CIDA	751,542	751,542	0
364 SIERRA PACIFIC USAGE CHARGE	E10	49,550	47,361	2,189
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	1,318	1,264	54
368 TOTAL ACCOUNT 456		<b>85,647,628</b>	<b>81,481,640</b>	<b>4,165,988</b>
369				
370 TOTAL OTHER OPERATING REVENUES		<b>108,687,977</b>	<b>103,675,662</b>	<b>5,012,316</b>
371				
372 TOTAL OPERATING REVENUES		<b>1,451,448,921</b>	<b>1,388,472,838</b>	<b>62,976,084</b>
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	900,983	865,075	35,908
378 501 / FUEL	E10	95,323,833	91,112,173	4,211,660

**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>
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,231,056	8,823,203	407,853
383 TOTAL ACCOUNT 502		9,231,056	8,823,203	407,853
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,282,126	1,225,479	56,648
387 TOTAL ACCOUNT 505		1,282,126	1,225,479	56,648
388 506 / MISCELLANEOUS EXPENSES	D10	8,485,407	8,147,229	338,178
389 507 / RENTS	L 97	216,916	208,271	8,645
390 TOTAL STEAM OPERATION EXPENSES		115,440,321	110,381,430	5,058,891
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	(1,754)	(1,684)	(70)
394 511 / STRUCTURES	D10	1,278,996	1,228,023	50,973
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	8,910,438	8,516,751	393,687
398 TOTAL ACCOUNT 512		8,910,438	8,516,751	393,687
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	2,692,331	2,573,376	118,954
402 TOTAL ACCOUNT 513		2,692,331	2,573,376	118,954
403 514 / MISCELLANEOUS STEAM PLANT	D10	8,056,749	7,735,655	321,094
404 TOTAL STEAM MAINTENANCE EXPENSES		20,936,759	20,052,121	884,638
405				
406 TOTAL STEAM GENERATION EXPENSES		136,377,080	130,433,551	5,943,529
407				
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,427,508	5,209,565	217,943
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	9,801	9,410	391
414 OTHER	D10	5,667,251	5,441,388	225,863
415 TOTAL ACCOUNT 536		5,677,052	5,450,799	226,253



**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>
416				
417 537 / HYDRAULIC EXPENSES	D10	16,085,623	15,444,546	641,077
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,430,748	1,373,727	57,021
420 OTHER	E10	350,646	335,154	15,492
421 TOTAL ACCOUNT 538		1,781,395	1,708,881	72,514
422				
423 539 / MISCELLANEOUS EXPENSES	D10	4,915,529	4,719,626	195,904
424 540 / RENTS	D10	306,561	294,344	12,218
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		34,193,668	32,827,761	1,365,908
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	134,378	129,022	5,356
430 542 / STRUCTURES	D10	993,195	953,612	39,583
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	596,164	572,405	23,760
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,677,540	1,610,683	66,857
434 OTHER	E10	952,756	910,660	42,095
435 TOTAL ACCOUNT 544		2,630,296	2,521,344	108,952
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	3,066,271	2,944,067	122,203
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		7,420,303	7,120,450	299,853
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		41,613,971	39,948,210	1,665,761
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	590,913	567,363	23,550
446 547 / FUEL				
447 SALMON DIESEL	E10	5,549	5,304	245
448 OTHER	E10	85,220,407	81,455,143	3,765,264
449 TOTAL ACCOUNT 547		85,225,955	81,460,446	3,765,509
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	0	0	0

**IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL  
JURISDICTIONAL SEPARATION STUDY  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
453 OTHER	E10	4,772,834	4,561,958	210,876
454 TOTAL ACCOUNT 548		4,772,834	4,561,958	210,876
455				
456 549 / MISCELLANEOUS EXPENSES	D10	1,475,129	1,416,339	58,790
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		92,064,831	88,006,106	4,058,726
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
463 552 / STRUCTURES	D10	163,959	157,424	6,534
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	39,802	38,216	1,586
466 OTHER	E10	32,942	31,486	1,455
467 TOTAL ACCOUNT 553		72,744	69,702	3,042
468				
469 554 / MISCELLANEOUS EXPENSES	L 99	2,184,732	2,097,662	87,070
470 TOTAL OTHER POWER MAINT EXPENSES		2,421,435	2,324,788	96,646
471				
472 TOTAL OTHER POWER GENERATION EXP		94,486,266	90,330,894	4,155,372
473				
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	1,595,607	1,525,109	70,498
477 OTHER PURCHASED POWER	E10	185,336,921	177,148,243	8,188,677
478 TOTAL ACCOUNT 555.0		186,932,528	178,673,352	8,259,176
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	199,725,980	190,901,556	8,824,424
482 TOTAL COGEN & SMALL POWER PROD		199,725,980	190,901,556	8,824,424
483				
484 TOTAL ACCOUNT 555		386,658,508	369,574,908	17,083,600
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	355	341	14
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	(49,668,584)	(49,668,584)	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	(175,080)	0	(175,080)

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
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**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
490 OTHER	D10	5,263,776	5,053,993	209,783
491 TOTAL ACCOUNT 557		(44,579,888)	(44,614,591)	34,703
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		342,078,975	324,960,659	17,118,316
494				
495 TOTAL PRODUCTION EXPENSES		614,556,292	585,673,314	28,882,978
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,899,726	2,783,958	115,768
502 561 / LOAD DISPATCHING	D12	5,299,071	5,087,881	211,189
503 562 / STATION EXPENSES	L 117	3,030,864	2,909,862	121,001
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	1,055,067	1,012,932	42,135
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	7,022,556	6,712,280	310,275
506 566 / MISCELLANEOUS EXPENSES	L 140	0	0	0
507 567 / RENTS	L 140	4,568,113	4,385,737	182,376
508				
509 TOTAL TRANSMISSION OPERATION		23,875,396	22,892,652	982,745
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	184,291	176,934	7,358
513 569 / STRUCTURES	L 112	1,528,245	1,467,327	60,918
514 570 / STATION EQUIPMENT	L 117	1,774,304	1,703,468	70,836
515 571 / OVERHEAD LINES	L 123+128+133	1,126,974	1,081,967	45,007
515 573 / MISCELLANEOUS PLANT	L 140	2,545	2,443	102
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	732,683	703,431	29,251
517				
518 TOTAL TRANSMISSION MAINTENANCE		5,349,041	5,135,570	213,471
519				
520 TOTAL TRANSMISSION EXPENSES		29,224,437	28,028,222	1,196,216
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				

**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>
526 580 / SUPERVISION & ENGINEERING	L 158	4,083,135	3,910,067	173,068
527 581 / LOAD DISPATCHING	D60	4,899,999	4,720,436	179,563
528 582 / STATION EXPENSES	L 147	1,579,041	1,511,068	67,972
529 583 / OVERHEAD LINE EXPENSES	L 148+149	4,854,331	4,495,446	358,886
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	4,573,059	4,504,121	68,938
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	561	536	24
532 586 / METER EXPENSES	L 154	5,014,025	4,846,920	167,105
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,011,897	951,070	60,827
534 588 / MISCELLANEOUS EXPENSES	L 158	4,109,601	3,935,411	174,189
535 589 / RENTS	L 158	439,479	420,851	18,628
536 TOTAL DISTRIBUTION OPERATION		<b>30,565,127</b>	<b>29,295,927</b>	<b>1,269,200</b>
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	10,926	10,463	463
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	4,077,874	3,902,335	175,538
542 593 / OVERHEAD LINES	L 148+149	17,694,888	16,386,687	1,308,201
543 594 / UNDERGROUND LINES	L 150+151	597,945	588,931	9,014
544 595 / LINE TRANSFORMERS	L 152	57,820	55,701	2,119
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	263,541	252,045	11,496
546 597 / METERS	L 154	841,948	813,888	28,060
547 598 / MISCELLANEOUS PLANT	L 158	98,043	93,888	4,156
548 TOTAL DISTRIBUTION MAINTENANCE		<b>23,642,986</b>	<b>22,103,939</b>	<b>1,539,047</b>
549				
550 TOTAL DISTRIBUTION EXPENSES		<b>54,208,113</b>	<b>51,399,866</b>	<b>2,808,247</b>
551				
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	841,926	800,134	41,792
554 902 / METER READING	CW902	1,871,924	1,535,472	336,452
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	14,000,067	13,542,425	457,643
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	2,363,140	2,193,997	169,142
557 905 / MISC EXPENSES	L 554+555+556	423	401	22
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		<b>19,077,481</b>	<b>18,072,429</b>	<b>1,005,052</b>
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	793,300	745,616	47,684
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	290,218	277,395	12,823

**IDAHO POWER COMPANY  
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TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
563 OTHER	DA908	36,177,879	33,998,641	2,179,238
564 TOTAL ACCOUNT 908		36,468,097	34,276,036	2,192,061
565 909 / INFORMATION & INSTRUCTIONAL	DA909	294,369	284,745	9,624
566 910 / MISCELLANEOUS EXPENSES	L 564+565	850,624	799,680	50,943
567 TOTAL CUST SERV & INFORMATN EXPENSES		38,406,390	36,106,077	2,300,313
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	87,358,103	83,387,911	3,970,192
575 921 / OFFICE SUPPLIES	LABOR	14,005,146	13,368,650	636,496
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(32,764,226)	(31,275,179)	(1,489,046)
577 923 / OUTSIDE SERVICES	LABOR	7,828,424	7,472,643	355,781
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	382,551	367,305	15,246
580 ALL RISK & MISCELLANEOUS	P110P	3,188,510	3,059,345	129,165
581 TOTAL ACCOUNT 924		3,571,061	3,426,650	144,411
582				
583 925 / INJURIES & DAMAGES	LABOR	6,484,661	6,189,951	294,710
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	38,025,622	36,297,459	1,728,163
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,415,805	0	1,415,805
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	2,608,106	2,504,163	103,943
592 ENERGY RELATED	E10	1,181,179	1,128,991	52,188
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	941,453	899,542	41,911
595 FERC OTHER	D11	153,408	147,294	6,114
596 FERC - OREGON HYDRO FEE	D10	158,501	152,184	6,317
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	25,544	25,544	0

**IDAHO POWER COMPANY**  
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	1,607,046	0	1,607,046
602 TOTAL ACCOUNT 928		6,675,237	4,857,718	1,817,519
603				
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	381,688	364,341	17,347
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	4,090,496	3,904,594	185,902
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		154,225,731	145,148,450	9,077,280
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	7,816,747	7,498,304	318,443
611 TOTAL ADMIN & GENERAL EXPENSES		162,042,478	152,646,755	9,395,723
612				
613 416 / MERCHANDISING EXPENSE	E10	0	0	0
614 TOTAL OPER & MAINT EXPENSES		917,515,190	871,926,662	45,588,529
615				
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	43,797,037	42,051,549	1,745,488
620 330-336 / HYDRAULIC PRODUCTION	L 98	19,142,557	18,379,649	762,908
621 340-346 / OTHER PRODUCTION	L 99	16,073,768	15,433,164	640,604
622 TOTAL PRODUCTION PLANT		79,013,362	75,864,362	3,149,000
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	321,163	308,363	12,800
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,623,468	1,558,754	64,714
627 353 / STATION EQUIPMENT	L 117	9,354,196	8,980,747	373,449
628 354 / TOWERS & FIXTURES	L 123	2,401,804	2,306,083	95,722
629 355 / POLES & FIXTURES	L 128	6,027,991	5,786,860	241,130
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,636,799	4,451,551	185,247
631 359 / ROADS & TRAILS	L 138	3,551	3,410	142
632 TOTAL TRANSMISSION PLANT		24,368,971	23,395,768	973,203
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,090	28,381	709
636 361 / STRUCTURES & IMPROVEMENTS	L 146	1,105,883	1,050,058	55,824

**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>
637 362 / STATION EQUIPMENT	L 147	5,412,316	5,179,334	232,981
638 364 / POLES, TOWERS & FIXTURES	L 148	7,190,590	6,613,357	577,233
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,929,422	3,688,635	240,788
640 366 / UNDERGROUND CONDUIT	L 150	994,209	979,135	15,074
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,795,032	5,707,759	87,272
642 368 / LINE TRANSFORMERS	L 152	14,333,525	13,808,265	525,259
643 369 / SERVICES	L 153	1,032,363	988,865	43,498
644 370 / METERS	L 154	5,211,974	5,038,272	173,702
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	129,429	121,649	7,780
646 373 / STREET LIGHTING SYSTEMS	L 156	89,120	85,233	3,888
647 TOTAL DISTRIBUTION PLANT		45,252,953	43,288,943	1,964,010
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	2,945,675	2,825,672	120,002
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	6,892,942	6,612,134	280,808
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	180,779	7,677
655 393 / STORES EQUIPMENT	L 165	162,786	156,154	6,632
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	591,478	567,382	24,096
657 395 / LABORATORY EQUIPMENT	L 167	744,894	714,548	30,346
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	5,025,897	4,821,150	204,748
660 398 / MISCELLANEOUS EQUIPMENT	L 170	555,582	532,949	22,634
661 TOTAL GENERAL PLANT		17,107,711	16,410,769	696,943
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
664 DEPR EXP BEFORE DISALLOWED COSTS		165,742,996	158,959,842	6,783,155
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(284,173)	(12,126)
667 TOTAL DEPRECIATION EXPENSE		165,446,697	158,675,668	6,771,029
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	8,739,017	8,386,603	352,414
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	(243,551)	(233,845)	(9,706)
673 TOTAL AMORTIZATION EXPENSE		8,495,466	8,152,758	342,708

**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>
674				
675	TOTAL DEPRECIATION & AMORTIZATION EXP	173,942,163	166,828,427	7,113,736
676				
677	411.093/4 / ARO ACCRETION EXPENSE	56,783	54,557	2,226
678				
679	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***			
680				
681	TAXES OTHER THAN INCOME			
682	FEDERAL TAXES			
683	FICA	16,901,128	16,133,017	768,111
684	FUTA	91,289	87,140	4,149
685	LESS PAYROLL DEDUCTION	(17,208,978)	(16,426,876)	(782,102)
686				
687	STATE TAXES			
688	AD VALOREM TAXES			
689	JIM BRIDGER STATION	1,212,781	1,164,447	48,334
690	VALMY	432,973	415,718	17,256
691	BOARDMAN	38,510	36,975	1,535
692	OTHER-PRODUCTION PLANT	7,267,288	6,977,658	289,631
693	OTHER-TRANSMISSION PLANT	6,369,340	6,115,052	254,288
694	OTHER-DISTRIBUTION PLANT	9,101,197	8,715,434	385,763
695	OTHER-GENERAL PLANT	1,751,714	1,680,351	71,362
696	SUB-TOTAL	26,173,804	25,105,635	1,068,168
697				
698	LICENSES - HYDRO PROJECTS	4,009	3,849	160
699				
700	REGULATORY COMMISSION FEES			
701	STATE OF IDAHO	2,402,308	2,402,308	0
702	STATE OF OREGON	235,244	0	235,244
703				
704	FRANCHISE TAXES			
705	STATE OF OREGON	821,549	0	821,549
706				
707	OTHER STATE TAXES			
708	UNEMPLOYMENT TAXES	216,561	206,719	9,842
709	HYDRO GENERATION KWH TAX	1,111,833	1,062,709	49,124
710	IRRIGATION-PIC	198,514	198,514	0



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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		30,947,260	28,773,015	2,174,245
715				
716				
717 <b>*** TABLE 8 - REGULATORY DEBITS/CREDITS ***</b>				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	1,219,115	1,219,115	0
720 STATE OF OREGON	CODA	278,660	0	278,660
721				
722 TOTAL REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
723				
724				
725 <b>*** TABLE 9 - INCOME TAXES ***</b>				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(19,410,629)	(18,619,869)	(790,760)
729 ACCOUNTS #190 & #283 - RELATED	L 758	(2,295,682)	(2,240,874)	(54,809)
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(21,706,312)	(20,860,743)	(845,569)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	11,832,897	11,350,842	482,055
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	35,047,688	34,411,261	636,427
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	12,303,426	12,088,092	215,334
740 STATE OF OREGON	L 815	940,300	921,008	19,292
741 OTHER STATES	L 856	55,230	53,390	1,840
742 TOTAL STATE INCOME TAXES		13,298,956	13,062,490	236,466
743 <b>*** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***</b>				
744				
745 OPERATING REVENUES		1,451,448,921	1,388,472,838	62,976,084
746				
747 OPERATING EXPENSES				

**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>
748 OPERATION & MAINTENANCE		917,515,190	871,926,662	45,588,529
749 DEPRECIATION EXPENSE		165,446,697	158,675,668	6,771,029
750 AMORTIZATION OF LIMITED TERM PLANT		8,495,466	8,152,758	342,708
751 ACCRETION EXPENSE		56,783	54,557	2,226
752 TAXES OTHER THAN INCOME		30,947,260	28,773,015	2,174,245
753 REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
754 TOTAL OPERATING EXPENSES		1,123,959,171	1,068,801,775	55,157,396
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		327,489,750	319,671,062	7,818,688
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	84,144,940	80,693,134	3,451,806
762 OTHER INTEREST EXPENSE	L 24	14,511,356	13,916,069	595,287
763 TOTAL INTEREST CHARGES		98,656,296	94,609,203	4,047,093
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		228,833,454	225,061,859	3,771,595
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		12,913,404	12,684,307	229,097
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		215,920,050	212,377,552	3,542,498
770				
771 FEDERAL TAX AT 21 PERCENT		45,343,210	44,599,286	743,925
772 OTHER CURRENT TAX ADJUSTMENTS	L 771	(8,600,044)	(8,458,947)	(141,097)
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	71,808	70,630	1,178
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		36,814,974	36,210,969	604,006
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	43,529,974	41,756,628	1,773,346
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(22,460,780)	(21,545,761)	(915,019)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(29,484,842)	(28,780,903)	(703,939)
781 SUM OF OTHER ADJUSTMENTS		(8,415,648)	(8,570,037)	154,389
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(1,767,286)	(1,799,708)	32,422
783				
784 TOTAL FEDERAL INCOME TAX		35,047,688	34,411,261	636,427

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<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	228,833,454	225,061,859	3,771,595
788				
789 ALLOWANCE FOR AFUDC	P101P	43,529,974	41,756,628	1,773,346
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(22,460,780)	(21,545,761)	(915,019)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(29,484,842)	(28,780,903)	(703,939)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(51,945,622)	(50,326,665)	(1,618,957)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(8,415,648)	(8,570,037)	154,389
797				
798 INCOME SUBJECT TO OREGON TAX		220,417,806	216,491,822	3,925,984
799				
800 IERCO TAXABLE INCOME	E10	30,171,135	28,838,094	1,333,041
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(5,820,659)	(5,583,534)	(237,125)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		244,768,282	239,746,382	5,021,900
804 APPORTIONMENT FACTOR (0.045454550)		11,125,832	10,897,564	228,268
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		11,125,832	10,897,564	228,268
807				
808 OREGON TAX AT 6.6 PERCENT		734,305	719,239	15,066
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		734,305	719,239	15,066
812 ADD: FIN 48 ADJUSTMENT	L 808	170,433	166,936	3,497
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	35,562	34,832	730
814				
815 STATE INCOME TAX PAID - OREGON		940,300	921,008	19,292
816				
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	228,833,454	225,061,859	3,771,595
820				
821 ALLOWANCE FOR AFUDC	P101P	43,529,974	41,756,628	1,773,346

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(22,460,780)	(21,545,761)	(915,019)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(29,484,842)	(28,780,903)	(703,939)
825 STATE INCOME TAX ADJUSTMENTS		(51,945,622)	(50,326,665)	(1,618,957)
826				
827 INCOME SUBJECT TO IDAHO TAX		220,417,806	216,491,822	3,925,984
828				
829 IERCO TAXABLE INCOME	E10	30,171,135	28,838,094	1,333,041
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(37,579,826)	(36,048,880)	(1,530,946)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		213,009,115	209,281,036	3,728,079
833				
834 IDAHO TAX AT 5.6 PERCENT		11,928,510	11,719,738	208,772
835 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
836				
837 STATE INCOME TAX ALLOWED - IDAHO		11,928,510	11,719,738	208,772
838 ADD: FIN 48 ADJUSTMENT	L 834	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	374,916	368,354	6,562
840 STATE INCOME TAX PAID - IDAHO		12,303,426	12,088,092	215,334
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		220,417,806	216,491,822	3,925,984
845				
846 IERCO TAXABLE INCOME	E10	30,171,135	28,838,094	1,333,041
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		250,588,941	245,329,916	5,259,025
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		250,588,941	245,329,916	5,259,025
852				
853 OTHER TAX AT 0.1 PERCENT		250,589	245,330	5,259
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(195,359)	(191,940)	(3,419)
856 OTHER STATES' INCOME TAX PAID		55,230	53,390	1,840
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
859 500-513 / TOTAL STEAM GENERATION	D10	377,104	362,075	15,029
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,389,580	4,213,315	176,265
862 536 / WATER FOR POWER	E10	794,634	759,525	35,109
863 537 / HYDRAULIC EXPENSES	D10	5,938,413	5,701,744	236,670
864 538 / ELECTRIC EXPENSES	D10	1,430,748	1,373,727	57,021
865 539 / MISCELLANEOUS EXPENSES	D10	3,255,948	3,126,185	129,763
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		15,809,324	15,174,497	634,827
868 541 / SUPERVISION & ENGINEERING	L 873	113,435	108,914	4,521
869 542 / STRUCTURES	D10	717,539	688,942	28,597
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	373,021	358,155	14,866
871 544 / ELECTRIC PLANT	D10	1,677,540	1,610,683	66,857
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,121,132	2,036,597	84,536
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,002,667	4,803,291	199,376
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,811,991	19,977,787	834,203
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	522,499	501,675	20,824
877 548 / GENERATING EXPENSES	D10	0	0	0
878 549 / MISCELLANEOUS EXPENSES	D10	3,072,034	2,949,601	122,433
879 550 / RENTS	D10	455,960	437,788	18,172
880 TOTAL OTHER POWER OPER EXPENSES		4,050,492	3,889,064	161,428
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	44,005	42,252	1,754
884 553 / GENERATING & ELECTRIC PLANT	D10	39,802	38,216	1,586
885 554 / MISCELLANEOUS EXPENSES	D10	551,491	529,512	21,979
886 TOTAL OTHER POWER MAINT EXPENSES		635,299	609,979	25,319
887 TOTAL OTHER POWER GENERATION EXP		4,685,791	4,499,043	186,748
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	64	61	3
890	D10	4,140,460	3,975,446	165,014
891 TOTAL OTHER POWER SUPPLY EXPENSES		4,140,524	3,975,508	165,017
892				
893 TOTAL PRODUCTION EXPENSES		30,015,410	28,814,414	1,200,996
894				
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>	
896					
897	TRANSMISSION EXPENSES				
898	560 / SUPERVISION & ENGINEERING	L 140	2,057,419	1,975,279	82,140
899	561 / LOAD DISPATCHING	D12	3,240,216	3,111,081	129,136
900	562 / STATION EXPENSES	L 117	2,250,989	2,161,122	89,866
901	563 / OVERHEAD LINE EXPENSES	L 123+128+133	443,997	426,266	17,731
902	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903	566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904	567 / RENTS	L 140	0	0	0
905	TOTAL TRANSMISSION OPERATION		7,992,621	7,673,747	318,873
906	568 / SUPERVISION & ENGINEERING	L 140	83,815	80,469	3,346
907	569 / STRUCTURES	L 112	1,177,135	1,130,212	46,922
908	570 / STATION EQUIPMENT	L 117	1,778,271	1,707,277	70,994
909	571 / OVERHEAD LINES	L 123+128+133	719,632	690,893	28,739
910	575 / OPER TRANS MKT ADMIN - EIM	L 140	2,207	2,119	88
911	TOTAL TRANSMISSION MAINTENANCE		3,761,059	3,610,970	150,090
912	TOTAL TRANSMISSION EXPENSES		11,753,680	11,284,717	468,963
913					
914	DISTRIBUTION EXPENSES				
915	580 / SUPERVISION & ENGINEERING	L 158	2,953,336	2,828,156	125,180
916	581 / LOAD DISPATCHING	D60	4,075,375	3,926,031	149,344
917	582 / STATION EXPENSES	L 147	910,819	871,611	39,208
918	583 / OVERHEAD LINE EXPENSES	L 148+149	3,394,543	3,143,581	250,962
919	584 / UNDERGROUND LINE EXPENSES	L 150+151	1,175,783	1,158,058	17,725
920	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	338	324	15
921	586 / METER EXPENSES	L 154	3,678,312	3,555,723	122,589
922	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	706,819	664,331	42,488
923	588 / MISCELLANEOUS EXPENSES	L 550	2,608,715	2,473,571	135,144
924	589 / RENTS	L 158	0	0	0
925	TOTAL DISTRIBUTION OPERATION		19,504,040	18,621,386	882,655
926	<b>*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***</b>				
927					
928					
929	590 / SUPERVISION & ENGINEERING	L 158	9,879	9,460	419
930	591 / STRUCTURES	L 146	0	0	0
931	592 / STATION EQUIPMENT	L 147	2,544,373	2,434,847	109,526
932	593 / OVERHEAD LINES	L 148+149	4,643,526	4,300,225	343,301

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
933 594 / UNDERGROUND LINES	L 150+151	246,664	242,946	3,718
934 595 / LINE TRANSFORMERS	L 152	24,094	23,211	883
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	139,557	133,469	6,088
936 597 / METERS	L 154	676,566	654,018	22,548
937 598 / MISCELLANEOUS PLANT	L 158	72,840	69,753	3,087
938 TOTAL DISTRIBUTION MAINTENANCE		8,357,500	7,867,929	489,570
939 TOTAL DISTRIBUTION EXPENSES		27,861,540	26,489,315	1,372,225
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	720,461	684,699	35,763
943 902 / METER READING	CW902	1,190,800	976,770	214,030
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,139,948	8,841,176	298,772
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		11,051,209	10,502,644	548,565
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	702,196	659,988	42,208
951 908 / CUSTOMER ASSISTANCE	L 564	4,266,842	4,010,366	256,476
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	417,790	392,677	25,113
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,386,828	5,063,031	323,797
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0
959 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	49,325,728	47,082,312	2,243,416
963 921 / OFFICE SUPPLIES	PTDCAS	286,644	273,606	13,037
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	339,224	325,405	13,819
969 TOTAL ACCOUNT 924				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
970				
971 925 / INJURIES & DAMAGES	LABOR	104,930	100,162	4,769
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	170,764	162,998	7,767
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	990,663	950,305	40,358
989 TOTAL ADMIN & GENERAL EXPENSES		51,217,954	48,894,788	2,323,166
990 TOTAL OPER & MAINT EXPENSES		137,286,621	131,048,909	6,237,712
991				
992 TOTAL LABOR - RATIO (%)		1	0.9546	0.0454
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVEL	D10	2,593,460.1	2,490,100.3	103,359.8
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,593,460.1	2,490,100.3	103,359.8
998 RETAIL TRANSMISSION	D12	2,593,460.1	2,490,100.3	103,359.8
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,464,012.0	2,373,717.0	90,295.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	16,766,783.0	16,025,982.0	740,801.0
1003 RETAIL MWH AT GENERATION LVL	E100	16,766,783.0	16,025,982.0	740,801.0
1004 CUSTOMER LEVEL	E99	15,450,245.0	14,762,437.0	687,808.0
1005				
1006 CUSTOMER RELATED FACTORS				



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		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1007	369-DIRECT ASSIGNMENT	DA369	65,418,652	62,662,269	2,756,383
1008	370-METER INVESTMENT	ACCT370	106,703,077	103,146,939	3,556,138
1009	902-CUSTOMER WEIGHTED	CW902	1,871,924	1,535,472	336,452
1010	903-CUSTOMER WEIGHTED	CW903	14,000,068	13,542,425	457,643
1011	904-CUSTOMER WEIGHTED	CW904	2,287,942	2,124,182	163,760
1012	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	595,357	575,892	19,465
1013	*** TABLE 14 - ALLOCATION FACTORS ***				
1014					
1015	DIRECT ASSIGNMENTS				
1016	252-CUSTOMER ADVANCES	DA252	6,789,581	6,733,516	56,065
1017	350-LAND & LAND RIGHTS	DA350	0	0	0
1018	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020	354-TOWERS & FIXTURES	DA354	0	0	0
1021	355-POLES & FIXTURES	DA355	33,842	0	33,842
1022	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023	359-ROADS & TRAILS	DA359	0	0	0
1024	360-LAND & LAND RIGHTS	ACCT360	7,831,316	7,640,364	190,952
1025	361-STRUCTURES & IMPROVEMENTS	ACCT361	52,169,658	49,536,165	2,633,493
1026	362-STATION EQUIPMENT	ACCT362	301,417,637	288,442,652	12,974,985
1027	364-POLES, TOWERS & FIXTURES	DA364	296,273,046	272,489,374	23,783,672
1028	365-OVERHEAD CONDUCTORS & DEVICES	DA365	148,575,498	139,471,064	9,104,433
1029	366-UNDERGROUND CONDUIT	DA366	52,661,172	51,862,710	798,462
1030	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	305,663,738	301,060,491	4,603,247
1031	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,554,876	4,281,073	273,803
1032	373-STREET LIGHTING SYSTEMS	DA373	5,182,728	4,956,650	226,078
1033	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,655,727	4,613,049	42,677
1034	454-REVENUE - FACILITIES CHARGE	DA454	10,122,952	9,709,513	413,439
1035	908-OTHER CUSTOMER ASSISTANCE	DA908	36,177,879	33,998,641	2,179,238
1036	440-RETAIL SALES REVENUE	RETREV	1,252,334,331	1,198,365,851	53,968,480
1037	447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038	RIDER FUND DIRECT ASSIGNMENT	DARIDER	29,920,448	27,943,096	1,977,352
1039	411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	56,783	54,557	2,226
1040	403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
1041	IDAHO	CIDA	1	1	0
1042	OREGON	CODA	1	0	1
1043	NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

**IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL  
JURISDICTIONAL SEPARATION STUDY  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

<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	5,830,324,191	5,592,805,503	237,518,688
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	86,068,667	82,154,121	3,914,546
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,907,376,747	2,789,600,302	117,776,445
1050 PLANT - GEN PLT (390,391,397&398)	P3908	260,310,423	249,705,766	10,604,657
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	6,276,315,270	6,020,627,572	255,687,698
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	755,472,713	719,279,907	36,192,806
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	86,068,667	82,154,121	3,914,546
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	136,842,466	130,623,342	6,219,124
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,352,883,896	1,294,506,689	58,377,207
1056 O&M - ALL EXCEPT FUEL	O&M M	731,288,350	693,903,244	37,385,106
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	1,042,162,955	1,000,618,739	41,544,216
1058 O&M - TOTAL (NOT USED)	OM401	917,515,190	871,926,662	45,588,529
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	96.01%	3.99%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	96.01%	3.99%
1064 RETAIL TRANSMISSION	D12	100.00%	96.01%	3.99%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.34%	3.66%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.58%	4.42%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.58%	4.42%
1070 CUSTOMER LEVEL	E99	100.00%	95.55%	4.45%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.79%	4.21%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.67%	3.33%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	82.03%	17.97%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.73%	3.27%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	92.84%	7.16%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.73%	3.27%
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				

**IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL  
JURISDICTIONAL SEPARATION STUDY  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.17%	0.83%
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%	97.56%	2.44%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	94.95%	5.05%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	95.70%	4.30%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	91.97%	8.03%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.87%	6.13%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.48%	1.52%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.49%	1.51%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.99%	6.01%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.64%	4.36%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	99.08%	0.92%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.92%	4.08%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	93.98%	6.02%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.69%	4.31%
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
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.93%	4.07%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.45%	4.55%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.95%	4.05%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.93%	4.07%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.93%	4.07%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.21%	4.79%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.45%	4.55%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.46%	4.54%

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.68%	4.32%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	94.89%	5.11%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	96.01%	3.99%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.03%	4.97%

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		6,355,709,579	6,096,820,183	258,889,396
LESS: ACCUM PROVISION FOR DEPRECIATION		2,379,538,812	2,280,577,753	98,961,059
AMORT OF OTHER UTILITY PLANT		35,722,648	34,291,294	1,431,353
NET ELECTRIC PLANT IN SERVICE		3,940,448,119	3,781,951,136	158,496,983
LESS: CUSTOMER ADV FOR CONSTRUCTION		6,957,883	6,900,428	57,455
LESS: ACCUM DEFERRED INCOME TAXES		475,823,324	456,447,262	19,376,062
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		135,861,047	129,942,597	5,918,451
ADD : CONSERVATION+OTHER DFRD PROG.		27,451,317	24,138,463	3,312,854
ADD : SUBSIDIARY RATE BASE		42,243,572	40,377,139	1,866,433
TOTAL COMBINED RATE BASE		3,663,222,848	3,513,061,643	150,161,205
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,342,760,944	1,284,797,176	57,963,768
OTHER OPERATING REVENUES		82,728,977	79,518,986	3,209,991
TOTAL OPERATING REVENUES		1,425,489,921	1,364,316,162	61,173,759
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		903,122,227	860,046,296	43,075,931
DEPRECIATION EXPENSE		165,446,697	158,675,668	6,771,029
AMORTIZATION OF LIMITED TERM PLANT		8,754,035	8,401,022	353,013
ACCRETION EXPENSE		56,783	54,557	2,226
TAXES OTHER THAN INCOME		30,947,260	28,773,015	2,174,245
REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
PROVISION FOR DEFERRED INCOME TAXES		(10,393,602)	(9,915,851)	(477,750)
INVESTMENT TAX CREDIT ADJUSTMENT		11,832,897	11,350,842	482,055
FEDERAL INCOME TAXES		26,404,417	25,960,867	443,550
STATE INCOME TAXES		4,601,880	4,661,411	(59,531)
TOTAL OPERATING EXPENSES		1,142,270,369	1,089,226,943	53,043,426
OPERATING INCOME		283,219,552	275,089,219	8,130,333
ADD: IERCO OPERATING INCOME	E10	8,991,347	8,594,085	397,262
CONSOLIDATED OPERATING INCOME		292,210,899	283,683,304	8,527,595

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
47 RATE OF RETURN UNDER PRESENT RATES		7.977%	8.075%	5.679%
48 *** SUMMARY OF RESULTS ***				
49				
50 RATE OF RETURN UNDER PRESENT RATES				
51 TOTAL COMBINED RATE BASE		3,663,222,848	3,513,061,643	150,161,205
52				
53 SALES REVENUES		1,342,760,944	1,284,797,176	57,963,768
54 OTHER OPERATING REVENUES		82,728,977	79,518,986	3,209,991
55 TOTAL OPERATING REVENUES		1,425,489,921	1,364,316,162	61,173,759
56 OPERATING EXPENSES				
57 OPERATION & MAINTENANCE EXPENSES		903,122,227	860,046,296	43,075,931
58 DEPRECIATION EXPENSE		165,446,697	158,675,668	6,771,029
59 AMORTIZATION OF LIMITED TERM PLANT		8,754,035	8,401,022	353,013
60 ACCRETION EXPENSE		56,783	54,557	2,226
61 TAXES OTHER THAN INCOME		30,947,260	28,773,015	2,174,245
62 REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
63 PROVISION FOR DEFERRED INCOME TAXES		(10,393,602)	(9,915,851)	(477,750)
64 INVESTMENT TAX CREDIT ADJUSTMENT		11,832,897	11,350,842	482,055
65 FEDERAL INCOME TAXES		26,404,417	25,960,867	443,550
66 STATE INCOME TAXES		4,601,880	4,661,411	(59,531)
67 TOTAL OPERATING EXPENSES		1,142,270,369	1,089,226,943	53,043,426
68 OPERATING INCOME		283,219,552	275,089,219	8,130,333
69 ADD: IERCO OPERATING INCOME		8,991,347	8,594,085	397,262
70 CONSOLIDATED OPERATING INCOME		292,210,899	283,683,304	8,527,595
71 RATE OF RETURN UNDER PRESENT RATES		7.977%	8.075%	5.679%
72				
73 DEVELOPMENT OF REVENUE REQUIREMENTS				
74 RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.591%	7.591%	7.591%
75				
76 RETURN AT CLAIMED RATE OF RETURN		278,075,246	266,676,509	11,398,737
77 EARNINGS DEFICIENCY		(14,135,653)	(17,006,795)	2,871,142
78 NET-TO-GROSS TAX MULTIPLIER		1.347	1.347	1.347
79				
80 REVENUE DEFICIENCY		(19,040,724)	(22,908,153)	3,867,428
81				
82 FIRM JURISDICTIONAL REVENUES		1,352,628,128	1,294,271,113	58,357,015

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
PERCENT INCREASE REQUIRED		-1.41%	-1.77%	6.63%
SALES AND WHEELING REVENUES REQUIRED		1,333,587,404	1,271,362,960	62,224,443
<b>*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***</b>				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,471	232
302 - FRANCHISES & CONSENTS	D10	36,979,067	35,505,302	1,473,764
303 - MISCELLANEOUS	P101P	42,409,540	40,681,838	1,727,701
TOTAL INTANGIBLE PLANT		79,394,309	76,192,611	3,201,698
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	978,700,024	939,694,897	39,005,127
330-336 / HYDRAULIC PRODUCTION	D10	1,012,391,477	972,043,610	40,347,867
340-346 / OTHER PRODUCTION	D10	554,797,706	532,686,789	22,110,917
TOTAL PRODUCTION PLANT		2,545,889,206	2,444,425,296	101,463,910
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	39,295,376	37,729,298	1,566,079
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		39,295,376	37,729,298	1,566,079
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	86,059,492	82,629,675	3,429,816
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		86,060,150	82,629,675	3,430,475
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	463,730,420	445,248,900	18,481,520
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		463,842,013	445,324,000	18,518,014
<b>*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***</b>				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
120 354 / TOWERS & FIXTURES				
121 SYSTEM TRANSMISSION SERVICE	D11	224,995,586	216,028,609	8,966,978
122 DIRECT ASSIGNMENT	DA354	0	0	0
123 TOTAL ACCOUNT 354		224,995,586	216,028,609	8,966,978
124				
125 355 / POLES & FIXTURES				
126 SYSTEM TRANSMISSION SERVICE	D11	219,844,941	211,083,237	8,761,704
127 DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128 TOTAL ACCOUNT 355		219,878,782	211,083,237	8,795,545
129				
130 356 / OVERHEAD CONDUCTORS & DEVICES				
131 SYSTEM TRANSMISSION SERVICE	D11	248,552,605	238,646,785	9,905,820
132 DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133 TOTAL ACCOUNT 356		248,579,100	238,647,974	9,931,126
134				
135 359 / ROADS & TRAILS				
136 SYSTEM TRANSMISSION SERVICE	D11	390,266	374,713	15,554
137 DIRECT ASSIGNMENT	DA359	0	0	0
138 TOTAL ACCOUNT 359		390,266	374,713	15,554
139				
140 TOTAL TRANSMISSION PLANT		1,283,041,275	1,231,817,505	51,223,769
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	7,524,730	7,341,254	183,476
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	51,055,211	48,477,975	2,577,236
147 362 / STATION EQUIPMENT	ACCT362	293,239,112	280,616,184	12,622,928
148 364 / POLES, TOWERS & FIXTURES	DA364	296,273,046	272,489,374	23,783,672
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	148,575,498	139,471,064	9,104,433
150 366 / UNDERGROUND CONDUIT	DA366	52,661,172	51,862,710	798,462
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	305,663,738	301,060,491	4,603,247
152 368 / LINE TRANSFORMERS	D60	662,332,483	638,060,965	24,271,518
153 369 / SERVICES	DA369	65,418,652	62,662,269	2,756,383
154 370 / METERS	ACCT370	108,912,465	105,282,693	3,629,771
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,554,876	4,281,073	273,803
156 373 / STREET LIGHTING SYSTEMS	DA373	5,182,728	4,956,650	226,078



**IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I  
JURISDICTIONAL SEPARATION STUDY  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
157				
158	TOTAL DISTRIBUTION PLANT	2,001,393,711	1,916,562,702	84,831,009
159				
160	GENERAL PLANT			
161	389 / LAND & LAND RIGHTS	PTD 20,254,794	19,429,644	825,150
162	390 / STRUCTURES & IMPROVEMENTS	PTD 141,121,849	135,372,756	5,749,093
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD 42,220,641	40,500,635	1,720,006
164	392 / TRANSPORTATION EQUIPMENT	PTD 110,059,857	105,576,183	4,483,674
165	393 / STORES EQUIPMENT	PTD 4,368,769	4,190,792	177,977
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD 12,242,607	11,743,861	498,745
167	395 / LABORATORY EQUIPMENT	PTD 14,971,725	14,361,799	609,926
168	396 / POWER OPERATED EQUIPMENT	PTD 23,782,903	22,814,023	968,880
169	397 / COMMUNICATIONS EQUIPMENT	PTD 67,701,373	64,943,320	2,758,053
170	398 / MISCELLANEOUS EQUIPMENT	PTD 9,266,561	8,889,055	377,506
171				
172	TOTAL GENERAL PLANT	445,991,078	427,822,069	18,169,010
173				
174	TOTAL ELECTRIC PLANT IN SERVICE	6,355,709,579	6,096,820,183	258,889,396
175				
176	<b>*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***</b>			
177				
178	PRODUCTION PLANT			
179	310-316 / STEAM PRODUCTION	L 97 560,901,059	538,546,899	22,354,160
180	330-336 / HYDRAULIC PRODUCTION	L 98 470,837,542	452,072,775	18,764,767
181	340-346 / OTHER PRODUCTION	L 99 143,249,806	137,540,725	5,709,080
182	TOTAL PRODUCTION PLANT	1,174,988,407	1,128,160,399	46,828,007
183				
184	TRANSMISSION PLANT			
185	350 / LAND & LAND RIGHTS	L 107 9,430,442	9,054,601	375,841
186	352 / STRUCTURES & IMPROVEMENTS	L 112 31,912,572	30,640,494	1,272,079
187	353 / STATION EQUIPMENT	L 117 119,826,740	115,042,884	4,783,856
188	354 / TOWERS & FIXTURES	L 123 75,316,536	72,314,870	3,001,666
189	355 / POLES & FIXTURES	L 128 73,440,328	70,502,584	2,937,745
190	356 / OVERHEAD CONDUCTORS & DEVICES	L 133 85,491,956	82,076,418	3,415,538
191	359 / ROADS & TRAILS	L 138 291,586	279,965	11,621
192	TOTAL TRANSMISSION PLANT	395,710,161	379,911,815	15,798,345
193				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	180,514	176,112	4,401
196 361 / STRUCTURES & IMPROVEMENTS	L 146	14,963,540	14,208,189	755,350
197 362 / STATION EQUIPMENT	L 147	66,552,814	63,687,946	2,864,868
198 364 / POLES, TOWERS & FIXTURES	L 148	147,918,310	136,043,991	11,874,319
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	57,177,708	53,673,963	3,503,745
200 366 / UNDERGROUND CONDUIT	L 150	17,969,529	17,697,070	272,459
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	98,173,829	96,695,347	1,478,482
202 368 / LINE TRANSFORMERS	L 152	192,138,590	185,097,571	7,041,019
203 369 / SERVICES	L 153	44,410,477	42,539,264	1,871,214
204 370 / METERS	L 154	37,087,725	35,851,687	1,236,038
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,726,395	1,622,618	103,777
206 373 / STREET LIGHTING SYSTEMS	L 156	2,667,906	2,551,528	116,378
207 TOTAL DISTRIBUTION PLANT		<b>680,967,337</b>	<b>649,845,287</b>	<b>31,122,050</b>
208				
209 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	34,925,505	33,502,692	1,422,813
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	16,551,512	15,877,228	674,284
215 392 / TRANSPORTATION EQUIPMENT	L 164	24,984,894	23,967,047	1,017,847
216 393 / STORES EQUIPMENT	L 165	1,173,499	1,125,692	47,807
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	4,245,227	4,072,283	172,944
218 395 / LABORATORY EQUIPMENT	L 167	6,512,215	6,246,917	265,298
219 396 / POWER OPERATED EQUIPMENT	L 168	5,027,074	4,822,279	204,795
220 397 / COMMUNICATIONS EQUIPMENT	L 169	26,852,057	25,758,144	1,093,913
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,710,934	3,559,756	151,178
222 TOTAL GENERAL PLANT		<b>123,982,916</b>	<b>118,932,038</b>	<b>5,050,879</b>
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		<b>2,375,648,820</b>	<b>2,276,849,539</b>	<b>98,799,281</b>
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	3,889,992	3,728,214	161,778
228 TOTAL ACCUM PROVISION DEPRECIATION		<b>2,379,538,812</b>	<b>2,280,577,753</b>	<b>98,961,059</b>
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
231 INTANGIBLE PLANT	L 94	16,215,995	15,562,060	653,935
232 HYDRAULIC PRODUCTION	L 98	19,506,652	18,729,234	777,418
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		35,722,648	34,291,294	1,431,353
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,415,261,460	2,314,869,047	100,392,412
238				
239 <b>*** TABLE 3 - ADDITIONS &amp; DELETIONS TO RATE BASE ***</b>				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,940,448,119	3,781,951,136	158,496,983
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	6,957,883	6,900,428	57,455
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		6,957,883	6,900,428	57,455
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,539,801)	(1,527,086)	(12,715)
251 OTHER	LABOR	(19,284,158)	(18,440,267)	(843,891)
252 TOTAL ACCOUNT 190		(20,823,959)	(19,967,353)	(856,606)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	442,979,210	424,932,899	18,046,311
255 283 / OTHER	P101P	53,668,073	51,481,716	2,186,357
256 TOTAL ACCUM DEFERRED INCOME TAXES		475,823,324	456,447,262	19,376,062
257				
258 NET ELECTRIC PLANT IN SERVICE		3,457,666,912	3,318,603,445	139,063,467
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	29,293,629	27,999,359	1,294,270
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,450,414	16,754,945	695,469
264 TRANSMISSION - GENERAL	L 139	12,917,545	12,401,829	515,716
265 DISTRIBUTION - GENERAL	L 158	34,845,341	33,368,388	1,476,953
266 OTHER - UNCLASSIFIED	L 174	5,229,229	5,016,225	213,004
267 TOTAL ACCOUNT 154		70,442,529	67,541,386	2,901,143

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
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	36,124,889	34,401,852	1,723,037
277				
278 TOTAL WORKING CAPITAL		135,861,047	129,942,597	5,918,451
279				
280 NET ELECTRIC PLANT IN SERVICE		3,593,527,959	3,448,546,042	144,981,917
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,593,527,959	3,448,546,042	144,981,917
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	49,412	0	49,412

**IDAHO POWER COMPANY**  
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**JURISDICTIONAL SEPARATION STUDY**  
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
305 AM. FALLS BOND REFINANCE	D10	198,080	190,186	7,894
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	6,671,906	0	6,671,906
307 CLOUD COMPUTING - IPUC ORDER 34707	CIDA	1,408,857	1,408,857	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	0	0	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,043,981	9,043,981	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	13,495,438	13,495,438	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	375,476	0	375,476
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	550,421	0	550,421
313 TOTAL OTHER REGULATORY ASSETS		31,793,572	24,138,463	7,655,109
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(4,329,583)	0	(4,329,583)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(12,672)	0	(12,672)
317 TOTAL DEFERRED PROGRAMS		27,451,317	24,138,463	3,312,854
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	33,432,205	31,955,081	1,477,124
321 PREPAID COAL ROYALTIES	E10	1,004,978	960,575	44,403
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	7,806,389	7,461,482	344,907
323 TOTAL SUBSIDIARY RATE BASE		42,243,572	40,377,139	1,866,433
324				
325 TOTAL COMBINED RATE BASE		3,663,222,848	3,513,061,643	150,161,205
326 *** <b>TABLE 4 - OPERATING REVENUES</b> ***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES				
329 440-448 / RETAIL	RETREV	1,252,334,331	1,198,365,851	53,968,480
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	90,426,613	86,431,325	3,995,288
332 TOTAL SALES OF ELECTRICITY		1,342,760,944	1,284,797,176	57,963,768
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	3,961,448	3,786,420	175,027
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				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
342 451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,655,727	4,613,050	42,677
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,197,878	3,070,209	127,669
346 TRANSFORMER RENTALS	L 152	17,330	16,695	635
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,759,236	1,681,508	77,728
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,702,971	1,566,263	136,708
351 FACILITIES CHARGES	DA454	10,122,952	9,709,513	413,439
352 OTHER RENTALS	L 101	1,120,886	1,076,214	44,672
353 WATER LEASE	E10	63,369	60,569	2,800
354 TOTAL ACCOUNT 454		18,384,622	17,580,972	803,650
355				
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	9,867,184	9,473,937	393,247
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	804,040	774,576	29,464
359 TRANSMISSION - POINT-TO-POINT	D11	44,253,546	42,489,864	1,763,682
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	751,542	751,542	0
364 SIERRA PACIFIC USAGE CHARGE	E10	49,550	47,361	2,189
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	1,318	1,264	54
368 TOTAL ACCOUNT 456		55,727,180	53,538,544	2,188,636
369				
370 TOTAL OTHER OPERATING REVENUES		82,728,977	79,518,986	3,209,991
371				
372 TOTAL OPERATING REVENUES		1,425,489,921	1,364,316,162	61,173,759
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	850,158	816,276	33,882
378 501 / FUEL	E10	95,323,833	91,112,173	4,211,660

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,231,056	8,823,203	407,853
383 TOTAL ACCOUNT 502		9,231,056	8,823,203	407,853
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,282,126	1,225,479	56,648
387 TOTAL ACCOUNT 505		1,282,126	1,225,479	56,648
388 506 / MISCELLANEOUS EXPENSES	D10	8,485,407	8,147,229	338,178
389 507 / RENTS	L 97	216,916	208,271	8,645
390 TOTAL STEAM OPERATION EXPENSES		115,389,495	110,332,630	5,056,865
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	(1,754)	(1,684)	(70)
394 511 / STRUCTURES	D10	1,278,996	1,228,023	50,973
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	8,910,438	8,516,751	393,687
398 TOTAL ACCOUNT 512		8,910,438	8,516,751	393,687
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	2,692,331	2,573,376	118,954
402 TOTAL ACCOUNT 513		2,692,331	2,573,376	118,954
403 514 / MISCELLANEOUS STEAM PLANT	D10	8,056,749	7,735,655	321,094
404 TOTAL STEAM MAINTENANCE EXPENSES		20,936,759	20,052,121	884,638
405				
406 TOTAL STEAM GENERATION EXPENSES		136,326,255	130,384,751	5,941,503
407				
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	4,835,890	4,641,704	194,186
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	9,801	9,410	391
414 OTHER	D10	5,560,152	5,338,558	221,594
415 TOTAL ACCOUNT 536		5,569,953	5,347,968	221,985

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
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**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
416				
417 537 / HYDRAULIC EXPENSES	D10	15,285,256	14,676,077	609,179
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,237,915	1,188,579	49,336
420 OTHER	E10	350,646	335,154	15,492
421 TOTAL ACCOUNT 538		1,588,562	1,523,733	64,828
422				
423 539 / MISCELLANEOUS EXPENSES	D10	4,476,699	4,298,285	178,414
424 540 / RENTS	D10	306,561	294,344	12,218
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		32,062,922	30,782,111	1,280,811
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	119,089	114,343	4,746
430 542 / STRUCTURES	D10	896,486	860,758	35,729
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	545,889	524,133	21,756
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,451,445	1,393,599	57,846
434 OTHER	E10	952,756	910,660	42,095
435 TOTAL ACCOUNT 544		2,404,201	2,304,259	99,941
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,780,389	2,669,579	110,810
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,746,054	6,473,073	272,981
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		38,808,976	37,255,184	1,553,792
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	520,492	499,748	20,744
446 547 / FUEL				
447 SALMON DIESEL	E10	5,549	5,304	245
448 OTHER	E10	85,220,407	81,455,143	3,765,264
449 TOTAL ACCOUNT 547		85,225,955	81,460,446	3,765,509
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	(414,042)	(397,541)	(16,501)



**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>
453 OTHER	E10	4,772,834	4,561,958	210,876
454 TOTAL ACCOUNT 548		4,358,792	4,164,417	194,375
455				
456 549 / MISCELLANEOUS EXPENSES	D10	1,413,676	1,357,335	56,341
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		91,518,915	87,481,946	4,036,969
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
463 552 / STRUCTURES	D10	158,028	151,730	6,298
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	34,438	33,066	1,373
466 OTHER	E10	32,942	31,486	1,455
467 TOTAL ACCOUNT 553		67,380	64,552	2,828
468				
469 554 / MISCELLANEOUS EXPENSES	L 99	2,110,403	2,026,295	84,108
470 TOTAL OTHER POWER MAINT EXPENSES		2,335,811	2,242,577	93,234
471				
472 TOTAL OTHER POWER GENERATION EXP		93,854,726	89,724,523	4,130,203
473				
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	1,595,607	1,525,109	70,498
477 OTHER PURCHASED POWER	E10	185,336,921	177,148,243	8,188,677
478 TOTAL ACCOUNT 555.0		186,932,528	178,673,352	8,259,176
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	207,740,899	198,562,354	9,178,545
482 TOTAL COGEN & SMALL POWER PROD		207,740,899	198,562,354	9,178,545
483				
484 TOTAL ACCOUNT 555		394,673,426	377,235,706	17,437,720
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	346	332	14
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	(27,539,668)	(27,539,668)	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	(175,080)	0	(175,080)

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
490 OTHER	D10	4,705,734	4,518,192	187,542
491 TOTAL ACCOUNT 557		(23,009,014)	(23,021,476)	12,462
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		371,664,758	354,214,562	17,450,196
494				
495 TOTAL PRODUCTION EXPENSES		640,654,714	611,579,020	29,075,694
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,622,431	2,517,734	104,697
502 561 / LOAD DISPATCHING	D12	4,862,361	4,668,577	193,785
503 562 / STATION EXPENSES	L 117	2,727,480	2,618,591	108,889
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	995,226	955,481	39,745
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	7,022,556	6,712,280	310,275
506 566 / MISCELLANEOUS EXPENSES	L 140	0	0	0
507 567 / RENTS	L 140	4,568,113	4,385,737	182,376
508				
509 TOTAL TRANSMISSION OPERATION		22,798,168	21,858,400	939,768
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	172,995	166,088	6,907
513 569 / STRUCTURES	L 112	1,369,593	1,314,999	54,594
514 570 / STATION EQUIPMENT	L 117	1,534,632	1,473,365	61,267
515 571 / OVERHEAD LINES	L 123+128+133	1,029,983	988,850	41,133
515 573 / MISCELLANEOUS PLANT	L 139	2,248	2,158	90
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	732,683	703,431	29,251
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,842,133	4,648,891	193,242
519				
520 TOTAL TRANSMISSION EXPENSES		27,640,302	26,507,292	1,133,010
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
526 580 / SUPERVISION & ENGINEERING	L 158	3,685,091	3,528,895	156,196
527 581 / LOAD DISPATCHING	D60	4,350,728	4,191,294	159,435
528 582 / STATION EXPENSES	L 147	1,456,282	1,393,595	62,688
529 583 / OVERHEAD LINE EXPENSES	L 148+149	4,396,822	4,071,761	325,062
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	4,414,589	4,348,040	66,549
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	515	493	22
532 586 / METER EXPENSES	L 154	4,518,270	4,367,688	150,582
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	916,633	861,533	55,101
534 588 / MISCELLANEOUS EXPENSES	L 158	3,758,004	3,598,717	159,287
535 589 / RENTS	L 158	439,479	420,851	18,628
536 TOTAL DISTRIBUTION OPERATION		<b>27,936,414</b>	<b>26,782,865</b>	<b>1,153,550</b>
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	9,595	9,188	407
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,734,949	3,574,172	160,777
542 593 / OVERHEAD LINES	L 148+149	17,069,044	15,807,112	1,261,932
543 594 / UNDERGROUND LINES	L 150+151	564,701	556,188	8,513
544 595 / LINE TRANSFORMERS	L 152	54,573	52,573	2,000
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	244,732	234,056	10,676
546 597 / METERS	L 154	750,762	725,741	25,021
547 598 / MISCELLANEOUS PLANT	L 158	88,226	84,487	3,740
548 TOTAL DISTRIBUTION MAINTENANCE		<b>22,516,580</b>	<b>21,043,517</b>	<b>1,473,064</b>
549				
550 TOTAL DISTRIBUTION EXPENSES		<b>50,452,995</b>	<b>47,826,382</b>	<b>2,626,613</b>
551				
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	744,824	707,852	36,972
554 902 / METER READING	CW902	1,711,431	1,403,825	307,606
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	12,768,205	12,350,830	417,375
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	2,363,140	2,193,997	169,142
557 905 / MISC EXPENSES	L 554+555+556	423	401	22
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		<b>17,588,023</b>	<b>16,656,905</b>	<b>931,118</b>
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	698,660	675,714	22,946
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	290,218	277,395	12,823

**IDAHO POWER COMPANY  
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I  
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
563 OTHER	DA908	5,682,355	5,499,023	183,332
564 TOTAL ACCOUNT 908		5,972,573	5,776,418	196,155
565 909 / INFORMATION & INSTRUCTIONAL	DA909	294,369	284,745	9,624
566 910 / MISCELLANEOUS EXPENSES	L 564+565	794,315	768,233	26,082
567 TOTAL CUST SERV & INFORMATN EXPENSES		7,759,917	7,505,110	254,807
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924		0	0	0
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	80,710,087	77,178,147	3,531,941
575 921 / OFFICE SUPPLIES	LABOR	13,966,513	13,355,327	611,186
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(32,764,226)	(31,330,436)	(1,433,790)
577 923 / OUTSIDE SERVICES	LABOR	7,828,424	7,485,846	342,578
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	382,551	367,305	15,246
580 ALL RISK & MISCELLANEOUS	P110P	3,142,790	3,015,477	127,313
581 TOTAL ACCOUNT 924		3,525,341	3,382,782	142,559
582				
583 925 / INJURIES & DAMAGES	LABOR	6,470,592	6,187,433	283,158
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	38,025,622	36,361,589	1,664,033
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,415,805	0	1,415,805
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	2,608,106	2,504,163	103,943
592 ENERGY RELATED	E10	1,181,179	1,128,991	52,188
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	941,453	899,542	41,911
595 FERC OTHER	D11	153,408	147,294	6,114
596 FERC - OREGON HYDRO FEE	D10	158,501	152,184	6,317
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	25,544	25,544	0

**IDAHO POWER COMPANY**  
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	1,607,046	0	1,607,046
602 TOTAL ACCOUNT 928		6,675,237	4,857,718	1,817,519
603				
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,813,185	3,646,317	166,868
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		146,820,294	138,278,435	8,541,858
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	7,683,228	7,370,225	313,003
611 TOTAL ADMIN & GENERAL EXPENSES		154,503,522	145,648,660	8,854,862
612				
613 416 / MERCHANDISING EXPENSE	E10	4,522,755	4,322,927	199,827
614 TOTAL OPER & MAINT EXPENSES		903,122,227	860,046,296	43,075,931
615				
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	43,797,037	42,051,549	1,745,488
620 330-336 / HYDRAULIC PRODUCTION	L 98	19,142,557	18,379,649	762,908
621 340-346 / OTHER PRODUCTION	L 99	16,073,768	15,433,164	640,604
622 TOTAL PRODUCTION PLANT		79,013,362	75,864,362	3,149,000
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	321,163	308,363	12,800
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,623,468	1,558,754	64,714
627 353 / STATION EQUIPMENT	L 117	9,354,196	8,980,747	373,449
628 354 / TOWERS & FIXTURES	L 123	2,401,804	2,306,083	95,722
629 355 / POLES & FIXTURES	L 128	6,027,991	5,786,860	241,130
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,636,799	4,451,551	185,247
631 359 / ROADS & TRAILS	L 138	3,551	3,410	142
632 TOTAL TRANSMISSION PLANT		24,368,971	23,395,768	973,203
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,090	28,381	709
636 361 / STRUCTURES & IMPROVEMENTS	L 146	1,105,883	1,050,058	55,824

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
637 362 / STATION EQUIPMENT	L 147	5,412,316	5,179,334	232,981
638 364 / POLES, TOWERS & FIXTURES	L 148	7,190,590	6,613,357	577,233
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,929,422	3,688,635	240,788
640 366 / UNDERGROUND CONDUIT	L 150	994,209	979,135	15,074
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,795,032	5,707,759	87,272
642 368 / LINE TRANSFORMERS	L 152	14,333,525	13,808,265	525,259
643 369 / SERVICES	L 153	1,032,363	988,865	43,498
644 370 / METERS	L 154	5,211,974	5,038,272	173,702
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	129,429	121,649	7,780
646 373 / STREET LIGHTING SYSTEMS	L 156	89,120	85,233	3,888
647 TOTAL DISTRIBUTION PLANT		45,252,953	43,288,943	1,964,010
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	2,945,675	2,825,672	120,002
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	6,892,942	6,612,134	280,808
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	180,779	7,677
655 393 / STORES EQUIPMENT	L 165	162,786	156,154	6,632
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	591,478	567,382	24,096
657 395 / LABORATORY EQUIPMENT	L 167	744,894	714,548	30,346
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	5,025,897	4,821,150	204,748
660 398 / MISCELLANEOUS EQUIPMENT	L 170	555,582	532,949	22,634
661 TOTAL GENERAL PLANT		17,107,711	16,410,769	696,943
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
664 DEPR EXP BEFORE DISALLOWED COSTS		165,742,996	158,959,842	6,783,155
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(284,173)	(12,126)
667 TOTAL DEPRECIATION EXPENSE		165,446,697	158,675,668	6,771,029
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	8,739,017	8,386,603	352,414
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	15,018	14,419	599
673 TOTAL AMORTIZATION EXPENSE		8,754,035	8,401,022	353,013

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
674				
675	TOTAL DEPRECIATION & AMORTIZATION EXP	174,200,732	167,076,691	7,124,041
676				
677	411.093/4 / ARO ACCRETION EXPENSE	56,783	54,557	2,226
678				
679	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***			
680				
681	TAXES OTHER THAN INCOME			
682	FEDERAL TAXES			
683	FICA	LABOR 16,901,128	16,161,520	739,607
684	FUTA	LABOR 91,289	87,294	3,995
685	LESS PAYROLL DEDUCTION	LABOR (17,208,978)	(16,455,899)	(753,079)
686				
687	STATE TAXES			
688	AD VALOREM TAXES			
689	JIM BRIDGER STATION	L 97 1,212,781	1,164,447	48,334
690	VALMY	L 97 432,973	415,718	17,256
691	BOARDMAN	L 97 38,510	36,975	1,535
692	OTHER-PRODUCTION PLANT	L 101 7,267,288	6,977,658	289,631
693	OTHER-TRANSMISSION PLANT	L 139 6,369,340	6,115,052	254,288
694	OTHER-DISTRIBUTION PLANT	L 158 9,101,197	8,715,434	385,763
695	OTHER-GENERAL PLANT	L 172 1,751,714	1,680,351	71,362
696	SUB-TOTAL	26,173,804	25,105,635	1,068,168
697				
698	LICENSES - HYDRO PROJECTS	L 98 4,009	3,849	160
699				
700	REGULATORY COMMISSION FEES			
701	STATE OF IDAHO	CIDA 2,402,308	2,402,308	0
702	STATE OF OREGON	CODA 235,244	0	235,244
703				
704	FRANCHISE TAXES			
705	STATE OF OREGON	CODA 821,549	0	821,549
706				
707	OTHER STATE TAXES			
708	UNEMPLOYMENT TAXES	LABOR 216,561	207,084	9,477
709	HYDRO GENERATION KWH TAX	E10 1,111,833	1,062,709	49,124
710	IRRIGATION-PIC	CIDA 198,514	198,514	0

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		30,947,260	28,773,015	2,174,245
715				
716				
717 <b>*** TABLE 8 - REGULATORY DEBITS/CREDITS ***</b>				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	1,219,115	1,219,115	0
720 STATE OF OREGON	CODA	278,660	0	278,660
721				
722 TOTAL REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
723				
724				
725 <b>*** TABLE 9 - INCOME TAXES ***</b>				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(14,344,309)	(13,759,943)	(584,366)
729 ACCOUNTS #190 & #283 - RELATED	L 758	3,950,707	3,844,092	106,615
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(10,393,602)	(9,915,851)	(477,750)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	11,832,897	11,350,842	482,055
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	26,404,417	25,960,867	443,550
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	3,974,156	4,054,905	(80,749)
740 STATE OF OREGON	L 815	621,837	609,124	12,714
741 OTHER STATES	L 856	5,887	(2,617)	8,504
742 TOTAL STATE INCOME TAXES		4,601,880	4,661,411	(59,531)
743 <b>*** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***</b>				
744				
745 OPERATING REVENUES		1,425,489,921	1,364,316,162	61,173,759
746				
747 OPERATING EXPENSES				



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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
748 OPERATION & MAINTENANCE		903,122,227	860,046,296	43,075,931
749 DEPRECIATION EXPENSE		165,446,697	158,675,668	6,771,029
750 AMORTIZATION OF LIMITED TERM PLANT		8,754,035	8,401,022	353,013
751 ACCRETION EXPENSE		56,783	54,557	2,226
752 TAXES OTHER THAN INCOME		30,947,260	28,773,015	2,174,245
753 REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
754 TOTAL OPERATING EXPENSES		1,109,824,777	1,057,169,673	52,655,103
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		315,665,144	307,146,488	8,518,656
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	89,494,216	85,825,709	3,668,507
762 OTHER INTEREST EXPENSE	L 24	14,511,356	13,916,513	594,843
763 TOTAL INTEREST CHARGES		104,005,572	99,742,222	4,263,350
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		211,659,572	207,404,266	4,255,306
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		4,286,536	4,358,879	(72,343)
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		207,373,036	203,045,388	4,327,648
770				
771 FEDERAL TAX AT 21 PERCENT		43,548,338	42,639,531	908,806
772 OTHER CURRENT TAX ADJUSTMENTS	L 771	(10,177,612)	(9,965,216)	(212,396)
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(0)	(0)	(0)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		33,370,726	32,674,315	696,411
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(22,460,780)	(21,545,761)	(915,019)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(10,712,119)	(10,423,038)	(289,081)
781 SUM OF OTHER ADJUSTMENTS		(33,172,899)	(31,968,799)	(1,204,100)
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(6,966,309)	(6,713,448)	(252,861)
783				
784 TOTAL FEDERAL INCOME TAX		26,404,417	25,960,867	443,550

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<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	211,659,572	207,404,266	4,255,306
788				
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(22,460,780)	(21,545,761)	(915,019)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(10,712,119)	(10,423,038)	(289,081)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(33,172,899)	(31,968,799)	(1,204,100)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(33,172,899)	(31,968,799)	(1,204,100)
797				
798 INCOME SUBJECT TO OREGON TAX		178,486,673	175,435,467	3,051,206
799				
800 IERCO TAXABLE INCOME	E10	30,171,135	28,838,094	1,333,041
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(5,820,659)	(5,583,534)	(237,125)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		202,837,149	198,690,027	4,147,122
804 APPORTIONMENT FACTOR (0.045454550)		9,219,871	9,031,366	188,506
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		9,219,871	9,031,366	188,506
807				
808 OREGON TAX AT 6.6 PERCENT		608,512	596,070	12,441
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		608,512	596,070	12,441
812 ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	13,326	13,054	272
814				
815 STATE INCOME TAX PAID - OREGON		621,837	609,124	12,714
816				
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	211,659,572	207,404,266	4,255,306
820				
821 ALLOWANCE FOR AFUDC	P101P	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>
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(22,460,780)	(21,545,761)	(915,019)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(10,712,119)	(10,423,038)	(289,081)
825 STATE INCOME TAX ADJUSTMENTS		(33,172,899)	(31,968,799)	(1,204,100)
826				
827 INCOME SUBJECT TO IDAHO TAX		178,486,673	175,435,467	3,051,206
828				
829 IERCO TAXABLE INCOME	E10	30,171,135	28,838,094	1,333,041
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(37,579,826)	(36,048,880)	(1,530,946)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		171,077,982	168,224,681	2,853,301
833				
834 IDAHO TAX AT 5.6 PERCENT		9,580,367	9,420,582	159,785
835 LESS: INVESTMENT TAX CREDIT	P101P	6,111,000	5,862,047	248,953
836				
837 STATE INCOME TAX ALLOWED - IDAHO		3,469,367	3,558,535	(89,168)
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	504,789	496,370	8,419
840 STATE INCOME TAX PAID - IDAHO		3,974,156	4,054,905	(80,749)
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		178,486,673	175,435,467	3,051,206
845				
846 IERCO TAXABLE INCOME	E10	30,171,135	28,838,094	1,333,041
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		208,657,808	204,273,561	4,384,247
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		208,657,808	204,273,561	4,384,247
852				
853 OTHER TAX AT 0.1 PERCENT		208,658	204,274	4,384
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(202,771)	(206,891)	4,120
856 OTHER STATES' INCOME TAX PAID		5,887	(2,617)	8,504
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				

**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>
859 500-513 / TOTAL STEAM GENERATION	D10	377,104	362,075	15,029
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,389,580	4,213,315	176,265
862 536 / WATER FOR POWER	E10	794,634	759,525	35,109
863 537 / HYDRAULIC EXPENSES	D10	5,938,413	5,701,744	236,670
864 538 / ELECTRIC EXPENSES	D10	1,430,748	1,373,727	57,021
865 539 / MISCELLANEOUS EXPENSES	D10	3,255,948	3,126,185	129,763
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		15,809,324	15,174,497	634,827
868 541 / SUPERVISION & ENGINEERING	L 873	113,435	108,914	4,521
869 542 / STRUCTURES	D10	717,539	688,942	28,597
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	373,021	358,155	14,866
871 544 / ELECTRIC PLANT	D10	1,677,540	1,610,683	66,857
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,121,132	2,036,597	84,536
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,002,667	4,803,291	199,376
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,811,991	19,977,787	834,203
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	522,499	501,675	20,824
877 548 / GENERATING EXPENSES	D10	0	0	0
878 549 / MISCELLANEOUS EXPENSES	D10	3,072,034	2,949,601	122,433
879 550 / RENTS	D10	455,960	437,788	18,172
880 TOTAL OTHER POWER OPER EXPENSES		4,050,492	3,889,064	161,428
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	44,005	42,252	1,754
884 553 / GENERATING & ELECTRIC PLANT	D10	39,802	38,216	1,586
885 554 / MISCELLANEOUS EXPENSES	D10	551,491	529,512	21,979
886 TOTAL OTHER POWER MAINT EXPENSES		635,299	609,979	25,319
887 TOTAL OTHER POWER GENERATION EXP		4,685,791	4,499,043	186,748
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	64	61	3
890	D10	4,140,460	3,975,446	165,014
891 TOTAL OTHER POWER SUPPLY EXPENSES		4,140,524	3,975,508	165,017
892				
893 TOTAL PRODUCTION EXPENSES		30,015,410	28,814,414	1,200,996
894				
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>	
896					
897	TRANSMISSION EXPENSES				
898	560 / SUPERVISION & ENGINEERING	L 140	2,057,419	1,975,279	82,140
899	561 / LOAD DISPATCHING	D12	3,240,216	3,111,081	129,136
900	562 / STATION EXPENSES	L 117	2,250,989	2,161,122	89,866
901	563 / OVERHEAD LINE EXPENSES	L 123+128+133	443,997	426,266	17,731
902	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903	566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904	567 / RENTS	L 140	0	0	0
905	TOTAL TRANSMISSION OPERATION		7,992,621	7,673,747	318,873
906	568 / SUPERVISION & ENGINEERING	L 140	83,815	80,469	3,346
907	569 / STRUCTURES	L 112	1,177,135	1,130,212	46,922
908	570 / STATION EQUIPMENT	L 117	1,778,271	1,707,277	70,994
909	571 / OVERHEAD LINES	L 123+128+133	719,632	690,893	28,739
910	575 / OPER TRANS MKT ADMIN - EIM	L 140	2,207	2,119	88
911	TOTAL TRANSMISSION MAINTENANCE		3,761,059	3,610,970	150,090
912	TOTAL TRANSMISSION EXPENSES		11,753,680	11,284,717	468,963
913					
914	DISTRIBUTION EXPENSES				
915	580 / SUPERVISION & ENGINEERING	L 158	2,953,336	2,828,156	125,180
916	581 / LOAD DISPATCHING	D60	4,075,375	3,926,031	149,344
917	582 / STATION EXPENSES	L 147	910,819	871,611	39,208
918	583 / OVERHEAD LINE EXPENSES	L 148+149	3,394,543	3,143,581	250,962
919	584 / UNDERGROUND LINE EXPENSES	L 150+151	1,175,783	1,158,058	17,725
920	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	338	324	15
921	586 / METER EXPENSES	L 154	3,678,312	3,555,723	122,589
922	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	706,819	664,331	42,488
923	588 / MISCELLANEOUS EXPENSES	L 550	2,608,715	2,472,904	135,811
924	589 / RENTS	L 158	0	0	0
925	TOTAL DISTRIBUTION OPERATION		19,504,040	18,620,719	883,322
926	<b>*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***</b>				
927					
928					
929	590 / SUPERVISION & ENGINEERING	L 158	9,879	9,460	419
930	591 / STRUCTURES	L 146	0	0	0
931	592 / STATION EQUIPMENT	L 147	2,544,373	2,434,847	109,526
932	593 / OVERHEAD LINES	L 148+149	4,643,526	4,300,225	343,301

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
933 594 / UNDERGROUND LINES	L 150+151	246,664	242,946	3,718
934 595 / LINE TRANSFORMERS	L 152	24,094	23,211	883
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	139,557	133,469	6,088
936 597 / METERS	L 154	676,566	654,018	22,548
937 598 / MISCELLANEOUS PLANT	L 158	72,840	69,753	3,087
938 TOTAL DISTRIBUTION MAINTENANCE		8,357,500	7,867,929	489,570
939 TOTAL DISTRIBUTION EXPENSES		27,861,540	26,488,648	1,372,892
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	720,461	684,699	35,763
943 902 / METER READING	CW902	1,190,800	976,770	214,030
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,139,948	8,841,176	298,772
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		11,051,209	10,502,644	548,565
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	702,196	679,134	23,062
951 908 / CUSTOMER ASSISTANCE	L 564	4,266,842	4,126,708	140,134
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	417,790	404,069	13,721
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,386,828	5,209,911	176,917
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0
959 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	49,325,728	47,166,106	2,159,622
963 921 / OFFICE SUPPLIES	PTDCAS	286,644	274,093	12,550
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	339,224	325,405	13,819
969 TOTAL ACCOUNT 924				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
970				
971 925 / INJURIES & DAMAGES	LABOR	104,930	100,339	4,592
972 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
973 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
974 928 / REGULATORY COMMISSION EXPENSES				
975 FERC ADMIN ASSESSMENTS	L 174	0	0	0
976 FERC RATE CASE EXPENSE	RESREV	0	0	0
977 SEC EXPENSES	L 174	0	0	0
978 IDAHO PUC - RATE CASE	CIDA	0	0	0
979 - OTHER	CIDA	0	0	0
980 OREGON PUC - RATE CASE	CODA	0	0	0
981 -OTHER	CODA	0	0	0
982 TOTAL ACCOUNT 928				
983				
984 929 / DUPLICATE CHARGES	SUBEX	0	0	0
985 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
986 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	170,764	163,288	7,477
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	990,663	950,305	40,358
989 TOTAL ADMIN & GENERAL EXPENSES		51,217,954	48,979,536	2,238,418
990 TOTAL OPER & MAINT EXPENSES		137,286,621	131,279,869	6,006,752
991				
992 TOTAL LABOR - RATIO (%)		1	0.9562	0.0438
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVEL	D10	2,593,460.1	2,490,100.3	103,359.8
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,593,460.1	2,490,100.3	103,359.8
998 RETAIL TRANSMISSION	D12	2,593,460.1	2,490,100.3	103,359.8
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,464,012.0	2,373,717.0	90,295.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	16,766,783.0	16,025,982.0	740,801.0
1003 RETAIL MWH AT GENERATION LVL	E100	16,766,783.0	16,025,982.0	740,801.0
1004 CUSTOMER LEVEL	E99	15,450,245.0	14,762,437.0	687,808.0
1005				
1006 CUSTOMER RELATED FACTORS				

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		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1007	369-DIRECT ASSIGNMENT	DA369	65,418,652	62,662,269	2,756,383
1008	370-METER INVESTMENT	ACCT370	106,703,077	103,146,939	3,556,138
1009	902-CUSTOMER WEIGHTED	CW902	1,871,924	1,535,472	336,452
1010	903-CUSTOMER WEIGHTED	CW903	14,000,068	13,542,425	457,643
1011	904-CUSTOMER WEIGHTED	CW904	2,287,942	2,124,182	163,760
1012	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	595,357	575,892	19,465
1013	<b>*** TABLE 14 - ALLOCATION FACTORS ***</b>				
1014					
1015	DIRECT ASSIGNMENTS				
1016	252-CUSTOMER ADVANCES	DA252	6,789,581	6,733,516	56,065
1017	350-LAND & LAND RIGHTS	DA350	0	0	0
1018	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020	354-TOWERS & FIXTURES	DA354	0	0	0
1021	355-POLES & FIXTURES	DA355	33,842	0	33,842
1022	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023	359-ROADS & TRAILS	DA359	0	0	0
1024	360-LAND & LAND RIGHTS	ACCT360	7,831,316	7,640,364	190,952
1025	361-STRUCTURES & IMPROVEMENTS	ACCT361	52,169,658	49,536,165	2,633,493
1026	362-STATION EQUIPMENT	ACCT362	301,417,637	288,442,652	12,974,985
1027	364-POLES, TOWERS & FIXTURES	DA364	296,273,046	272,489,374	23,783,672
1028	365-OVERHEAD CONDUCTORS & DEVICES	DA365	148,575,498	139,471,064	9,104,433
1029	366-UNDERGROUND CONDUIT	DA366	52,661,172	51,862,710	798,462
1030	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	305,663,738	301,060,491	4,603,247
1031	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,554,876	4,281,073	273,803
1032	373-STREET LIGHTING SYSTEMS	DA373	5,182,728	4,956,650	226,078
1033	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,655,727	4,613,049	42,677
1034	454-REVENUE - FACILITIES CHARGE	DA454	10,122,952	9,709,513	413,439
1035	908-OTHER CUSTOMER ASSISTANCE	DA908	6,257,431	6,055,545	201,886
1036	440-RETAIL SALES REVENUE	RETREV	1,252,334,331	1,198,365,851	53,968,480
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	56,783	54,557	2,226
1040	403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
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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<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	5,830,324,191	5,592,805,503	237,518,688
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	86,068,667	82,300,333	3,768,333
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,907,376,747	2,789,600,302	117,776,445
1050 PLANT - GEN PLT (390,391,397&398)	P3908	260,310,423	249,705,766	10,604,657
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	6,276,315,270	6,020,627,572	255,687,698
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	744,095,950	710,074,708	34,021,242
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	86,068,667	82,300,333	3,768,333
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	136,842,466	130,854,126	5,988,340
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,352,883,896	1,294,506,689	58,377,207
1056 O&M - ALL EXCEPT FUEL	O&M M	717,002,485	682,125,709	34,876,777
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	1,042,162,955	1,000,618,739	41,544,216
1058 O&M - TOTAL (NOT USED)	OM401	903,122,227	860,046,296	43,075,931
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	96.01%	3.99%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	96.01%	3.99%
1064 RETAIL TRANSMISSION	D12	100.00%	96.01%	3.99%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.34%	3.66%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.58%	4.42%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.58%	4.42%
1070 CUSTOMER LEVEL	E99	100.00%	95.55%	4.45%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.79%	4.21%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.67%	3.33%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	82.03%	17.97%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.73%	3.27%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	92.84%	7.16%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.73%	3.27%
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.17%	0.83%
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%	97.56%	2.44%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	94.95%	5.05%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	95.70%	4.30%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	91.97%	8.03%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.87%	6.13%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.48%	1.52%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.49%	1.51%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.99%	6.01%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.64%	4.36%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	99.08%	0.92%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.92%	4.08%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.77%	3.23%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.69%	4.31%
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
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.93%	4.07%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.62%	4.38%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.95%	4.05%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.93%	4.07%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.93%	4.07%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.43%	4.57%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.62%	4.38%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.62%	4.38%

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.68%	4.32%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.14%	4.86%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	96.01%	3.99%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.23%	4.77%

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		6,355,709,579	6,095,353,310	260,356,269
LESS: ACCUM PROVISION FOR DEPRECIATION		2,380,709,356	2,281,138,980	99,570,377
AMORT OF OTHER UTILITY PLANT		35,939,583	34,489,154	1,450,429
NET ELECTRIC PLANT IN SERVICE		3,939,060,639	3,779,725,177	159,335,462
LESS: CUSTOMER ADV FOR CONSTRUCTION		6,957,883	6,900,428	57,455
LESS: ACCUM DEFERRED INCOME TAXES		475,528,665	456,053,524	19,475,141
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		131,605,907	125,880,583	5,725,324
ADD : CONSERVATION+OTHER DFRD PROG.		27,451,317	24,138,401	3,312,916
ADD : SUBSIDIARY RATE BASE		42,243,572	40,358,353	1,885,219
TOTAL COMBINED RATE BASE		3,657,874,887	3,507,148,562	150,726,325
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,138,597,835	1,085,150,241	53,447,594
OTHER OPERATING REVENUES		82,728,977	79,498,129	3,230,848
TOTAL OPERATING REVENUES		1,221,326,812	1,164,648,370	56,678,442
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		796,743,727	759,155,858	37,587,869
DEPRECIATION EXPENSE		167,787,786	160,881,314	6,906,472
AMORTIZATION OF LIMITED TERM PLANT		9,187,906	8,814,943	372,963
ACCRETION EXPENSE		56,783	54,557	2,226
TAXES OTHER THAN INCOME		31,742,805	29,557,635	2,185,170
REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
PROVISION FOR DEFERRED INCOME TAXES		(10,982,920)	(10,543,379)	(439,541)
INVESTMENT TAX CREDIT ADJUSTMENT		11,832,897	11,348,117	484,780
FEDERAL INCOME TAXES		6,967,969	6,628,484	339,485
STATE INCOME TAXES		(1,305,855)	(1,299,277)	(6,578)
TOTAL OPERATING EXPENSES		1,013,528,873	965,817,367	47,711,506
OPERATING INCOME		207,797,939	198,831,003	8,966,936
ADD: IERCO OPERATING INCOME	E10	8,991,347	8,590,087	401,260
CONSOLIDATED OPERATING INCOME		216,789,286	207,421,089	9,368,196

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
47	RATE OF RETURN UNDER PRESENT RATES	5.927%	5.914%	6.215%
48	*** SUMMARY OF RESULTS ***			
49				
50	RATE OF RETURN UNDER PRESENT RATES			
51	TOTAL COMBINED RATE BASE	3,657,874,887	3,507,148,562	150,726,325
52				
53	SALES REVENUES	1,138,597,835	1,085,150,241	53,447,594
54	OTHER OPERATING REVENUES	82,728,977	79,498,129	3,230,848
55	TOTAL OPERATING REVENUES	1,221,326,812	1,164,648,370	56,678,442
56	OPERATING EXPENSES			
57	OPERATION & MAINTENANCE EXPENSES	796,743,727	759,155,858	37,587,869
58	DEPRECIATION EXPENSE	167,787,786	160,881,314	6,906,472
59	AMORTIZATION OF LIMITED TERM PLANT	9,187,906	8,814,943	372,963
60	ACCRETION EXPENSE	56,783	54,557	2,226
61	TAXES OTHER THAN INCOME	31,742,805	29,557,635	2,185,170
62	REGULATORY DEBITS/CREDITS	1,497,775	1,219,115	278,660
63	PROVISION FOR DEFERRED INCOME TAXES	(10,982,920)	(10,543,379)	(439,541)
64	INVESTMENT TAX CREDIT ADJUSTMENT	11,832,897	11,348,117	484,780
65	FEDERAL INCOME TAXES	6,967,969	6,628,484	339,485
66	STATE INCOME TAXES	(1,305,855)	(1,299,277)	(6,578)
67	TOTAL OPERATING EXPENSES	1,013,528,873	965,817,367	47,711,506
68	OPERATING INCOME	207,797,939	198,831,003	8,966,936
69	ADD: IERCO OPERATING INCOME	8,991,347	8,590,087	401,260
70	CONSOLIDATED OPERATING INCOME	216,789,286	207,421,089	9,368,196
71	RATE OF RETURN UNDER PRESENT RATES	5.927%	5.914%	6.215%
72				
73	DEVELOPMENT OF REVENUE REQUIREMENTS			
74	RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)	7.591%	7.591%	7.591%
75				
76	RETURN AT CLAIMED RATE OF RETURN	277,669,283	266,227,647	11,441,635
77	EARNINGS DEFICIENCY	60,879,997	58,806,558	2,073,439
78	NET-TO-GROSS TAX MULTIPLIER	1.347	1.347	1.347
79				
80	REVENUE DEFICIENCY	82,005,356	79,212,433	2,792,923
81				
82	FIRM JURISDICTIONAL REVENUES	1,148,465,019	1,094,621,128	53,843,891

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
PERCENT INCREASE REQUIRED		7.14%	7.24%	5.19%
SALES AND WHEELING REVENUES REQUIRED		1,230,470,375	1,173,833,561	56,636,814
<b>*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***</b>				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,469	234
302 - FRANCHISES & CONSENTS	D10	36,979,067	35,493,871	1,485,195
303 - MISCELLANEOUS	P101P	42,409,540	40,672,070	1,737,470
TOTAL INTANGIBLE PLANT		79,394,309	76,171,411	3,222,899
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	978,700,024	939,392,359	39,307,665
330-336 / HYDRAULIC PRODUCTION	D10	1,012,391,477	971,730,657	40,660,819
340-346 / OTHER PRODUCTION	D10	554,797,706	532,515,288	22,282,417
TOTAL PRODUCTION PLANT		2,545,889,206	2,443,638,305	102,250,902
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	39,295,376	37,717,151	1,578,226
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		39,295,376	37,717,151	1,578,226
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	86,059,492	82,603,072	3,456,419
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		86,060,150	82,603,072	3,457,078
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	463,730,420	445,105,550	18,624,869
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		463,842,013	445,180,650	18,661,363
<b>*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***</b>				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
120 354 / TOWERS & FIXTURES				
121 SYSTEM TRANSMISSION SERVICE	D11	224,995,586	215,959,058	9,036,529
122 DIRECT ASSIGNMENT	DA354	0	0	0
123 TOTAL ACCOUNT 354		224,995,586	215,959,058	9,036,529
124				
125 355 / POLES & FIXTURES				
126 SYSTEM TRANSMISSION SERVICE	D11	219,844,941	211,015,278	8,829,663
127 DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128 TOTAL ACCOUNT 355		219,878,782	211,015,278	8,863,504
129				
130 356 / OVERHEAD CONDUCTORS & DEVICES				
131 SYSTEM TRANSMISSION SERVICE	D11	248,552,605	238,569,952	9,982,653
132 DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133 TOTAL ACCOUNT 356		248,579,100	238,571,141	10,007,959
134				
135 359 / ROADS & TRAILS				
136 SYSTEM TRANSMISSION SERVICE	D11	390,266	374,592	15,674
137 DIRECT ASSIGNMENT	DA359	0	0	0
138 TOTAL ACCOUNT 359		390,266	374,592	15,674
139				
140 TOTAL TRANSMISSION PLANT		1,283,041,275	1,231,420,942	51,620,333
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	7,524,730	7,341,254	183,476
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	51,055,211	48,477,975	2,577,236
147 362 / STATION EQUIPMENT	ACCT362	293,239,112	280,616,184	12,622,928
148 364 / POLES, TOWERS & FIXTURES	DA364	296,273,046	272,489,374	23,783,672
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	148,575,498	139,471,064	9,104,433
150 366 / UNDERGROUND CONDUIT	DA366	52,661,172	51,862,710	798,462
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	305,663,738	301,060,491	4,603,247
152 368 / LINE TRANSFORMERS	D60	662,332,483	637,901,576	24,430,907
153 369 / SERVICES	DA369	65,418,652	62,662,269	2,756,383
154 370 / METERS	ACCT370	108,912,465	105,282,693	3,629,771
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,554,876	4,281,073	273,803
156 373 / STREET LIGHTING SYSTEMS	DA373	5,182,728	4,956,650	226,078

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
157				
158	TOTAL DISTRIBUTION PLANT	2,001,393,711	1,916,403,313	84,990,397
159				
160	GENERAL PLANT			
161	389 / LAND & LAND RIGHTS	PTD 20,254,794	19,424,979	829,815
162	390 / STRUCTURES & IMPROVEMENTS	PTD 141,121,849	135,340,250	5,781,599
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD 42,220,641	40,490,910	1,729,731
164	392 / TRANSPORTATION EQUIPMENT	PTD 110,059,857	105,550,832	4,509,025
165	393 / STORES EQUIPMENT	PTD 4,368,769	4,189,786	178,983
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD 12,242,607	11,741,041	501,565
167	395 / LABORATORY EQUIPMENT	PTD 14,971,725	14,358,351	613,374
168	396 / POWER OPERATED EQUIPMENT	PTD 23,782,903	22,808,545	974,358
169	397 / COMMUNICATIONS EQUIPMENT	PTD 67,701,373	64,927,726	2,773,647
170	398 / MISCELLANEOUS EQUIPMENT	PTD 9,266,561	8,886,921	379,640
171				
172	TOTAL GENERAL PLANT	445,991,078	427,719,340	18,271,738
173				
174	TOTAL ELECTRIC PLANT IN SERVICE	6,355,709,579	6,095,353,310	260,356,269
175				
176	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***			
177				
178	PRODUCTION PLANT			
179	310-316 / STEAM PRODUCTION	L 97 561,081,770	538,546,965	22,534,805
180	330-336 / HYDRAULIC PRODUCTION	L 98 470,988,076	452,071,716	18,916,359
181	340-346 / OTHER PRODUCTION	L 99 143,242,837	137,489,755	5,753,082
182	TOTAL PRODUCTION PLANT	1,175,312,683	1,128,108,437	47,204,246
183				
184	TRANSMISSION PLANT			
185	350 / LAND & LAND RIGHTS	L 107 9,431,931	9,053,115	378,816
186	352 / STRUCTURES & IMPROVEMENTS	L 112 31,924,332	30,641,916	1,282,416
187	353 / STATION EQUIPMENT	L 117 119,852,480	115,030,556	4,821,923
188	354 / TOWERS & FIXTURES	L 123 75,338,455	72,312,626	3,025,829
189	355 / POLES & FIXTURES	L 128 73,447,817	70,487,072	2,960,745
190	356 / OVERHEAD CONDUCTORS & DEVICES	L 133 85,540,327	82,096,417	3,443,910
191	359 / ROADS & TRAILS	L 138 291,586	279,875	11,711
192	TOTAL TRANSMISSION PLANT	395,826,928	379,901,578	15,925,350
193				



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	180,514	176,112	4,401
196 361 / STRUCTURES & IMPROVEMENTS	L 146	14,973,261	14,217,420	755,841
197 362 / STATION EQUIPMENT	L 147	66,628,395	63,760,273	2,868,122
198 364 / POLES, TOWERS & FIXTURES	L 148	147,976,135	136,097,175	11,878,961
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	57,185,651	53,681,419	3,504,232
200 366 / UNDERGROUND CONDUIT	L 150	17,971,316	17,698,831	272,486
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	98,233,672	96,754,288	1,479,384
202 368 / LINE TRANSFORMERS	L 152	192,306,615	185,213,161	7,093,454
203 369 / SERVICES	L 153	44,415,586	42,544,158	1,871,429
204 370 / METERS	L 154	37,101,713	35,865,209	1,236,504
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,734,929	1,630,639	104,290
206 373 / STREET LIGHTING SYSTEMS	L 156	2,672,259	2,555,691	116,568
207 TOTAL DISTRIBUTION PLANT		<b>681,380,047</b>	<b>650,194,376</b>	<b>31,185,671</b>
208				
209 *** <b>TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION</b> ***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	34,926,877	33,495,964	1,430,914
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	16,624,266	15,943,189	681,077
215 392 / TRANSPORTATION EQUIPMENT	L 164	24,984,894	23,961,292	1,023,602
216 393 / STORES EQUIPMENT	L 165	1,173,260	1,125,193	48,067
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	4,253,765	4,079,493	174,272
218 395 / LABORATORY EQUIPMENT	L 167	6,507,676	6,241,064	266,612
219 396 / POWER OPERATED EQUIPMENT	L 168	5,027,074	4,821,121	205,953
220 397 / COMMUNICATIONS EQUIPMENT	L 169	27,058,100	25,949,561	1,108,539
221 398 / MISCELLANEOUS EQUIPMENT	L 170	3,743,793	3,590,415	153,379
222 TOTAL GENERAL PLANT		<b>124,299,706</b>	<b>119,207,291</b>	<b>5,092,415</b>
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		<b>2,376,819,364</b>	<b>2,277,411,682</b>	<b>99,407,683</b>
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	3,889,992	3,727,298	162,694
228 TOTAL ACCUM PROVISION DEPRECIATION		<b>2,380,709,356</b>	<b>2,281,138,980</b>	<b>99,570,377</b>
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
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**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
231 INTANGIBLE PLANT	L 94	16,222,909	15,564,363	658,546
232 HYDRAULIC PRODUCTION	L 98	19,716,674	18,924,791	791,884
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		35,939,583	34,489,154	1,450,429
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,416,648,940	2,315,628,134	101,020,806
238				
239 <b>*** TABLE 3 - ADDITIONS &amp; DELETIONS TO RATE BASE ***</b>				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,939,060,639	3,779,725,177	159,335,462
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	6,957,883	6,900,428	57,455
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		6,957,883	6,900,428	57,455
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,539,801)	(1,527,086)	(12,715)
251 OTHER	LABOR	(19,284,158)	(18,437,022)	(847,136)
252 TOTAL ACCOUNT 190		(20,823,959)	(19,964,108)	(859,851)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	442,684,551	424,548,277	18,136,274
255 283 / OTHER	P101P	53,668,073	51,469,354	2,198,719
256 TOTAL ACCUM DEFERRED INCOME TAXES		475,528,665	456,053,524	19,475,141
257				
258 NET ELECTRIC PLANT IN SERVICE		3,456,574,091	3,316,771,225	139,802,867
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	29,293,629	27,986,332	1,307,297
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,450,414	16,749,551	700,863
264 TRANSMISSION - GENERAL	L 139	12,917,545	12,397,836	519,709
265 DISTRIBUTION - GENERAL	L 158	34,845,341	33,365,612	1,479,729
266 OTHER - UNCLASSIFIED	L 174	5,229,229	5,015,018	214,211
267 TOTAL ACCOUNT 154		70,442,529	67,528,017	2,914,512

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 696	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 990	0	0	0
273 SOFTWARE CONTRACTS	L 92	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 614	31,869,749	30,366,234	1,503,515
277				
278 TOTAL WORKING CAPITAL		131,605,907	125,880,583	5,725,324
279				
280 NET ELECTRIC PLANT IN SERVICE		3,588,179,998	3,442,651,808	145,528,191
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,588,179,998	3,442,651,808	145,528,191
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	49,412	0	49,412

**IDAHO POWER COMPANY**  
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
305 AM. FALLS BOND REFINANCE	D10	198,080	190,124	7,956
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	6,671,906	0	6,671,906
307 CLOUD COMPUTING - IPUC ORDER 34707	CIDA	1,408,857	1,408,857	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	0	0	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	9,043,981	9,043,981	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	13,495,438	13,495,438	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	375,476	0	375,476
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	550,421	0	550,421
313 TOTAL OTHER REGULATORY ASSETS		31,793,572	24,138,401	7,655,171
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(4,329,583)	0	(4,329,583)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(12,672)	0	(12,672)
317 TOTAL DEFERRED PROGRAMS		27,451,317	24,138,401	3,312,916
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	33,432,205	31,940,214	1,491,991
321 PREPAID COAL ROYALTIES	E10	1,004,978	960,128	44,850
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	7,806,389	7,458,010	348,379
323 TOTAL SUBSIDIARY RATE BASE		42,243,572	40,358,353	1,885,219
324				
325 TOTAL COMBINED RATE BASE		3,657,874,887	3,507,148,562	150,726,325
326 *** TABLE 4 - OPERATING REVENUES ***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES				
329 440-448 / RETAIL	RETREV	1,113,248,735	1,060,932,404	52,316,331
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	25,349,100	24,217,837	1,131,263
332 TOTAL SALES OF ELECTRICITY		1,138,597,835	1,085,150,241	53,447,594
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	3,961,448	3,784,659	176,789
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				

**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>
342 451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,655,727	4,613,050	42,677
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,197,878	3,069,220	128,658
346 TRANSFORMER RENTALS	L 152	17,330	16,691	639
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,759,236	1,680,726	78,510
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,702,971	1,566,263	136,708
351 FACILITIES CHARGES	DA454	10,122,952	9,709,513	413,439
352 OTHER RENTALS	L 101	1,120,886	1,075,868	45,018
353 WATER LEASE	E10	63,369	60,541	2,828
354 TOTAL ACCOUNT 454		<b>18,384,622</b>	<b>17,578,822</b>	<b>805,800</b>
355				
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	9,867,184	9,470,887	396,297
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	804,040	774,382	29,658
359 TRANSMISSION - POINT-TO-POINT	D11	44,253,546	42,476,185	1,777,361
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	751,542	751,542	0
364 SIERRA PACIFIC USAGE CHARGE	E10	49,550	47,339	2,211
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	1,318	1,264	54
368 TOTAL ACCOUNT 456		<b>55,727,180</b>	<b>53,521,598</b>	<b>2,205,582</b>
369				
370 TOTAL OTHER OPERATING REVENUES		<b>82,728,977</b>	<b>79,498,129</b>	<b>3,230,848</b>
371				
372 TOTAL OPERATING REVENUES		<b>1,221,326,812</b>	<b>1,164,648,370</b>	<b>56,678,442</b>
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	852,457	818,219	34,237
378 501 / FUEL	E10	69,668,500	66,559,379	3,109,121

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,231,056	8,819,098	411,958
383 TOTAL ACCOUNT 502		9,231,056	8,819,098	411,958
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,282,126	1,224,908	57,218
387 TOTAL ACCOUNT 505		1,282,126	1,224,908	57,218
388 506 / MISCELLANEOUS EXPENSES	D10	8,485,407	8,144,606	340,801
389 507 / RENTS	L 97	216,916	208,204	8,712
390 TOTAL STEAM OPERATION EXPENSES		89,736,461	85,774,414	3,962,047
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	(1,754)	(1,684)	(70)
394 511 / STRUCTURES	D10	1,278,996	1,227,627	51,368
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	8,910,438	8,512,788	397,649
398 TOTAL ACCOUNT 512		8,910,438	8,512,788	397,649
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	2,692,331	2,572,179	120,152
402 TOTAL ACCOUNT 513		2,692,331	2,572,179	120,152
403 514 / MISCELLANEOUS STEAM PLANT	D10	8,056,749	7,733,165	323,584
404 TOTAL STEAM MAINTENANCE EXPENSES		20,936,759	20,044,076	892,683
405				
406 TOTAL STEAM GENERATION EXPENSES		110,673,221	105,818,490	4,854,730
407				
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	4,862,656	4,665,846	196,810
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	9,801	9,407	394
414 OTHER	D10	5,564,997	5,341,489	223,508
415 TOTAL ACCOUNT 536		5,574,798	5,350,897	223,901

**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>
416				
417 537 / HYDRAULIC EXPENSES	D10	15,321,466	14,706,108	615,358
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,246,639	1,196,570	50,069
420 OTHER	E10	350,646	334,998	15,648
421 TOTAL ACCOUNT 538		1,597,286	1,531,568	65,717
422				
423 539 / MISCELLANEOUS EXPENSES	D10	4,496,552	4,315,957	180,596
424 540 / RENTS	D10	306,561	294,249	12,312
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		32,159,320	30,864,624	1,294,695
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	119,781	114,971	4,811
430 542 / STRUCTURES	D10	900,861	864,680	36,181
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	548,164	526,148	22,016
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,461,674	1,402,969	58,705
434 OTHER	E10	952,756	910,237	42,519
435 TOTAL ACCOUNT 544		2,414,430	2,313,205	101,224
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,793,323	2,681,134	112,189
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,776,559	6,500,138	276,421
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		38,935,879	37,364,762	1,571,116
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	523,678	502,645	21,033
446 547 / FUEL				
447 SALMON DIESEL	E10	5,549	5,301	248
448 OTHER	E10	52,511,400	50,167,955	2,343,445
449 TOTAL ACCOUNT 547		52,516,949	50,173,256	2,343,693
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	(395,310)	(379,433)	(15,877)

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
453 OTHER	E10	4,772,834	4,559,835	212,999
454 TOTAL ACCOUNT 548		4,377,524	4,180,402	197,122
455				
456 549 / MISCELLANEOUS EXPENSES	D10	1,416,456	1,359,567	56,889
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		58,834,606	56,215,869	2,618,737
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
463 552 / STRUCTURES	D10	158,296	151,938	6,358
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	34,681	33,288	1,393
466 OTHER	E10	32,942	31,472	1,470
467 TOTAL ACCOUNT 553		67,623	64,760	2,863
468				
469 554 / MISCELLANEOUS EXPENSES	L 99	2,113,766	2,028,871	84,895
470 TOTAL OTHER POWER MAINT EXPENSES		2,339,685	2,245,569	94,116
471				
472 TOTAL OTHER POWER GENERATION EXP		61,174,291	58,461,438	2,712,853
473				
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	1,595,607	1,524,399	71,208
477 OTHER PURCHASED POWER	E10	89,425,400	85,434,580	3,990,820
478 TOTAL ACCOUNT 555.0		91,021,007	86,958,979	4,062,028
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	226,968,893	216,839,870	10,129,023
482 TOTAL COGEN & SMALL POWER PROD		226,968,893	216,839,870	10,129,023
483				
484 TOTAL ACCOUNT 555		317,989,900	303,798,849	14,191,051
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	346	332	14
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	93,616	93,616	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	0	0	0



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
490 OTHER	D10	4,730,981	4,540,970	190,011
491 TOTAL ACCOUNT 557		4,824,597	4,634,586	190,011
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		322,814,843	308,433,767	14,381,076
494				
495 TOTAL PRODUCTION EXPENSES		533,598,233	510,078,458	23,519,775
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,634,976	2,528,964	106,012
502 561 / LOAD DISPATCHING	D12	4,882,119	4,686,037	196,081
503 562 / STATION EXPENSES	L 117	2,741,206	2,630,921	110,285
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	997,934	957,772	40,162
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	7,022,556	6,709,157	313,398
506 566 / MISCELLANEOUS EXPENSES	L 140	0	0	0
507 567 / RENTS	L 140	4,568,113	4,384,325	183,788
508				
509 TOTAL TRANSMISSION OPERATION		22,846,903	21,897,177	949,726
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	173,506	166,525	6,981
513 569 / STRUCTURES	L 112	1,376,771	1,321,465	55,306
514 570 / STATION EQUIPMENT	L 117	1,545,475	1,483,297	62,178
515 571 / OVERHEAD LINES	L 123+128+133	1,034,371	992,743	41,628
515 573 / MISCELLANEOUS PLANT	L 139	2,261	2,170	91
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	732,683	703,205	29,478
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,865,067	4,669,406	195,661
519				
520 TOTAL TRANSMISSION EXPENSES		27,711,970	26,566,583	1,145,387
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				

**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>
526 580 / SUPERVISION & ENGINEERING	L 158	3,703,099	3,545,844	157,254
527 581 / LOAD DISPATCHING	D60	4,375,578	4,214,180	161,398
528 582 / STATION EXPENSES	L 147	1,461,836	1,398,909	62,927
529 583 / OVERHEAD LINE EXPENSES	L 148+149	4,417,521	4,090,929	326,592
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	4,421,759	4,355,101	66,658
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	517	495	23
532 586 / METER EXPENSES	L 154	4,540,699	4,389,369	151,330
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	920,943	865,583	55,360
534 588 / MISCELLANEOUS EXPENSES	L 158	3,773,910	3,613,649	160,261
535 589 / RENTS	L 158	439,479	420,816	18,663
536 TOTAL DISTRIBUTION OPERATION		<b>28,055,341</b>	<b>26,894,876</b>	<b>1,160,465</b>
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	9,655	9,245	410
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,750,463	3,589,018	161,444
542 593 / OVERHEAD LINES	L 148+149	17,097,358	15,833,333	1,264,025
543 594 / UNDERGROUND LINES	L 150+151	566,205	557,669	8,535
544 595 / LINE TRANSFORMERS	L 152	54,720	52,701	2,018
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	245,583	234,870	10,713
546 597 / METERS	L 154	754,888	729,729	25,158
547 598 / MISCELLANEOUS PLANT	L 158	88,670	84,905	3,765
548 TOTAL DISTRIBUTION MAINTENANCE		<b>22,567,540</b>	<b>21,091,471</b>	<b>1,476,070</b>
549				
550 TOTAL DISTRIBUTION EXPENSES		<b>50,622,881</b>	<b>47,986,346</b>	<b>2,636,535</b>
551				
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	749,217	712,027	37,190
554 902 / METER READING	CW902	1,718,692	1,409,781	308,911
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	12,823,936	12,404,739	419,197
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	2,356,378	2,187,719	168,658
557 905 / MISC EXPENSES	L 554+555+556	423	401	22
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		<b>17,648,646</b>	<b>16,714,667</b>	<b>933,979</b>
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	702,942	679,842	23,100
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	290,218	277,266	12,952

**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>
563 OTHER	DA908	5,708,372	5,524,201	184,172
564 TOTAL ACCOUNT 908		5,998,590	5,801,467	197,123
565 909 / INFORMATION & INSTRUCTIONAL	DA909	294,369	284,745	9,624
566 910 / MISCELLANEOUS EXPENSES	L 564+565	796,862	770,682	26,180
567 TOTAL CUST SERV & INFORMATN EXPENSES		7,792,763	7,536,736	256,027
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	81,010,852	77,452,115	3,558,737
575 921 / OFFICE SUPPLIES	LABOR	13,968,261	13,354,647	613,614
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(32,764,226)	(31,324,922)	(1,439,304)
577 923 / OUTSIDE SERVICES	LABOR	7,828,424	7,484,528	343,896
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	382,551	367,187	15,364
580 ALL RISK & MISCELLANEOUS	P110P	3,144,858	3,016,642	128,216
581 TOTAL ACCOUNT 924		3,527,409	3,383,829	143,580
582				
583 925 / INJURIES & DAMAGES	LABOR	6,471,228	6,186,953	284,275
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	38,056,281	36,384,502	1,671,780
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,415,805	0	1,415,805
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	2,608,106	2,503,356	104,750
592 ENERGY RELATED	E10	1,181,179	1,128,466	52,713
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	941,453	899,120	42,333
595 FERC OTHER	D11	153,408	147,247	6,161
596 FERC - OREGON HYDRO FEE	D10	158,501	152,135	6,366
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	25,544	25,544	0

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	1,607,046	0	1,607,046
602 TOTAL ACCOUNT 928		6,675,237	4,855,868	1,819,369
603				
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,814,226	3,646,670	167,556
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		147,157,211	138,577,904	8,579,307
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	7,689,269	7,374,249	315,020
611 TOTAL ADMIN & GENERAL EXPENSES		154,846,480	145,952,153	8,894,327
612				
613 416 / MERCHANDISING EXPENSE	E10	4,522,755	4,320,916	201,839
614 TOTAL OPER & MAINT EXPENSES		796,743,727	759,155,858	37,587,869
615				
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	44,158,459	42,384,917	1,773,542
620 330-336 / HYDRAULIC PRODUCTION	L 98	19,443,624	18,662,707	780,917
621 340-346 / OTHER PRODUCTION	L 99	16,059,831	15,414,818	645,013
622 TOTAL PRODUCTION PLANT		79,661,915	76,462,442	3,199,473
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	324,140	311,121	13,018
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,646,987	1,580,827	66,160
627 353 / STATION EQUIPMENT	L 117	9,405,675	9,027,265	378,411
628 354 / TOWERS & FIXTURES	L 123	2,445,642	2,347,417	98,225
629 355 / POLES & FIXTURES	L 128	6,042,969	5,799,372	243,597
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,733,542	4,542,966	190,576
631 359 / ROADS & TRAILS	L 138	3,552	3,409	143
632 TOTAL TRANSMISSION PLANT		24,602,506	23,612,377	990,129
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,091	28,381	709
636 361 / STRUCTURES & IMPROVEMENTS	L 146	1,125,326	1,068,520	56,806

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
637 362 / STATION EQUIPMENT	L 147	5,563,477	5,323,988	239,488
638 364 / POLES, TOWERS & FIXTURES	L 148	7,306,242	6,719,724	586,517
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,945,308	3,703,546	241,761
640 366 / UNDERGROUND CONDUIT	L 150	997,784	982,656	15,129
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,914,717	5,825,642	89,075
642 368 / LINE TRANSFORMERS	L 152	14,669,576	14,128,471	541,104
643 369 / SERVICES	L 153	1,042,581	998,652	43,929
644 370 / METERS	L 154	5,239,949	5,065,315	174,634
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	146,496	137,690	8,806
646 373 / STREET LIGHTING SYSTEMS	L 156	97,826	93,558	4,267
647 TOTAL DISTRIBUTION PLANT		46,078,373	44,076,147	2,002,226
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	2,948,420	2,827,626	120,793
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,038,451	6,750,094	288,357
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	180,735	7,721
655 393 / STORES EQUIPMENT	L 165	162,307	155,658	6,650
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	608,554	583,622	24,932
657 395 / LABORATORY EQUIPMENT	L 167	735,817	705,671	30,146
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	5,437,985	5,215,197	222,788
660 398 / MISCELLANEOUS EQUIPMENT	L 170	621,301	595,847	25,454
661 TOTAL GENERAL PLANT		17,741,291	17,014,451	726,840
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
664 DEPR EXP BEFORE DISALLOWED COSTS		168,084,085	161,165,417	6,918,668
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(284,103)	(12,196)
667 TOTAL DEPRECIATION EXPENSE		167,787,786	160,881,314	6,906,472
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	9,172,888	8,800,528	372,360
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	15,018	14,415	603
673 TOTAL AMORTIZATION EXPENSE		9,187,906	8,814,943	372,963

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
674				
675	TOTAL DEPRECIATION & AMORTIZATION EXP	176,975,692	169,696,257	7,279,435
676				
677	411.093/4 / ARO ACCRETION EXPENSE	56,783	54,557	2,226
678				
679	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***			
680				
681	TAXES OTHER THAN INCOME			
682	FEDERAL TAXES			
683	FICA	0	0	0
684	FUTA	0	0	0
685	LESS PAYROLL DEDUCTION	0	0	0
686				
687	STATE TAXES			
688	AD VALOREM TAXES			
689	JIM BRIDGER STATION	1,212,781	1,164,072	48,709
690	VALMY	432,973	415,584	17,390
691	BOARDMAN	38,510	36,964	1,547
692	OTHER-PRODUCTION PLANT	7,267,288	6,975,411	291,877
693	OTHER-TRANSMISSION PLANT	6,369,340	6,113,084	256,256
694	OTHER-DISTRIBUTION PLANT	9,101,197	8,714,709	386,488
695	OTHER-GENERAL PLANT	1,751,714	1,679,948	71,766
696	SUB-TOTAL	26,173,804	25,099,771	1,074,032
697				
698	LICENSES - HYDRO PROJECTS	4,009	3,848	161
699				
700	REGULATORY COMMISSION FEES			
701	STATE OF IDAHO	2,402,308	2,402,308	0
702	STATE OF OREGON	211,577	0	211,577
703				
704	FRANCHISE TAXES			
705	STATE OF OREGON	819,436	0	819,436
706				
707	OTHER STATE TAXES			
708	UNEMPLOYMENT TAXES	0	0	0
709	HYDRO GENERATION KWH TAX	1,791,804	1,711,841	79,963
710	IRRIGATION-PIC	339,867	339,867	0

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		31,742,805	29,557,635	2,185,170
715				
716				
717 <b>*** TABLE 8 - REGULATORY DEBITS/CREDITS ***</b>				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	1,219,115	1,219,115	0
720 STATE OF OREGON	CODA	278,660	0	278,660
721				
722 TOTAL REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
723				
724				
725 <b>*** TABLE 9 - INCOME TAXES ***</b>				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(14,933,627)	(14,321,813)	(611,813)
729 ACCOUNTS #190 & #283 - RELATED	L 758	3,950,707	3,778,435	172,272
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(10,982,920)	(10,543,379)	(439,541)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	11,832,897	11,348,117	484,780
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	6,967,969	6,628,484	339,485
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	(1,539,730)	(1,515,840)	(23,890)
740 STATE OF OREGON	L 815	326,451	311,129	15,321
741 OTHER STATES	L 856	(92,575)	(94,566)	1,991
742 TOTAL STATE INCOME TAXES		(1,305,855)	(1,299,277)	(6,578)
743 <b>*** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***</b>				
744				
745 OPERATING REVENUES		1,221,326,812	1,164,648,370	56,678,442
746				
747 OPERATING EXPENSES				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
748 OPERATION & MAINTENANCE		796,743,727	759,155,858	37,587,869
749 DEPRECIATION EXPENSE		167,787,786	160,881,314	6,906,472
750 AMORTIZATION OF LIMITED TERM PLANT		9,187,906	8,814,943	372,963
751 ACCRETION EXPENSE		56,783	54,557	2,226
752 TAXES OTHER THAN INCOME		31,742,805	29,557,635	2,185,170
753 REGULATORY DEBITS/CREDITS		1,497,775	1,219,115	278,660
754 TOTAL OPERATING EXPENSES		1,007,016,782	959,683,422	47,333,360
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		214,310,030	204,964,948	9,345,082
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	89,376,310	85,693,471	3,682,839
762 OTHER INTEREST EXPENSE	L 24	14,511,356	13,913,401	597,955
763 TOTAL INTEREST CHARGES		103,887,666	99,606,873	4,280,793
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		110,422,364	105,358,075	5,064,288
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		(1,621,199)	(1,592,133)	(29,066)
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		112,043,562	106,950,208	5,093,354
770				
771 FEDERAL TAX AT 21 PERCENT		23,529,148	22,459,544	1,069,604
772 OTHER CURRENT TAX ADJUSTMENTS	L 771	(10,177,612)	(9,714,951)	(462,661)
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(0)	(0)	(0)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		13,351,536	12,744,593	606,943
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(19,685,820)	(18,879,315)	(806,505)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(10,712,119)	(10,245,012)	(467,107)
781 SUM OF OTHER ADJUSTMENTS		(30,397,939)	(29,124,327)	(1,273,612)
782 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(6,383,567)	(6,116,109)	(267,458)
783				
784 TOTAL FEDERAL INCOME TAX		6,967,969	6,628,484	339,485



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
<b>*** TABLE 11 - OREGON STATE INCOME TAXES ***</b>				
NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	110,422,364	105,358,075	5,064,288
ALLOWANCE FOR AFUDC	P101P	0	0	0
STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(19,685,820)	(18,879,315)	(806,505)
STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(10,712,119)	(10,245,012)	(467,107)
TOTAL STATE INCOME TAX ADJUSTMENTS		(30,397,939)	(29,124,327)	(1,273,612)
ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(30,397,939)	(29,124,327)	(1,273,612)
INCOME SUBJECT TO OREGON TAX		80,024,425	76,233,748	3,790,677
IERCO TAXABLE INCOME	E10	30,171,135	28,824,677	1,346,458
BONUS DEPRECIATION ADJUSTMENT	P101P	(5,820,659)	(5,582,193)	(238,466)
FEDERAL NOL	L 750	0	0	0
TOTAL STATE TAXABLE INCOME - OREGON		104,374,901	99,476,232	4,898,669
APPORTIONMENT FACTOR (0.045454550)		4,744,314	4,521,647	222,667
POST APPORTIONMENT M ITEMS	L 757	0	0	0
TOTAL TAXABLE INCOME - OREGON		4,744,314	4,521,647	222,667
OREGON TAX AT 6.6 PERCENT		313,125	298,429	14,696
LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
STATE INCOME TAX ALLOWED - OREGON		313,125	298,429	14,696
ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
PRIOR YEARS' TAX ADJUSTMENT	L 808	13,326	12,701	625
STATE INCOME TAX PAID - OREGON		326,451	311,129	15,321
<b>*** TABLE 12 - IDAHO STATE INCOME TAXES ***</b>				
NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	110,422,364	105,358,075	5,064,288
ALLOWANCE FOR AFUDC	P101P	0	0	0

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(19,685,820)	(18,879,315)	(806,505)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(10,712,119)	(10,245,012)	(467,107)
825 STATE INCOME TAX ADJUSTMENTS		(30,397,939)	(29,124,327)	(1,273,612)
826				
827 INCOME SUBJECT TO IDAHO TAX		80,024,425	76,233,748	3,790,677
828				
829 IERCO TAXABLE INCOME	E10	30,171,135	28,824,677	1,346,458
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(37,579,826)	(36,040,224)	(1,539,602)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		72,615,734	69,018,201	3,597,533
833				
834 IDAHO TAX AT 5.6 PERCENT		4,066,481	3,865,019	201,462
835 LESS: INVESTMENT TAX CREDIT	P101P	6,111,000	5,860,639	250,361
836				
837 STATE INCOME TAX ALLOWED - IDAHO		(2,044,519)	(1,995,620)	(48,899)
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	504,789	479,781	25,008
840 STATE INCOME TAX PAID - IDAHO		(1,539,730)	(1,515,840)	(23,890)
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		80,024,425	76,233,748	3,790,677
845				
846 IERCO TAXABLE INCOME	E10	30,171,135	28,824,677	1,346,458
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		110,195,560	105,058,425	5,137,135
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		110,195,560	105,058,425	5,137,135
852				
853 OTHER TAX AT 0.1 PERCENT		110,196	105,058	5,137
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(202,771)	(199,625)	(3,146)
856 OTHER STATES' INCOME TAX PAID		(92,575)	(94,566)	1,991
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
859 500-513 / TOTAL STEAM GENERATION	D10	377,104	361,958	15,146
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,389,580	4,211,917	177,663
862 536 / WATER FOR POWER	E10	794,634	759,172	35,462
863 537 / HYDRAULIC EXPENSES	D10	5,938,413	5,699,908	238,505
864 538 / ELECTRIC EXPENSES	D10	1,430,748	1,373,285	57,463
865 539 / MISCELLANEOUS EXPENSES	D10	3,255,948	3,125,179	130,769
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		15,809,324	15,169,460	639,863
868 541 / SUPERVISION & ENGINEERING	L 873	113,435	108,879	4,556
869 542 / STRUCTURES	D10	717,539	688,720	28,819
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	373,021	358,040	14,982
871 544 / ELECTRIC PLANT	D10	1,677,540	1,610,165	67,375
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,121,132	2,035,941	85,191
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,002,667	4,801,744	200,923
874 TOTAL HYDRAULIC GENERATION EXPENSES		20,811,991	19,971,205	840,786
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	522,499	501,513	20,985
877 548 / GENERATING EXPENSES	D10	0	0	0
878 549 / MISCELLANEOUS EXPENSES	D10	3,072,034	2,948,652	123,383
879 550 / RENTS	D10	455,960	437,647	18,313
880 TOTAL OTHER POWER OPER EXPENSES		4,050,492	3,887,812	162,680
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	44,005	42,238	1,767
884 553 / GENERATING & ELECTRIC PLANT	D10	39,802	38,204	1,599
885 554 / MISCELLANEOUS EXPENSES	D10	551,491	529,341	22,150
886 TOTAL OTHER POWER MAINT EXPENSES		635,299	609,783	25,516
887 TOTAL OTHER POWER GENERATION EXP		4,685,791	4,497,595	188,196
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	64	61	3
890	D10	4,140,460	3,974,167	166,294
891 TOTAL OTHER POWER SUPPLY EXPENSES		4,140,524	3,974,228	166,296
892				
893 TOTAL PRODUCTION EXPENSES		30,015,410	28,804,986	1,210,424

895 \*\*\* TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR \*\*\*

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
896				
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	2,057,419	1,974,643	82,776
899 561 / LOAD DISPATCHING	D12	3,240,216	3,110,079	130,137
900 562 / STATION EXPENSES	L 117	2,250,989	2,160,427	90,562
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	443,997	426,129	17,869
902 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903 566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904 567 / RENTS	L 140	0	0	0
905 TOTAL TRANSMISSION OPERATION		7,992,621	7,671,277	321,344
906 568 / SUPERVISION & ENGINEERING	L 140	83,815	80,443	3,372
907 569 / STRUCTURES	L 112	1,177,135	1,129,849	47,286
908 570 / STATION EQUIPMENT	L 117	1,778,271	1,706,727	71,544
909 571 / OVERHEAD LINES	L 123+128+133	719,632	690,670	28,962
910 575 / OPER TRANS MKT ADMIN - EIM	L 140	2,207	2,118	89
911 TOTAL TRANSMISSION MAINTENANCE		3,761,059	3,609,807	151,252
912 TOTAL TRANSMISSION EXPENSES		11,753,680	11,281,084	472,596
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	2,953,336	2,827,921	125,415
916 581 / LOAD DISPATCHING	D60	4,075,375	3,925,050	150,325
917 582 / STATION EXPENSES	L 147	910,819	871,611	39,208
918 583 / OVERHEAD LINE EXPENSES	L 148+149	3,394,543	3,143,581	250,962
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,175,783	1,158,058	17,725
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	338	324	15
921 586 / METER EXPENSES	L 154	3,678,312	3,555,723	122,589
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	706,819	664,331	42,488
923 588 / MISCELLANEOUS EXPENSES	L 550	2,608,715	2,472,848	135,867
924 589 / RENTS	L 158	0	0	0
925 TOTAL DISTRIBUTION OPERATION		19,504,040	18,619,447	884,593
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	9,879	9,460	420
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,544,373	2,434,847	109,526
932 593 / OVERHEAD LINES	L 148+149	4,643,526	4,300,225	343,301

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
933 594 / UNDERGROUND LINES	L 150+151	246,664	242,946	3,718
934 595 / LINE TRANSFORMERS	L 152	24,094	23,205	889
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	139,557	133,469	6,088
936 597 / METERS	L 154	676,566	654,018	22,548
937 598 / MISCELLANEOUS PLANT	L 158	72,840	69,747	3,093
938 TOTAL DISTRIBUTION MAINTENANCE		8,357,500	7,867,917	489,583
939 TOTAL DISTRIBUTION EXPENSES		27,861,540	26,487,364	1,374,176
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	720,461	684,699	35,763
943 902 / METER READING	CW902	1,190,800	976,770	214,030
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,139,948	8,841,176	298,772
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		11,051,209	10,502,644	548,565
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	702,196	679,121	23,075
951 908 / CUSTOMER ASSISTANCE	L 564	4,266,842	4,126,627	140,215
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	417,790	404,061	13,729
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,386,828	5,209,808	177,020
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0
959 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	49,325,728	47,157,827	2,167,901
963 921 / OFFICE SUPPLIES	PTDCAS	286,644	274,045	12,598
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	339,224	325,327	13,898
969 TOTAL ACCOUNT 924				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
970				
971 925 / INJURIES & DAMAGES	LABOR	104,930	100,321	4,610
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	170,764	163,259	7,505
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	990,663	950,077	40,586
989 TOTAL ADMIN & GENERAL EXPENSES		51,217,954	48,970,856	2,247,098
990 TOTAL OPER & MAINT EXPENSES		137,286,621	131,256,743	6,029,879
991				
992 TOTAL LABOR - RATIO (%)		1	0.9561	0.0439
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,529,752.4	2,428,149.6	101,602.8
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,529,752.4	2,428,149.6	101,602.8
998 RETAIL TRANSMISSION	D12	2,529,752.4	2,428,149.6	101,602.8
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,400,304.3	2,311,766.3	88,538.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	16,399,818.0	15,667,937.4	731,880.6
1003 RETAIL MWH AT GENERATION LVL	E100	16,399,818.0	15,667,937.4	731,880.6
1004 CUSTOMER LEVEL	E99	15,115,422.6	14,435,754.3	679,668.2
1005				
1006 CUSTOMER RELATED FACTORS				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1007	369-DIRECT ASSIGNMENT	DA369	65,418,652	62,662,269	2,756,383
1008	370-METER INVESTMENT	ACCT370	106,703,077	103,146,939	3,556,138
1009	902-CUSTOMER WEIGHTED	CW902	1,871,924	1,535,472	336,452
1010	903-CUSTOMER WEIGHTED	CW903	14,000,068	13,542,425	457,643
1011	904-CUSTOMER WEIGHTED	CW904	2,287,942	2,124,182	163,760
1012	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	595,357	575,892	19,465
1013	<b>*** TABLE 14 - ALLOCATION FACTORS ***</b>				
1014					
1015	DIRECT ASSIGNMENTS				
1016	252-CUSTOMER ADVANCES	DA252	6,789,581	6,733,516	56,065
1017	350-LAND & LAND RIGHTS	DA350	0	0	0
1018	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020	354-TOWERS & FIXTURES	DA354	0	0	0
1021	355-POLES & FIXTURES	DA355	33,842	0	33,842
1022	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023	359-ROADS & TRAILS	DA359	0	0	0
1024	360-LAND & LAND RIGHTS	ACCT360	7,831,316	7,640,364	190,952
1025	361-STRUCTURES & IMPROVEMENTS	ACCT361	52,169,658	49,536,165	2,633,493
1026	362-STATION EQUIPMENT	ACCT362	301,417,637	288,442,652	12,974,985
1027	364-POLES, TOWERS & FIXTURES	DA364	296,273,046	272,489,374	23,783,672
1028	365-OVERHEAD CONDUCTORS & DEVICES	DA365	148,575,498	139,471,064	9,104,433
1029	366-UNDERGROUND CONDUIT	DA366	52,661,172	51,862,710	798,462
1030	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	305,663,738	301,060,491	4,603,247
1031	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,554,876	4,281,073	273,803
1032	373-STREET LIGHTING SYSTEMS	DA373	5,182,728	4,956,650	226,078
1033	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,655,727	4,613,049	42,677
1034	454-REVENUE - FACILITIES CHARGE	DA454	10,122,952	9,709,513	413,439
1035	908-OTHER CUSTOMER ASSISTANCE	DA908	6,257,431	6,055,545	201,886
1036	440-RETAIL SALES REVENUE	RETREV	1,113,248,735	1,060,932,404	52,316,331
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	56,783	54,557	2,226
1040	403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
1041	IDAHO	CIDA	1	1	0
1042	OREGON	CODA	1	0	1
1043	NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<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	5,830,324,191	5,591,462,560	238,861,632
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	86,068,667	82,285,887	3,782,780
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,907,376,747	2,788,843,168	118,533,580
1050 PLANT - GEN PLT (390,391,397&398)	P3908	260,310,423	249,645,807	10,664,617
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	6,276,315,270	6,019,181,900	257,133,370
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	637,374,493	608,882,790	28,491,703
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	86,068,667	82,285,887	3,782,780
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	136,842,466	130,831,095	6,011,371
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,148,720,787	1,094,859,754	53,861,033
1056 O&M - ALL EXCEPT FUEL	O&M M	668,983,481	637,072,328	31,911,153
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	1,042,162,955	1,000,296,589	41,866,366
1058 O&M - TOTAL (NOT USED)	OM401	796,743,727	759,155,858	37,587,869
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	95.98%	4.02%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.98%	4.02%
1064 RETAIL TRANSMISSION	D12	100.00%	95.98%	4.02%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.31%	3.69%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.54%	4.46%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.54%	4.46%
1070 CUSTOMER LEVEL	E99	100.00%	95.50%	4.50%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.79%	4.21%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.67%	3.33%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	82.03%	17.97%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.73%	3.27%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	92.84%	7.16%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.73%	3.27%
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.17%	0.83%
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%	97.56%	2.44%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	94.95%	5.05%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	95.70%	4.30%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	91.97%	8.03%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.87%	6.13%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.48%	1.52%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.49%	1.51%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.99%	6.01%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.64%	4.36%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	99.08%	0.92%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.92%	4.08%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.77%	3.23%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.30%	4.70%
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
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.90%	4.10%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.60%	4.40%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.92%	4.08%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.90%	4.10%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.90%	4.10%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.53%	4.47%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.60%	4.40%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.61%	4.39%

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.31%	4.69%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.23%	4.77%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.98%	4.02%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.28%	4.72%

**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**APRIL 2019**

**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

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**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**SECTION A**

**JANUARY - DECEMBER 2021  
ACTUAL RESULTS OF OPERATIONS**

**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**SECTION B**

**STATEMENT OF OPERATIONS - AS ADJUSTED**

**IDAHO POWER COMPANY  
STATEMENT OF OPERATIONS  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

**TOTAL SYSTEM**

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>OPERATING REVENUES</b>					
Retail Sales Revenues	1,252,334,331	0	1,252,334,331	(139,085,596)	1,113,248,735
Sales for Resale	0	0	0	0	0
Opportunity Sales	90,426,613	0	90,426,613	(65,077,513)	25,349,100
Other Operating Revenues	108,687,977	(25,959,001)	82,728,977	0	82,728,977
Total Operating Revenue	1,451,448,921	(25,959,001)	1,425,489,921	(204,163,109)	1,221,326,812
<b>OPERATING EXPENSES</b>					
Operation & Maintenance Expense	917,515,190	(14,392,964)	903,122,227	(106,378,499)	796,743,727
Depreciation Expense	165,446,697	0	165,446,697	2,341,089	167,787,786
Amortization Expense	8,495,466	258,569	8,754,035	433,871	9,187,906
Accretion Expense	56,783	0	56,783	0	56,783
Taxes Other Than Income Taxes	30,947,260	0	30,947,260	795,545	31,742,805
Regulatory Debits/Credits	1,497,775	0	1,497,775	0	1,497,775
Provision for Deferred Income Taxes	(21,706,312)	11,312,710	(10,393,602)	(589,318)	(10,982,920)
Investment Tax Credit Adjustment	11,832,897	0	11,832,897	0	11,832,897
Federal Income Tax	35,047,688	(8,643,271)	26,404,417	(19,436,448)	6,967,969
State Income Taxes	13,298,956	(8,697,076)	4,601,880	(5,907,735)	(1,305,855)
Total Operating Expenses	1,162,432,401	(20,162,033)	1,142,270,369	(128,741,495)	1,013,528,873
<b>OPERATING NET INCOME</b>	<b>289,016,520</b>	<b>(5,796,968)</b>	<b>283,219,552</b>	<b>(75,421,614)</b>	<b>207,797,939</b>
Add: IERCO Operating Income	8,991,347	0	8,991,347	0	8,991,347
<b>CONSOLIDATED OPERATING INCOME</b>	<b>298,007,867</b>	<b>(5,796,968)</b>	<b>292,210,899</b>	<b>(75,421,614)</b>	<b>216,789,286</b>
<b>RATE OF RETURN EARNED</b>	<b>8.132%</b>		<b>7.977%</b>		<b>5.927%</b>

**IDAHO POWER COMPANY  
STATEMENT OF OPERATIONS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**OPUC JURISDICTION**

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>TOTAL COMBINED RATE BASE</b>	150,331,040	(169,836)	150,161,205	565,121	150,726,325
<b>OPERATING REVENUES</b>					
Retail Sales Revenues	53,968,480	0	53,968,480	(1,652,150)	52,316,331
Sales for Resale	0	0	0	0	0
Opportunity Sales	3,995,288	0	3,995,288	(2,864,024)	1,131,263
Other Operating Revenues	5,012,316	(1,802,325)	3,209,991	20,857	3,230,848
Total Operating Revenue	62,976,084	(1,802,325)	61,173,759	(4,495,317)	56,678,442
<b>OPERATING EXPENSES</b>					
Operation & Maintenance Expense	45,588,529	(2,512,598)	43,075,931	(5,488,062)	37,587,869
Depreciation Expense	6,771,029	0	6,771,029	135,443	6,906,472
Amortization Expense	342,708	10,305	353,013	19,951	372,963
Accretion Expense	2,226	0	2,226	0	2,226
Taxes Other Than Income Taxes	2,174,245	0	2,174,245	10,925	2,185,170
Regulatory Debits/Credits	278,660	0	278,660	0	278,660
Provision for Deferred Income Taxes	(845,569)	367,818	(477,750)	38,209	(439,541)
Investment Tax Credit Adjustment	482,055	0	482,055	2,726	484,780
Federal Income Tax	636,427	(192,878)	443,550	(104,065)	339,485
State Income Taxes	236,466	(295,997)	(59,531)	52,953	(6,578)
Total Operating Expenses	55,666,775	(2,623,350)	53,043,426	(5,331,920)	47,711,506
<b>OPERATING NET INCOME</b>	7,309,308	821,025	8,130,333	836,603	8,966,936
Add: IERCO Operating Income	397,262	0	397,262	3,999	401,260
<b>CONSOLIDATED OPERATING INCOME</b>	7,706,570	821,025	8,527,595	840,601	9,368,196
 <b>RATE OF RETURN EARNED</b>	 5.126%		 5.679%		 6.215%
<b>IMPLIED RETURN ON EQUITY</b>	5.465%		6.459%		7.425%

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COST OF CAPITAL - DEC 31, 2021	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	44.432%	4.703%	2.090%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	55.568%	9.900%	5.501%
Total	100.000%		7.591%



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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
<b>Operating Revenues</b>				
Other Revenues - Acct. #415	\$175,027	\$24,090	\$11,027	\$139,910
DSM Rider Removal	(\$1,977,352)	(\$272,155)	(\$124,573)	(\$1,580,624)
Allocator Impacts	\$0	\$0	\$0	\$0
Total	(\$1,802,325)	(\$248,065)	(\$113,546)	(\$1,440,713)
<b>LESS:</b>				
<b>O&amp;M Expenses</b>				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$1,977,352)	(\$272,155)	(\$124,573)	(\$1,580,624)
Employee Incentive	(\$809,712)	(\$111,446)	(\$51,012)	(\$647,255)
Other O&M - Account #416	\$199,827	\$27,503	\$12,589	\$159,735
CSPP Adjustment	\$354,120	\$48,740	\$22,310	\$283,071
Advertising	(\$27,831)	(\$3,831)	(\$1,753)	(\$22,247)
Allocator Impacts	(\$251,650)	(\$34,636)	(\$15,854)	(\$201,160)
Total	(\$2,512,598)	(\$345,824)	(\$158,294)	(\$2,008,480)
<b>Depreciation Expense</b>				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
<b>Amortization Expense</b>				
Clean Air Credits - Acct 411.8	\$10,427	\$1,435	\$657	\$8,335
Allocator Impacts	(\$122)	(\$17)	(\$8)	(\$98)
Total	\$10,305	\$1,418	\$649	\$8,237
<b>Taxes Other Than Income Taxes</b>				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
<b>Interest Expense</b>				
Long-Term Synchronization	\$219,439	\$30,203	\$13,825	\$175,411
Allocator Impacts	(\$3,181)	(\$438)	(\$200)	(\$2,543)
Total	\$216,258	\$29,765	\$13,624	\$172,869
<b>PLUS:</b>				
<b>AFUDC &amp; Federal Schedule M Tax Adj</b>				
Cumulative Adj	\$454,182	\$62,512	\$28,613	\$363,057
Allocator Impacts	(\$1,812,670)	(\$249,489)	(\$114,198)	(\$1,448,983)
Total	(\$1,358,488)	(\$186,977)	(\$85,585)	(\$1,085,926)
<b>NET TOTAL</b>	(\$874,778)	(\$120,401)	(\$55,111)	(\$699,266)

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
<b>Operating Revenues</b>				
Normalized Retail	(\$1,652,150)	(\$326,646)	(\$104,085)	(\$1,221,418)
Normalized Opportunity	(\$2,864,024)	(\$566,246)	(\$180,434)	(\$2,117,345)
Allocator Impacts	\$20,857	\$4,124	\$1,314	\$15,419
Total	(\$4,495,317)	(\$888,769)	(\$283,205)	(\$3,323,343)
<b>LESS:</b>				
<b>O&amp;M Expenses</b>				
Annualized Operating Payroll	\$36,632	\$7,243	\$2,308	\$27,082
Annualized P/R Related Adj	\$1,342	\$265	\$85	\$992
Removal of #557 Amortization	\$175,080	\$34,615	\$11,030	\$129,435
Normalized Power Supply	(\$5,966,773)	(\$1,179,690)	(\$375,907)	(\$4,411,177)
Revenue Sensitive Adj	(\$6,762)	(\$1,337)	(\$426)	(\$4,999)
Allocator Impacts	\$272,420	\$53,860	\$17,162	\$201,397
Total	(\$5,488,062)	(\$1,085,044)	(\$345,748)	(\$4,057,270)
<b>Depreciation Expense</b>				
Annualizing Adj	\$95,811	\$18,943	\$6,036	\$70,832
Allocator Impacts	\$39,632	\$7,836	\$2,497	\$29,300
Total	\$135,443	\$26,778	\$8,533	\$100,132
<b>Amortization Expense</b>				
Annualizing Adjustment	\$17,497	\$3,459	\$1,102	\$12,935
Allocator Impacts	\$2,454	\$485	\$155	\$1,814
Total	\$19,951	\$3,944	\$1,257	\$14,749
<b>Taxes Other Than Income Taxes</b>				
Hydro KWH Tax	\$30,043	\$5,940	\$1,893	\$22,210
Revenue Sensitive Adj	(\$25,780)	(\$5,097)	(\$1,624)	(\$19,059)
Allocator Impacts	\$6,662	\$1,317	\$420	\$4,925
Total	\$10,925	\$2,160	\$688	\$8,077
<b>Interest Expense</b>				
Long-Term Synchronization	(\$4,833)	(\$956)	(\$304)	(\$3,573)
Allocator Impacts	\$22,276	\$4,404	\$1,403	\$16,469
Total	\$17,443	\$3,449	\$1,099	\$12,895
<b>PLUS:</b>				
<b>AFUDC &amp; Federal Schedule M Tax Adj</b>				
Cumulative Adj	\$100,725	\$19,914	\$6,346	\$74,465
Allocator Impacts	(\$170,237)	(\$33,657)	(\$10,725)	(\$125,854)
Total	(\$69,512)	(\$13,743)	(\$4,379)	(\$51,390)
<b>NET TOTAL</b>	<b>\$739,471</b>	<b>\$146,201</b>	<b>\$46,587</b>	<b>\$546,683</b>

**IDAHO POWER COMPANY**  
**Operating Revenues**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>DSM Rider Funds</b> DSM Revenues - IPUC Order	(\$29,920,448)	(\$1,977,352)
<b>Other Operating Revenues - Account #415</b> Power Solutions, Water Mgmt, Etc.	\$3,961,448	\$175,027
<b>Allocator Impacts</b> Effect of Other Allocators	\$0	\$0
<b>TOTAL TYPE I ADJUSTMENTS</b>	(\$25,959,001)	(\$1,802,325)
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Normalization/Annualization of Firm Sales</b> Ordered Weather Normalization and Rate Annualization	(\$139,085,596)	(\$1,652,150)
<b>Normalization/Annualization of Firm Wholesale Sales</b> Ordered Weather Normalization and Rate Annualization	\$0	\$0
<b>Normalization of Opportunity Sales</b> Ordered Sales Normalization	(\$65,077,513)	(\$2,864,024)
<b>Allocator Impacts</b>	\$0	\$20,857
<b>TOTAL TYPE II ADJUSTMENTS</b>	(\$204,163,109)	(\$4,495,317)

**IDAHO POWER COMPANY**  
**Operation & Maintenance Expenses**  
**Type I Adjustments**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>Removal of Out of Period Deferral</b>	<b>\$22,128,916</b>	<b>\$0</b>
Removal of deferred power supply expenses as directed by OPUC Staff		
<b>Advertising</b>	<b>(\$635,984)</b>	<b>(\$27,831)</b>
Standard Removal of Non-Allowable Advertising Expenses		
<b>DSM Rider Funds</b>	<b>(\$29,920,448)</b>	<b>(\$1,977,352)</b>
DSM Rider Expenses - IPUC Order		
<b>Cogeneration &amp; Small Power Production</b>	<b>\$8,014,918</b>	<b>\$354,120</b>
Difference Between Actual CSPP Costs And Costs Using Oregon Methodology		
<b>Annualized Incentive Pay Adjustment</b>	<b>(\$18,503,123)</b>	<b>(\$809,712)</b>
Removal of Incentive Pay: 100% Officers; 50% Other Employees		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>(\$251,650)</b>
Effect of Other Allocators		
<b>Other Operating O&amp;M - Account #416</b>	<b>\$4,522,755</b>	<b>\$199,827</b>
Power Solutions, Water Mgmt, Etc.		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>(\$14,392,966)</b>	<b>(\$2,512,598)</b>

**IDAHO POWER COMPANY**  
**Operation & Maintenance Expenses**  
**Type II Adjustments**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>Normalizing Power Supply</b>	<b>(\$135,047,866)</b>	<b>(\$5,966,773)</b>
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		

<b>Removal of #557 Amortization Expense</b>	<b>\$27,808,364</b>	<b>\$175,080</b>
Removal of amortization expense as directed by OPUC Staff		
<b>Revenue Sensitive Adjustments</b>	<b>(\$6,762)</b>	<b>(\$6,762)</b>
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
<b>Annualized Operating Payroll</b>	<b>\$837,105</b>	<b>\$36,632</b>
Annualizing Adjustment to Operating Payroll		
<b>Annualized Payroll Related Items</b>	<b>\$30,659</b>	<b>\$1,342</b>
Contributions to Employee Savings Plan and Employee Group Life Insurance		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$272,420</b>
Effect of Other Allocators, Primarily the Labor Allocator		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$106,378,500)</b>	<b>(\$5,488,062)</b>

**IDAHO POWER COMPANY**  
**Depreciation Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	\$0	\$0
Effect of Other Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Annualizing Adjustment</b>	<b>\$2,341,089</b>	<b>\$95,811</b>
Annualized December Costs Compared to Actual Costs		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$39,632</b>
Effect of Other Allocators		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$2,341,089</b>	<b>\$135,443</b>

**IDAHO POWER COMPANY**  
**Amortization Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b> Effect of Allocators	\$0	(\$122)
<b>Removal of Clean Air Credits - Acct 411.8</b> Regulatory Adjustment	\$258,569	\$10,427
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$258,569</b>	<b>\$10,305</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Annualizing Adjustment</b> Annualized December Costs Compared to Actual Costs	\$433,871	\$17,497
<b>Allocator Impacts</b> Effect of Allocators	\$0	\$2,454
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$433,871</b>	<b>\$19,951</b>

**IDAHO POWER COMPANY**  
**Accretion Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

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



**IDAHO POWER COMPANY**  
**Taxes Other Than Income Taxes**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
None		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Revenue Sensitive Adjustments</b>	<b>(\$25,780)</b>	<b>(\$25,780)</b>
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
<b>Hydro KWH Tax</b>	<b>\$679,971</b>	<b>\$30,043</b>
Normalizing Adjustment for Hydro Generation		
<b>Irrigation PIC</b>	<b>\$141,353</b>	<b>\$0</b>
Directly Assigned to Idaho Customers		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$6,662</b>
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$795,544</b>	<b>\$10,925</b>

**IDAHO POWER COMPANY**  
**Regulatory Debits/Credits Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
None		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
None		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>

**IDAHO POWER COMPANY**  
**Provision for Deferred Income Taxes**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Cumulative Impacts</b> Impacts of All Adjustments Having Deferred Tax Implications	\$11,312,710	\$440,686
<b>Allocator Impacts</b> Effect of Other Allocators	\$0	(\$72,868)
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$11,312,710</b>	<b>\$367,818</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Cumulative Impacts</b> Impacts of All Adjustments Having Deferred Tax Implications	(\$589,318)	(\$27,088)
<b>Allocator Impacts</b> Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	\$65,298
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$589,318)</b>	<b>\$38,209</b>

**IDAHO POWER COMPANY**  
**Investment Tax Credit Adjustment**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Cumulative Impacts</b>	<b>\$0</b>	<b>\$0</b>
Impacts of All Adjustments Having ITC Implications		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Other Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Cumulative Impacts</b>	<b>\$0</b>	<b>\$0</b>
Impacts of All Adjustments Having Investment Tax Credit Implications		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$2,726</b>
Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$2,726</b>

**IDAHO POWER COMPANY**  
**Interest Expense**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Long-Term Interest Synchronization</b> Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	\$5,349,276	\$219,439
<b>Allocator Impacts</b> Effect of Other Allocators, Primarily Working Cash Allowance	\$0	(\$3,181)
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$5,349,276</b>	<b>\$216,258</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Long-Term Interest Synchronization</b> Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	(\$117,906)	(\$4,833)
<b>Allocator Impacts</b> Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance	\$0	\$22,276
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$117,906)</b>	<b>\$17,443</b>

**IDAHO POWER COMPANY**  
**AFUDC & Federal Schedule M Tax Adjustments**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Cumulative Adjustment</b> Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	(\$24,757,251)	\$454,182
<b>Allocator Impacts</b>	\$0	(\$1,812,670)
<b>TOTAL TYPE I ADJUSTMENTS</b>	(\$24,757,251)	(\$1,358,488)
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Cumulative Adjustment</b> Impact of All Adjustments Having Schedule M Implications	\$2,774,960	\$100,725
<b>Other Allocator Impacts</b> Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	(\$170,237)
<b>TOTAL TYPE II ADJUSTMENTS</b>	\$2,774,960	(\$69,512)

**IDAHO POWER COMPANY**  
**IERCO Operating Income**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	\$0	\$0
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	\$0	\$3,999
Effect of Allocators		
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$3,999</b>

**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**SECTION C**

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



**IDAHO POWER COMPANY  
DEVELOPMENT OF RATE BASE COMPONENTS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**TOTAL SYSTEM**

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	6,355,709,579	0	6,355,709,579	0	6,355,709,579
Less: Accumulated Depreciation	2,379,538,812	0	2,379,538,812	1,170,544	2,380,709,356
Amortization of Other Utility Plant	35,722,648	0	35,722,648	216,936	35,939,583
Net Electric Plant in Service	3,940,448,119	0	3,940,448,119	(1,387,480)	3,939,060,639
Less: Customer Advances	6,957,883	0	6,957,883	0	6,957,883
Accumulated Deferred Income Taxes	475,823,324	0	475,823,324	(294,659)	475,528,665
Net Electric Plant Investment	3,457,666,912	0	3,457,666,912	(1,092,821)	3,456,574,091
Add: Fuel Inventory	30,126,744	(833,115)	29,293,629	0	29,293,629
Materials and Supplies	70,442,529	0	70,442,529	0	70,442,529
Prepaid Items	0	0	0	0	0
Working Cash Allowance	36,700,608	(575,719)	36,124,889	(4,255,140)	31,869,749
Conservation & Other Deferred Programs	27,451,317	0	27,451,317	0	27,451,317
Net Electric Rate Base	3,622,388,110	(1,408,834)	3,620,979,276	(5,347,961)	3,615,631,315
IERCO Rate Base	42,243,572	0	42,243,572	0	42,243,572
Total Combined Rate Base	3,664,631,682	(1,408,834)	3,663,222,848	(5,347,961)	3,657,874,887

**IDAHO POWER COMPANY  
DEVELOPMENT OF RATE BASE COMPONENTS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**OPUC JURISDICTION**

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	258,889,396	0	258,889,396	1,466,873	260,356,269
Less: Accumulated Depreciation	98,961,059	0	98,961,059	609,318	99,570,377
Amortization of Other Utility Plant	1,431,353	0	1,431,353	19,076	1,450,429
Net Electric Plant in Service	158,496,983	0	158,496,983	838,479	159,335,462
Less: Customer Advances	57,455	0	57,455	0	57,455
Accumulated Deferred Income Taxes	19,343,539	32,523	19,376,062	99,079	19,475,141
Net Electric Plant Investment	139,095,989	(32,523)	139,063,467	739,400	139,802,867
Add: Fuel Inventory	1,331,080	(36,809)	1,294,270	13,027	1,307,297
Materials and Supplies	2,901,143	0	2,901,143	13,369	2,914,512
Prepaid Items	0	0	0	0	0
Working Cash Allowance	1,823,541	(100,504)	1,723,037	(219,522)	1,503,515
Conservation & Other Deferred Programs	3,312,854	0	3,312,854	61	3,312,916
Net Electric Rate Base	148,464,607	(169,836)	148,294,771	546,335	148,841,106
IERCO Rate Base	1,866,433	0	1,866,433	18,786	1,885,219
Total Combined Rate Base	150,331,040	(169,836)	150,161,205	565,121	150,726,325

**IDAHO POWER COMPANY**  
**Plant-in-Service**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b> Effect of Allocators	\$0	\$0
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
<hr style="border-top: 1px dashed black;"/>		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b> Effect of Allocators, Primarily the Labor Allocator	\$0	\$1,466,873
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$0</b>	<b>\$1,466,873</b>

**IDAHO POWER COMPANY**  
**Accumulated Depreciation**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$0</b>
Effect of Other Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Annualizing Adjustment</b>	<b>\$1,170,544</b>	<b>\$48,681</b>
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
<b>Allocator Impacts</b>	<b>\$0</b>	<b>\$560,637</b>
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$1,170,544</b>	<b>\$609,318</b>

**IDAHO POWER COMPANY**  
**Accumulated Amortization**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	\$0	\$0
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$0</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Annualizing Adjustment</b>	\$216,936	\$8,692
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
<b>Allocator Impacts</b>	\$0	\$10,384
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>\$216,936</b>	<b>\$19,076</b>

**IDAHO POWER COMPANY**  
**Customer Advances for Construction**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
Allocator Impacts	\$0	\$0
 TOTAL TYPE I ADJUSTMENTS	 \$0	 \$0
-----		
<b>TYPE II ADJUSTMENTS</b>		
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, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Cumulative Impacts</b> Impacts of All Adjustments Having Deferred Tax Implications	\$0	\$0
<b>Allocator Impacts</b> Effect of Allocators	\$0	\$32,523
<b>TOTAL TYPE I ADJUSTMENTS</b>	<b>\$0</b>	<b>\$32,523</b>
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Cumulative Impacts</b> Impacts of All Adjustments Having Deferred Tax Implications	(\$294,659)	(\$11,999)
<b>Allocator Impacts</b> Effect of Allocators, Primarily the Labor Allocator	\$0	\$111,078
<b>TOTAL TYPE II ADJUSTMENTS</b>	<b>(\$294,659)</b>	<b>\$99,079</b>

**IDAHO POWER COMPANY**  
**Required Fuel Inventory**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Fuel Inventory Adjustment</b> Commission-Ordered Adjustment To Allowed Inventory	(\$833,115)	(\$36,809)
<b>Allocator Impacts</b> Effect of Allocators	\$0	(\$0)
<b>TOTAL TYPE I ADJUSTMENTS</b>	(\$833,115)	(\$36,809)
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b>	\$0	\$13,027
<b>TOTAL TYPE II ADJUSTMENTS</b>	\$0	\$13,027



**IDAHO POWER COMPANY**  
**Materials & Supplies**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
Allocator Impacts	\$0	\$0
 TOTAL TYPE I ADJUSTMENTS	 \$0	 \$0
<hr style="border-top: 1px dashed black;"/>		
<b>TYPE II ADJUSTMENTS</b>		
Allocator Impacts	\$0	\$13,369
 TOTAL TYPE II ADJUSTMENTS	 \$0	 \$13,369

**IDAHO POWER COMPANY**  
**Prepaid Items**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

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

**IDAHO POWER COMPANY**  
**Working Cash Allowance**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Change in O&amp;M Expenses</b>	(\$575,719)	(\$28,606)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
<b>Allocator Impacts</b>	\$0	(\$71,898)
Effect of Allocators		
<b>TOTAL TYPE I ADJUSTMENTS</b>	(\$575,719)	(\$100,504)
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Change in O&amp;M Expenses</b>	(\$4,255,140)	(\$202,956)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
<b>Allocator Impacts</b>	\$0	(\$16,566)
Effect of Allocators, Primarily the Labor Allocator		
<b>TOTAL TYPE II ADJUSTMENTS</b>	(\$4,255,140)	(\$219,522)

**IDAHO POWER COMPANY**  
**Investment in Conservation and Other Deferred Programs**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
<b>Allocator Impacts</b> Effect of Allocators	\$0	\$0
<b>TOTAL TYPE I ADJUSTMENTS</b>	\$0	\$0
-----		
<b>TYPE II ADJUSTMENTS</b>		
<b>Allocator Impacts</b> Effect of Other Allocators, Primarily the Labor Allocator	\$0	\$61
<b>TOTAL TYPE II ADJUSTMENTS</b>	\$0	\$61

**IDAHO POWER COMPANY**  
**IERCO Rate Base**  
**Summary**  
**For the Twelve Months Ended December 31, 2021**

	COMPANY	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>		
Allocator Impacts	\$0	\$0
 TOTAL TYPE I ADJUSTMENTS	 \$0	 \$0
<hr style="border-top: 1px dashed black;"/>		
<b>TYPE II ADJUSTMENTS</b>		
Allocator Impacts	\$0	\$18,786
 TOTAL TYPE II ADJUSTMENTS	 \$0	 \$18,786

**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**SECTION D**

**JURISDICTIONAL SEPARATION STUDIES**

**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**JURISDICTIONAL SEPARATION STUDY  
ACTUAL RESULTS**

**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**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, 2021**

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

<b>Description</b>	<b>Amount</b>
<b>Development of Rate Base Components</b>	
Electric Plant-in-Service	258,889.4
Less: Accum Prov for Depreciation	98,961.1
Amort of Other Utility Plant	1,431.4
Net Electric Plant-in-Service	158,497.0
Less: Cust Advances for Construction	57.5
Accumulated Deferred Income Taxes	19,376.1
Add: Fuel Inventory	1,294.3
Materials & Supplies	2,901.1
Prepayments	0.0
Working Cash Allowance	1,723.0
Net Electric Rate Base	144,981.9
Add: Conservation & Deferred Programs	3,312.9
IERCO Rate Base	1,866.4
Total Combined Rate Base	150,161.2
<b>Development of Net Income</b>	
Operation Revenues	61,173.8
Operating Expenses	
Operation & Maintenance Expenses	43,075.9
Depreciation Expense	6,771.0
Amortization Expense	353.0
Accretion Expense	2.2
Taxes Other Than Income Taxes	2,174.2
Regulatory Debits/Credits	278.7
Deferred Income Taxes	(477.8)
Investment Tax Credits Adj - Net	482.1
Federal Income Taxes	443.5
State Income Taxes	(59.5)
Total Operating Expenses	53,043.4
Operating Income	8,130.3
Add: IERCO Operating Income	397.3
Total Operating Income	8,527.6
Rate of Return Earned - Percent	5.679%

**IDAHO POWER COMPANY**

**2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**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, 2021**

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

<b>Description</b>	<b>Amount</b>
<b>Development of Rate Base Components</b>	
Electric Plant-in-Service	260,356.3
Less: Accum Prov for Depreciation	99,570.4
Amort of Other Utility Plant	1,450.4
Net Electric Plant-in-Service	159,335.5
Less: Cust Advances for Construction	57.5
Accumulated Deferred Income Taxes	19,475.1
Add: Fuel Inventory	1,307.3
Materials & Supplies	2,914.5
Prepayments	0.0
Working Cash Allowance	1,503.5
Net Electric Rate Base	145,528.2
Add: Conservation & Deferred Programs	3,312.9
IERCO Rate Base	1,885.2
Total Combined Rate Base	150,726.3
<b>Development of Net Income</b>	
Operation Revenues	56,678.4
Operating Expenses	
Operation & Maintenance Expenses	37,587.9
Depreciation Expense	6,906.5
Amortization Expense	373.0
Accretion Expense	2.2
Taxes Other Than Income Taxes	2,185.2
Regulatory Debits/Credits	278.7
Deferred Income Taxes	(439.5)
Investment Tax Credits Adj - Net	484.8
Federal Income Taxes	339.5
State Income Taxes	(6.6)
Total Operating Expenses	47,711.5
Operating Income	8,966.9
Add: IERCO Operating Income	401.3
Total Operating Income	9,368.2
Rate of Return Earned - Percent	6.215%

**IDAHO POWER COMPANY**

**WORKING PAPERS  
FOR 2021 YEAR-END REPORT**

**TO**

**THE OREGON PUBLIC UTILITY COMMISSION**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**MARCH 2022**

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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
<b>TYPE I ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)

<b>TYPE II ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$1,466,873 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$1,466,873 (D)

-----

(A) Effect of Other Allocators

(B)	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
	\$258,889,396	\$258,889,396	\$0

(C) Effect of Other Allocators

(D)	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
	\$258,889,396	\$260,356,269	\$1,466,873



**ACCUMULATED DEPRECIATION  
& AMORTIZATION**

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

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

<b>TYPE II ADJUSTMENTS</b>			
Annualizing Adjustment	4.16%	\$1,170,544	\$48,681
Allocator Impacts		\$0	\$560,637 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>\$1,170,544</b>	<b>\$609,318 (D)</b>

-----

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$98,961,059	\$98,961,059	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$98,961,059	\$99,570,377	\$609,318

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$0</b>	<b>\$0 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Annualizing Adjustment	4.01%	\$216,936	\$8,692
Allocator Impacts		\$0	\$10,384 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>\$216,936</b>	<b>\$19,076 (D)</b>

-----

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,431,353	\$1,431,353	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$1,431,353	\$1,450,429	\$19,076

## **OTHER RATE BASE ITEMS**

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

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

-----

(A) Effect of Other Allocators

(B)	OREGON CUST ADV BEFORE TYPE I ADJ	OREGON CUST ADV AFTER TYPE I ADJ	DIFFERENCE
	\$57,455	\$57,455	\$0

(C) Effect of Other Allocators

(D)	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$57,455	\$57,455	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	4.07%	\$0	\$0
Allocator Impacts		\$0	\$32,523 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$0</b>	<b>\$32,523 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	4.07%	(\$294,659)	(\$11,999)
Allocator Impacts		\$0	\$111,078 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>(\$294,659)</b>	<b>\$99,079 (D)</b>

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$19,343,539	\$19,376,062	\$32,523

(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
	\$19,376,062	\$19,475,141	\$99,079

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Fuel Inventory Adj	4.42%	(\$833,115)	(\$36,809)
Allocator Impacts		\$0	(\$0) (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		(\$833,115)	(\$36,809) (B)
<b>TYPE II ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$13,027 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$13,027 (D)

-----

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$1,331,080	\$1,294,270	(\$36,809)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$1,294,270	\$1,307,297	\$13,027

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$13,369 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$13,369 (D)

-----

(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$2,901,143	\$2,901,143	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$2,901,143	\$2,914,512	\$13,369



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

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

-----

(A) Effect of Other Allocators

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

(C) Effect of Other Allocators

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

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Change in O&M Expense	4.97%	(\$575,719)	(\$28,606)
Allocator Impacts		\$0	(\$71,898) (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		(\$575,719)	(\$100,504) (B)
<b>TYPE II ADJUSTMENTS</b>			
Change in O&M Expense	4.77%	(\$4,255,140)	(\$202,956)
Allocator Impacts		\$0	(\$16,566) (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		(\$4,255,140)	(\$219,522) (D)

-----

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,823,541	\$1,723,037	(\$100,504)

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$1,723,037	\$1,503,515	(\$219,522)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$61 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$61 (D)

-----

(A) Effect of Other Allocators

(B)	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
	\$3,312,854	\$3,312,854	\$0

(C) Effect of Other Allocators

(D)	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
	\$3,312,854	\$3,312,916	\$61

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$0</b>	<b>\$0 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$18,786 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>\$0</b>	<b>\$18,786 (D)</b>

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(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$1,866,433	\$1,866,433	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$1,866,433	\$1,885,219	\$18,786

## **OPERATING REVENUES**

**IDAHO POWER COMPANY  
OPERATING REVENUES  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>SALES OF ELECTRICITY</b>					
<b>FIRM ENERGY SALES</b>					
Retail Sales					
IPUC	1,198,365,851	0	1,198,365,851	(137,433,446)	1,060,932,404
OPUC	53,968,480	0	53,968,480	(1,652,150)	52,316,331
SUBTOTAL	1,252,334,331	0	1,252,334,331	(139,085,596)	1,113,248,735
Sales for Resale					
Raft River	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
Total Firm Energy Sales	1,252,334,331	0	1,252,334,331	(139,085,596)	1,113,248,735
<b>OPPORTUNITY SALES</b>	90,426,613	0	90,426,613	(65,077,513)	25,349,100
<b>TOTAL SALES OF ELECTRICITY</b>	1,342,760,944	0	1,342,760,944	(204,163,109)	1,138,597,835

**IDAHO POWER COMPANY  
OPERATING REVENUES  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>OTHER OPERATING REVENUES</b>					
<b>415 - Merchandising Revenues</b>	0	3,961,448	3,961,448	0	3,961,448
<b>449 - OATT Tariff Refund</b>	0	0	0	0	0
<b>451 - Misc Service Revenue</b>	4,655,727	0	4,655,727	0	4,655,727
<b>454 - Rents from Electric Property</b>					
Substation Equipment	3,197,878	0	3,197,878	0	3,197,878
Transformer Rentals	17,330	0	17,330	0	17,330
Line Rentals	0	0	0	0	0
Cogeneration	1,759,236	0	1,759,236	0	1,759,236
Dark Fiber Project	400,000	0	400,000	0	400,000
Pole Attachments	1,702,971	0	1,702,971	0	1,702,971
Facilities Charges	10,122,952	0	10,122,952	0	10,122,952
Other Rentals	1,120,886	0	1,120,886	0	1,120,886
Miscellaneous	63,369	0	63,369	0	63,369
Total Account 454	18,384,622	0	18,384,622	0	18,384,622
<b>456 - Other Electric Revenues</b>					
Transmission for Others - Network	9,867,184	0	9,867,184	0	9,867,184
Transmission - Network Dist Facilities	804,040	0	804,040	0	804,040
Transmission - Point-to-Point & Other	44,253,546	0	44,253,546	0	44,253,546
Photovoltaic Station Service	0	0	0	0	0
DSM Rider Funds	29,920,448	(29,920,448)	0	0	0
Standby Service Charge	751,542	0	751,542	0	751,542
Sierra Pacific Usage Charge	49,550	0	49,550	0	49,550
Antelope	0	0	0	0	0
Miscellaneous	1,318	0	1,318	0	1,318
Total Account 456	85,647,628	(29,920,448)	55,727,180	0	55,727,180
<b>TOTAL OTHER OPERATING REVENUE</b>	108,687,977	(25,959,001)	82,728,977	0	82,728,977
<b>TOTAL OPERATING REVENUES</b>	1,451,448,921	(25,959,001)	1,425,489,921	(204,163,109)	1,221,326,812

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON TYPE I ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>DSM Rider Funds</b>	Direct Allocation	(\$29,920,448)	(\$1,977,352)
<b>Other Revenue - Acct #415</b>	Allocate over E10	\$3,961,448	\$175,027
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		(\$25,959,001)	(\$1,802,325) (B)

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(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$62,976,084	\$61,173,759	(\$1,802,325)



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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
<b>TYPE II ADJUSTMENTS</b>			
Normalizing/Annualizing Firm Sales Revenues	Direct Allocation	(\$139,085,596)	(\$1,652,150)
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	(\$65,077,513)	(\$2,864,024)
Allocator Impacts		\$0	\$20,857
<b>TOTAL TYPE II ADJUSTMENTS</b>		(\$204,163,109)	(\$4,495,317) (B)

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

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$61,173,759	\$56,678,442	(\$4,495,317)

## **OPERATING EXPENSES**

**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	12/31/2021 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>STEAM POWER GENERATION OPERATION</b>					
500 / SUPERVISION & ENGINEERING	900,983	(50,825)	850,158	2,299	852,457
501 / FUEL	95,323,833	0	95,323,833	(25,655,333)	69,668,500
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	9,231,056	0	9,231,056	0	9,231,056
TOTAL ACCOUNT 502	9,231,056	0	9,231,056	0	9,231,056
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,282,126	0	1,282,126	0	1,282,126
TOTAL ACCOUNT 505	1,282,126	0	1,282,126	0	1,282,126
506 / MISCELLANEOUS EXPENSES	8,485,407	0	8,485,407	0	8,485,407
507 / RENTS	216,916	0	216,916	0	216,916
<b>TOTAL STEAM OPERATION EXPENSES</b>	<b>115,440,321</b>	<b>(50,825)</b>	<b>115,389,495</b>	<b>(25,653,034)</b>	<b>89,736,461</b>
<b>MAINTENANCE</b>					
510 / SUPERVISION & ENGINEERING	(1,754)	0	(1,754)	0	(1,754)
511 / STRUCTURES	1,278,996	0	1,278,996	0	1,278,996
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	8,910,438	0	8,910,438	0	8,910,438
TOTAL ACCOUNT 512	8,910,438	0	8,910,438	0	8,910,438
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	2,692,331	0	2,692,331	0	2,692,331
TOTAL ACCOUNT 513	2,692,331	0	2,692,331	0	2,692,331
514 / MISCELLANEOUS STEAM PLANT	8,056,749	0	8,056,749	0	8,056,749
<b>TOTAL STEAM MAINTENANCE EXPENSES</b>	<b>20,936,759</b>	<b>0</b>	<b>20,936,759</b>	<b>0</b>	<b>20,936,759</b>
<b>TOTAL STEAM GENERATION EXPENSES</b>	<b>136,377,080</b>	<b>(50,825)</b>	<b>136,326,255</b>	<b>(25,653,034)</b>	<b>110,673,221</b>

**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	12/31/2021 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>HYDRAULIC POWER GENERATION OPERATION</b>					
535 / SUPERVISION & ENGINEERING	5,427,508	(591,618)	4,835,890	26,766	4,862,656
536 / WATER FOR POWER					
WATER LEASE	9,801	0	9,801	0	9,801
OTHER	5,667,251	(107,099)	5,560,152	4,845	5,564,997
TOTAL ACCOUNT 536	5,677,052	(107,099)	5,569,953	4,845	5,574,798
537 / HYDRAULIC EXPENSES	16,085,623	(800,367)	15,285,256	36,210	15,321,466
538 / ELECTRIC EXPENSES					
LABOR	1,430,748	(192,833)	1,237,915	8,724	1,246,639
OTHER	350,646	0	350,646	0	350,646
TOTAL ACCOUNT 538	1,781,395	(192,833)	1,588,562	8,724	1,597,286
539 / MISCELLANEOUS EXPENSES	4,915,529	(438,830)	4,476,699	19,853	4,496,552
540 / RENTS	306,561	0	306,561	0	306,561
<b>TOTAL HYDRAULIC OPERATION EXPENSES</b>	<b>34,193,668</b>	<b>(2,130,747)</b>	<b>32,062,922</b>	<b>96,398</b>	<b>32,159,320</b>
<b>MAINTENANCE</b>					
541 / SUPERVISION & ENGINEERING	134,378	(15,288)	119,089	692	119,781
542 / STRUCTURES	993,195	(96,708)	896,486	4,375	900,861
543 / RESERVOIRS, DAMS & WATERWAYS	596,164	(50,275)	545,889	2,275	548,164
544 / ELECTRIC PLANT					
LABOR	1,677,540	(226,095)	1,451,445	10,229	1,461,674
OTHER	952,756	0	952,756	0	952,756
TOTAL ACCOUNT 544	2,630,296	(226,095)	2,404,201	10,229	2,414,430
545 / MISCELLANEOUS HYDRAULIC PLANT	3,066,271	(285,882)	2,780,389	12,934	2,793,323
<b>TOTAL HYDRAULIC MAINTENANCE EXPENSES</b>	<b>7,420,303</b>	<b>(674,248)</b>	<b>6,746,054</b>	<b>30,505</b>	<b>6,776,559</b>
<b>TOTAL HYDRAULIC GENERATION EXPENSES</b>	<b>41,613,971</b>	<b>(2,804,995)</b>	<b>38,808,976</b>	<b>126,903</b>	<b>38,935,879</b>

**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	12/31/2021 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>OTHER POWER GENERATION OPERATION</b>					
546 / SUPERVISION & ENGINEERING	590,913	(70,421)	520,492	3,186	523,678
547 / FUEL					
SALMON DIESEL	5,549	0	5,549	0	5,549
OTHER	85,220,407	0	85,220,407	(32,709,007)	52,511,400
TOTAL ACCOUNT 547	85,225,955	0	85,225,955	(32,709,007)	52,516,949
548 / GENERATING EXPENSES					
LABOR	0	(414,042)	(414,042)	18,732	(395,310)
OTHER	4,772,834	0	4,772,834	0	4,772,834
TOTAL ACCOUNT 548	4,772,834	(414,042)	4,358,792	18,732	4,377,524
549 / MISCELLANEOUS EXPENSES	1,475,129	(61,453)	1,413,676	2,780	1,416,456
550 / RENTS	0	0	0	0	0
<b>TOTAL OTHER POWER OPER EXPENSES</b>	92,064,831	(545,916)	91,518,915	(32,684,309)	58,834,606
<b>MAINTENANCE</b>					
551 / SUPERVISION & ENGINEERING	0	0	0	0	0
552 / STRUCTURES	163,959	(5,931)	158,028	268	158,296
553 / GENERATING & ELECTRIC PLANT					
LABOR	39,802	(5,364)	34,438	243	34,681
OTHER	32,942	0	32,942	0	32,942
TOTAL ACCOUNT 553	72,744	(5,364)	67,380	243	67,623
554 / MISCELLANEOUS EXPENSES	2,184,732	(74,329)	2,110,403	3,363	2,113,766
<b>TOTAL OTHER POWER MAINT EXPENSES</b>	2,421,435	(85,624)	2,335,811	3,874	2,339,685
<b>TOTAL OTHER POWER GENERATION EXP</b>	94,486,266	(631,540)	93,854,726	(32,680,435)	61,174,291
<b>OTHER POWER SUPPLY EXPENSE</b>					
555.0 / PURCHASED POWER					
PURCHASED POWER - TRANS LOSSES	1,595,607	0	1,595,607	0	1,595,607
OTHER PURCHASED POWER	185,336,921	0	185,336,921	(95,911,521)	89,425,400
TOTAL ACCOUNT 555.0	186,932,528	0	186,932,528	(95,911,521)	91,021,007
555.1 / COGENERATION & SMALL POWER PROD CAPACITY RELATED	0	0	0	0	0

**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	12/31/2021 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ENERGY RELATED	199,725,980	8,014,918	207,740,899	19,227,994	226,968,893
TOTAL COGEN & SMALL POWER PROD	199,725,980	8,014,918	207,740,899	19,227,994	226,968,893
TOTAL ACCOUNT 555	386,658,508	8,014,918	394,673,426	(76,683,526)	317,989,900
556 / LOAD CONTROL & DISPATCHING EXPENSES	355	(9)	346	0	346
557 / OTHER EXPENSES					
IDAHO POWER COST-RELATED EXPENSES	(49,668,584)	22,128,916	(27,539,668)	27,633,284	93,616
OREGON POWER COST-RELATED EXPENSES	(175,080)	0	(175,080)	175,080	0
OTHER	5,263,776	(558,042)	4,705,734	25,247	4,730,981
TOTAL ACCOUNT 557	(44,579,888)	21,570,874	(23,009,014)	27,833,611	4,824,597
<b>TOTAL OTHER POWER SUPPLY EXPENSES</b>	<b>342,078,975</b>	<b>29,585,783</b>	<b>371,664,758</b>	<b>(48,849,915)</b>	<b>322,814,843</b>
<b>TOTAL PRODUCTION EXPENSES</b>	<b>614,556,292</b>	<b>26,098,423</b>	<b>640,654,714</b>	<b>(107,056,481)</b>	<b>533,598,233</b>

**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	12/31/2021 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>TRANSMISSION EXPENSES</b>					
<b>OPERATION</b>					
560 / SUPERVISION & ENGINEERING	2,899,726	(277,294)	2,622,431	12,545	2,634,976
561 / LOAD DISPATCHING	5,299,071	(436,709)	4,862,361	19,757	4,882,119
562 / STATION EXPENSES	3,030,864	(303,383)	2,727,480	13,725	2,741,206
563 / OVERHEAD LINE EXPENSES	1,055,067	(59,841)	995,226	2,707	997,934
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	7,022,556	0	7,022,556	0	7,022,556
566 / MISCELLANEOUS EXPENSES	0	0	0	0	0
567 / RENTS	4,568,113	0	4,568,113	0	4,568,113
<b>TOTAL TRANSMISSION OPERATION</b>	<b>23,875,396</b>	<b>(1,077,228)</b>	<b>22,798,168</b>	<b>48,735</b>	<b>22,846,903</b>
<b>MAINTENANCE</b>					
568 / SUPERVISION & ENGINEERING	184,291	(11,296)	172,995	511	173,506
569 / STRUCTURES	1,528,245	(158,652)	1,369,593	7,178	1,376,771
570 / STATION EQUIPMENT	1,774,304	(239,672)	1,534,632	10,843	1,545,475
571 / OVERHEAD LINES	1,126,974	(96,990)	1,029,983	4,388	1,034,371
573 / MISCELLANEOUS PLANT	2,545	(297)	2,248	13	2,261
575 / OPER TRANS MKT ADMIN - EIM	732,683	0	732,683	0	732,683
<b>TOTAL TRANSMISSION MAINTENANCE</b>	<b>5,349,041</b>	<b>(506,907)</b>	<b>4,842,133</b>	<b>22,933</b>	<b>4,865,067</b>
<b>TOTAL TRANSMISSION EXPENSES</b>	<b>29,224,437</b>	<b>(1,584,136)</b>	<b>27,640,302</b>	<b>71,668</b>	<b>27,711,970</b>
<b>DISTRIBUTION EXPENSES</b>					
<b>OPERATION</b>					
580 / SUPERVISION & ENGINEERING	4,083,135	(398,044)	3,685,091	18,008	3,703,099
581 / LOAD DISPATCHING	4,899,999	(549,270)	4,350,728	24,850	4,375,578
582 / STATION EXPENSES	1,579,041	(122,758)	1,456,282	5,554	1,461,836
583 / OVERHEAD LINE EXPENSES	4,854,331	(457,509)	4,396,822	20,698	4,417,521
584 / UNDERGROUND LINE EXPENSES	4,573,059	(158,470)	4,414,589	7,169	4,421,759
585 / STREET LIGHTING & SIGNAL SYSTEMS	561	(46)	515	2	517
586 / METER EXPENSES	5,014,025	(495,755)	4,518,270	22,429	4,540,699
587 / CUSTOMER INSTALLATIONS EXPENSE	1,011,897	(95,264)	916,633	4,310	920,943
588 / MISCELLANEOUS EXPENSES	4,109,601	(351,597)	3,758,004	15,907	3,773,910
589 / RENTS	439,479	0	439,479	0	439,479
<b>TOTAL DISTRIBUTION OPERATION</b>	<b>30,565,127</b>	<b>(2,628,713)</b>	<b>27,936,414</b>	<b>118,926</b>	<b>28,055,341</b>

**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	12/31/2021 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>MAINTENANCE</b>					
590 / SUPERVISION & ENGINEERING	10,926	(1,331)	9,595	60	9,655
591 / STRUCTURES	0	0	0	0	0
592 / STATION EQUIPMENT	4,077,874	(342,925)	3,734,949	15,514	3,750,463
593 / OVERHEAD LINES	17,694,888	(625,844)	17,069,044	28,314	17,097,358
594 / UNDERGROUND LINES	597,945	(33,245)	564,701	1,504	566,205
595 / LINE TRANSFORMERS	57,820	(3,247)	54,573	147	54,720
596 / STREET LIGHTING & SIGNAL SYSTEMS	263,541	(18,809)	244,732	851	245,583
597 / METERS	841,948	(91,186)	750,762	4,125	754,887
598 / MISCELLANEOUS PLANT	98,043	(9,817)	88,226	444	88,670
<b>TOTAL DISTRIBUTION MAINTENANCE</b>	23,642,986	(1,126,406)	22,516,580	50,960	22,567,540
<b>TOTAL DISTRIBUTION EXPENSES</b>	54,208,113	(3,755,119)	50,452,995	169,886	50,622,881
<b>CUSTOMER ACCOUNTING EXPENSES</b>					
901 / SUPERVISION	841,926	(97,102)	744,824	4,393	749,217
902 / METER READING	1,871,924	(160,493)	1,711,431	7,261	1,718,692
903 / CUSTOMER RECORDS & COLLECTIONS	14,000,067	(1,231,863)	12,768,205	55,731	12,823,936
904 / UNCOLLECTIBLE ACCOUNTS	2,363,140	0	2,363,140	(6,762)	2,356,378
905 / MISC EXPENSES	423	0	423	0	423
TOTAL CUSTOMER ACCOUNTING EXPENSES	19,077,481	(1,489,458)	17,588,023	60,623	17,648,646
<b>CUSTOMER SERVICES &amp; INFORMATION EXPENSES</b>					
907 / SUPERVISION	793,300	(94,640)	698,660	4,282	702,942
908 / CUSTOMER ASSISTANCE					
SYSTEM CONSERVATION	290,218	0	290,218	0	290,218
OTHER	36,177,879	(30,495,524)	5,682,355	26,017	5,708,372
TOTAL ACCOUNT 908	36,468,097	(30,495,524)	5,972,573	26,017	5,998,590
909 / INFORMATION & INSTRUCTIONAL	294,369	0	294,369	0	294,369
910 / MISCELLANEOUS EXPENSES	850,624	(56,309)	794,315	2,547	796,862
<b>TOTAL CUST SERV &amp; INFORMATN EXPENSES</b>	38,406,390	(30,646,473)	7,759,917	32,846	7,792,763



**IDAHO POWER COMPANY  
OPERATION & MAINTENANCE EXPENSES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

DESCRIPTION	12/31/2021 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>					
920 / ADMINISTRATIVE & GENERAL SALARIES	87,358,103	(6,648,016)	80,710,087	300,765	81,010,852
921 / OFFICE SUPPLIES	14,005,146	(38,633)	13,966,513	1,748	13,968,261
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-C	(32,764,226)	0	(32,764,226)	0	(32,764,226)
923 / OUTSIDE SERVICES	7,828,424	0	7,828,424	0	7,828,424
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	382,551	0	382,551	0	382,551
ALL RISK & MISCELLANEOUS	3,188,510	(45,720)	3,142,790	2,068	3,144,858
TOTAL ACCOUNT 924	3,571,061	(45,720)	3,525,341	2,068	3,527,409
925 / INJURIES & DAMAGES	6,484,661	(14,069)	6,470,592	637	6,471,228
926 / EMPLOYEE PENSIONS & BENEFITS	56,595,140	0	56,595,140	30,659	56,625,799
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	2,608,106	0	2,608,106	0	2,608,106
ENERGY RELATED	1,181,179	0	1,181,179	0	1,181,179
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	941,453	0	941,453	0	941,453
FERC OTHER	153,408	0	153,408	0	153,408
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	25,544	0	25,544	0	25,544
OREGON PUC -RATE CASE	0	0	0	0	0
-OTHER	1,607,046	0	1,607,046	0	1,607,046
TOTAL ACCOUNT 928	6,675,237	0	6,675,237	0	6,675,237
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	381,688	(381,688)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	4,090,496	(277,311)	3,813,185	1,041	3,814,226
931 / RENTS	0	0	0	0	0
<b>TOTAL ADM &amp; GEN OPERATION</b>	<b>154,225,731</b>	<b>(7,405,437)</b>	<b>146,820,294</b>	<b>336,917</b>	<b>147,157,211</b>
935 / GENERAL PLANT MAINTENANCE	7,816,747	(133,519)	7,683,228	6,041	7,689,269
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>162,042,478</b>	<b>(7,538,956)</b>	<b>154,503,522</b>	<b>342,958</b>	<b>154,846,480</b>
416 / MERCHANDISING EXPENSE	0	4,522,755	4,522,755	0	4,522,755
<b>TOTAL OPER &amp; MAINT EXPENSES</b>	<b>917,515,190</b>	<b>(14,392,964)</b>	<b>903,122,227</b>	<b>(106,378,499)</b>	<b>796,743,727</b>

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON ALLOCATION
<b>REMOVAL OF #557 OUT OF PERIOD DEFERRAL</b>			
#557	Direct Assign	22,128,916	0
<b>REMOVAL OF DSM RIDER FUNDS</b>			
Idaho DSM Rider Funds	Direct Assign	(27,943,096)	\$0
Oregon DSM Rider Funds	Direct Assign	(1,977,352)	(\$1,977,352)
<b>CSPP AT OREGON RATES</b>			
#555-CSPP	4.42%	\$8,014,918	\$354,120
<b>REMOVAL OF ADVERTISING EXPENSES</b>			
#930.1	4.38%	(381,688)	(\$16,703)
#930.2	4.38%	(254,296)	(\$11,128)
		(\$635,984)	(\$27,831)
<b>EMPLOYEE INCENTIVE</b>			
Labor Allocator	4.38%	(\$18,503,123)	(\$809,712)
<b>OTHER OPERATING O&amp;M EXP</b>			
#416	4.42%	\$4,522,755	\$199,827
<b>SUBTOTAL</b>		(\$14,392,966)	(\$2,260,948)
<b>ALLOCATOR IMPACTS</b>		\$0	(\$251,650) (A)
<b>TOTAL O&amp;M TYPE I ADJUSTMENTS</b>		(\$14,392,966)	(\$2,512,598) (B)

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(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$45,588,529	\$43,075,931	(\$2,512,598)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
<b>ANNUALIZED OPERATING PAYROLL ADJ</b>			
Labor Allocator	4.38%	\$837,105	\$36,632
<b>ANNUALIZED PAYROLL RELATED ITEMS</b>			
#926 ESP	4.38%	\$30,659	\$1,342
#926 EGLI	4.38%	\$0	\$0
<b>POWER COST NORMALIZATION</b>			
#501-Fuel	4.42%	(\$25,655,333)	(\$1,133,521)
#547-Fuel	4.42%	(\$32,709,007)	(\$1,445,171)
#555-PP	4.42%	(\$95,911,521)	(\$4,237,626)
#555-CSPP	4.42%	\$19,227,994	\$849,544
<b>REMOVAL OF #557 AMORTIZATION EXPENSE</b>			
#557 Idaho	Direct Assignment	\$27,633,284	\$0
#557 Oregon - EPC	Direct Assignment	\$175,080	\$175,080
<b>REVENUE SENSITIVE ADJUSTMENT</b>			
#904	Direct Allocation	(\$6,762)	(\$6,762)
<b>SUBTOTAL</b>		(\$106,378,500)	(\$5,760,481)
<b>ALLOCATOR IMPACTS</b>		\$0	\$272,420 (A)
<b>TOTAL O&amp;M TYPE II ADJUSTMENTS</b>		(\$106,378,500)	(\$5,488,062) (B)

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(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
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**OREGON  
ALLOCATION  
BEFORE ADJ**

**TOTAL  
TYPE II ADJ**

**OREGON  
TYPE II  
ALLOCATION**

\$43,075,931

\$37,587,869

(\$5,488,062)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>Annualizing Adjustment</b>	4.09%	\$2,341,089	\$95,811
<b>Allocator Impacts</b>		\$0	\$39,632 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$2,341,089	\$135,443 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$6,771,029	\$6,771,029	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$6,771,029	\$6,906,472	\$135,443

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Acct #411.8 - Clean Air Credits	4.03%	\$258,569	\$10,427
Allocator Impacts		\$0	(\$122) (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$258,569</b>	<b>\$10,305 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Annualizing Adjustment	4.03%	\$433,871	\$17,497
Allocator Impacts		\$0	\$2,454 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>\$433,871</b>	<b>\$19,951 (D)</b>

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(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$342,708	\$353,013	\$10,305

(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
	\$353,013	\$372,963	\$19,951

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Allocator Impacts</b>		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>ARO Accretion Adjustment</b>	3.92%	\$0	\$0
<b>Allocator Impacts</b>		\$0	\$0 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$0 (D)

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(A) No Type I Adjustments

(B)	<b>OREGON DEPR EXP BEFORE TYPE I ADJ</b>	<b>OREGON DEPR EXP AFTER TYPE I ADJ</b>	<b>DIFFERENCE</b>
	\$2,226	\$2,226	\$0

(C) Effect of Other Allocators

(D)	<b>OREGON DEPR EXP BEFORE TYPE II ADJ</b>	<b>OREGON DEPR EXP AFTER TYPE II ADJ</b>	<b>DIFFERENCE</b>
	\$2,226	\$2,226	\$0

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

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

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	OREGON OTHER TAXES BEFORE TYPE I ADJ	OREGON OTHER TAXES AFTER TYPE I ADJ	DIFFERENCE
(A)	\$2,174,245	\$2,174,245	\$0



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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJUSTMENTS	OREGON TYPE II ALLOCATION
<b>TYPE II ADJUSTMENTS</b>			
Normalization of Hyrdo kWh Tax	4.42%	\$679,971	\$30,043
Normalization of Irrigation PIC	Direct Allocation	\$141,353	\$0
<b>Revenue Sensitive Adjustments</b>			
Commission Fees	Direct Allocation	(\$23,667)	(\$23,667)
Franchise Taxes	Direct Allocation	(\$2,113)	(\$2,113)
<b>Allocator Impacts</b>		\$0	\$6,662 (A)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>\$795,545</b>	<b>\$10,925 (B)</b>

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(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
	\$2,174,245	\$2,185,170	\$10,925

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

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

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(A) No Type I Adjustments

(B)	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	DIFFERENCE
	\$278,660	\$278,660	\$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
	\$278,660	\$278,660	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	3.90%	\$11,312,710	\$440,686
Allocator Impacts		\$0	(\$72,868) (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$11,312,710</b>	<b>\$367,818 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	4.60%	(\$589,318)	(\$27,088)
Allocator Impacts		\$0	\$65,298 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>(\$589,318)</b>	<b>\$38,209 (D)</b>

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	(\$845,569)	(\$477,750)	\$367,818

(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
	(\$477,750)	(\$439,541)	\$38,209

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	4.07%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$0</b>	<b>\$0 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Cumulative Impact of Various Adjustments	4.07%	\$0	\$0
Allocator Impacts		\$0	\$2,726 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>\$0</b>	<b>\$2,726 (D)</b>

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(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$482,055	\$482,055	\$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
	\$482,055	\$484,780	\$2,726

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
<b>Cumulative Adjustment</b>	-1.83%	(\$24,757,251)	\$454,182
<b>Allocator Impacts</b>		\$0	(\$1,812,670) (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		(\$24,757,251)	(\$1,358,488) (B)
<b>TYPE II ADJUSTMENTS</b>			
<b>Cumulative Adjustment</b>	3.63%	\$2,774,960	\$100,725
<b>Other Allocator Impacts</b>		\$0	(\$170,237) (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$2,774,960	(\$69,512) (D)

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(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
	\$154,389	(\$1,204,100)	(\$1,358,488)

(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
	(\$1,204,100)	(\$1,273,612)	(\$69,512)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Long-Term Interest Synchronization	4.10%	\$5,349,276	\$219,439
Allocator Impacts		\$0	(\$3,181) (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		<b>\$5,349,276</b>	<b>\$216,258 (B)</b>
<b>TYPE II ADJUSTMENTS</b>			
Long-Term Interest Synchronization	4.10%	(\$117,906)	(\$4,833)
Allocator Impacts		\$0	\$22,276 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		<b>(\$117,906)</b>	<b>\$17,443 (D)</b>

-----

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$4,047,093	\$4,263,350	\$216,258

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$4,263,350	\$4,280,793	\$17,443

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
<b>TYPE I ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$0 (A)
<b>TOTAL TYPE I ADJUSTMENTS</b>		\$0	\$0 (B)
<b>TYPE II ADJUSTMENTS</b>			
Allocator Impacts		\$0	\$3,999 (C)
<b>TOTAL TYPE II ADJUSTMENTS</b>		\$0	\$3,999 (D)

-----

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$397,262	\$397,262	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$397,262	\$401,260	\$3,999

**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	(\$1,802,325)	(\$248,065)	(\$113,546)
	OPERATING EXPENSES			
2	O&M	(\$2,512,598)	(\$345,824)	(\$158,294)
3	Depreciation	\$0	\$0	\$0
4	Amortization	\$10,305	\$1,418	\$649
6	Taxes Other Than I/T	\$0	\$0	\$0
7	Interest Expense	\$216,258	\$29,765	\$13,624
8	AFUDC & Federal Sch M Adj (Neg)	\$1,358,488	\$186,977	\$85,585
9	Total Operating Exp	(\$927,547)	(\$127,664)	(\$58,435)
10	NET OPERATING INCOME	(\$874,778)	(\$120,401)	(\$55,111)
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$41,658)		(\$2,624)
12	Add: IERCO Inc * 6.300%	\$0		\$0
13	Taxable Income *6.300%	(\$833,120) (L.9 - L.10 + L.11)		(\$52,487)
14	Less: State Investment Tax Credits			\$248,953
15	Subtotal			(\$301,440)
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$8,939 (\$3,497)
17	Total State Tax			(\$295,997)
	FEDERAL:			
18	Less: State Tax (L.15)	(\$301,440)		
19	Taxable Income * 21%	(\$573,338) (L.9 - L.18)	(\$120,401)	
20	PLUS: FIN 48 Tax Adjustment		(\$71,299)	
21	Prior Year's Tax Adj		(\$1,178)	
22	Federal Income Taxes		(\$192,878)	



**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	(\$4,495,317)	(\$888,769)	(\$283,205)
	OPERATING EXPENSES			
2	O&M	(\$5,488,062)	(\$1,085,044)	(\$345,748)
3	Depreciation	\$135,443	\$26,778	\$8,533
4	Amortization	\$19,951	\$3,944	\$1,257
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	\$10,925	\$2,160	\$688
7	Interest Expense	\$17,443	\$3,449	\$1,099
8	AFUDC & Federal Sch M Adj (Neg)	\$69,512	\$13,743	\$4,379
9	Total Operating Exp	(\$5,234,788)	(\$1,034,969)	(\$329,792)
10	NET OPERATING INCOME	\$739,471	\$146,201	\$46,587
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$35,318		\$2,225
12	Add: IERCO Inc * 6.300%	\$5,127		\$323
13	Taxable Income *6.300%	\$709,279 (L.9 - L.10 + L.11)		\$44,685
14	Less: State Investment Tax Credits			\$1,408
15	Subtotal			\$43,277
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$9,676 \$0
17	Total State Tax			<b>\$52,953</b>
	FEDERAL:			
18	Less: State Tax (L.15)	\$43,277		
19	Taxable Income * 21%	\$696,194 (L.9 - L.18)	\$146,201	
20	PLUS:    FIN 48 Tax Adjustment		(\$250,265)	
21	Prior Year's Tax Adj		(\$0)	
22	Federal Income Taxes		<b>(\$104,065)</b>	

## **ALLOCATION FACTORS**

**IDAHO POWER COMPANY  
STATEMENT OF OPERATIONS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**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
<b>OPERATING REVENUE</b>					
Firm Energy - Retail	1,252,334,331	0	1,252,334,331	(139,085,596)	1,113,248,735
Firm Energy - Wholesale	0	0	0	0	0
Opportunity Sales	90,426,613	0	90,426,613	(65,077,513)	25,349,100
Other Operating Revenues	108,687,977	(25,959,001)	82,728,977 *	0	82,728,977
Total	1,451,448,921	(25,959,001)	1,425,489,921	(204,163,109)	1,221,326,812
<b>OPERATING EXPENSES</b>					
Operation & Maintenance	917,515,190	(14,392,964)	903,122,227 **	(106,378,499)	796,743,727
Depreciation	165,446,697	0	165,446,697	2,341,089	167,787,786
Amortization	8,495,466	258,569	8,754,035 ***	433,871	9,187,906
Accretion	56,783	0	56,783	0	56,783
Taxes Other Than I/T	30,947,260	0	30,947,260	795,545	31,742,805
Regulatory Debits/Credits	1,497,775	0	1,497,775	0	1,497,775
Interest Expense	98,656,296	5,349,276	104,005,572	(117,906)	103,887,666
Total Operating Expense Before Income Taxes	1,222,615,467	(8,785,119)	1,213,830,349	(102,925,901)	1,110,904,448
PLUS: Allowance for AFUDC (#419.1 & #432)	43,529,974	(43,529,974)	0	0	0
<b>NET INCOME BEFORE INCOME TAXES</b>	<b>272,363,428</b>	<b>(60,703,856)</b>	<b>211,659,572</b>	<b>(101,237,208)</b>	<b>110,422,364</b>

\* Includes Acct 415 Revenues = \$3,961,448

\*\* Includes Acct 416 Expenses = \$4,522,755

\*\*\* Includes Removal of Acct 411.8 = \$258,569

**IDAHO POWER COMPANY  
STATEMENT OF OPERATIONS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

**OREGON - Adjusted**

<b>OPERATING REVENUE</b>	<b>Adjustments</b>
<b><u>Type I Adjustments</u></b>	
<b>Actual Adjustments:</b>	
Other Revenue - Account #415	3,961,448
DSM Rider Fund Removal	(29,920,448)
<b><u>Type II Adjustments</u></b>	
<b>Revenue Normalization/Annualization</b>	
Firm Energy - Retail	(139,085,596)
Firm Energy - Wholesale	0
Opportunity Sales - System	(65,077,513)
<b>Total Revenue Adjustments</b>	<b>(230,122,110)</b>
<b>OPERATING EXPENSES</b>	
<b>OPERATION &amp; MAINTENANCE</b>	
<b><u>Type I Adjustments</u></b>	
<b>Actual Adjustments:</b>	
O&M - Account #416	4,522,755
DSM Rider Funds	(29,920,448)
<b>Out of Period Adjustments</b>	
Account #557 Deferred Expenses	22,128,916
<b>Commission-Ordered Adjustments:</b>	
CSPP at Oregon Rates	8,014,918
Account 930.1	(381,688)
Account 930.2	(254,296)
<b>Employee Incentive Adjustment</b>	<b>(18,503,123)</b>
<b><u>Type II Adjustments</u></b>	
<b>Normalizing Adjustments:</b>	
Account #501 - Fuel	(25,655,333)
Account #547 - Fuel	(32,709,007)
Account #555 - Purchased Power	(95,911,521)
Account #555 - CSPP	19,227,994
<b>Commission-Ordered Adjustments:</b>	
Account 904 - Revenue Sensitive	(6,762)

<b>Annualizing Adjustments:</b>	
Operating Payroll	837,105
Payroll Related Items	30,659
Labor Taxes Transferred from Other Taxes	0
<b>Removal of #557 Amortization Expense</b>	27,808,364
<b>Total O&amp;M Adjustments</b>	(120,771,466)
<b>DEPRECIATION</b>	
<u>Type II Adjustments</u>	2,341,089
<b>AMORTIZATION</b>	
<u>Type I Adjustments</u>	
Actual Adj: Acct#411.8	258,569
<u>Type II Adjustments</u>	
Annualizing Adjustment	433,871
<b>Total Amortization Adjustments</b>	692,440
<b>ACCRETION</b>	
<u>Type II Adjustments</u>	0
<b>TAXES OTHER THAN I/T</b>	
<u>Type II Adjustments</u>	
Normalized Irrigation KWH Taxes	679,971
Normalized Irrigation Refund	141,353
Franchise Fees - Revenue Sensitive	(2,113)
OPUC Fees - Revenue Sensitive	(23,667)
<b>Total Taxes Other Than I/T Adjustments</b>	795,544
<b>REGULATORY DEBITS/CREDITS</b>	
<u>Type I Adjustments</u>	0
<b>INTEREST SYNHCRONIZATION EXPENSE</b>	
<u>Type I Adjustments</u>	5,349,276
<u>Type II Adjustments</u>	(117,906)
<b>Total Interest Synchronization Expense</b>	5,231,370

## IMPLIED COST OF CAPITAL Actual

COST OF CAPITAL - DEC 31, 2021	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
<b>TOTAL SYSTEM</b>			
Long Term Debt	44.432%	4.703%	2.090%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	55.568%	<b>10.874%</b>	6.042%
Total	100.000%		<b>8.132%</b>
 <b>IDAHO</b>			
Long Term Debt	44.432%	4.703%	2.090%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	55.568%	<b>11.105%</b>	6.171%
Total	100.000%		<b>8.261%</b>
 <b>OREGON</b>			
Long Term Debt	44.432%	4.703%	2.090%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	55.568%	<b>5.465%</b>	3.037%
Total	100.000%		<b>5.126%</b>

### Adjusted - Type I

<b>OREGON</b>			
Long Term Debt	44.432%	4.703%	2.090%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	55.568%	<b>6.459%</b>	3.589%
Total	100.000%		<b>5.679%</b>

### Adjusted - Type I & II

<b>OREGON</b>			
Long Term Debt	44.432%	4.703%	2.090%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	55.568%	<b>7.425%</b>	4.126%
Total	100.000%		<b>6.215%</b>

ERROR CHECKING

ENTER VALUES FROM FINANCE DEPARTMENT'S EXHIBITS FROM HISTORICAL TEST YEAR BINDER

ELECTRIC PLANT IN SERVICE - 13 MONTH AVERAGE (EXCL ARO)	\$	6,355,709,579	OK
ACCUMULATED DEPRECIATION	\$	2,379,538,812	OK
ACCUMULATED AMORTIZATION	\$	35,722,648	OK
ACCOUNT 151 - FUEL INVENTORY	\$	30,126,744	OK
ACCOUNTS 154 AND 163 - M&S	\$	70,442,530	OK
TOTAL OTHER DEFERRED PROGRAMS	\$	27,451,317	OK
CUSTOMER ADVANCES FOR CONSTRUCTION	\$	6,957,883	OK
TOTAL OTHER OPERATING REVENUES	\$	108,687,977	OK
TOTAL SYSTEM OPERATING REVENUES	\$	1,451,448,920	OK
TOTAL POWER PRODUCTION EXPENSE	\$	614,556,293	OK
TOTAL TRANSMISSION EXPENSE	\$	29,224,437	OK
TOTAL DISTRIBUTION EXPENSE	\$	54,208,113	OK
TOTAL CUSTOMER ACCOUNTS EXPENSES	\$	19,077,481	OK
TOTAL CUSTOMER SERVICE AND INFORMATION EXPENSE	\$	38,406,389	OK
TOTAL A & G EXPENSE	\$	162,042,478	OK
TOTAL O & M EXPENSE	\$	917,515,190	OK

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

	<u>Jurisdiction<sup>1</sup></u>	<u>December, 2021</u>	<u>Notes</u>	
<b>182.3-Regulatory Assets</b>				
182302	RA-CY FCA ORD 30267	ID	35,057,905	
182303	RA-COVID Dfrl ID Order 34718	ID	460,869	
182304	RA-COVID AMP OR 20-324	OR	348,448	
182305	RA-COVID Dfrl OR 20-377	OR	214,563	
182306	RA-UNFD SFAS106 LIA 30256	TC	(7,939,709)	2
182308	RA-FCA Calendar Mo Adj 33295	ID	2,516,250	
182309	RA-PRIOR YEAR FCA	ID	17,370,069	
182310	RA-WILDFIRE MITIGATION 35077	ID	6,075,024	
182315	RA-CLOUD COMPUTING ID 34707	ID	1,408,857	4
182316	RA-PCA UNBILLED AMORT	ID	992,975	
182320	RA-UNFD PENS LIAB 30256	TC	322,950,830	2
182321	RA-Pen Def Ord 30333-ID	ID	36,814,433	
182322	RA FAS109 UNFD -NCUR	TC	492,298,472	2
182323	RA-PCA DFERRAL-IDAHO	ID	41,916,541	
182324	RA-PRIOR YR PCA-IDA	ID	1,319,226	
182325	RA-PCA Unblld Frct 32821	ID	(7,145,029)	
182326	RA-PCA SBA Calendar Mo Adj	ID	(3,134,032)	
182327	RA-ID PNSN CSH ORD 31091	ID	197,622,560	
182330	RA-ST SFAS 133 MK TO MKT	TC	1,989,711	2
182333	OTHR RA-LT FAS133 MRK TO MKT	TC	3,757,551	2
182339	RA-PEN DEF ORD 10-064	OR	6,671,906	4
182340	OTHR RA-OR ANNL REG EXP-UM2050	OR	41,908	
182341	RA-ARO ASSET	TC	22,585,175	2
182355	RA-OR CAT TAX UM 2045	OR	403,124	
182356	RA-PCAM UNBILLED AMORT	OR	(31,466)	2
182360	RA-Hells Canyon-Baker Co 33948	ID	313,506	
182378	RA-COMM SOLAR DFRL 16-410	OR	170,108	
182385	RA-OR CUB FUND INTEREST	OR	49,412	3, 4
182386	RA-OR CUB FUND AMORT	OR	7,213	3
182387	RA-INTERVENOR FNDNG-ID	ID	288,062	
182389	RA-CONTRA-DEF INC TAX	TC	228,977,480	2
182398	RA-LNGLY REV ACCRL 12-226	OR	1,090,075	
182399	RA-OR LANGLEY REV INT RES	OR	(165,052)	
182410	RA-SIEMENS LTP DEF RB 33420	ID	9,043,981	4
182411	RA-SIEMENS LTP RB 33420	ID	13,495,438	4
182412	RA-SIEMENS LTP DEF RB 15-387	OR	375,476	4
182413	RA-SIEMENS LTP RB 15-387	OR	550,421	4
182414	RA-OR Siemens LTP Int Res-DRB	OR	(192,880)	2
182430	RA-Valmy Collections ID 33771	ID	(700,830)	
182432	RA-Valmy O&M ID 33771	ID	1,615,695	
182435	RA-Valmy Acctg Adj ID 33771	ID	96,525,981	
182436	RA-Valmy Decomm OR 17-325	OR	410,843	
182493	RA-ID BDMN DECOM 32457	ID	(8,606,745)	
182494	RA-OR BDMN DECOM 12 235	OR	(292,004)	
182495	RA-ID BDMN DECOMM ARO 32457	ID	5,868,022	
182496	RA-OR BDMN DECOMM ARO 12 235	OR	263,777	
<b>Total 182.3 Regulatory Assets</b>			<b>1,523,654,139</b>	
<b>254 - Other Regulatory Liabilities</b>				
254001	RL-MTM SHORT TERM	TC	7,691,029	2
254005	RL-OR SOLARp1t10-11	OR	190,798	
254101	RL-REVENUE SHARING	ID	568,771	
254201	RL-ID DSM RDR 29026	ID	(6,937,705)	
254202	RL-OR DSMR ADV05-03	OR	(683,982)	
254401	RL-BPA CR-RES-ID - Adv 15-13	ID	1,135,564	
254402	RL-BPA CR-RES-OR - Adv 15-11	OR	140,030	
254403	RL-BPA CR-FARM-ID Adv 15-13	ID	300,180	
254404	RL-BPA CR-FARM-OR - Adv 15-11	OR	150,480	
254415	RL-OR GRN TGS11-086	OR	295,256	
254420	RL-RECONNECT FEES ADV 16-09	OR	12,672	4
254451	RL-ID TAX STIP 34071	ID	24,522,500	
254452	RL-OR TAX STIP 18-199	OR	578,058	
254800	RL- BRDG DEP 12-296	OR	4,329,583	4
254901	RL-WAQC CRYOVR29505	ID	893,485	
254966	RL-UNFND DEF INC TX	TC	37,940,908	2
254967	RL-DEF INC TAX-ARAM	TC	170,038,677	2
254968	RL-DEF INC TAX-ARAM GROSS-UP	TC	58,938,803	2
<b>Total 254 Other Deferred Credits</b>			<b>300,995,452</b>	

1. Jurisdiction: ID = Idaho, OR = Oregon, TC = Total Company
2. This Regulatory Asset or Regulatory Liability is required for GAAP purposes.
3. This Regulatory Asset includes CUB interest or amortization associated with intervenor funding amounts approved with multiple orders throughout the year.
4. This Regulatory Asset or Regulatory Liability is included in rate base as can be seen in the 2021 Results of Operations, Page 23, Other Deferred Programs.