



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: RO 9

Report is required by: OAR
 Statute
 Order

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)

Is this report associated with a specific docket/case? No Yes, docket number: RO 9

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

Transmission Rate Informational Filing

Send the completed Cover Sheet and the Report in an email addressed to PUC.FilingCenter@puc.oregon.gov

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

May 3, 2024

VIA ELECTRONIC FILING

puc.FilingCenter@puc.oregon.gov

Re: RO 9 - Idaho Power Company's Transmission Rate Draft Informational Filing
For Rates Effective October 1, 2024 through September 30, 2025

Dear Filing Center:

Pursuant to Attachment H of its OATT, Idaho Power has posted its draft 2023 Informational Filing for rates effective October 1, 2024 through September 30, 2025. The draft Informational Filing can be found in the DRAFT INFORMATIONAL FILINGS 2024-05-01 subfolder located in the IPCO TRANSMISSION RATE folder at www.oasis.oati.com/ipco/. An open meeting to explain and clarify the draft Informational Filing will be held via Webex on Thursday, May 16, 2024 at 2 PM MDT.

Join from the meeting link below:

<https://idahopower.webex.com/idahopower/j.php?MTID=mc395326dd5b5f249144b89a5054d4d1b>

Join by phone: +1-650-479-3208, 25351706527## Call-in toll number (US/Canada)

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

Very truly yours,



Matthew T. Larkin

MTL:sg

May 1, 2024

TO: Open Access Transmission Tariff Customers of Idaho Power Company

RE: Draft Informational Filing for the Open Access Transmission Tariff (“OATT”) Rate Effective for the Period October 1, 2024, through September 30, 2025

Pursuant to its OATT, Idaho Power Company (“Idaho Power” or “Company”) is making available on its OASIS site a draft Informational Filing showing the updated Formula Rate and Formula Revenue Requirements for the period October 1, 2024, through September 30, 2025.¹

Idaho Power will hold an open meeting via Webex on Thursday, May 16, 2024, at 2 p.m. MDT to explain and clarify the draft Informational Filing. A link to the Webex meeting will be posted on OASIS. A transmission customer may make reasonable requests to Idaho Power for additional information relating to the Formula Rate inputs through August 1, 2024, as explained in Section 2.1.3 of Idaho Power’s OATT Attachment H. On or about August 28, 2024, Idaho Power will post on its OASIS site the final Informational Filing and submit it to FERC.

Please see the attached spreadsheet for the draft Informational Filing.

Kathy Anderson
Senior Manager, Transmission and Markets

Attachment

¹ The Formula Rate and Formula Revenue Requirements are updated pursuant to the orders in Federal Energy Regulatory Commission (“FERC”) Docket No. ER06-787.

IDAHO POWER COMPANY

INFORMATIONAL FILING

**TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

FOR RATES EFFECTIVE OCTOBER 1, 2024 - SEPTEMBER 30, 2025

May 1, 2024

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

List of Worksheets

| WORKSHEET | TITLE | OATT REFERENCE ATTACHMENT H |
|------------------------------|---|--------------------------------|
| Title Page | Idaho Power Company Informational Filing For Rates Effective October 1, 2023 through September 30, 2024 | |
| List of Worksheets | List of Worksheets | |
| Tariff Sch 7, 8 and 9 Rates | Rates For OATT Schedules 7, 8 and 9 | 1.1.2 a ; 1.1.2 b |
| Calc of PTP | Calculation of Point to Point Transmission Tariff Rate | 1.1.2 a ; 1.1.2 b |
| Calc of NT Rev Req | Calculation of Annual Network Transmission Revenue Requirements | 1.1.2 a ; 1.1.2 b |
| Revenue Credits | Transmission Revenue Credits | 1.1.2 a ; 1.1.2 b |
| Rate Calculation | Rate Calculation | ; 1.1.2 b |
| Schedule 1 | Allocated Investment | ; 1.1.2 b |
| Schedule 2 | Allocated Expenses | ; 1.1.2 b |
| Schedule 3 | Allocators | ; 1.1.2 b |
| Schedule 4 | Transmission Revenue Credits | ; 1.1.2 b |
| Schedule 5 | Allocation Demand and Capacity Data | 1.1.2 c ; 1.1.2 b |
| Schedule 6 | Rate of Return and Income Tax Expense | ; 1.1.2 b |
| Schedule 7 | GSU Investment and Accumulated Depreciation Reserve | 1.1.2 d ; 1.1.2 b |
| Schedule 8 | Large Generator Interconnection Investment, Accumulated Depreciation Reserve and Annual Accrual | 1.1.2 k ; 1.1.2 b |
| Schedule 9 | Reimbursable Prepayments For Network Upgrades and Interest Expense Reimbursed | 1.1.2 l ; 1.1.2 b |
| Schedule 10 | New Transmission Plant Installed with a Cost in Excess of \$250,000 | 1.1.2 n |
| Schedule 11 | Substantive Charges to Accounting Policies, Practices and Procedures that could Affect Changes Under the Formula Rate | 1.1.2 m |
| Schedule 12 | Post Retirement Benefits Other than Pensions | 2.2.1 |
| Schedule 13 | Changes to the Draft Informational Filing Based on Customer Comments | 1.1.4 |
| Workpapers Title Page | Workpapers | |
| Schedule 1 Workpaper, page 1 | Accumulated Deferred Income Tax Adjustments | ; 1.1.2 b |
| Schedule 1 Workpaper, page 2 | FERC Order No. 864 Permanent Worksheet for Deficient and Excess Deferred Income Taxes | ; 1.1.2 b |
| Schedule 1 Workpaper, page 3 | FERC Order No. XXX Permanent Worksheet for Deficient and Excess Deferred Income Taxes | ; 1.1.2 b |
| Schedule 2 Workpaper, page 1 | GSU Operation and Maintenance Expense | 1.1.2 d ; 1.1.2 b |
| Schedule 2 Workpaper, page 2 | LGI Operation and Maintenance Expense | ; 1.1.2 b |
| Schedule 2 Workpaper, page 3 | Property Taxes Directly Assigned to Transmission and General Plant | 1.1.2 e ; 1.1.2 b |
| Schedule 2 Workpaper, page 4 | General Advertising Expense - Transmission Related | 1.1.2 d |
| Schedule 4 Workpaper, page 1 | Account 454 Rents From Electric Property By Category and Subaccount | 1.1.2 f ; 1.1.2 b |
| Schedule 4 Workpaper, page 2 | Functionalization of Real Estate Rents Recorded in Account 454 | 1.1.2 f ; 1.1.2 b |
| Schedule 4 Workpaper, page 3 | Joint Use Rental Fees | 1.1.2 f ; 1.1.2 b |
| Schedule 4 Workpaper, page 4 | Cogeneration O&M Charges Recorded in Account 454 | 1.1.2 f ; 1.1.2 b |
| Schedule 4 Workpaper, page 5 | Account 415 Joint Use Revenues That are Included as Revenue Credits | ; 1.1.2 b |
| Schedule 4 Workpaper, page 6 | Non-firm and Short-term Firm Transmission Wheeling Revenues Reported in Account 456 Included as Revenue Credits | 1.1.2 g ; 1.1.2 b |
| Schedule 4 Workpaper, page 7 | Transmission Related Revenues Reported in Account 456 For Which Transactions are Included in the Rate Divisor | 1.1.2 g ; 1.1.2 b |
| Schedule 5 Workpaper | Allocation Demand and Capacity Data - Reconciliation with Form 1 | 1.1.2 c ; 1.1.2 b |
| Schedule 6 Workpaper, Page 1 | Effective Embedded Cost of Long Term Debt | 1.1.2 h ; 1.1.2 b |
| Schedule 6 Workpaper, Page 2 | Composite State Income Tax Rate | 1.1.2 j ; 1.1.2 b |
| Schedule 6 Workpaper, Page 3 | Equity Portion of AFUDC in Depreciation Expense | 1.1.2 i ; 1.1.2 b |
| Schedule 7 Workpaper | GSU Investment and Accumulated Depreciation Reserve | 1.1.2 d ; 1.1.2 b |
| Schedule 8 Workpaper | Large Generator Interconnection Investment, Accumulated Depreciation Reserve and Annual Accrual | 1.1.2 k ; 1.1.2 b |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Rates For OATT Schedule 7, 8 and 9

For Firm Point-To-Point Transmission Service provided under Schedule 7:

| | | | | | | | | | |
|---|---|---------------|--------------|--------------|-----|-----------|---|---------|-------------|
| The Formula Rate shall be | (| \$163,782,972 | - | \$25,788,192 |) / | 4,367,750 | = | \$31.59 | per kW-year |
| For Monthly Service the rate shall be: | | \$2.6325 | per kW-month | | | | | | |
| For Weekly Service the rate shall be: | | \$0.6075 | per kW-week | | | | | | |
| For Daily Service on Monday through Saturday, the rate shall be: | | \$0.1013 | per kW-day | | | | | | |
| For Daily Service on Sunday and WECC defined holidays, the rate shall be: | | \$0.0868 | per kW-day | | | | | | |

For Non-Firm Point-To-Point Transmission Service provided under Schedule 8:

| | | |
|--|----------|--------------|
| For Monthly Service the rate shall be: | \$2.6325 | per kW-month |
| For Weekly Service the rate shall be: | \$0.6075 | per kW-week |
| For Daily Service on Monday through Saturday, the rate shall be: | \$0.1013 | per kW-day |
| For Daily Service on Sunday and WECC defined holidays, the rate shall be: | \$0.0868 | per kW-day |
| For Hourly Service from 0700 to 2300 Prevailing Mountain Time Monday through Saturday (excluding WECC defined holidays) the rate shall be: | \$6.45 | per MW-hour |
| For Hourly Service provided other hours the rate shall be: | \$3.61 | per MW-hour |

For Network Transmission Service provided under Schedule 9:

| | | | | | | | |
|---|---------------|---|--------------|---|-------------|---|---------------|
| The Annual Formula Revenue Requirements shall be: | \$163,782,972 | - | \$25,788,192 | + | \$4,285,926 | = | \$142,280,706 |
| The Monthly formula revenue requirement shall be: | \$11,856,725 | | | | | | |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Calculation of Point to Point Transmission Tariff Rate

| <u>Transmission Revenue Requirement</u> | <u>Transmission Revenue Credits</u> | <u>Net PTP Transmission Revenue Requirement</u> | <u>Demand MW</u> | <u>Annual PTP Rate \$/kW-yr</u> |
|---|-------------------------------------|---|------------------|---------------------------------|
| \$163,782,972 | \$25,788,192 | \$137,994,780 | 4,368 | \$31.59 |

| | |
|---------------------------------------|--------|
| Monthly Rate \$/kW per month | 2.6325 |
| Weekly Rate \$/kW per week | 0.6075 |
| Daily Rate \$/kW per day (Mon-Sat) | 0.1013 |
| Daily Rate \$/kW per day (Sunday) | 0.0868 |
| Hourly Rate \$/MW per hour (Peak) | 6.45 |
| Hourly Rate \$/MW per hour (Off-Peak) | 3.61 |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Calculation of Annual Network Transmission Revenue Requirement

| | |
|---|---------------|
| Transmission Revenue Requirement: | \$163,782,972 |
| Transmission Revenue Credits: | \$25,788,192 |
| Net PTP Transmission Revenue Requirement: | \$137,994,780 |
| CBM Network Rate Adjustment 1/: | \$4,285,926 |
| Network Transmission Revenue Requirement: | \$142,280,706 |

Source:

$$1/ = \frac{\text{PTP} * \text{E} * (\text{Formula Rate pre 890} - \text{Formula Rate})}{(\text{E} - \text{PTP})} \quad \text{OATT Schedule 9, Appendix A}$$

Where:

| | | |
|------------------------|---------|-----------------------------|
| PTP = | 1177 | Spreadsheet, Schedule 5 |
| E = | 4038 | Spreadsheet, Schedule 5 |
| Formula Rate pre 890 = | \$34.17 | Recalculated Rate Using "E" |
| Formula Rate = | \$31.59 | Rate Calculation, In 49 |

$$= \frac{1177 \text{ MW} * 4038 \text{ MW} * (\$34.17 - \$31.59) * 1000}{4038 \text{ MW} - 1177 \text{ MW}}$$

$$= \$4,285,926$$

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Transmission Revenue Credits

| Rent From Electric Property Account 454 | Revenues From Transmission For Others - Account 456 and Non-Firm and Short Term Firm Service For Self | Total Revenue Credits |
|--|---|--------------------------|
| \$4,392,405 | \$21,395,787 | \$25,788,192 |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Rate Calculation

| | Source | Amount |
|---|--|-----------------------|
| TRANSMISSION RATE BASE | | |
| 1 Transmission Plant (excluding Asset Retirement Costs) | FF1 pp204-207 58(g) - 57(g) | \$ 1,392,337,764 |
| 2 Generator Step Up Facilities | Schedule 7 | (40,995,726) |
| 3 LGI's | Schedule 8 | (3,811,357) |
| 4 Account 252-Transmission (Net) | Schedule 9 | - |
| 5 General Plant (excluding Asset Retirement Costs) | Schedule 1 | 70,191,900 |
| 6 Intangible Plant | Schedule 1 | 15,119,950 |
| 7 Transmission Plant Held For Future Use | FF1 p214 2d + 3d+ 4d + 11d + 12d+ 17d+ 22d | 3,225,054 |
| 8 General Plant Held For Future Use | Schedule 1 | - |
| 9 Transmission Depreciation Reserve (Acct 108) (excluding Asset Retirement Costs) | FF1 p219 25(b) less 108.100 = 0 | (431,545,321) |
| 10 Transmission Depreciation Reserve Generator Step-Ups | Schedule 7 | 16,304,106 |
| 11 Transmission Depreciation Reserve LGI's | Schedule 8 | 400,760 |
| 12 General Plant Depreciation Reserve (excluding Asset Retirement Costs) | Schedule 1 | (19,028,977) |
| 13 Amortization of Utility Plant | Schedule 1 | (5,820,020) |
| 14 ADIT Allocated to Trans | Schedule 1 | (78,185,414) |
| 15 ADIT Allocated to Gen & Intang | Schedule 1 | (4,949,898) |
| 16 Transmission Related Prepayments | Schedule 1 | 2,971,041 |
| 17 Transmission Materials & Supplies | Schedule 1 | 49,465,714 |
| 18 Transmission Cash Working Capital | Schedule 1 | 5,217,458 |
| 19 Unamortized RTO Development Costs | OATT Attach H, 3.1.1.11(f) | - |
| 20 Transmission Rate Base | Sum (1) Thru (19) | 970,897,033 |
| 21 | | |
| RETURN AND ASSOCIATED INCOME TAXES | | |
| 22 Overall Return | Schedule 6 | 0.07768 |
| 24 Composite Income Tax (Federal and State) | Schedule 6 | 0.01737 |
| 25 Return and Income Taxes | (20)*((23)+(24)) | 92,283,763 |
| 26 | | |
| 27 | | |
| EXPENSES | | |
| 29 Deprec Expense: Transmission | Schedule 2 | 24,711,557 |
| 30 Deprec Expense: General Plant | Schedule 2 | 2,354,310 |
| 31 Amortization Expense: Intangible Plant | Schedule 2 | 810,315 |
| 32 Amort of ITC (Acct 411.4) and Excess ADIT (Acct 411.1) | Schedule 2 | (3,187,277) |
| 33 O&M Expense: Transmission | Schedule 2 | 34,852,691 |
| 34 Less Account 561 (Load Dispatching) | FF1 pp320-323 85b to 92b | (5,414,644) |
| 35 Less: Account 565 (Transmission of Electricity By Others) | FF1 pp320-323 96b | (11,050,622) |
| 36 O&M Expense: A&G | Schedule 2 | 23,352,240 |
| 37 Taxes Other than Income: | Schedule 2 | 5,070,638 |
| 38 Amortization of RTO Development Costs | OATT Attach H, 3.7 | - |
| 39 Interest Expense (Network Upgrade Prepayments) | Schedule 9 | - |
| 40 Transmission Expense | Sum (29) Thru (39) | 71,499,209 |
| 41 Gross Transmission Revenue Requirement | (25) + (40)) | 163,782,972 |
| 42 | | |
| 43 Transmission Revenue Credits | Schedule 4 | (25,788,192) |
| 44 | | |
| 45 Net PTP Transmission Revenue Requirement | | \$ 137,994,780 |
| 46 | | |
| 47 System Peak Demand - MW | Schedule 5 | 4,368 |
| 48 | | |
| 49 Annual Rate \$/kW per year | (45)/((47)*1000) | 31.59 |
| 50 Monthly Rate \$/kW per month | (49) / 12 | 2.6325 |
| 51 Weekly Rate \$/kW per week | (49) / 52 | 0.6075 |
| 52 Daily Rate \$/kW per day (Mon-Sat) | (51) / 6 | 0.1013 |
| 53 Daily Rate \$/kW per day (Sunday) | (51) / 7 | 0.0868 |
| 54 Hourly Rate \$/MW per hour (Peak) | (49)*1000 / 4896 | 6.45 |
| 55 Hourly Rate \$/MW per hour (Off-Peak) | (49)*1000 / 8760 | 3.61 |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 1
Allocated Investment

| | | Source | Amount |
|----|--|--|---------------|
| 1 | Accumulated Deferred Income Tax Allocated to Transmission | | |
| 2 | ADIT (Account 281) | | - |
| 3 | ADIT (Account 282) | Sched 1 Workpaper | 391,683,448 |
| 4 | ADIT (Account 283) | FF1 pp276-277 9k | 195,518,422 |
| 5 | ADIT (Account 190) | Sched 1 Workpaper | (166,343,342) |
| 6 | Sum of ADIT | | 420,858,528 |
| 7 | Transmission Plant Allocator | Schedule 3 | 0.185776000 |
| 8 | ADIT Allocated to Transmission | (7) * (8) | 78,185,414 |
| 9 | | | |
| 10 | | | |
| 11 | General Plant | | |
| 12 | General Plant Investment (excluding Asset Retirement Costs) | FF1 pp204-207 99g - 98g | 536,538,839 |
| 13 | Transmission Wages & Salaries Allocator | Schedule 3 | 13.082% |
| 14 | Trans Related General Plant | (14) * (15) | 70,191,900 |
| 15 | | | |
| 16 | | | |
| 17 | General Plant Depreciation Reserve | | |
| 18 | General Plant Accum Depr (excluding Asset Retirement Costs) | FF1 p219 28c less 108.100 =0 | 145,455,322 |
| 19 | Transmission Wages & Salaries Allocator | Schedule 3 | 13.082% |
| 20 | Trans Related General Plant Depr | (21) * (22) | 19,028,977 |
| 21 | | | |
| 22 | | | |
| 23 | Intangible Plant | | |
| 24 | Intangible Plant Investment | FF1 pp204-207 5g | 115,575,162 |
| 25 | Transmission Wages & Salaries Allocator | Schedule 3 | 13.082% |
| 26 | Trans Related Intangible Plant | (28) * (29) | 15,119,950 |
| 27 | | | |
| 28 | | | |
| 29 | Amortization of Utility Plant | | |
| 30 | Amortization of Utility Plant | FF1 pp200-201 21c | 44,487,567 |
| 31 | Transmission Wages & Salaries Allocator | Schedule 3 | 13.082% |
| 32 | Trans Related Amortization of Utility Plant | (35) * (36) | 5,820,020 |
| 33 | | | |
| 34 | | | |
| 35 | ADIT Allocated to General & Intangible | | |
| 36 | ADIT (Account 281) | | - |
| 37 | ADIT (Account 282) | Sched 1 Workpaper | 391,683,448 |
| 38 | ADIT (Account 283) | FF1 pp276-277 9k | 195,518,422 |
| 39 | ADIT (Account 190) | Schedule 1 Workpaper | (166,343,342) |
| 40 | Sum of ADIT | Sum (42) Thru (45) | 420,858,528 |
| 41 | General & Intangible Plant Allocator | Schedule 3 | 1.176% |
| 42 | ADIT to General & Intangible | (46) * (47) | 4,949,898 |
| 43 | | | |
| 44 | | | |
| 45 | Cash Working Capital | | |
| 46 | O&M Expense: Transmission | Schedule 2 less (Accounts 561 and 565 from Rate Calculation tab) | 18,387,425 |
| 47 | A&G O&M Expense | Schedule 2 | 23,352,240 |
| 48 | Working Capital Allowance | ((53) + (54)) * 12.5% | 5,217,458 |
| 49 | | | |
| 50 | | | |
| 51 | Prepayments | | |
| 52 | Prepayments (Account 165) | FF1 pp110-111 57c | 22,710,298 |
| 53 | Less pre-paid Pension Expense | | - |
| 54 | Net Prepayments | (60) - (61) | 22,710,298 |
| 55 | Transmission Wages & Salaries Allocator | Schedule 3 | 13.082% |
| 56 | Transmission Related Prepayments | (62) * (63) | 2,971,041 |
| 57 | | | |
| 58 | | | |
| 59 | General Plant Held For Future Use | | |
| 60 | General Plant Held For Future Use | FF1 p214 | - |
| 61 | Transmission Wages & Salaries Allocator | Schedule 3 | 13.082% |
| 62 | Transmission Related General Plant Held For Future Use | (67) * (68) | - |
| 63 | | | |
| 64 | | | |
| 65 | Transmission Materials and Supplies | | |
| 66 | Account 154 - Transmission | FF1 p227 8c | 48,400,412 |
| 67 | Account 154 - General | FF1 p227 11c | 1,768,276 |
| 68 | Transmission Wages & Salaries Allocator | Schedule 3 | 13.082% |
| 69 | Transmission Related Account 154 - General | (73) * (74) | 231,332 |
| 70 | Account 163 - Stores Expense Undistributed | FF1 p227 16c | 4,221,832 |
| 71 | Plant Allocator | Schedule 3 | 19.754% |
| 72 | Transmission Related Account 163 | (76) * (77) | 833,970 |
| 73 | Total Transmission Materials and Supplies | (72) + (75) + (78) | 49,465,714 |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 2
Allocated Expenses

| | Source | Amount |
|---|--|--------------|
| 1 A&G Expense | | |
| 2 Total A&G Related O&M (Less EPRI dues and donations and memberships | | |
| 3 associated with corporate stewardship or civic organizations) | FF1 pp320-323 197 b - (\$115,733 for 2023) | 174,623,272 |
| 4 Acct 924 (Property Insurance) | - FF1 pp320-323 185 b | (3,330,773) |
| 5 Acct 928 (Regulatory Commission Expense) | - FF1 pp320-323 189 b | (6,154,682) |
| 6 Account 930.1 (General Advertising Expense) | - FF1 pp320-323 191 b | (36,746) |
| 7 Transmission Wages & Salaries Allocator | Schedule 3 | 13.082% |
| 8 A&G to Transmission, excl Prop ins; Reg Comm Exp; Adv. | (Sum (3) Thru (6)) * (7) | 21,599,103 |
| 9 Total Property Insurance | FF1 pp320-323 185 b | 3,330,773 |
| 10 Plant Allocator | Schedule 3 | 19.754% |
| 11 Property Insurance to Transmission | (10) * (11) | 657,952 |
| 12 | | |
| 13 Regulatory Commission Expenses - FERC | FF1 pp350-351 2h + 3h | 5,480,058 |
| 14 Plant Allocator | Schedule 3 | 19.754% |
| 15 Regulatory Commission Expenses to Transmission | (14) * (15) | 1,082,517 |
| 16 | | |
| 17 Regulatory Commission Expenses - Other Transmission Related | FF1 pp350-351 | - |
| 18 | | |
| 19 General Advertising Expense - Transmission Related | Schedule 2 Workpaper, page 5 | 12,668 |
| 20 | | |
| 21 Total A&G to Transmission | (8)+(12)+(16)+(18)+(20) | 23,352,240 |
| 22 | | |
| 23 General Plant Depreciation | | |
| 24 General Plant Depreciation | FF1 pp336-337 10f | 17,996,077 |
| 25 Transmission Wages & Salaries Allocator | Schedule 3 | 13.082% |
| 26 Trans Related General Plant | (26) * (27) | 2,354,310 |
| 27 | | |
| 28 | | |
| 29 Income Tax Expense Credits | | |
| 30 Amortized Excess ADIT (Account 411.1) | FF1 pp274-275 Footnote Data Excess Deferred Tax on Depreciation Credit (j) | 10,684,156 |
| 31 Amortized ITC - Electric (Account 411.4) | FF1 pp266-267 8f | 5,450,895 |
| 32 Plant Allocator | Schedule 3 | 19.754% |
| 33 Allocated Income Tax Expense Credits | (-1)(32)+(33) * (34) | (3,187,277) |
| 34 Total Income Tax Expense Credits | (35) | (3,187,277) |
| 35 | | |
| 36 | | |
| 37 Taxes Other Than Income Taxes | | |
| 38 Property Taxes (ID,OR,MT,NV,WY,WA) | FF1 pp262-263 28l | 19,554,299 |
| 39 Amount Direct Assigned to Transmission | Schedule 2 Workpaper, page 3 | 5,094,471 |
| 40 Less Amount Allocated to GSU's | Line 41 x GSU Allocator (Sch 3) | (150,001) |
| 41 Less Amount Allocated to LGI's | Line 41 x LGI Allocator (Sch 3) | (13,946) |
| 42 Amount Direct Assigned to General | Schedule 2 Workpaper, page 3 | 1,071,005 |
| 43 Transmission Wages & Salaries Allocator | Schedule 3 | 13.082% |
| 44 Allocated Amount | Line 45 x Line 456 | 140,113 |
| 45 FOAB (Soc Sec) and Unemp Tax | FF1 pp262-263 32l | 20,385,033 |
| 46 Payroll Adjustment | FOAB & Unempl Tax | (20,385,033) |
| 47 Transmission Wages & Salaries Allocator | Schedule 3 | 13.082% |
| 48 Allocated Amount | ((48) + (49)) * (50) | 0 |
| 49 | | |
| 50 Total Taxes Other Than Income Taxes | (42)+(43)+(44)+(47)+(51) | 5,070,638 |
| 51 | | |
| 52 | | |
| 53 Transmission Related Amortization of Intangible Plant (Account 404) | | |
| 54 Transmission Related Amortization of Intangible Plant (Account 404) | FF1 p336 1f | 6,193,955 |
| 55 Transmission Wages & Salaries Allocator | Schedule 3 | 13.082% |
| 56 Transmission Related Amortization of Intangible Plant | (58) * (59) | 810,315 |
| 57 | | |
| 58 | | |
| 59 Transmission Depreciation Expense | | |
| 60 Total Transmission Depreciation Expense | FF1 p336 7f | 25,977,974 |
| 61 Less GSU Depreciation Expense | Schedule 7 | (1,186,829) |
| 62 Less LGI Depreciation Expense | Schedule 8 | (79,589) |
| 63 Transmission Depreciation Expense | Sum (63) Thru (65) | 24,711,557 |
| 64 | | |
| 65 | | |
| 66 Transmission Operation and Maintenance Expense | | |
| 67 Total Transmission O&M less Retail Jurisdictional RTO Development Costs | | |
| 68 Amortized to Account 566 | FF1 pp320-323 112b - (0) | 35,159,222 |
| 69 Less GSU O&M | Schedule 2 Workpaper page 1 | (210,287) |
| 70 Less LGI O&M | Schedule 2 Workpaper page 2 | (96,244) |
| 70 Transmission O&M Expense | Sum (69) Thru (71) | 34,852,691 |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 3
Allocators

| | | | |
|----|---|--|---------------|
| 1 | GSU Allocator | | |
| 2 | GSU Plant | Schedule 7 | 40,995,726 |
| 3 | Total Transmission Plant (excl. Asset Retirement Costs) | Rate Calculation | 1,392,337,764 |
| 4 | GSU Allocator | (3) / (4) | 2.944% |
| 5 | | | |
| 6 | | | |
| 7 | LGI Allocator | | |
| 8 | LGI Plant | Schedule 8 | 3,811,357 |
| 9 | Total Transmission Plant (excl. Asset Retirement Costs) | Rate Calculation | 1,392,337,764 |
| 10 | LGI Allocator | (10) / (11) | 0.274% |
| 11 | | | |
| 12 | | | |
| 13 | Transmission Wages and Salaries | | |
| 14 | Transmission Wage Expense | FF1 pp354-355 21b | 11,751,561 |
| 15 | Less Wage Expense Allocated to GSU's | (5) * (17) | (346,011) |
| 16 | Less Wage Expense Allocated to LGI's | (12) * (17) | (32,168) |
| 17 | Transmission Wage Expense | Sum (17) Thru (19) | 11,373,382 |
| 18 | A&G Wage Expense | FF1 pp354-355 27b | 91,306,764 |
| 19 | Total Wage Expense | FF1 pp354-355 28b | 178,243,593 |
| 20 | Transmission Wages & Salaries Allocator | (20) / ((22) - (21)) | 13.082% |
| 21 | | | |
| 22 | | | |
| 23 | Plant Allocator | | |
| 24 | Total Transmission Plant (excl. Asset Retirement Costs) | Rate Calculation | 1,392,337,764 |
| 25 | GSU Plant | Schedule 7 | (40,995,726) |
| 26 | LGI Plant | Schedule 8 | (3,811,357) |
| 27 | Transmission Plant Less GSU's & LGI's | Sum (29) Thru (31) | 1,347,530,681 |
| 28 | Allocated General & Intangible Plant | (49) | 85,311,849 |
| 29 | Total Electric Plant (excl. Asset Retirement Costs) | FF1 pp204-207 104g less 15g, 24g, 34g, 44g, 57g, 74g, 83g, 98g | 7,253,523,908 |
| 30 | Plant Allocator | ((32) + (33)) / (34) | 19.754% |
| 31 | | | |
| 32 | | | |
| 33 | Transmission Plant Allocator | | |
| 34 | Transmission Plant Less GSU's & LGI's | Line 32 | 1,347,530,681 |
| 35 | Total Electric Plant (excl. Asset Retirement Costs) | (34) | 7,253,523,908 |
| 36 | Transmission Plant Allocator | (40) / (41) | 18.578% |
| 37 | | | |
| 38 | | | |
| 39 | General and Intangible Plant Allocator | | |
| 40 | Transmission Related General Plant | Schedule 1 | 70,191,900 |
| 41 | Transmission Related Intangible Plant | Schedule 1 | 15,119,950 |
| 42 | Sum | (47) + (48) | 85,311,849 |
| 43 | Total Electric Plant (excl. Asset Retirement Costs) | (34) | 7,253,523,908 |
| 44 | General & Intangible Plant Allocator | (49) / (50) | 1.176% |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 4
Transmission Revenue Credits

| | | | |
|----|--|-----------------------------|---------------------|
| 1 | Rent From Electric Property (Account 454) | | |
| 2 | The transmission related amount of Rent From Electric Property included in Account 454 is: | | |
| 3 | Transmission Pole Attachments | Schedule 4 Workpaper page 1 | \$334,531 |
| 4 | Real Estate Rents | Schedule 4 Workpaper page 1 | 50,610 |
| 5 | Cogeneration | Schedule 4 Workpaper page 1 | 734,486 |
| 6 | US Department of Energy Special Contract | Schedule 4 Workpaper page 1 | 87,270 |
| 7 | Hemmingway JOOA | Schedule 4 Workpaper page 1 | 3,185,508 |
| 8 | Total | | <u>\$4,392,405</u> |
| 9 | | | |
| 10 | | | |
| 11 | Revenues From Transmission For Others (Account 456) | | |
| 12 | Transmission Pole Attachments | Schedule 4 Workpaper page 5 | \$27,504 |
| 13 | Milner Irrigation District | FF1 p330 4n x 35% | 5,541 |
| 14 | OATT Short Term Firm and Non Firm | Schedule 4 Workpaper page 6 | 21,362,741 (1) |
| 15 | Total | | <u>\$21,395,787</u> |
| 16 | | | |
| 17 | | | |
| 18 | Total Transmission Revenue Credit | | \$25,788,192 |

(1) The revenue credits associated with Idaho Power Company are not included in the Account 456 balance but are included in the OATT Short Term Firm and Non Firm revenues shown on this Schedule 4

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 5
Allocation Demand and Capacity Data

| | A | B | C | D | E | F |
|-----------------|---|--|---------------------------------------|---------------------|-----|-------|
| | Firm Network Service for Self (D) - (B) - (C) | Firm Network Service for Others Form 1.p400(f) | Long-Term Firm PTP Reservations OASIS | TOTAL Form 1p400(b) | CBM | TOTAL |
| January | 2365 | 270 | 1177 | 3812 | 330 | 4142 |
| February | 2423 | 268 | 1177 | 3868 | 330 | 4198 |
| March | 2163 | 243 | 1177 | 3603 | 330 | 3933 |
| April | 2040 | 234 | 1177 | 3451 | 330 | 3781 |
| May | 2641 | 294 | 1177 | 4112 | 330 | 4442 |
| June | 3194 | 364 | 1177 | 4735 | 330 | 5065 |
| July | 3602 | 400 | 1177 | 5179 | 330 | 5509 |
| August | 3416 | 377 | 1177 | 4972 | 330 | 5302 |
| September | 2754 | 232 | 1177 | 4143 | 330 | 4473 |
| October | 1870 | 209 | 1177 | 3256 | 330 | 3586 |
| November | 2253 | 282 | 1177 | 3712 | 330 | 4042 |
| December | 2196 | 237 | 1177 | 3610 | 330 | 3940 |
| 12 CP (Rounded) | 2577 | 284 | 1177 | 4038 | 330 | 4368 |

(1) Does not include Short Term Firm PTP Reservations reported on Column (f), page 400 of the Form 1.

| | Firm Network Service For Others | | | | Total Form 1 |
|-----------------|---------------------------------|------|----------|-----------|--------------|
| | Imnaha | USBR | BPA - PF | BPA-OTECC | |
| January | 0.4939 | 3 | 193 | 74 | 270 |
| February | 0.4096 | 3 | 199 | 66 | 268 |
| March | 0.3974 | 3 | 178 | 62 | 243 |
| April | 0.3957 | 3 | 170 | 61 | 234 |
| May | 0.2466 | 55 | 196 | 42 | 294 |
| June | 0.2812 | 84 | 230 | 50 | 364 |
| July | 0.3327 | 76 | 264 | 60 | 400 |
| August | 0.3704 | 69 | 247 | 61 | 377 |
| September | 0.2145 | 46 | 176 | 10 | 232 |
| October | 0.3268 | 3 | 151 | 55 | 209 |
| November | 0.4329 | 4 | 215 | 63 | 282 |
| December | 0.3804 | 3 | 179 | 55 | 237 |
| 12 CP (Rounded) | 0 | 29 | 200 | 55 | 284 |

| | Long-Term Firm Transmission - OASIS Reservations | | | | | | | | | | | | | | TOTAL | |
|-----------------|--|-----------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-------------------|-------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|----------|
| | IPCM | IPCL | SCL | PAC | PAC | PAC | PAC | PAC | BPAP | BPAP | AMPE | PWX | PWX | VTOL | | PWX |
| OASIS Ref: | 89988212 | 90526553 | 85861887 | 87136803 | 871366778 | 88788941 | 89375962 | 89375972 | 91629500 | 91629850 | 98133380 (Full transfer of TSR 92487896) | | 92502052 | 92502053 | 92945096 | 93016533 |
| Contract Term | 1/1/2021-1/1/2026 | 01/01/2021-01/01/2026 | 1/1/2019 - 1/1/2024 | 7/1/2019 - 1/1/2024 | 7/1/2019 - 7/1/2024 | 5/01/2020 - 5/01/2025 | 7/01/2020 - 7/01/2025 | 7/01/2020 - 7/01/2025 | 7/1/2021-7/1/2026 | 7/1/2021-7/1/2026 | 01/01/2021-01/01/2026 | 04/01/2021-04/01/2024 | 04/01/2021-04/01/2024 | 10/01/2021-10/01/2026 | 04/01/2022-04/01/2024 | |
| POR/POD | JEFF/PCO | JEFF/PCO | LYPK/LGBP | KPRT/HURR | BORALGBP | BORALGBP | BORA/HURR | BORALGBP | SMLK/KPRT | M500/KPRT | MDSK-M346 | LOLO-BORA | LOLO-BORA | MDSK-M345 | JEFF-BORA | |
| January | 75 | 16 | 101 | 124 | 76 | 60 | 241 | 9 | 100 | 100 | 2 | 100 | 100 | 2 | 71 | 1177 |
| February | 75 | 16 | 101 | 124 | 76 | 60 | 241 | 9 | 100 | 100 | 2 | 100 | 100 | 2 | 71 | 1177 |
| March | 75 | 16 | 101 | 124 | 76 | 60 | 241 | 9 | 100 | 100 | 2 | 100 | 100 | 2 | 71 | 1177 |
| April | 75 | 16 | 101 | 124 | 76 | 60 | 241 | 9 | 100 | 100 | 2 | 100 | 100 | 2 | 71 | 1177 |
| May | 75 | 16 | 101 | 124 | 76 | 60 | 241 | 9 | 100 | 100 | 2 | 100 | 100 | 2 | 71 | 1177 |
| June | 75 | 16 | 101 | 124 | 76 | 60 | 241 | 9 | 100 | 100 | 2 | 100 | 100 | 2 | 71 | 1177 |
| July | 75 | 16 | 101 | 124 | 76 | 60 | 241 | 9 | 100 | 100 | 2 | 100 | 100 | 2 | 71 | 1177 |
| August | 75 | 16 | 101 | 124 | 76 | 60 | 241 | 9 | 100 | 100 | 2 | 100 | 100 | 2 | 71 | 1177 |
| September | 75 | 16 | 101 | 124 | 76 | 60 | 241 | 9 | 100 | 100 | 2 | 100 | 100 | 2 | 71 | 1177 |
| October | 75 | 16 | 101 | 124 | 76 | 60 | 241 | 9 | 100 | 100 | 2 | 100 | 100 | 2 | 71 | 1177 |
| November | 75 | 16 | 101 | 124 | 76 | 60 | 241 | 9 | 100 | 100 | 2 | 100 | 100 | 2 | 71 | 1177 |
| December | 75 | 16 | 101 | 124 | 76 | 60 | 241 | 9 | 100 | 100 | 2 | 100 | 100 | 2 | 71 | 1177 |
| 12 CP (Rounded) | 75 | 16 | 101 | 124 | 76 | 60 | 241 | 9 | 100 | 100 | 2 | 100 | 100 | 2 | 71 | 1177 |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 6
Rate of Return and Income Tax Expense

1 A OVERALL RATE OF RETURN

| | Source | Capitalization Structure | | Effective Cost | | |
|----|----------------------|--------------------------|------------------|----------------|-----------------------|----------------|
| | | Amount | Percent | Embedded | Weighted | |
| 6 | Long Term Debt | Sched 6 Workpaper, p 1 | \$ 2,811,100,000 | 50.259% | 4.866% | 2.446% (1) (2) |
| 8 | Preferred Stock | FF1 pp112-113 3c | \$ - | 0.000% | 0.000% | 0.000% |
| 10 | Common Equity | FF1 pp112-113 16c | \$ 2,782,171,830 | <u>49.741%</u> | 10.700% | <u>5.322%</u> |
| 12 | Total Capitalization | | \$ 5,593,271,830 | 100.000% | | 7.768% |
| 15 | | | | | Rate of Return | 7.768% |

18 B INCOME TAX EXPENSE

| | | | | | | |
|----|---|--------|------------------------------|--|---|---------------|
| 19 | Federal Tax Rate | 21.00% | | | | |
| 20 | Composite State Tax Rate | 6.00% | Schedule 6 Workpaper, page 2 | | | |
| 22 | Federal Tax Factor: | | | | | |
| 23 | $\frac{((ROR-Wtd.LTD) + [(EqAFUDC + ITEC) / RateBase] * (FT))}{(1-FT)}$ | | | | | 1.332% |
| 25 | State Tax Factor: | | | | | |
| 26 | $\frac{((ROR-Wtd.LTD) + [(EqAFUDC + ITEC) / RateBase] + Federal Income Tax Rate) * (ST)}{(1-ST)}$ | | | | | 0.405% |
| 29 | | | | | Sum of Federal and State Tax Factors | 1.737% |

| | | | |
|----|-------------------------------------|----------------|------------------------------|
| 33 | EQAFUDC = | \$ 148,442 | Schedule 6 Workpaper, page 3 |
| 34 | Income Tax Expense Credits (ITEC) = | \$ (3,187,277) | Schedule 2 |

36 (1) Excludes Other Long-Term Debt. Other Long-Term Debt includes the American Falls Dam Bond and Milner Dam Note guarantees. These instruments
are excluded in rate making calculations and therefore are omitted from this schedule.

37 (2) FF1 p112 18c

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 7
GSU
Transformer Investment and Accumulated Depreciation
By Vintage Year

| LOCATION | Account | Vintage Year | Years in Service | Cost | Accumulated Depreciation | Annual Depreciation Accrual |
|--------------------------------|---------|--------------|------------------|-----------|--------------------------|-----------------------------|
| American Falls Power Plant | 353 | 1978 | 44 | 647,894 | 619,533 | 14,124 |
| American Falls Power Plant | 353 | 2013 | 10 | 10,928 | 2,501 | 238 |
| Brownlee Power Plant | 353 | 1959 | 63 | 747,897 | 1,016,412 | 16,304 |
| Brownlee Power Plant | 353 | 1980 | 42 | 1,541,722 | 1,408,865 | 33,610 |
| Brownlee Power Plant | 353 | 2000 | 22 | 11,285 | 5,527 | 246 |
| Brownlee Power Plant | 353 | 2003 | 19 | 15,167 | 6,465 | 331 |
| Brownlee Power Plant | 353 | 2012 | 10 | 1,855,784 | 440,708 | 40,456 |
| Brownlee Power Plant | 353 | 2014 | 9 | 205,854 | 43,193 | 4,488 |
| Brownlee Power Plant | 353 | 2021 | 1 | 3,478,648 | 220,198 | 75,835 |
| Brownlee Power Plant | 353 | 2022 | 0 | 2,508,745 | 109,381 | 54,691 |
| Brownlee Power Plant | 353 | 2023 | 0 | 3,031,785 | 66,093 | 66,093 |
| Bliss Power Plant Gooding | 353 | 1950 | 72 | 316,404 | 490,371 | 6,898 |
| Bliss Power Plant Gooding | 353 | 1964 | 58 | 1,416 | 1,775 | 31 |
| Cascade Power Plant | 353 | 1983 | 39 | 257,772 | 219,165 | 5,619 |
| Clear Lake Power Plant | 353 | 1965 | 57 | 19,808 | 24,400 | 432 |
| Danskin Power Plant | 353 | 2001 | 21 | 259,219 | 121,477 | 5,651 |
| Danskin Power Plant | 353 | 2008 | 14 | 7,041 | 2,255 | 154 |
| Danskin Power Plant | 353 | 2009 | 13 | 3,800,179 | 1,138,747 | 82,844 |
| Hells Canyon Power Plant | 353 | 2015 | 8 | 3,632,749 | 693,223 | 79,194 |
| Hells Canyon Power Plant | 353 | 2016 | 7 | 1,846,818 | 317,331 | 40,261 |
| Hells Canyon Power Plant | 353 | 2019 | 3 | 14,745 | 1,514 | 321 |
| Hells Canyon Power Plant | 353 | 2020 | 2 | 31,469 | 2,612 | 686 |
| Lower Malad Power Plant | 353 | 1948 | 74 | 81,119 | 129,159 | 1,768 |
| Lower Malad Power Plant | 353 | 1958 | 64 | 1,551 | 2,141 | 34 |
| Lower Salmon Power Plant Goodi | 353 | 1949 | 73 | 303,512 | 476,826 | 6,617 |
| Milner Power Plant | 353 | 1992 | 30 | 664,294 | 438,053 | 14,482 |
| Oxbow Power Plant Baker | 353 | 1949 | 73 | 100,827 | 158,402 | 2,198 |
| Oxbow Power Plant Baker | 353 | 1951 | 71 | 43,216 | 66,061 | 942 |
| Oxbow Power Plant Baker | 353 | 1957 | 65 | 208,866 | 292,711 | 4,553 |
| Oxbow Power Plant Baker | 353 | 1979 | 43 | 2,964 | 2,771 | 65 |
| Oxbow Power Plant Baker | 353 | 1980 | 42 | 6,099 | 5,574 | 133 |
| Oxbow Power Plant Baker | 353 | 2000 | 22 | 94,927 | 46,498 | 2,069 |
| Oxbow Power Plant Baker | 353 | 2014 | 9 | 13,655 | 2,865 | 298 |
| Oxbow Power Plant Baker | 353 | 2017 | 6 | 1,815,286 | 277,423 | 39,573 |
| Oxbow Power Plant Baker | 353 | 2018 | 4 | 1,943,448 | 237,878 | 42,367 |
| Shoshone Falls Power Plant Jer | 353 | 1992 | 30 | 188,488 | 124,294 | 4,109 |
| Shoshone Falls Power Plant Jer | 353 | 2020 | 2 | 210,175 | 17,445 | 4,582 |
| Strike C J Power Plant Owyhee | 353 | 1952 | 70 | 344,947 | 519,982 | 7,520 |
| Strike C J Power Plant Owyhee | 353 | 1965 | 57 | 1,480 | 1,823 | 32 |
| Strike C J Power Plant Owyhee | 353 | 1972 | 50 | 610 | 661 | 13 |
| Strike C J Power Plant Owyhee | 353 | 1973 | 49 | 317 | 336 | 7 |
| Strike C J Power Plant Owyhee | 353 | 1982 | 40 | 32,437 | 28,267 | 707 |
| Swan Falls Power Plant Ada | 353 | 1994 | 28 | 432,055 | 266,589 | 9,419 |
| Swan Falls Power Plant Ada | 353 | 1999 | 23 | 3 | 2 | 0 |
| Swan Falls Power Plant Ada | 353 | 2018 | 4 | 39,009 | 4,775 | 850 |
| Twin Falls Power Plant Twin Fa | 353 | 1949 | 73 | 39,459 | 61,991 | 860 |
| Twin Falls Power Plant (New) | 353 | 1995 | 27 | 430,708 | 256,627 | 9,389 |
| Thousand Springs Power Plant | 353 | 1956 | 66 | 36,470 | 51,883 | 795 |
| Upper Malad Power Plant | 353 | 1948 | 74 | 31,129 | 49,565 | 679 |

SCHEDULE 7
GSU
Transformer Investment and Accumulated Depreciation
By Vintage Year

| LOCATION | Account | Vintage Year | Years in Service | Cost | Accumulated Depreciation | Annual Depreciation Accrual |
|-----------------------------|---------|--------------|------------------|-----------|--------------------------|-----------------------------|
| Upper Malad Power Plant | 353 | 1987 | 35 | 2,109 | 1,614 | 46 |
| Upper Malad Power Plant | 353 | 1988 | 34 | 279 | 208 | 6 |
| Upper Salmon A Power Plant | 353 | 1937 | 85 | 72,168 | 131,737 | 1,573 |
| Upper Salmon A Power Plant | 353 | 1954 | 68 | 418 | 612 | 9 |
| Upper Salmon B Power Plant | 353 | 1947 | 75 | 70,393 | 113,573 | 1,535 |
| Jim Bridger | 353 | 1976 | 46 | 268,996 | 282,581 | 12,841 |
| Jim Bridger | 353 | 1990 | 32 | 889,401 | 670,343 | 42,458 |
| Jim Bridger | 353 | 1995 | 27 | 27,259 | 17,656 | 1,301 |
| Jim Bridger | 353 | 1996 | 26 | 45,684 | 28,621 | 2,181 |
| Jim Bridger | 353 | 2000 | 22 | 951,792 | 515,588 | 45,437 |
| Jim Bridger | 353 | 2008 | 14 | 90,542 | 33,691 | 4,322 |
| Jim Bridger | 353 | 2011 | 11 | 404,250 | 125,299 | 19,298 |
| Jim Bridger | 353 | 2013 | 10 | 20,630 | 5,791 | 985 |
| Jim Bridger | 353 | 2013 | 10 | 1,564,945 | 439,283 | 74,707 |
| Jim Bridger | 353 | 2014 | 9 | 1,663,953 | 435,460 | 79,434 |
| Jim Bridger | 353 | 2015 | 8 | 6,785 | 1,647 | 324 |
| Jim Bridger | 353 | 2016 | 7 | 106,278 | 23,775 | 5,073 |
| Jim Bridger | 353 | 2018 | 4 | 145,616 | 25,377 | 6,951 |
| Valmy #1 & Common Non-Steam | 353 | 2008 | 14 | 2,223,479 | 1,984,041 | 156,978 |
| Valmy #1 & Common Non-Steam | 353 | 2011 | 11 | 63,402 | 52,634 | 4,476 |
| Valmy Substation | 353 | 2013 | 10 | 138,088 | 110,596 | 9,749 |
| Valmy #2 Substation | 352 | 1982 | 40 | 55,381 | 39,032 | 1,733 |
| Valmy #2 Substation | 353 | 1985 | 37 | 847,153 | 780,573 | 31,853 |
| Valmy #2 Substation | 353 | 1986 | 36 | 4,161 | 3,746 | 156 |
| Valmy #2 Substation | 353 | 1987 | 35 | 70 | 62 | 3 |
| Valmy #2 Substation | 353 | 2011 | 11 | 22,115 | 8,219 | 832 |

Total

| | | |
|------------|------------|-----------|
| 40,995,726 | 16,304,106 | 1,186,829 |
|------------|------------|-----------|

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 8
Large Generator Interconnections
Investment, Accumulated Depreciation Reserve and Annual Accrual
By Plant and By Vintage Year

| | Location | Plant Account | Year | Plant Balance | Accumulated Depreciation | Annual Depreciation Accrual |
|----|--------------------------------|------------------|------|---------------|-----------------------------|-----------------------------------|
| 1 | Bennett Mountain Power Plant | 352 | 2005 | 59,325 | 19,387 | 1,127 |
| 2 | Bennett Mountain Power Plant | 353 | 2005 | 49,372 | 18,950 | 1,076 |
| 3 | Danskin Power Plant | 352 | 2001 | 89,955 | 34,039 | 1,709 |
| 4 | Danskin Power Plant | 353 | 2001 | 433,104 | 202,964 | 9,442 |
| 5 | Danskin Power Plant | 352 | 2008 | 63,308 | 18,239 | 1,203 |
| 6 | Danskin Power Plant | 353 | 2008 | 126,618 | 40,546 | 2,760 |
| 7 | Langley Gulch Power Plant | 352 | 2012 | 150,492 | 5,719 | 2,859 |
| 8 | Langley Gulch Power Plant | 353 | 2012 | 68,974 | 3,007 | 1,504 |
| 9 | Hemingway 80 MW Energy Storage | 352 | 2023 | 886,456 | 16,843 | 16,843 |
| 10 | Hemingway 80 MW Energy Storage | 353 | 2023 | 1,883,754 | 41,066 | 41,066 |
| 11 | | | | | | |
| 12 | TOTAL | | | \$ 3,811,357 | \$ 400,760 | \$ 79,589 |

Refer to Schedule 8, Workpaper for the calculation of Accumulated Depreciation and Annual Depreciation Accrual.

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 9
Reimbursable Payments For Network Upgrades
Transmission Projects Only

1 **I. Plant Balance and Depreciation**

| | | | | Year 1 | Year 2 | Total |
|--------------|---------------|------|--------------------------|-----------------------------|-----------------------------|--------------------------|
| Location | Plant Account | Year | Changes in Plant Balance | Depreciation Jan 1 - Dec 31 | Depreciation Jan 1 - Dec 31 | Accumulated Depreciation |
| | | | | - | - | - |
| | | | | - | - | - |
| | | | | - | - | - |
| | | | | - | - | - |
| | | | | - | - | - |
| | | | | - | - | - |
| | | | | - | - | - |
| | | | | - | - | - |
| | | | | - | - | - |
| | | | | - | - | - |
| | | | | - | - | - |
| | | | | - | - | - |
| Total | | | - | - | - | - |

17 **II. Unreimbursed Portion of Network Upgrade Prepayments (Account 252) Net of Accumulated Depreciation**

| | | Year | Unreimbursed Prepayments | Accumulated Depreciation | Net of Accumulated Depreciation |
|-------|--|------|--------------------------|--------------------------|---------------------------------|
| Total | | | 0 | 0 | 0 |

25 **III. Interest Expense Accrued**

| Location | Year | Amount |
|--------------|------|--------|
| | | 0 |
| Total | | 0 |

33 **IV. Total Unreimbursed Portion of Network Upgrade Prepayments (Account 252) Net of Accumulated Depreciation and Interest Expense Accrued:**

0 To Rate Calculation

39 **V. Interest Expense Reimbursed**

| Location | Year | Amount |
|--------------|------|--------|
| Total | | - |
| Total | | - |

To Rate Calculation

(1) Interest expense reimbursed is a component of FERC Account 431 - Other Interest Expense. Idaho Power queries Account 431 to determine interest amounts associated with network upgrade customer payments to be reported on Schedule 9.

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 10
New Transmission Plant Installed With A Cost in Excess of \$250,000

| | DESCRIPTION | AMOUNT | WORK ORDER NUMBER |
|----|--------------------------------|-----------|-------------------|
| 1 | T32820003-10YR MAINT-PHASE 1 | 5,527,230 | 27627597 |
| 2 | WDRI170001 REPLACE KING LINE R | 2,879,668 | 27501094 |
| 3 | BOBN200005 - STATION PERIMETER | 2,838,385 | 27557544 |
| 4 | HMVY 80MW ENERGY STORAGE PROJE | 2,770,210 | 27603400 |
| 5 | T428 KING-DALE-HUNT-ADELAIDE-L | 2,445,066 | 27530234 |
| 6 | T236150001 CMBG-CNCL 69KV REBU | 2,303,234 | 27543488 |
| 7 | T426190001-MNCO TO HYBN LINE S | 1,775,311 | 27577500 |
| 8 | HGSN170001 REPLACE 054A, 053A, | 1,422,079 | 27586155 |
| 9 | DALE220001 - BOVARIUS - IPC CO | 1,372,251 | 27589036 |
| 10 | WELS160001 - REPAIR OR REPLACE | 1,233,600 | 27516985 |
| 11 | GINT220573-300MW MOON CRATER S | 1,173,489 | 27585230 |
| 12 | MTUR180001-RECONFIGURE MTUR SU | 1,064,842 | 27588568 |
| 13 | T60219001 LINE 602 DONN-GOSHE | 1,037,460 | 27528254 |
| 14 | ELMR -INSTALL 138KV-PCBS AT 10 | 996,862 | 27557547 |
| 15 | T226170001 TRANSMISSION LINE R | 984,529 | 27510629 |
| 16 | T731210001 BOMT-HBRD 230KV EAS | 940,966 | 27622744 |
| 17 | T118 10-YEAR INSPECTION REPAIR | 934,599 | 27594533 |
| 18 | T163190001 - T163 BLACKFOOT-LA | 888,947 | 27562361 |
| 19 | VARI190001 ETHERNET SWITCH REP | 862,832 | 27537441 |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 11
Disclosure of Any Accounting Changes That Could Affect
Charges Under the Formula Rate

| Accounting Changes | 2023 |
|--|-------------|
| 1 The initial implementation of an accounting standard or policy. | None |
| 2 The initial implementation of accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction. | None |
| 3 Corrections of errors and prior period adjustments that impact the revenue requirement calculation. | None |
| 4 The implementation of new estimation methods or policies that change prior estimates. | None |
| 5 Changes to income tax elections. | None |
| 6 Identify any errors in the FERC Form 1, formula rate template, or accounting data that impacts the formula rate in previous rate years. | None |
| Historic Cost Basis | |
| 7 Identify items included in the formula rate at an amount other than on a historic cost basis. | None |
| Reorganization or Merger Transactions | |
| 8 Explain any reorganization or merger transactions and the effect of the accounting for such transaction on inputs to the formula rate. | None |
| Direct Assignment of Costs between Idaho Power and its Affiliates | |
| 9 Explain the methodologies used to allocate and directly assign costs between Idaho Power and its affiliates by service category or function, including any changes to such cost allocation methodologies, and the reasons and justification for those changes; and the magnitude of such costs that have been allocated or directly assigned between Idaho Power and each affiliate by service category or function for the applicable period. | N/A |

IDAHO POWER COMPANY
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SCHEDULE 12
Post Retirement Benefits Other than Pensions

Methodology:

- Use 2023 formula rate as the base
- Substitute 2022 PBOPs for 2023 PBOPs in the 2023 formula rate
- Compute the rate impact

| | | | |
|----|--|-------------------------|---------------|
| 1 | Post Retirement Benefits Other than Pensions | | |
| 2 | | | |
| 3 | 2023 Amount in Account 926 | | 2,415,585 |
| 4 | Less 2022 Amount in Account 926 | | (796,106) |
| 5 | Total Increase (Decrease) of PBOPs | | 1,619,479 |
| 6 | | | |
| 7 | <u>Impact on Expenses:</u> | | |
| 8 | Transmission Wages & Salaries Allocator | Schedule 3 | 13.082% |
| 9 | Change in O&M Expense: Transmission A&G | (5) * (8) | 211,866 |
| 10 | | | |
| 11 | <u>Impact on Rate Base:</u> | | |
| 12 | Working Capital Allowance | Schedule 1 | 12.500% |
| 13 | Change in Transmission Rate Base | (9) * (12) | 26,483 |
| 14 | | | |
| 15 | <u>Impact on Return and Income Taxes:</u> | | |
| 16 | Overall Return | Schedule 6 | 7.768% |
| 17 | Composite Income Tax (Federal and State) | Schedule 6 | 1.737% |
| 18 | Total Return and Income Tax | (16) + (17) | 9.505% |
| 19 | | | |
| 20 | Change in Transmission Return and Income Taxes | (13) * (18) | 2,517 |
| 21 | | | |
| 22 | Total Impact on Transmission Revenue Requirement | (9) + (20) | 214,383 |
| 23 | | | |
| 24 | | | |
| 25 | | | |
| 26 | Rate Impact | | |
| 27 | | | |
| 28 | <u>Using 2023 PBOP</u> | | |
| 29 | Net PTP Transmission Revenue Requirement | Rate Calculation | 137,994,780 |
| 30 | | | |
| 31 | System Peak Demand - MW | Schedule 5 | 4,368 |
| 32 | | | |
| 33 | Annual Rate \$/kW per year | (32)/((34)*1000) | 31.59 |
| 34 | Monthly Rate \$/kW per month | (36) / 12 | 2.6325 |
| 35 | | | |
| 36 | | | |
| 37 | <u>Using 2022 PBOP</u> | | |
| 38 | Net PTP Transmission Revenue Requirement | Rate Calculation - (22) | 137,780,397 |
| 39 | | | |
| 40 | System Peak Demand - MW | Schedule 5 | 4,368 |
| 41 | | | |
| 42 | Annual Rate \$/kW per year | (41)/((43)*1000) | 31.54 |
| 43 | Monthly Rate \$/kW per month | (45) / 12 | 2.6283 |
| 44 | | | |
| 45 | | | |
| 46 | 2023 Monthly Rate minus 2023 Monthly Rate using 2022 PBOP | Line 37 - Line 46 | 0.0042 |
| 47 | Section 205 filing required? | | NO |

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SCHEDULE 13
Changes to the Draft Informational Filing Based on Customer Comments

IDAHO POWER COMPANY
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WORKPAPERS

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 1 WORKPAPER 1
Accumulated Deferred Income Tax (ADIT) Adjustments

| | | Source | Amount |
|----|--|---|--------------------|
| 1 | ADIT Allocated to Transmission | | |
| 2 | | | |
| 3 | ADIT (Account 190) | FF1 p234 8c | \$280,974,751 |
| 4 | Less Regulatory Asset for Deficient Deferred Income Taxes (DDIT) | FF1 p232 | - |
| 5 | Less Regulatory Liability for Income Taxes | FF1 p234 Footnote Data Line 7 | (108,640,557) |
| 6 | Less Minimum Pension Liability | FF1 p234 Footnote Data Line 7 | <u>(5,990,852)</u> |
| 7 | Total ADIT (Account 190) | | \$166,343,342 |
| 8 | | | |
| 9 | ADIT (Account 282) | FF1 pp274-275 2k | \$221,989,674 (1) |
| 10 | Plus Regulatory Liability for Excess Deferred Income Tax (EDIT) | FF1 pp274-275 Footnote Data Line 2 Account 254967 balance | 147,949,887 |
| 11 | Less Account 107 Related Deferred Income Taxes | FF1 pp274-275 Footnote Data Line 2: 4013+4021+8059+8072 | <u>21,743,887</u> |
| 12 | Total ADIT (Account 282) | | \$391,683,448 |

(1) The Account 282 balance on line 9 includes an adjustment for the establishment of the EDIT regulatory liability pursuant to the change in the corporate tax rate as a result of the Tax Cuts and Jobs Act (TCJA). The regulatory liability was a result of the remeasurement of ADIT previously recorded in Account 282. As can be seen on Schedule 2, beginning in 2018 the EDIT balance began reversing as required by the Internal Revenue Code. The total Account 282 balance on line 12 properly reflects the rate base offset associated with the combined ADIT and EDIT balances.

IDAHO POWER COMPANY
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SCHEDULE 1 WORKPAPER 2
FERC Order No. 864 Permanent Worksheet for Excess Deferred Income Taxes

| | 12/31/2017 Amount | Change | | Remeasurement Amount | Pre-Change Tax Rate |
|--|-------------------------|---------------------------|------------------------------|-------------------------|------------------------|
| | | Balance Sheet- related | Income Statement- related | | |
| 1 Summary of Accumulated Deferred Income Taxes (ADIT) (1) | | | | | |
| 2 DDIT (Account 182.3) | \$ - | \$ - | \$ - | \$ - | |
| 3 ADIT (Account 190) | \$ 232,220,820 | \$ (32,862,133) | \$ (23,213,009) | \$ 176,145,678 | 39.1% |
| 4 EDIT (Account 254) | \$ - | \$ (197,351,202) | \$ - | \$ (197,351,202) | |
| 5 ADIT (Account 281) | \$ - | \$ - | \$ - | \$ - | |
| 6 ADIT (Account 282) | \$ (500,912,182) | \$ 197,351,202 | \$ 2,487,545 | \$ (301,073,435) | 35.3% |
| 7 ADIT (Account 283) | \$ (183,529,674) | \$ 32,862,133 | \$ 15,603,146 | \$ (135,064,395) | 39.1% |
| 8 Total ADIT | \$ (452,221,036) | \$ - | \$ (5,122,318) | \$ (457,343,354) | |

| | Amount | Source |
|---|-------------------------|--------------|
| 11 Summary of Deficient Deferred Income Taxes (DDIT) and Excess Deferred Income Taxes (EDIT) | | |
| 12 Other Regulatory Assets (for DDIT) | \$ - | FF1 p232 |
| 13 Other Regulatory Liabilities (for EDIT) | (147,949,888) | FF1 p278 22f |
| 14 Income Tax Gross-Up (DDIT-related) | \$ - | FF1 p232 |
| 15 Income Tax Gross-Up (EDIT-related) | (51,282,387) | FF1 p278 23f |
| 16 Net EDIT/DDIT-related Regulatory Asset (Liability) | \$ (199,232,275) | |

| DDIT Activity Analysis | | Amortization Period (4) | Amortization Account 410.1 (3) | Protected Balance | Amortization Period (4) | Amortization Account 410.1 (3) |
|-------------------------------|-------------------|----------------------------|-----------------------------------|------------------------------|----------------------------|-----------------------------------|
| 21 | Beginning Balance | | | \$ - | | |
| 22 | 12/31/2018 | | \$ - | \$ - | | \$ - |
| 23 | 12/31/2019 | | \$ - | \$ - | | \$ - |
| 24 | 12/31/2020 | | \$ - | \$ - | | \$ - |
| 25 | 12/31/2021 | | \$ - | \$ - | | \$ - |

| EDIT Activity Analysis | | Amortization Period (5) | Amortization Account 411.1 (3) | Protected Balance | Amortization Period (5) | Amortization Account 411.1 (3) |
|-------------------------------|-------------------|----------------------------|-----------------------------------|------------------------------|----------------------------|-----------------------------------|
| 30 | Beginning Balance | | | \$ (197,351,202) | | |
| 31 | 12/31/2018 | ARAM | \$ 7,288,861 | (190,062,341) | | \$ - |
| 32 | 12/31/2019 | ARAM | \$ 6,180,764 | (183,881,577) | | \$ - |
| 33 | 12/31/2020 | ARAM | \$ 4,885,001 | (178,996,576) | | \$ - |
| 34 | 12/31/2021 | Alt Method | \$ 8,957,899 | (170,038,677) | | \$ - |
| 35 | 12/31/2022 | Alt Method | \$ 11,404,633 | (158,634,044) | | \$ - |
| 36 | 12/31/2023 | Alt Method | \$ 10,684,156 | (147,949,888) | | \$ - |

(1) Idaho Power's accumulated deferred income taxes (ADIT) accounts (190, 282, 283) and income tax-related regulatory assets and liability accounts (182.3 and 254) were adjusted of the federal corporate tax rate change enacted in 2017 as part of the Tax Cuts and Jobs Act (TCJA). ADIT accounts were remeasured by first recalculating deferred income tax balances applying the new 21% statutory corporate tax rate to existing temporary differences. The remeasured balances were then compared to the deferred income tax balances on Idaho Power prior to the TCJA. The difference in the balances resulted in EDIT (254 account) and no DDIT (182.3 account). This remeasurement process would be used for any future federal or state changes.

(2) All of Idaho Power's EDIT are protected. Unprotected temporary differences were primarily subject to Idaho Power's flow-through regulatory income tax accounting method which provide for the accrual of deferred income taxes and, therefore, would not generate DDIT or EDIT amounts.

(3) Income Tax Gross-Ups are not included in Idaho Power's rate base or amortization amounts.

(4) Idaho Power's ADIT remeasurement caused by the TCJA did not result in any material net protected DDIT or unprotected DDIT and EDIT. Accordingly, it was unnecessary for Idaho Power to establish amortization periods for these items. If and when future federal or state tax rate changes occur that require ADIT remeasurement, Idaho Power will determine the appropriate periods by taking into account applicable tax statutes, accounting principles, the underlying nature of the affected book-tax temporary differences, and any guidance or orders issued by the Commission.

(5) Idaho Power's protected EDIT for depreciation-related temporary differences on its public utility property is subject to the normalization method of accounting. As provided in the TCM, the normalization method requires the use of either the average rate assumption method (ARAM) or the alternative method for the reversal of the EDIT. For fiscal years 2018-2019, the ARAM method was used to reverse the EDIT.

IDAHO POWER COMPANY
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SCHEDULE 1 WORKPAPER, PAGE 3
FERC Order No. XXX Permanent Worksheet for Deficient and Excess Deferred Income Taxes

| | Pre-Tax Rate Change Amount | Change | | Remeasurement Amount | Pre-Change Tax Rate |
|--|-------------------------------|---------------------------|------------------------------|-------------------------|------------------------|
| | | Balance Sheet- related | Income Statement- related | | |
| 1 Summary of Accumulated Deferred Income Taxes (ADIT) (1) | | | | | |
| 2 DDIT (Account 182.3) | \$ - | \$ - | \$ - | \$ - | - |
| 3 ADIT (Account 190) | \$ - | \$ - | \$ - | \$ - | - |
| 4 EDIT (Account 254) | \$ - | \$ - | \$ - | \$ - | - |
| 5 ADIT (Account 281) | \$ - | \$ - | \$ - | \$ - | - |
| 6 ADIT (Account 282) | \$ - | \$ - | \$ - | \$ - | - |
| 7 ADIT (Account 283) | \$ - | \$ - | \$ - | \$ - | - |
| 8 Total ADIT | \$ - | \$ - | \$ - | \$ - | - |

| 11 Summary of Deficient Deferred Income Taxes (DDIT) and Excess Deferred Income Taxes (EDIT) | | Amount | Source |
|---|---|-------------|--------|
| 12 | Other Regulatory Assets (for DDIT) | | |
| 13 | Other Regulatory Liabilities (for EDIT) | | |
| 14 | Income Tax Gross-Up (DDIT-related) | | |
| 15 | Income Tax Gross-Up (EDIT-related) | | |
| 16 | Net EDIT/DDIT-related Regulatory Asset (Liability) | \$ - | |

| 19 DDIT Activity Analysis | | Amortization Period (4) | Amortization Account 410.1 (3) | Protected Balance | Amortization Period (4) | Amortization Account 410.1 (3) |
|----------------------------------|-------------------|----------------------------|-----------------------------------|----------------------|----------------------------|-----------------------------------|
| 20 | Year | | | | | |
| 21 | Beginning Balance | | \$ - | \$ - | | |
| 22 | | | \$ - | \$ - | | \$ - |
| 23 | | | \$ - | \$ - | | \$ - |
| 24 | | | \$ - | \$ - | | \$ - |
| 25 | | | \$ - | \$ - | | \$ - |

| 28 EDIT Activity Analysis | | Amortization Period (5) | Amortization Account 411.1 (3) | Protected Balance | Amortization Period (5) | Amortization Account 411.1 (3) |
|----------------------------------|-------------------|----------------------------|-----------------------------------|----------------------|----------------------------|-----------------------------------|
| 29 | Year | | | | | |
| 30 | Beginning Balance | | \$ - | \$ - | | |
| 31 | | | \$ - | \$ - | | \$ - |
| 32 | | | \$ - | \$ - | | \$ - |
| 33 | | | \$ - | \$ - | | \$ - |
| 34 | | | \$ - | \$ - | | \$ - |

(1) Idaho Power's ADIT accounts (190, 282, 283) are remeasured by first recalculating deferred income tax balances by applying the new XX% statutory corporate tax rate to existing differences. The remeasured balances are then compared to the deferred income tax balances on Idaho Power's books prior to the XXXX. The difference in the balances would result in EDIT (254 account) and/or DDIT (182.3 account). This remeasurement process would be used for any future federal or state tax rate changes.

(2) All of Idaho Power's EDIT from any future tax rate changes are likely to be protected. Unprotected temporary differences were primarily subject to Idaho Power's flow-through tax accounting method which does not provide for the accrual of deferred income taxes and, therefore, would not generate DDIT or EDIT amounts.

(3) Income Tax Gross-Ups are not included in Idaho Power's rate base or amortization amounts.

(4) If and when future federal or state tax rate changes occur that require ADIT remeasurement, Idaho Power will determine the appropriate amortization periods by taking into account tax statutes, accounting principles, the underlying nature of the affected book-tax temporary differences, and any guidance or orders issued by its regulators.

(5) Idaho Power's protected EDIT for depreciation-related temporary differences on its public utility property is subject to the normalization method of accounting. As provided in the statute, the normalization method requires the use of either the average rate assumption method (ARAM) or the alternative method for the reversal of the EDIT.

IDAHO POWER COMPANY
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SCHEDULE 2 WORKPAPER, PAGE 1
GSU Operation and Maintenance Expense

| | | | |
|----|---|----------|-------------------|
| 1 | <u>Solely Owned Plants</u> | | |
| 2 | 27132459 - DNPR - PREVENTIVE MAINTENANCE | \$ | 6,454 |
| 3 | 27134450 - LMPR PREVENTIVE MAINTENANCE | \$ | 609 |
| 4 | 27136696 - BLPR PREVENTIVE MAINTENANCE | \$ | - |
| 5 | 27136835 - SKPR-PREVENTIVE MAINTENANCE | \$ | - |
| 6 | 27136838 - SWPO-PREVENTIVE MAINTENANCE | \$ | 1,510 |
| 7 | 27137842 - AFPR PREVENTIVE MAINTENANCE | \$ | 210 |
| 8 | 27137896 - HCPR PREVENTIVE MAINTENANCE | \$ | 829 |
| 9 | 27137905 - OBPR PREVENTIVE MAINTENANCE | \$ | 1,500 |
| 10 | 27137974 - CDPO PREVENTIVE MAINTENANCE | \$ | 5,056 |
| 11 | 27141465 - SFPR PREVENTIVE MAINTENANCE | \$ | - |
| 12 | 27141484 - LSPR PREVENTIVE MAINTENANCE | \$ | 2,901 |
| 13 | 27141523 - BSPO PREVENTIVE MAINTENANCE | \$ | - |
| 14 | 27141529 - US34 PREVENTIVE MAINTENANCE | \$ | - |
| 15 | 27141614 - UMPR PREVENTIVE MAINTENANCE | \$ | - |
| 16 | 27141617 - TSPO PREVENTIVE MAINTENANCE | \$ | - |
| 17 | 27141624 - TFPR PREVENTIVE MAINTENANCE | \$ | 217 |
| 18 | 27141637 - MLPR PREVENTIVE MAINTENANCE | \$ | - |
| 19 | 27143846 - CLPR PREVENTIVE MAINTENANCE | \$ | 328 |
| 20 | 27160282 - US12 PREVENTIVE MAINTENANCE | \$ | - |
| 21 | 27132460 - DNPR - CORRECTIVE MAINTENANCE | \$ | 2,640 |
| 22 | 27134451 - LMPR CORRECTIVE MAINTENANCE | \$ | - |
| 23 | 27136700 - BLPR CORRECTIVE MAINTENANCE | \$ | 2,895 |
| 24 | 27136837 - SKPR-CORRECTIVE MAINTENANCE | \$ | 1,023 |
| 25 | 27136839 - SWPO-CORRECTIVE MAINTENANCE | \$ | 2,072 |
| 26 | 27137850 - AFPR CORRECTIVE MAINTENANCE | \$ | - |
| 27 | 27137900 - HCPR CORRECTIVE MAINTENANCE | \$ | - |
| 28 | 27137910 - OBPR CORRECTIVE MAINTENANCE | \$ | - |
| 29 | 27137975 - CDPO CORRECTIVE MAINTENANCE | \$ | - |
| 30 | 27141469 - SFPR CORRECTIVE MAINTENANCE | \$ | - |
| 31 | 27141485 - LSPR CORRECTIVE MAINTENANCE | \$ | 149,078 |
| 32 | 27141524 - BSPO CORRECTIVE MAINTENANCE | \$ | - |
| 33 | 27141530 - US34 CORRENTIVE MAINTENANCE | \$ | 299 |
| 34 | 27141615 - UMPR CORRECTIVE MAINTENANCE | \$ | - |
| 35 | 27141618 - TSPO CORRECTIVE MAINTENANCE | \$ | - |
| 36 | 27141626 - TFPR CORRECTIVE MAINTENANCE | \$ | - |
| 37 | 27141638 - MLPR CORRECTIVE MAINTENANCE | \$ | - |
| 38 | 27143849 - CLPR CORRECTIVE MAINTENANCE | \$ | - |
| 39 | 27160285 - US12 CORRECTIVE MAINTENANCE | \$ | 1,386 |
| 40 | 27351266 - LGSY PREVENTIVE MAINTENANCE | \$ | - |
| 41 | 27351267 - LGSY CORRECTIVE MAINTENANCE | \$ | - |
| 42 | | Subtotal | \$ 179,005 |
| 43 | | | |
| 44 | <u>Jointly Owned Plants (Idaho Power's Share 1/)</u> | | |
| 45 | SIERRA-Valmy | \$ | - |
| 46 | PAC-Bridger-Unit 1 | \$ | 5,505 |
| 47 | PAC-Bridger-Unit 2 | \$ | 489 |
| 48 | PAC-Bridger-Unit 3 | \$ | 22,471 |
| 49 | PAC-Bridger-Unit 4 | \$ | 468 |
| 50 | PAC-Bridger-Spare | \$ | 2,349 |
| 51 | | Subtotal | \$ 31,282 |
| 52 | | | |
| 53 | TOTAL | | \$ 210,287 |
| 54 | | | |
| 55 | (1) Idaho Power Share of Valmy 50% | | |
| 56 | Idaho Power Share of Bridger 33.33% | | |

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SCHEDULE 2 WORKPAPER, PAGE 2
LGI Operation and Maintenance Expense

| | | | | |
|-------------------------------------|-----------------|---|----|--------|
| 1 Total Transmission O&M | Schedule 2 | \$ 35,159,222 | | |
| 2 LGI Allocation Factor | Schedule 3 | 0.274% | | |
| 3 Transmission O&M Allocated to LGI | Line 1 x Line 2 | <table border="1"><tr><td>\$</td><td>96,244</td></tr></table> | \$ | 96,244 |
| \$ | 96,244 | | | |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
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SCHEDULE 2 WORKPAPER, PAGE 3
Property Taxes Directly Assigned to Transmission and General Plant

| 1 | Ad Valorem Tax Allocation | | | | | | |
|--|---------------------------|---------------|------------|------------|--------------|------------|--------------|
| 2 | Total System | Idaho | Montana | Nevada | Oregon | Washington | Wyoming |
| 3 Steam Electric Plants | | | | | | | |
| 4 Jim Bridger | \$ 1,310,444 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,310,444 |
| 5 Valmy | 279,802 | - | - | 279,802 | - | - | - |
| 6 Total Steam | \$1,590,246 | \$ - | \$ - | \$ 279,802 | \$ - | \$ - | \$ 1,310,444 |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 Other | | | | | | | |
| 10 Production | \$ 5,023,123 | \$ 3,728,551 | \$ - | \$ - | \$ 1,294,572 | \$ - | \$ - |
| 11 Transmission | 5,094,471 | 2,814,754 | 396,112 | 6,224 | 1,760,043 | 3,455 | 113,884 |
| 12 Distribution | 6,775,452 | 5,009,240 | | | 1,766,212 | | |
| 13 General Plant | 1,071,005 | 1,043,570 | | | 27,435 | | |
| 14 Total Other | \$ 17,964,052 | \$ 12,596,115 | \$ 396,112 | \$ 6,224 | \$ 4,848,263 | \$ 3,455 | \$ 113,884 |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 Total Ad Valorem Taxes | \$ 19,554,298 | \$ 12,596,115 | \$ 396,112 | \$ 286,026 | \$ 4,848,263 | \$ 3,455 | \$ 1,424,328 |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 Property Taxes Directly Assigned | | | | | | | |
| 21 Transmission | \$ 5,094,471 | | | | | | |
| 22 General Plant | \$ 1,071,005 | | | | | | |

IDAHO POWER COMPANY
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SCHEDULE 2 WORKPAPER, PAGE 4
General Advertising Expense - Transmission Related

| 1 | <u>Source</u> | | |
|----|-------------------------------|----------------------|----------------------|
| 2 | Overhead Line Safety Campaign | | |
| 3 | Radio Ads | \$ | 35,000 |
| 4 | Print Ads | \$ | - |
| 5 | Total | <u>\$</u> | <u>35,000</u> |
| 6 | | | |
| 7 | | | |
| 8 | Plant Allocator | | |
| 9 | Transmission | FF1 pp204-207 58g \$ | 1,392,337,764 |
| 10 | Distribution | FF1 pp204-207 75g | 2,454,458,287 |
| 11 | | <u>\$</u> | <u>3,846,796,051</u> |
| 12 | | | |
| 13 | Transmission % | | 36.195% |
| 14 | | | |
| 15 | | | |
| 16 | Total Advertising | \$ | 35,000 |
| 17 | Trans Alloc % | | 36.195% |
| 18 | Trans Amount | <u>\$</u> | <u>12,668</u> |

IDAHO POWER COMPANY
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SCHEDULE 4 WORKPAPER, PAGE 1
Account 454 Rents From Electric Property by Category and Subaccount

| Subaccount and Category (Source of Rent) A | Total Amount B | Treatment: Amount Revenue Credited C | Nature of Each Source of Rent Comments D |
|---|----------------------|---|--|
| 454101, 454102 | | | |
| Bureau of Indian Affairs | 17,330 | - | Distribution-related facilities charges |
| Real Estate Rents | 303,120 | 50,610 | See Schedule 4 Workpaper, page 2 |
| Joint Pole Rents | 1,756,476 | 334,531 | See Schedule 4 Workpaper, page 3 |
| Cogeneration | 1,896,418 | 734,486 | See Schedule 4 Workpaper, page 4 |
| General Business Facilities Charges | 10,841,971 | - | Distribution-related facilities charges under Sch 66- (optional distribution services) such as devices for off-site meter reading; Schedules 9, 19, Street Lighting, Dusk to Dawn, etc |
| Subtotal | \$ 14,815,315 | \$ 1,119,627 | To Schedule 4, lines 4, 5 and 6 |
| 454001, 454003, 454004, 464161, 454702 | | | |
| Overnight Park Rents | 943,019 | - | Power Supply-related. These fees are for the usage of recreational parks located at hydroelectric power plants owned by the Company |
| Water Lease | 66,960 | - | Water leases |
| Subtotal | \$ 1,009,979 | - | |
| 454181, 454281 | | | |
| Fiber Rents | 66,667 | - | Fiber Rents - Non-transmission as per settlement |
| Subtotal | \$ 66,667 | - | |
| 454251, 454271 | | | |
| Special Contract with United States Department of Energy effective April 1, 2020 | 87,270 | 87,270 | Reimbursement for O&M charge under the Special Contract with the US DOE. To Schedule 4, line 7 |
| Joint Ownership and Operating Agreement with PacifiCorp for the Asset Exchange dated October 30, 2015 | 3,185,508 | 3,185,508 | Reimbursement for O&M charge under the asset exchange joint ownership and operating agreement with PacifiCorp. To Schedule 4, line 8 |
| Subtotal | \$ 3,272,778 | \$ 3,272,778 | |
| TOTAL ACCOUNT 454 | \$ 19,164,739 | \$ 4,392,405 | Source = the Form 1, page 300 |
| TOTAL AMOUNT REVENUE CREDITED | | \$ 4,392,405 | To Schedule 4, line 8 |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
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SCHEDULE 4 WORKPAPER, PAGE 2
Functionalization Of Real Estate Rents Recorded In Account 454

| | DATE | Account | Voucher | DISTDESC | FUNCTIONAL ASSIGNMENT | Sum TOTAMT | Descr |
|----|-----------|---------|---------|------------------------------------|-----------------------|------------|--------------------|
| 1 | 1/23/2023 | 454151 | 010157 | Alex Russo | PP | 42.92 | Monthly Land Lease |
| 2 | 1/23/2023 | 454151 | 010157 | Colyer Cattle | PP | 44.20 | Monthly Land Lease |
| 3 | 1/23/2023 | 454151 | 010157 | Diamond Livestock-Jay Faulkner | PP | 41.67 | Monthly Land Lease |
| 4 | 1/23/2023 | 454151 | 010157 | Eastwind Community Church | D | 41.67 | Monthly Land Lease |
| 5 | 1/23/2023 | 454151 | 010157 | Idaho Public Television | G | 179.17 | Monthly Land Lease |
| 6 | 1/23/2023 | 454151 | 010157 | Jentzsch-Kearl - Paul Sub | D | 51.24 | Monthly Land Lease |
| 7 | 1/23/2023 | 454151 | 010157 | Kim Braun | G | 41.67 | Monthly Land Lease |
| 8 | 1/23/2023 | 454151 | 010157 | Kirk Adkins | PP | 44.23 | Monthly Land Lease |
| 9 | 1/23/2023 | 454151 | 010157 | Kirk Adkins | D | 44.20 | Monthly Land Lease |
| 10 | 1/23/2023 | 454151 | 010157 | Kittleson | PP | 100.00 | Annual Land Lease |
| 11 | 1/23/2023 | 454151 | 010157 | Lamar Outdoor Advertising | G | 259.77 | Monthly Land Lease |
| 12 | 1/23/2023 | 454151 | 010157 | Lamar Outdoor Advertising | D | 166.67 | Monthly Land Lease |
| 13 | 1/23/2023 | 454151 | 010157 | Lamar Outdoor Advertising | G | 150.00 | Monthly Land Lease |
| 14 | 1/23/2023 | 454151 | 010157 | Lamar Outdoor Advertising | G | 154.79 | Monthly Land Lease |
| 15 | 1/23/2023 | 454151 | 010157 | Lamb Weston Inc | D | 1,990.11 | Monthly Land Lease |
| 16 | 1/23/2023 | 454151 | 010157 | Level 3 Communications | T | 953.64 | Monthly Land Lease |
| 17 | 1/23/2023 | 454151 | 010157 | Marlin Mussmann Hunt Sub Prj | D | 68.62 | Monthly Land Lease |
| 18 | 1/23/2023 | 454151 | 010157 | McFarland - Stella Jones | G | 585.27 | Monthly Land Lease |
| 19 | 1/23/2023 | 454151 | 010157 | Meadow Outdoor Advertising | G | 809.22 | Monthly Land Lease |
| 20 | 1/23/2023 | 454151 | 010157 | Neil Nelson | T | 83.33 | Monthly Land Lease |
| 21 | 1/23/2023 | 454151 | 010157 | Northwest Pipeline | PP | 226.07 | Monthly Land Lease |
| 22 | 1/23/2023 | 454151 | 010157 | Oliver Schroeder | G | 44.20 | Monthly Land Lease |
| 23 | 1/23/2023 | 454151 | 010157 | Oneida Farms | PP | 400.00 | Annual Land Lease |
| 24 | 1/23/2023 | 454151 | 010157 | Rock Creek Celebration Center | G | 41.67 | Monthly Land Lease |
| 25 | 1/23/2023 | 454151 | 010157 | Salmon Falls Land & Livestock | PP | 41.63 | Monthly Land Lease |
| 26 | 1/23/2023 | 454151 | 010157 | Salmon Falls Land & Livestock | PP | 66.63 | Monthly Land Lease |
| 27 | 1/23/2023 | 454151 | 010157 | Snake River PCS | PP | 223.99 | Monthly Land Lease |
| 28 | 1/23/2023 | 454151 | 010157 | Snake River PCS - Lynes Point | PP | 145.81 | Monthly Land Lease |
| 29 | 1/23/2023 | 454151 | 010157 | State of Idaho - AF Repeater | G | 141.19 | Monthly Land Lease |
| 30 | 1/23/2023 | 454151 | 010157 | Stinker Stores, Inc. | PP | 150.00 | Monthly Land Lease |
| 31 | 1/23/2023 | 454151 | 010157 | T-Mobile Crown Castle | T | 747.76 | Monthly Land Lease |
| 32 | 1/23/2023 | 454151 | 010157 | Verizon Wireless | G | 440.00 | Monthly Land Lease |
| 33 | 1/23/2023 | 454151 | 010157 | WiTel Comm - Prj T Lines (Level 3) | T | 416.30 | Monthly Land Lease |
| 34 | 1/31/2023 | 454152 | 010157 | 44 Cattle/Deven Thompson | PP | 100.00 | Monthly Land Lease |
| 35 | 1/31/2023 | 454152 | 010157 | 44 Cattle/Deven Thompson | PP | 50.00 | Monthly Land Lease |
| 36 | 1/31/2023 | 454152 | 010157 | Barrett & Clay Walker | PP | 62.50 | Monthly Land Lease |
| 37 | 1/31/2023 | 454151 | 010157 | Britny Damron | PP | 493.00 | Monthly Land Lease |
| 38 | 1/31/2023 | 454151 | 010157 | Cindy Fine | D | 1,400.00 | Monthly Land Lease |
| 39 | 1/31/2023 | 454152 | 010157 | Dan Forsea (Upper/Lower Pastures) | PP | 75.00 | Monthly Land Lease |
| 40 | 1/31/2023 | 454152 | 010157 | Guthrie | PP | 100.00 | Annual Land Lease |
| 41 | 1/31/2023 | 454151 | 010157 | Lloyd Wilson | G | 939.00 | Monthly Land Lease |
| 42 | 1/31/2023 | 454151 | 010157 | Mark Turner | PP | 877.00 | Monthly Land Lease |
| 43 | 1/31/2023 | 454151 | 010157 | Mcalvain Companies | G | 2,100.00 | Monthly Land Lease |
| 44 | 1/31/2023 | 454152 | 010157 | Oxbow Christian Fellowship | PP | 300.00 | Annual Land Lease |
| 45 | 1/31/2023 | 454152 | 010157 | Oxbow -USPS Western Facilities | PP | 58.33 | Monthly Land Lease |
| 46 | 1/31/2023 | 454152 | 010157 | Snake River PCS - Ladd Canyon | PP | 374.85 | Monthly Land Lease |
| 47 | 1/31/2023 | 454152 | 010157 | Snake River PCS - Oxbow | PP | 43.80 | Monthly Land Lease |
| 48 | 1/31/2023 | 454151 | 010157 | State of Idaho | G | 2,736.18 | Monthly Land Lease |
| 49 | 1/31/2023 | 454151 | 010157 | Stephen Darcy | D | 949.00 | Monthly Land Lease |
| 50 | 1/31/2023 | 454152 | 010157 | Steven Sharp | PP | 66.67 | Monthly Land Lease |
| 51 | 1/31/2023 | 454152 | 010157 | Thomas McKim | PP | 100.00 | Annual Land Lease |
| 52 | 1/31/2023 | 454151 | 010157 | Tmobile | G | 3,302.56 | Monthly Land Lease |
| 53 | 1/31/2023 | 454151 | 010157 | Travis Derley | PP | 1,033.00 | Monthly Land Lease |
| 54 | 1/31/2023 | 454152 | 010157 | Vanderwalker | PP | 100.00 | Annual Land Lease |
| 55 | 2/28/2023 | 454152 | 020157 | 44 Cattle/Deven Thompson | PP | 100.00 | Monthly Land Lease |
| 56 | 2/28/2023 | 454152 | 020157 | 44 Cattle/Deven Thompson | PP | 50.00 | Monthly Land Lease |
| 57 | 2/28/2023 | 454151 | 020157 | Aaron & Diana Adams | PP | 50.00 | Annual Land Lease |
| 58 | 2/28/2023 | 454151 | 020157 | Alex Russo | PP | 42.92 | Monthly Land Lease |
| 59 | 2/28/2023 | 454152 | 020157 | Barrett & Clay Walker | PP | 62.50 | Monthly Land Lease |
| 60 | 2/28/2023 | 454151 | 020157 | Boise Fire Department | G | 1,000.00 | Monthly Land Lease |
| 61 | 2/28/2023 | 454151 | 020157 | Britny Damron | PP | 493.00 | Monthly Land Lease |
| 62 | 2/28/2023 | 454151 | 020157 | Cindy Fine | D | 400.00 | Monthly Land Lease |
| 63 | 2/28/2023 | 454151 | 020157 | Colyer Cattle | PP | 44.20 | Monthly Land Lease |
| 64 | 2/28/2023 | 454152 | 020157 | Dan Forsea (Upper/Lower Pastures) | PP | 75.00 | Monthly Land Lease |
| 65 | 2/28/2023 | 454151 | 020157 | Diamond Livestock-Jay Faulkner | PP | 41.66 | Monthly Land Lease |
| 66 | 2/28/2023 | 454151 | 020157 | Eastwind Community Church | D | 41.67 | Monthly Land Lease |
| 67 | 2/28/2023 | 454151 | 020157 | Idaho Public Television | G | 179.17 | Monthly Land Lease |
| 68 | 2/28/2023 | 454151 | 020157 | Jentzsch-Kearl - Paul Sub | D | 51.25 | Monthly Land Lease |

SCHEDULE 4 WORKPAPER, PAGE 2
Functionalization Of Real Estate Rents Recorded In Account 454

| DATE | Account | Voucher | DISTDESC | FUNCTIONAL ASSIGNMENT | Sum TOTAMT | Descr | |
|------|-----------|---------|----------|-------------------------------------|------------|----------|--------------------|
| 69 | 2/28/2023 | 454151 | 020157 | Kim Braun | G | 41.67 | Monthly Land Lease |
| 70 | 2/28/2023 | 454151 | 020157 | Kirk Adkins | PP | 44.22 | Monthly Land Lease |
| 71 | 2/28/2023 | 454151 | 020157 | Kirk Adkins | D | 44.20 | Monthly Land Lease |
| 72 | 2/28/2023 | 454151 | 020157 | Lamar Outdoor Advertising | G | 259.77 | Monthly Land Lease |
| 73 | 2/28/2023 | 454151 | 020157 | Lamar Outdoor Advertising | D | 166.67 | Monthly Land Lease |
| 74 | 2/28/2023 | 454151 | 020157 | Lamar Outdoor Advertising | G | 150.00 | Monthly Land Lease |
| 75 | 2/28/2023 | 454151 | 020157 | Lamar Outdoor Advertising | G | 154.79 | Monthly Land Lease |
| 76 | 2/28/2023 | 454151 | 020157 | Lamb Weston Inc | D | 1,990.11 | Monthly Land Lease |
| 77 | 2/28/2023 | 454151 | 020157 | Level 3 Communications | T | 953.64 | Monthly Land Lease |
| 78 | 2/28/2023 | 454151 | 020157 | Lloyd Wilson | G | 939.00 | Monthly Land Lease |
| 79 | 2/28/2023 | 454151 | 020157 | Mark Turner | PP | 877.00 | Monthly Land Lease |
| 80 | 2/28/2023 | 454151 | 020157 | Marlin Mussmann Hunt Sub Prj | D | 68.62 | Monthly Land Lease |
| 81 | 2/28/2023 | 454151 | 020157 | Mcalvain Companies | G | 2,100.00 | Monthly Land Lease |
| 82 | 2/28/2023 | 454151 | 020157 | McFarland - Stella Jones | G | 585.27 | Monthly Land Lease |
| 83 | 2/28/2023 | 454151 | 020157 | Meadow Outdoor Advertising | G | 809.22 | Monthly Land Lease |
| 84 | 2/28/2023 | 454151 | 020157 | Neil Nelson | T | 83.33 | Monthly Land Lease |
| 85 | 2/28/2023 | 454151 | 020157 | Northwest Pipeline | PP | 226.07 | Monthly Land Lease |
| 86 | 2/28/2023 | 454151 | 020157 | Oliver Schroeder | G | 44.21 | Monthly Land Lease |
| 87 | 2/28/2023 | 454152 | 020157 | Oxbow -USPS Western Facilities | PP | 58.33 | Monthly Land Lease |
| 88 | 2/28/2023 | 454151 | 020157 | Reed Markham | PP | 100.00 | Annual Land Lease |
| 89 | 2/28/2023 | 454151 | 020157 | Rock Creek Celebration Center | G | 41.67 | Monthly Land Lease |
| 90 | 2/28/2023 | 454151 | 020157 | Salmon Falls Land & Livestock | PP | 41.67 | Monthly Land Lease |
| 91 | 2/28/2023 | 454151 | 020157 | Salmon Falls Land & Livestock | PP | 66.67 | Monthly Land Lease |
| 92 | 2/28/2023 | 454151 | 020157 | Snake River PCS | PP | 223.99 | Monthly Land Lease |
| 93 | 2/28/2023 | 454152 | 020157 | Snake River PCS - Ladd Canyon | PP | 374.85 | Monthly Land Lease |
| 94 | 2/28/2023 | 454151 | 020157 | Snake River PCS - Lynes Point | PP | 145.81 | Monthly Land Lease |
| 95 | 2/28/2023 | 454152 | 020157 | Snake River PCS - Oxbow | PP | 43.80 | Monthly Land Lease |
| 96 | 2/28/2023 | 454151 | 020157 | State of Idaho | G | 2,736.18 | Monthly Land Lease |
| 97 | 2/28/2023 | 454151 | 020157 | State of Idaho - AF Repeater | G | 141.19 | Monthly Land Lease |
| 98 | 2/28/2023 | 454151 | 020157 | Stephen Darcy | D | 949.00 | Monthly Land Lease |
| 99 | 2/28/2023 | 454152 | 020157 | Steven Sharp | PP | 66.67 | Monthly Land Lease |
| 100 | 2/28/2023 | 454151 | 020157 | Stinker Stores, Inc. | PP | 150.00 | Monthly Land Lease |
| 101 | 2/28/2023 | 454151 | 020157 | Tmobile | G | 3,317.71 | Monthly Land Lease |
| 102 | 2/28/2023 | 454151 | 020157 | T-Mobile Crown Castle | T | 747.76 | Monthly Land Lease |
| 103 | 2/28/2023 | 454151 | 020157 | Travis Derley | PP | 1,033.00 | Monthly Land Lease |
| 104 | 2/28/2023 | 454151 | 020157 | Verizon Wireless | G | 440.00 | Monthly Land Lease |
| 105 | 2/28/2023 | 454151 | 020157 | WilTel Comm - Prj T Lines (Level 3) | T | 416.30 | Monthly Land Lease |
| 106 | 2/28/2023 | 454151 | 020157 | Wylee Aquiso | PP | 100.00 | Annual Land Lease |
| 107 | 3/31/2023 | 454152 | 030157 | 44 Cattle/Deven Thompson | PP | 50.00 | Monthly Land Lease |
| 108 | 3/31/2023 | 454152 | 030157 | 44 Cattle/Deven Thompson | PP | 100.00 | Monthly Land Lease |
| 109 | 3/31/2023 | 454151 | 030157 | Alex Russo | PP | 42.92 | Monthly Land Lease |
| 110 | 3/31/2023 | 454152 | 030157 | Arriola Farms, LLC | PP | 583.33 | Monthly Land Lease |
| 111 | 3/31/2023 | 454152 | 030157 | Barrett & Clay Walker | PP | 62.50 | Monthly Land Lease |
| 112 | 3/31/2023 | 454151 | 030157 | Boise Fire Department | G | 1,000.00 | Monthly Land Lease |
| 113 | 3/31/2023 | 454151 | 030157 | Britny Damron | PP | 493.00 | Monthly Land Lease |
| 114 | 3/31/2023 | 454151 | 030157 | Cindy Fine | D | 400.00 | Monthly Land Lease |
| 115 | 3/31/2023 | 454151 | 030157 | Colyer Cattle | PP | 44.21 | Monthly Land Lease |
| 116 | 3/31/2023 | 454152 | 030157 | Dan Forsea (Upper/Lower Pastures) | PP | 75.00 | Monthly Land Lease |
| 117 | 3/31/2023 | 454151 | 030157 | Diamond Livestock-Jay Faulkner | PP | 41.67 | Monthly Land Lease |
| 118 | 3/31/2023 | 454151 | 030157 | Eastwind Community Church | D | 41.67 | Monthly Land Lease |
| 119 | 3/31/2023 | 454151 | 030157 | Idaho Public Television | G | 179.17 | Monthly Land Lease |
| 120 | 3/31/2023 | 454151 | 030157 | Jentszsch-Kearl - Paul Sub | D | 52.78 | Monthly Land Lease |
| 121 | 3/31/2023 | 454151 | 030157 | Kim Braun | G | 41.67 | Monthly Land Lease |
| 122 | 3/31/2023 | 454151 | 030157 | Kirk Adkins | D | 44.20 | Monthly Land Lease |
| 123 | 3/31/2023 | 454151 | 030157 | Kirk Adkins | PP | 45.53 | Monthly Land Lease |
| 124 | 3/31/2023 | 454151 | 030157 | Lamar Outdoor Advertising | G | 259.78 | Monthly Land Lease |
| 125 | 3/31/2023 | 454151 | 030157 | Lamar Outdoor Advertising | D | 166.67 | Monthly Land Lease |
| 126 | 3/31/2023 | 454151 | 030157 | Lamar Outdoor Advertising | G | 150.00 | Monthly Land Lease |
| 127 | 3/31/2023 | 454151 | 030157 | Lamar Outdoor Advertising | G | 154.79 | Monthly Land Lease |
| 128 | 3/31/2023 | 454151 | 030157 | Lamb Weston Inc | D | 1,990.11 | Monthly Land Lease |
| 129 | 3/31/2023 | 454151 | 030157 | Level 3 Communications | T | 953.64 | Monthly Land Lease |
| 130 | 3/31/2023 | 454151 | 030157 | Lloyd Wilson | G | 939.00 | Monthly Land Lease |
| 131 | 3/31/2023 | 454151 | 030157 | Mark Turner | PP | 877.00 | Monthly Land Lease |
| 132 | 3/31/2023 | 454151 | 030157 | Marlin Mussmann Hunt Sub Prj | D | 68.62 | Monthly Land Lease |
| 133 | 3/31/2023 | 454151 | 030157 | Mcalvain Companies | G | 2,100.00 | Monthly Land Lease |
| 134 | 3/31/2023 | 454151 | 030157 | McFarland - Stella Jones | G | 585.27 | Monthly Land Lease |
| 135 | 3/31/2023 | 454151 | 030157 | Meadow Outdoor Advertising | G | 809.22 | Monthly Land Lease |
| 136 | 3/31/2023 | 454151 | 030157 | Neil Nelson | T | 83.33 | Monthly Land Lease |
| 137 | 3/31/2023 | 454151 | 030157 | Northwest Pipeline | PP | 226.07 | Monthly Land Lease |
| 138 | 3/31/2023 | 454151 | 030157 | Oliver Schroeder | G | 45.53 | Monthly Land Lease |
| 139 | 3/31/2023 | 454152 | 030157 | Oxbow -USPS Western Facilities | PP | 58.33 | Monthly Land Lease |
| 140 | 3/31/2023 | 454151 | 030157 | Rock Creek Celebration Center | G | 41.67 | Monthly Land Lease |

SCHEDULE 4 WORKPAPER, PAGE 2
Functionalization Of Real Estate Rents Recorded In Account 454

| DATE | Account | Voucher | DISTDESC | FUNCTIONAL ASSIGNMENT | Sum TOTAMT | Descr |
|---------------|---------|---------|------------------------------------|-----------------------|------------|--------------------|
| 141 3/31/2023 | 454151 | 030157 | Salmon Falls Land & Livestock | PP | 41.67 | Monthly Land Lease |
| 142 3/31/2023 | 454151 | 030157 | Salmon Falls Land & Livestock | PP | 66.67 | Monthly Land Lease |
| 143 3/31/2023 | 454151 | 030157 | Snake River PCS | PP | 223.98 | Monthly Land Lease |
| 144 3/31/2023 | 454152 | 030157 | Snake River PCS - Ladd Canyon | PP | 374.85 | Monthly Land Lease |
| 145 3/31/2023 | 454151 | 030157 | Snake River PCS - Lynes Point | PP | 145.81 | Monthly Land Lease |
| 146 3/31/2023 | 454152 | 030157 | Snake River PCS - Oxbow | PP | 43.80 | Monthly Land Lease |
| 147 3/31/2023 | 454151 | 030157 | State of Idaho | G | 2,736.18 | Monthly Land Lease |
| 148 3/31/2023 | 454151 | 030157 | State of Idaho - AF Repeater | G | 141.19 | Monthly Land Lease |
| 149 3/31/2023 | 454151 | 030157 | Stephen Darcy | D | 949.00 | Monthly Land Lease |
| 150 3/31/2023 | 454152 | 030157 | Steven Sharp | PP | 66.67 | Monthly Land Lease |
| 151 3/31/2023 | 454151 | 030157 | Stinker Stores, Inc. | PP | 75.00 | Monthly Land Lease |
| 152 3/31/2023 | 454151 | 030157 | Stinker Stores, Inc. | PP | 76.50 | Monthly Land Lease |
| 153 3/31/2023 | 454151 | 030157 | Tmobile | G | 3,537.38 | Monthly Land Lease |
| 154 3/31/2023 | 454151 | 030157 | T-Mobile Crown Castle | T | 747.76 | Monthly Land Lease |
| 155 3/31/2023 | 454151 | 030157 | Travis Derley | PP | 1,033.00 | Monthly Land Lease |
| 156 3/31/2023 | 454151 | 030157 | Verizon Wireless | G | 440.00 | Monthly Land Lease |
| 157 3/31/2023 | 454151 | 030157 | WiTel Comm - Prj T Lines (Level 3) | T | 416.30 | Monthly Land Lease |
| 158 4/30/2023 | 454152 | 040157 | 44 Cattle/Deven Thompson | PP | 50.00 | Monthly Land Lease |
| 159 4/30/2023 | 454152 | 040157 | 44 Cattle/Deven Thompson | PP | 100.00 | Monthly Land Lease |
| 160 4/30/2023 | 454151 | 040157 | Alex Russo | PP | 42.92 | Monthly Land Lease |
| 161 4/30/2023 | 454152 | 040157 | Arriola Farms, LLC | PP | 583.33 | Monthly Land Lease |
| 162 4/30/2023 | 454152 | 040157 | Barrett & Clay Walker | PP | 62.50 | Monthly Land Lease |
| 163 4/30/2023 | 454151 | 040157 | Boise Fire Department | G | 1,000.00 | Monthly Land Lease |
| 164 4/30/2023 | 454151 | 040157 | Britny Damron | PP | 493.00 | Monthly Land Lease |
| 165 4/30/2023 | 454151 | 040157 | Cindy Fine | D | 1,002.00 | Monthly Land Lease |
| 166 4/30/2023 | 454151 | 040157 | Colyer Cattle | PP | 45.53 | Monthly Land Lease |
| 167 4/30/2023 | 454152 | 040157 | Dan Forsea (Upper/Lower Pastures) | PP | 75.00 | Monthly Land Lease |
| 168 4/30/2023 | 454151 | 040157 | Diamond Livestock-Jay Faulkner | PP | 41.67 | Monthly Land Lease |
| 169 4/30/2023 | 454151 | 040157 | Eastwind Community Church | D | 41.67 | Monthly Land Lease |
| 170 4/30/2023 | 454151 | 040157 | Idaho Public Television | G | 179.17 | Monthly Land Lease |
| 171 4/30/2023 | 454151 | 040157 | Jentszsch-Kearl - Paul Sub | D | 52.78 | Monthly Land Lease |
| 172 4/30/2023 | 454151 | 040157 | Kim Braun | G | 41.67 | Monthly Land Lease |
| 173 4/30/2023 | 454151 | 040157 | Kirk Adkins | D | 44.22 | Monthly Land Lease |
| 174 4/30/2023 | 454151 | 040157 | Kirk Adkins | PP | 45.53 | Monthly Land Lease |
| 175 4/30/2023 | 454151 | 040157 | Lamar Outdoor Advertising | D | 166.67 | Monthly Land Lease |
| 176 4/30/2023 | 454151 | 040157 | Lamar Outdoor Advertising | G | 150.00 | Monthly Land Lease |
| 177 4/30/2023 | 454151 | 040157 | Lamar Outdoor Advertising | G | 154.79 | Monthly Land Lease |
| 178 4/30/2023 | 454151 | 040157 | Lamar Outdoor Advertising | G | 267.57 | Monthly Land Lease |
| 179 4/30/2023 | 454151 | 040157 | Lamb Weston Inc | D | 1,990.11 | Monthly Land Lease |
| 180 4/30/2023 | 454151 | 040157 | Level 3 Communications | T | 953.64 | Monthly Land Lease |
| 181 4/30/2023 | 454151 | 040157 | Lloyd Wilson | G | 939.00 | Monthly Land Lease |
| 182 4/30/2023 | 454151 | 040157 | Mark Turner | PP | 877.00 | Monthly Land Lease |
| 183 4/30/2023 | 454151 | 040157 | Marlin Mussmann Hunt Sub Prj | D | 68.62 | Monthly Land Lease |
| 184 4/30/2023 | 454151 | 040157 | Mcalvain Companies | G | 2,100.00 | Monthly Land Lease |
| 185 4/30/2023 | 454151 | 040157 | McFarland - Stella Jones | G | 585.25 | Monthly Land Lease |
| 186 4/30/2023 | 454151 | 040157 | Meadow Outdoor Advertising | G | 809.22 | Monthly Land Lease |
| 187 4/30/2023 | 454151 | 040157 | Neil Nelson | T | 83.33 | Monthly Land Lease |
| 188 4/30/2023 | 454151 | 040157 | Northwest Pipeline | PP | 226.07 | Monthly Land Lease |
| 189 4/30/2023 | 454151 | 040157 | Oliver Schroeder | G | 45.53 | Monthly Land Lease |
| 190 4/30/2023 | 454152 | 040157 | Oxbow -USPS Western Facilities | PP | 58.33 | Monthly Land Lease |
| 191 4/30/2023 | 454151 | 040157 | Rock Creek Celebration Center | G | 41.67 | Monthly Land Lease |
| 192 4/30/2023 | 454151 | 040157 | Salmon Falls Land & Livestock | PP | 41.67 | Monthly Land Lease |
| 193 4/30/2023 | 454151 | 040157 | Salmon Falls Land & Livestock | PP | 66.67 | Monthly Land Lease |
| 194 4/30/2023 | 454151 | 040157 | Snake River PCS | PP | 228.47 | Monthly Land Lease |
| 195 4/30/2023 | 454152 | 040157 | Snake River PCS - Ladd Canyon | PP | 374.85 | Monthly Land Lease |
| 196 4/30/2023 | 454151 | 040157 | Snake River PCS - Lynes Point | PP | 145.81 | Monthly Land Lease |
| 197 4/30/2023 | 454152 | 040157 | Snake River PCS - Oxbow | PP | 43.80 | Monthly Land Lease |
| 198 4/30/2023 | 454151 | 040157 | State of Idaho | G | 2,736.18 | Monthly Land Lease |
| 199 4/30/2023 | 454151 | 040157 | State of Idaho - AF Repeater | G | 141.19 | Monthly Land Lease |
| 200 4/30/2023 | 454151 | 040157 | Stephen Darcy | D | 949.00 | Monthly Land Lease |
| 201 4/30/2023 | 454151 | 040157 | Steve Landers | PP | 200.00 | Annual Land Lease |
| 202 4/30/2023 | 454152 | 040157 | Steven Sharp | PP | 66.66 | Monthly Land Lease |
| 203 4/30/2023 | 454151 | 040157 | Stinker Stores, Inc. | PP | 153.00 | Monthly Land Lease |
| 204 4/30/2023 | 454151 | 040157 | Tmobile | G | 3,537.38 | Monthly Land Lease |
| 205 4/30/2023 | 454151 | 040157 | T-Mobile Crown Castle | T | 747.76 | Monthly Land Lease |
| 206 4/30/2023 | 454151 | 040157 | Travis Derley | PP | 1,033.00 | Monthly Land Lease |
| 207 4/30/2023 | 454151 | 040157 | Verizon Wireless | G | 440.00 | Monthly Land Lease |
| 208 4/30/2023 | 454151 | 040157 | WiTel Comm - Prj T Lines (Level 3) | T | 416.31 | Monthly Land Lease |
| 209 5/31/2023 | 454152 | 050157 | 44 Cattle/Deven Thompson | PP | 50.00 | Monthly Land Lease |
| 210 5/31/2023 | 454152 | 050157 | 44 Cattle/Deven Thompson | PP | 100.00 | Monthly Land Lease |
| 211 5/31/2023 | 454151 | 050157 | Alex Russo | PP | 42.92 | Monthly Land Lease |
| 212 5/31/2023 | 454152 | 050157 | Arriola Farms, LLC | PP | 583.33 | Monthly Land Lease |

SCHEDULE 4 WORKPAPER, PAGE 2
Functionalization Of Real Estate Rents Recorded In Account 454

| DATE | Account | Voucher | DISTDESC | FUNCTIONAL ASSIGNMENT | Sum TOTAMT | Descr |
|---------------|---------|---------|------------------------------------|-----------------------|------------|--------------------|
| 213 5/31/2023 | 454152 | 050157 | Barrett & Clay Walker | PP | 62.50 | Monthly Land Lease |
| 214 5/31/2023 | 454151 | 050157 | Boise Fire Department | G | 1,000.00 | Monthly Land Lease |
| 215 5/31/2023 | 454151 | 050157 | Brig Steele | T | 833.35 | Monthly Land Lease |
| 216 5/31/2023 | 454151 | 050157 | Britny Damron | PP | 493.00 | Monthly Land Lease |
| 217 5/31/2023 | 454151 | 050157 | Cindy Fine | D | 1,002.00 | Monthly Land Lease |
| 218 5/31/2023 | 454151 | 050157 | Colyer Cattle | PP | 45.53 | Monthly Land Lease |
| 219 5/31/2023 | 454152 | 050157 | Corning Ranch, LLC | PP | 62.50 | Monthly Land Lease |
| 220 5/31/2023 | 454152 | 050157 | Dan Forsea (Upper/Lower Pastures) | PP | 75.00 | Monthly Land Lease |
| 221 5/31/2023 | 454152 | 050157 | Dan Forsea (Upper/Lower Pastures) | PP | 300.00 | Annual Land Lease |
| 222 5/31/2023 | 454151 | 050157 | Diamond Livestock-Jay Faulkner | PP | 41.67 | Monthly Land Lease |
| 223 5/31/2023 | 454151 | 050157 | Eastwind Community Church | D | 41.67 | Monthly Land Lease |
| 224 5/31/2023 | 454151 | 050157 | Idaho Public Television | G | 179.17 | Monthly Land Lease |
| 225 5/31/2023 | 454151 | 050157 | Jentzsch-Kearl - Paul Sub | D | 52.78 | Monthly Land Lease |
| 226 5/31/2023 | 454151 | 050157 | Kim Braun | G | 41.67 | Monthly Land Lease |
| 227 5/31/2023 | 454151 | 050157 | Kirk Adkins | PP | 45.53 | Monthly Land Lease |
| 228 5/31/2023 | 454151 | 050157 | Kirk Adkins | D | 45.53 | Monthly Land Lease |
| 229 5/31/2023 | 454151 | 050157 | Lamar Outdoor Advertising | D | 166.67 | Monthly Land Lease |
| 230 5/31/2023 | 454151 | 050157 | Lamar Outdoor Advertising | G | 150.00 | Monthly Land Lease |
| 231 5/31/2023 | 454151 | 050157 | Lamar Outdoor Advertising | G | 154.79 | Monthly Land Lease |
| 232 5/31/2023 | 454151 | 050157 | Lamar Outdoor Advertising | G | 267.57 | Monthly Land Lease |
| 233 5/31/2023 | 454151 | 050157 | Lamb Weston Inc | D | 1,990.11 | Monthly Land Lease |
| 234 5/31/2023 | 454151 | 050157 | Level 3 Communications | T | 953.64 | Monthly Land Lease |
| 235 5/31/2023 | 454151 | 050157 | Lloyd Wilson | G | 939.00 | Monthly Land Lease |
| 236 5/31/2023 | 454151 | 050157 | Mark Turner | PP | 877.00 | Monthly Land Lease |
| 237 5/31/2023 | 454151 | 050157 | Marlin Mussmann Hunt Sub Prj | D | 68.62 | Monthly Land Lease |
| 238 5/31/2023 | 454151 | 050157 | Mcalvain Companies | G | 2,100.00 | Monthly Land Lease |
| 239 5/31/2023 | 454151 | 050157 | McFarland - Stella Jones | G | 602.82 | Monthly Land Lease |
| 240 5/31/2023 | 454151 | 050157 | Meadow Outdoor Advertising | G | 809.22 | Monthly Land Lease |
| 241 5/31/2023 | 454152 | 050157 | Mike & Sarita Raney | PP | 100.00 | Annual Land Lease |
| 242 5/31/2023 | 454151 | 050157 | Neil Nelson | T | 83.33 | Monthly Land Lease |
| 243 5/31/2023 | 454151 | 050157 | Northwest Pipeline | PP | 226.07 | Monthly Land Lease |
| 244 5/31/2023 | 454151 | 050157 | Oliver Schroeder | G | 45.53 | Monthly Land Lease |
| 245 5/31/2023 | 454152 | 050157 | Oxbow -USPS Western Facilities | PP | 58.33 | Monthly Land Lease |
| 246 5/31/2023 | 454152 | 050157 | Rena Simpson | PP | 200.00 | Annual Land Lease |
| 247 5/31/2023 | 454151 | 050157 | Rock Creek Celebration Center | G | 41.67 | Monthly Land Lease |
| 248 5/31/2023 | 454151 | 050157 | Salmon Falls Land & Livestock | PP | 41.67 | Monthly Land Lease |
| 249 5/31/2023 | 454151 | 050157 | Salmon Falls Land & Livestock | PP | 66.67 | Monthly Land Lease |
| 250 5/31/2023 | 454151 | 050157 | Snake River PCS | PP | 228.47 | Monthly Land Lease |
| 251 5/31/2023 | 454152 | 050157 | Snake River PCS - Ladd Canyon | PP | 374.85 | Monthly Land Lease |
| 252 5/31/2023 | 454151 | 050157 | Snake River PCS - Lynes Point | PP | 145.83 | Monthly Land Lease |
| 253 5/31/2023 | 454152 | 050157 | Snake River PCS - Oxbow | PP | 43.80 | Monthly Land Lease |
| 254 5/31/2023 | 454151 | 050157 | State of Idaho | G | 2,736.18 | Monthly Land Lease |
| 255 5/31/2023 | 454151 | 050157 | State of Idaho - AF Repeater | G | 141.19 | Monthly Land Lease |
| 256 5/31/2023 | 454151 | 050157 | Stephen Darcy | D | 949.00 | Monthly Land Lease |
| 257 5/31/2023 | 454152 | 050157 | Steven Sharp | PP | 66.67 | Monthly Land Lease |
| 258 5/31/2023 | 454151 | 050157 | Stinker Stores, Inc. | PP | 153.00 | Monthly Land Lease |
| 259 5/31/2023 | 454151 | 050157 | Tmobile | G | 3,537.38 | Monthly Land Lease |
| 260 5/31/2023 | 454151 | 050157 | T-Mobile Crown Castle | T | 747.76 | Monthly Land Lease |
| 261 5/31/2023 | 454151 | 050157 | Travis Derley | PP | 1,033.00 | Monthly Land Lease |
| 262 5/31/2023 | 454151 | 050157 | Verizon Wireless | G | 440.00 | Monthly Land Lease |
| 263 5/31/2023 | 454151 | 050157 | WiTel Comm - Prj T Lines (Level 3) | T | 450.00 | Monthly Land Lease |
| 264 6/30/2023 | 454152 | 060157 | 44 Cattle/Deven Thompson | PP | 50.00 | Monthly Land Lease |
| 265 6/30/2023 | 454152 | 060157 | 44 Cattle/Deven Thompson | PP | 100.00 | Monthly Land Lease |
| 266 6/30/2023 | 454152 | 060157 | A. Ross | PP | 100.00 | Annual Land Lease |
| 267 6/30/2023 | 454151 | 060157 | Alex Russo | PP | 42.92 | Monthly Land Lease |
| 268 6/30/2023 | 454152 | 060157 | Arriola Farms, LLC | PP | 583.33 | Monthly Land Lease |
| 269 6/30/2023 | 454152 | 060157 | Barrett & Clay Walker | PP | 62.50 | Monthly Land Lease |
| 270 6/30/2023 | 454151 | 060157 | Boise Fire Department | G | 1,000.00 | Monthly Land Lease |
| 271 6/30/2023 | 454151 | 060157 | Brig Steele | T | 166.67 | Monthly Land Lease |
| 272 6/30/2023 | 454151 | 060157 | Britny Damron | PP | 493.00 | Monthly Land Lease |
| 273 6/30/2023 | 454152 | 060157 | Carl Bond | PP | 100.00 | Annual Land Lease |
| 274 6/30/2023 | 454151 | 060157 | Cindy Fine | D | 1,002.00 | Monthly Land Lease |
| 275 6/30/2023 | 454151 | 060157 | Colyer Cattle | PP | 45.53 | Monthly Land Lease |
| 276 6/30/2023 | 454152 | 060157 | Corning Ranch, LLC | PP | 62.50 | Monthly Land Lease |
| 277 6/30/2023 | 454152 | 060157 | Dan Forsea (Upper/Lower Pastures) | PP | 75.00 | Monthly Land Lease |
| 278 6/30/2023 | 454151 | 060157 | Diamond Livestock-Jay Faulkner | PP | 41.67 | Monthly Land Lease |
| 279 6/30/2023 | 454151 | 060157 | Eastwind Community Church | D | 41.67 | Monthly Land Lease |
| 280 6/30/2023 | 454151 | 060157 | Idaho Public Television | G | 179.17 | Monthly Land Lease |
| 281 6/30/2023 | 454151 | 060157 | Jentzsch-Kearl - Paul Sub | D | 52.78 | Monthly Land Lease |
| 282 6/30/2023 | 454151 | 060157 | Kim Braun | G | 41.67 | Monthly Land Lease |
| 283 6/30/2023 | 454151 | 060157 | Kirk Adkins | PP | 45.53 | Monthly Land Lease |
| 284 6/30/2023 | 454151 | 060157 | Kirk Adkins | D | 45.53 | Monthly Land Lease |

SCHEDULE 4 WORKPAPER, PAGE 2
Functionalization Of Real Estate Rents Recorded In Account 454

| DATE | Account | Voucher | DISTDESC | FUNCTIONAL ASSIGNMENT | Sum TOTAMT | Descr |
|---------------|---------|---------|-------------------------------------|-----------------------|------------|-----------------------|
| 285 6/30/2023 | 454151 | 060157 | Lamar Outdoor Advertising | D | 166.67 | Monthly Land Lease |
| 286 6/30/2023 | 454151 | 060157 | Lamar Outdoor Advertising | G | 150.00 | Monthly Land Lease |
| 287 6/30/2023 | 454151 | 060157 | Lamar Outdoor Advertising | G | 154.79 | Monthly Land Lease |
| 288 6/30/2023 | 454151 | 060157 | Lamar Outdoor Advertising | G | 267.57 | Monthly Land Lease |
| 289 6/30/2023 | 454151 | 060157 | Lamb Weston Inc | D | 1,990.11 | Monthly Land Lease |
| 290 6/30/2023 | 454151 | 060157 | Level 3 Communications | T | 953.64 | Monthly Land Lease |
| 291 6/30/2023 | 454151 | 060157 | Lloyd & Darlene Stockton | D | 231.86 | Annual Land Lease |
| 292 6/30/2023 | 454151 | 060157 | Lloyd Wilson | G | 939.00 | Monthly Land Lease |
| 293 6/30/2023 | 454151 | 060157 | Mark Turner | PP | 877.00 | Monthly Land Lease |
| 294 6/30/2023 | 454151 | 060157 | Marlin Mussmann Hunt Sub Prj | D | 68.61 | Monthly Land Lease |
| 295 6/30/2023 | 454151 | 060157 | Mcalvain Companies | G | 2,100.00 | Monthly Land Lease |
| 296 6/30/2023 | 454151 | 060157 | McFarland - Stella Jones | G | 602.82 | Monthly Land Lease |
| 297 6/30/2023 | 454151 | 060157 | Meadow Outdoor Advertising | G | 809.22 | Monthly Land Lease |
| 298 6/30/2023 | 454151 | 060157 | Neil Nelson | T | 83.33 | Monthly Land Lease |
| 299 6/30/2023 | 454151 | 060157 | Northwest Pipeline | PP | 226.07 | Monthly Land Lease |
| 300 6/30/2023 | 454151 | 060157 | Oliver Schroeder | G | 45.53 | Monthly Land Lease |
| 301 6/30/2023 | 454152 | 060157 | Oxbow -USPS Western Facilities | PP | 58.33 | Monthly Land Lease |
| 302 6/30/2023 | 454151 | 060157 | Rock Creek Celebration Center | G | 41.67 | Monthly Land Lease |
| 303 6/30/2023 | 454151 | 060157 | Salmon Falls Land & Livestock | PP | 41.67 | Monthly Land Lease |
| 304 6/30/2023 | 454151 | 060157 | Salmon Falls Land & Livestock | PP | 66.67 | Monthly Land Lease |
| 305 6/30/2023 | 454151 | 060157 | Snake River PCS | PP | 228.47 | Monthly Land Lease |
| 306 6/30/2023 | 454152 | 060157 | Snake River PCS - Hells Canyon | PP | 203.99 | Annual Land Lease |
| 307 6/30/2023 | 454151 | 060157 | Snake River PCS - Lynes Point | PP | 145.81 | Monthly Land Lease |
| 308 6/30/2023 | 454152 | 060157 | Snake River PCS - Oxbow | PP | 43.80 | Monthly Land Lease |
| 309 6/30/2023 | 454151 | 060157 | State of Idaho | G | 2,736.18 | Monthly Land Lease |
| 310 6/30/2023 | 454151 | 060157 | State of Idaho - AF Repeater | G | 141.19 | Monthly Land Lease |
| 311 6/30/2023 | 454152 | 060157 | Steven Sharp | PP | 66.67 | Monthly Land Lease |
| 312 6/30/2023 | 454151 | 060157 | Stinker Stores, Inc. | PP | 153.00 | Monthly Land Lease |
| 313 6/30/2023 | 454151 | 060157 | Tmobile | G | 3,537.38 | Monthly Land Lease |
| 314 6/30/2023 | 454151 | 060157 | T-Mobile Crown Castle | T | 747.76 | Monthly Land Lease |
| 315 6/30/2023 | 454151 | 060157 | Travis Derley | PP | 1,033.00 | Monthly Land Lease |
| 316 6/30/2023 | 454151 | 060157 | Verizon Wireless | G | 440.00 | Monthly Land Lease |
| 317 6/30/2023 | 454151 | 060157 | WiiTel Comm - Prj T Lines (Level 3) | T | 450.00 | Monthly Land Lease |
| 318 7/31/2023 | 454152 | 070157 | 44 Cattle/Deven Thompson | PP | 50.00 | Monthly Land Lease |
| 319 7/31/2023 | 454152 | 070157 | 44 Cattle/Deven Thompson | PP | 100.00 | Monthly Land Lease |
| 320 7/31/2023 | 454151 | 070157 | Alex Russo | PP | 42.92 | Monthly Land Lease |
| 321 7/31/2023 | 454152 | 070157 | Arriola Farms, LLC | PP | 583.33 | Monthly Land Lease |
| 322 7/31/2023 | 454152 | 070157 | Barrett & Clay Walker | PP | 625.00 | Monthly Land Lease |
| 323 7/31/2023 | 454152 | 070157 | Barrett & Clay Walker | PP | (750.00) | Annual Land Lease-Adj |
| 324 7/31/2023 | 454151 | 070157 | Boise Fire Department | G | 1,000.00 | Monthly Land Lease |
| 325 7/31/2023 | 454151 | 070157 | Brig Steele | T | 166.67 | Monthly Land Lease |
| 326 7/31/2023 | 454151 | 070157 | Britny Damron | PP | 493.00 | Monthly Land Lease |
| 327 7/31/2023 | 454151 | 070157 | Cindy Fine | D | 1,002.00 | Monthly Land Lease |
| 328 7/31/2023 | 454151 | 070157 | Colyer Cattle | PP | 45.53 | Monthly Land Lease |
| 329 7/31/2023 | 454152 | 070157 | Corning Ranch, LLC | PP | 62.50 | Monthly Land Lease |
| 330 7/31/2023 | 454151 | 070157 | Dan and Sheryl Blankenship | PP | 100.00 | Annual Land Lease |
| 331 7/31/2023 | 454152 | 070157 | Dan Forsea (Upper/Lower Pastures) | PP | 75.00 | Monthly Land Lease |
| 332 7/31/2023 | 454151 | 070157 | Diamond Livestock-Jay Faulkner | PP | 41.67 | Monthly Land Lease |
| 333 7/31/2023 | 454151 | 070157 | Eastwind Community Church | D | 41.67 | Monthly Land Lease |
| 334 7/31/2023 | 454151 | 070157 | Idaho Public Television | G | 179.17 | Monthly Land Lease |
| 335 7/31/2023 | 454151 | 070157 | Jentzsch-Kearl - Paul Sub | D | 52.78 | Monthly Land Lease |
| 336 7/31/2023 | 454151 | 070157 | Kim Braun | G | 41.67 | Monthly Land Lease |
| 337 7/31/2023 | 454151 | 070157 | Kirk Adkins | PP | 45.53 | Monthly Land Lease |
| 338 7/31/2023 | 454151 | 070157 | Kirk Adkins | D | 45.53 | Monthly Land Lease |
| 339 7/31/2023 | 454151 | 070157 | Lamar Outdoor Advertising | D | 166.67 | Monthly Land Lease |
| 340 7/31/2023 | 454151 | 070157 | Lamar Outdoor Advertising | G | 150.00 | Monthly Land Lease |
| 341 7/31/2023 | 454151 | 070157 | Lamar Outdoor Advertising | G | 154.79 | Monthly Land Lease |
| 342 7/31/2023 | 454151 | 070157 | Lamar Outdoor Advertising | G | 267.57 | Monthly Land Lease |
| 343 7/31/2023 | 454151 | 070157 | Lamb Weston Inc | D | 1,990.11 | Monthly Land Lease |
| 344 7/31/2023 | 454151 | 070157 | Level 3 Communications | T | 953.64 | Monthly Land Lease |
| 345 7/31/2023 | 454151 | 070157 | Lloyd Wilson | G | 939.00 | Monthly Land Lease |
| 346 7/31/2023 | 454151 | 070157 | Mark Turner | PP | 877.00 | Monthly Land Lease |
| 347 7/31/2023 | 454151 | 070157 | Marlin Mussmann Hunt Sub Prj | D | 70.68 | Monthly Land Lease |
| 348 7/31/2023 | 454151 | 070157 | Mcalvain Companies | G | 2,100.00 | Monthly Land Lease |
| 349 7/31/2023 | 454151 | 070157 | McFarland - Stella Jones | G | 602.82 | Monthly Land Lease |
| 350 7/31/2023 | 454151 | 070157 | Meadow Outdoor Advertising | G | 809.22 | Monthly Land Lease |
| 351 7/31/2023 | 454151 | 070157 | Neil Nelson | T | 83.33 | Monthly Land Lease |
| 352 7/31/2023 | 454151 | 070157 | Northwest Pipeline | PP | 226.09 | Monthly Land Lease |
| 353 7/31/2023 | 454151 | 070157 | Oliver Schroeder | G | 45.53 | Monthly Land Lease |
| 354 7/31/2023 | 454152 | 070157 | Oxbow -USPS Western Facilities | PP | 58.33 | Monthly Land Lease |
| 355 7/31/2023 | 454151 | 070157 | Rock Creek Celebration Center | G | 41.67 | Monthly Land Lease |
| 356 7/31/2023 | 454151 | 070157 | Salmon Falls Land & Livestock | PP | 41.67 | Monthly Land Lease |

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Functionalization Of Real Estate Rents Recorded In Account 454

| DATE | Account | Voucher | DISTDESC | FUNCTIONAL ASSIGNMENT | Sum TOTAMT | Descr |
|---------------|---------|---------|-------------------------------------|-----------------------|------------|--------------------|
| 357 7/31/2023 | 454151 | 070157 | Salmon Falls Land & Livestock | PP | 66.67 | Monthly Land Lease |
| 358 7/31/2023 | 454151 | 070157 | Snake River PCS | PP | 228.47 | Monthly Land Lease |
| 359 7/31/2023 | 454151 | 070157 | Snake River PCS - Lynes Point | PP | 145.81 | Monthly Land Lease |
| 360 7/31/2023 | 454152 | 070157 | Snake River PCS - Oxbow | PP | 43.80 | Monthly Land Lease |
| 361 7/31/2023 | 454151 | 070157 | State of Idaho | G | 2,736.18 | Monthly Land Lease |
| 362 7/31/2023 | 454151 | 070157 | State of Idaho - AF Repeater | G | 141.19 | Monthly Land Lease |
| 363 7/31/2023 | 454152 | 070157 | Steven Sharp | PP | 66.67 | Monthly Land Lease |
| 364 7/31/2023 | 454151 | 070157 | Stinker Stores, Inc. | PP | 153.00 | Monthly Land Lease |
| 365 7/31/2023 | 454151 | 070157 | Tmobile | G | 3,537.38 | Monthly Land Lease |
| 366 7/31/2023 | 454151 | 070157 | T-Mobile Crown Castle | T | 747.78 | Monthly Land Lease |
| 367 7/31/2023 | 454151 | 070157 | Travis Derley | PP | 1,033.00 | Monthly Land Lease |
| 368 7/31/2023 | 454151 | 070157 | Verizon Wireless | G | 440.00 | Monthly Land Lease |
| 369 7/31/2023 | 454151 | 070157 | WiiTel Comm - Prj T Lines (Level 3) | T | 450.00 | Monthly Land Lease |
| 370 8/31/2023 | 454152 | 080157 | 44 Cattle/Deven Thompson | PP | 50.00 | Monthly Land Lease |
| 371 8/31/2023 | 454152 | 080157 | 44 Cattle/Deven Thompson | PP | 100.00 | Monthly Land Lease |
| 372 8/31/2023 | 454151 | 080157 | Alex Russo | PP | 42.92 | Monthly Land Lease |
| 373 8/31/2023 | 454152 | 080157 | Arriola Farms, LLC | PP | 583.33 | Monthly Land Lease |
| 374 8/31/2023 | 454151 | 080157 | Boise Fire Department | G | 1,000.00 | Monthly Land Lease |
| 375 8/31/2023 | 454151 | 080157 | Brig Steele | T | 166.67 | Monthly Land Lease |
| 376 8/31/2023 | 454151 | 080157 | Britny Damron | PP | 493.00 | Monthly Land Lease |
| 377 8/31/2023 | 454151 | 080157 | Cindy Fine | D | 1,002.00 | Monthly Land Lease |
| 378 8/31/2023 | 454151 | 080157 | Colyer Cattle | PP | 45.53 | Monthly Land Lease |
| 379 8/31/2023 | 454152 | 080157 | Corning Ranch, LLC | PP | 62.50 | Monthly Land Lease |
| 380 8/31/2023 | 454152 | 080157 | Dan Forsea (Upper/Lower Pastures) | PP | 75.00 | Monthly Land Lease |
| 381 8/31/2023 | 454151 | 080157 | Diamond Livestock-Jay Faulkner | PP | 41.67 | Monthly Land Lease |
| 382 8/31/2023 | 454151 | 080157 | Eastwind Community Church | D | 41.67 | Monthly Land Lease |
| 383 8/31/2023 | 454151 | 080157 | Idaho Public Television | G | 179.17 | Monthly Land Lease |
| 384 8/31/2023 | 454151 | 080157 | Jentzsch-Kearl - Paul Sub | D | 52.78 | Monthly Land Lease |
| 385 8/31/2023 | 454151 | 080157 | Kim Braun | G | 41.67 | Monthly Land Lease |
| 386 8/31/2023 | 454151 | 080157 | Kirk Adkins | PP | 45.53 | Monthly Land Lease |
| 387 8/31/2023 | 454151 | 080157 | Kirk Adkins | D | 45.53 | Monthly Land Lease |
| 388 8/31/2023 | 454151 | 080157 | Lamar Outdoor Advertising | D | 166.67 | Monthly Land Lease |
| 389 8/31/2023 | 454151 | 080157 | Lamar Outdoor Advertising | G | 150.00 | Monthly Land Lease |
| 390 8/31/2023 | 454151 | 080157 | Lamar Outdoor Advertising | G | 154.79 | Monthly Land Lease |
| 391 8/31/2023 | 454151 | 080157 | Lamar Outdoor Advertising | G | 267.57 | Monthly Land Lease |
| 392 8/31/2023 | 454151 | 080157 | Lamb Weston Inc | D | 1,990.11 | Monthly Land Lease |
| 393 8/31/2023 | 454151 | 080157 | Level 3 Communications | T | 953.64 | Monthly Land Lease |
| 394 8/31/2023 | 454151 | 080157 | Lloyd Wilson | G | 939.00 | Monthly Land Lease |
| 395 8/31/2023 | 454151 | 080157 | Mark Turner | PP | 877.00 | Monthly Land Lease |
| 396 8/31/2023 | 454151 | 080157 | Marlin Mussmann Hunt Sub Prj | D | 70.68 | Monthly Land Lease |
| 397 8/31/2023 | 454151 | 080157 | Mcalvain Companies | G | 2,100.00 | Monthly Land Lease |
| 398 8/31/2023 | 454151 | 080157 | McFarland - Stella Jones | G | 602.82 | Monthly Land Lease |
| 399 8/31/2023 | 454151 | 080157 | Meadow Outdoor Advertising | G | 809.22 | Monthly Land Lease |
| 400 8/31/2023 | 454151 | 080157 | Motive Power | D | 300.00 | Annual Land Lease |
| 401 8/31/2023 | 454151 | 080157 | Neil Nelson | T | 83.33 | Monthly Land Lease |
| 402 8/31/2023 | 454151 | 080157 | Northwest Pipeline | PP | 232.86 | Monthly Land Lease |
| 403 8/31/2023 | 454151 | 080157 | Oliver Schroeder | G | 45.53 | Monthly Land Lease |
| 404 8/31/2023 | 454152 | 080157 | Oxbow -USPS Western Facilities | PP | 58.33 | Monthly Land Lease |
| 405 8/31/2023 | 454151 | 080157 | Paul & Harriet Calverley | G | 1.00 | Annual Land Lease |
| 406 8/31/2023 | 454151 | 080157 | Rock Creek Celebration Center | G | 41.67 | Monthly Land Lease |
| 407 8/31/2023 | 454151 | 080157 | Salmon Falls Land & Livestock | PP | 41.67 | Monthly Land Lease |
| 408 8/31/2023 | 454151 | 080157 | Salmon Falls Land & Livestock | PP | 66.67 | Monthly Land Lease |
| 409 8/31/2023 | 454151 | 080157 | Snake River PCS | PP | 228.47 | Monthly Land Lease |
| 410 8/31/2023 | 454151 | 080157 | Snake River PCS - Lynes Point | PP | 145.81 | Monthly Land Lease |
| 411 8/31/2023 | 454152 | 080157 | Snake River PCS - Oxbow | PP | 43.80 | Monthly Land Lease |
| 412 8/31/2023 | 454151 | 080157 | State of Idaho | G | 2,736.18 | Monthly Land Lease |
| 413 8/31/2023 | 454151 | 080157 | State of Idaho - AF Repeater | G | 141.19 | Monthly Land Lease |
| 414 8/31/2023 | 454152 | 080157 | Steven Sharp | PP | 66.67 | Monthly Land Lease |
| 415 8/31/2023 | 454151 | 080157 | Stinker Stores, Inc. | PP | 153.00 | Monthly Land Lease |
| 416 8/31/2023 | 454152 | 080157 | Tamarack Investment Group | PP | 100.00 | Annual Land Lease |
| 417 8/31/2023 | 454151 | 080157 | Tmobile | G | 3,537.38 | Monthly Land Lease |
| 418 8/31/2023 | 454151 | 080157 | T-Mobile Crown Castle | T | 747.78 | Monthly Land Lease |
| 419 8/31/2023 | 454151 | 080157 | Travis Derley | PP | 1,033.00 | Monthly Land Lease |
| 420 8/31/2023 | 454151 | 080157 | Verizon Wireless | G | 440.00 | Monthly Land Lease |
| 421 8/31/2023 | 454151 | 080157 | WiiTel Comm - Prj T Lines (Level 3) | T | 450.00 | Monthly Land Lease |
| 422 9/30/2023 | 454152 | 090157 | 44 Cattle/Deven Thompson | PP | 100.00 | Monthly Land Lease |
| 423 9/30/2023 | 454152 | 090157 | 44 Cattle/Deven Thompson | PP | 50.00 | Monthly Land Lease |
| 424 9/30/2023 | 454151 | 090157 | Alex Russo | PP | 42.92 | Monthly Land Lease |
| 425 9/30/2023 | 454152 | 090157 | Arriola Farms, LLC | PP | 583.33 | Monthly Land Lease |
| 426 9/30/2023 | 454151 | 090157 | Boise Fire Department | G | 1,000.00 | Monthly Land Lease |
| 427 9/30/2023 | 454151 | 090157 | Brig Steele | T | 166.67 | Monthly Land Lease |
| 428 9/30/2023 | 454151 | 090157 | Britny Damron | PP | 493.00 | Monthly Land Lease |

SCHEDULE 4 WORKPAPER, PAGE 2
Functionalization Of Real Estate Rents Recorded In Account 454

| DATE | Account | Voucher | DISTDESC | FUNCTIONAL ASSIGNMENT | Sum TOTAMT | Descr |
|----------------|---------|---------|-------------------------------------|-----------------------|------------|--------------------|
| 429 9/30/2023 | 454151 | 090157 | Cindy Fine | D | 1,002.00 | Monthly Land Lease |
| 430 9/30/2023 | 454151 | 090157 | Colyer Cattle | PP | 45.53 | Monthly Land Lease |
| 431 9/30/2023 | 454152 | 090157 | Corning Ranch, LLC | PP | 62.50 | Monthly Land Lease |
| 432 9/30/2023 | 454152 | 090157 | Dan Forsea (Upper/Lower Pastures) | PP | 75.00 | Monthly Land Lease |
| 433 9/30/2023 | 454151 | 090157 | Dana Rasmussen | D | 100.00 | Annual Land Lease |
| 434 9/30/2023 | 454151 | 090157 | Diamond Livestock-Jay Faulkner | PP | 41.67 | Monthly Land Lease |
| 435 9/30/2023 | 454151 | 090157 | Eastwind Community Church | D | 41.64 | Monthly Land Lease |
| 436 9/30/2023 | 454151 | 090157 | Idaho Public Television | G | 179.17 | Monthly Land Lease |
| 437 9/30/2023 | 454151 | 090157 | Jentzsch-Kearl - Paul Sub | D | 52.78 | Monthly Land Lease |
| 438 9/30/2023 | 454151 | 090157 | Kim Braun | G | 41.67 | Monthly Land Lease |
| 439 9/30/2023 | 454151 | 090157 | Kirk Adkins | PP | 45.53 | Monthly Land Lease |
| 440 9/30/2023 | 454151 | 090157 | Kirk Adkins | D | 45.53 | Monthly Land Lease |
| 441 9/30/2023 | 454151 | 090157 | Lamar Outdoor Advertising | D | 166.64 | Monthly Land Lease |
| 442 9/30/2023 | 454151 | 090157 | Lamar Outdoor Advertising | G | 150.00 | Monthly Land Lease |
| 443 9/30/2023 | 454151 | 090157 | Lamar Outdoor Advertising | G | 154.79 | Monthly Land Lease |
| 444 9/30/2023 | 454151 | 090157 | Lamar Outdoor Advertising | G | 267.57 | Monthly Land Lease |
| 445 9/30/2023 | 454151 | 090157 | Lamar Outdoor Advertising | G | 165.00 | Monthly Land Lease |
| 446 9/30/2023 | 454151 | 090157 | Lamb Weston Inc | D | 1,990.11 | Monthly Land Lease |
| 447 9/30/2023 | 454151 | 090157 | Level 3 Communications | T | 953.64 | Monthly Land Lease |
| 448 9/30/2023 | 454151 | 090157 | Lloyd Wilson | G | 939.00 | Monthly Land Lease |
| 449 9/30/2023 | 454151 | 090157 | Mark Turner | PP | 877.00 | Monthly Land Lease |
| 450 9/30/2023 | 454151 | 090157 | Marlin Mussmann Hunt Sub Prj | D | 70.68 | Monthly Land Lease |
| 451 9/30/2023 | 454151 | 090157 | Mcalvain Companies | G | 2,100.00 | Monthly Land Lease |
| 452 9/30/2023 | 454151 | 090157 | McFarland - Stella Jones | G | 602.82 | Monthly Land Lease |
| 453 9/30/2023 | 454151 | 090157 | Meadow Outdoor Advertising | G | 809.22 | Monthly Land Lease |
| 454 9/30/2023 | 454151 | 090157 | Neil Nelson | T | 83.33 | Monthly Land Lease |
| 455 9/30/2023 | 454151 | 090157 | Northwest Pipeline | PP | 232.86 | Monthly Land Lease |
| 456 9/30/2023 | 454151 | 090157 | Oliver Schroeder | G | 45.53 | Monthly Land Lease |
| 457 9/30/2023 | 454152 | 090157 | Oxbow -USPS Western Facilities | PP | 58.33 | Monthly Land Lease |
| 458 9/30/2023 | 454151 | 090157 | Rock Creek Celebration Center | G | 41.67 | Monthly Land Lease |
| 459 9/30/2023 | 454151 | 090157 | Salmon Falls Land & Livestock | PP | 41.67 | Monthly Land Lease |
| 460 9/30/2023 | 454151 | 090157 | Salmon Falls Land & Livestock | PP | 66.67 | Monthly Land Lease |
| 461 9/30/2023 | 454151 | 090157 | Snake River PCS | PP | 228.47 | Monthly Land Lease |
| 462 9/30/2023 | 454151 | 090157 | Snake River PCS - Lynes Point | PP | 145.81 | Monthly Land Lease |
| 463 9/30/2023 | 454152 | 090157 | Snake River PCS - Oxbow | PP | 43.80 | Monthly Land Lease |
| 464 9/30/2023 | 454151 | 090157 | State of Idaho | G | 2,736.18 | Monthly Land Lease |
| 465 9/30/2023 | 454151 | 090157 | State of Idaho - AF Repeater | G | 141.21 | Monthly Land Lease |
| 466 9/30/2023 | 454152 | 090157 | Steven Sharp | PP | 66.67 | Monthly Land Lease |
| 467 9/30/2023 | 454151 | 090157 | Stinker Stores, Inc. | PP | 153.00 | Monthly Land Lease |
| 468 9/30/2023 | 454151 | 090157 | Tmobile | G | 3,537.38 | Monthly Land Lease |
| 469 9/30/2023 | 454151 | 090157 | T-Mobile Crown Castle | T | 747.76 | Monthly Land Lease |
| 470 9/30/2023 | 454151 | 090157 | Travis Derley | PP | 1,033.00 | Monthly Land Lease |
| 471 9/30/2023 | 454151 | 090157 | Verizon Wireless | G | 440.00 | Monthly Land Lease |
| 472 9/30/2023 | 454151 | 090157 | WiiTel Comm - Prj T Lines (Level 3) | T | 450.00 | Monthly Land Lease |
| 473 10/31/2023 | 454152 | 100157 | 44 Cattle/Deven Thompson | PP | 100.00 | Monthly Land Lease |
| 474 10/31/2023 | 454152 | 100157 | 44 Cattle/Deven Thompson | PP | 50.00 | Monthly Land Lease |
| 475 10/31/2023 | 454151 | 100157 | Alex Russo | PP | 42.88 | Monthly Land Lease |
| 476 10/31/2023 | 454152 | 100157 | Arriola Farms, LLC | PP | 583.33 | Monthly Land Lease |
| 477 10/31/2023 | 454151 | 100157 | Boise Fire Department | G | 1,000.00 | Monthly Land Lease |
| 478 10/31/2023 | 454151 | 100157 | Brig Steele | T | 166.67 | Monthly Land Lease |
| 479 10/31/2023 | 454151 | 100157 | Britny Damron | PP | 493.00 | Monthly Land Lease |
| 480 10/31/2023 | 454151 | 100157 | Cindy Fine | D | 1,002.00 | Monthly Land Lease |
| 481 10/31/2023 | 454151 | 100157 | Colyer Cattle | PP | 45.53 | Monthly Land Lease |
| 482 10/31/2023 | 454152 | 100157 | Corning Ranch, LLC | PP | 62.50 | Monthly Land Lease |
| 483 10/31/2023 | 454152 | 100157 | Dan Forsea (Upper/Lower Pastures) | PP | 75.00 | Monthly Land Lease |
| 484 10/31/2023 | 454152 | 100157 | Dan Forsea (Upper/Lower Pastures) | PP | 400.00 | Annual Land Lease |
| 485 10/31/2023 | 454151 | 100157 | Diamond Livestock-Jay Faulkner | PP | 41.67 | Monthly Land Lease |
| 486 10/31/2023 | 454151 | 100157 | Eastwind Community Church | D | 41.67 | Monthly Land Lease |
| 487 10/31/2023 | 454151 | 100157 | Idaho Public Television | G | 179.17 | Monthly Land Lease |
| 488 10/31/2023 | 454151 | 100157 | Jeanne Warnock | PP | 100.00 | Annual Land Lease |
| 489 10/31/2023 | 454151 | 100157 | Jentzsch-Kearl - Paul Sub | D | 52.78 | Monthly Land Lease |
| 490 10/31/2023 | 454151 | 100157 | Kim Braun | G | 41.67 | Monthly Land Lease |
| 491 10/31/2023 | 454151 | 100157 | Kirk Adkins | PP | 45.53 | Monthly Land Lease |
| 492 10/31/2023 | 454151 | 100157 | Kirk Adkins | D | 45.53 | Monthly Land Lease |
| 493 10/31/2023 | 454151 | 100157 | Lamar Outdoor Advertising | G | 150.00 | Monthly Land Lease |
| 494 10/31/2023 | 454151 | 100157 | Lamar Outdoor Advertising | G | 154.79 | Monthly Land Lease |
| 495 10/31/2023 | 454151 | 100157 | Lamar Outdoor Advertising | G | 267.57 | Monthly Land Lease |
| 496 10/31/2023 | 454151 | 100157 | Lamar Outdoor Advertising | D | 166.67 | Monthly Land Lease |
| 497 10/31/2023 | 454151 | 100157 | Lamar Outdoor Advertising | G | 15.00 | Monthly Land Lease |
| 498 10/31/2023 | 454151 | 100157 | Lamar Outdoor Advertising | G | 791.67 | Monthly Land Lease |
| 499 10/31/2023 | 454151 | 100157 | Lamb Weston Inc | D | 1,990.11 | Monthly Land Lease |
| 500 10/31/2023 | 454152 | 100157 | Lanny Fujishin | G | 100.00 | Annual Land Lease |

SCHEDULE 4 WORKPAPER, PAGE 2
Functionalization Of Real Estate Rents Recorded In Account 454

| DATE | Account | Voucher | DISTDESC | FUNCTIONAL ASSIGNMENT | Sum TOTAMT | Descr | |
|------|------------|---------|----------|------------------------------------|------------|----------|------------------------|
| 501 | 10/31/2023 | 454151 | 100157 | Level 3 Communications | T | 953.64 | Monthly Land Lease |
| 502 | 10/31/2023 | 454151 | 100157 | Lloyd Wilson | G | 939.00 | Monthly Land Lease |
| 503 | 10/31/2023 | 454151 | 100157 | Mark Turner | PP | 877.00 | Monthly Land Lease |
| 504 | 10/31/2023 | 454151 | 100157 | Marlin Mussmann Hunt Sub Prj | D | 70.68 | Monthly Land Lease |
| 505 | 10/31/2023 | 454151 | 100157 | Matt Murphy | G | 1,370.00 | Monthly Land Lease |
| 506 | 10/31/2023 | 454151 | 100157 | Mcalvain Companies | G | 2,100.00 | Monthly Land Lease |
| 507 | 10/31/2023 | 454151 | 100157 | McFarland - Stella Jones | G | 602.82 | Monthly Land Lease |
| 508 | 10/31/2023 | 454151 | 100157 | Meadow Outdoor Advertising | G | 809.22 | Monthly Land Lease |
| 509 | 10/31/2023 | 454151 | 100157 | Neil Nelson | T | 83.33 | Monthly Land Lease |
| 510 | 10/31/2023 | 454151 | 100157 | Northwest Pipeline | PP | 232.86 | Monthly Land Lease |
| 511 | 10/31/2023 | 454151 | 100157 | Oliver Schroeder | G | 45.53 | Monthly Land Lease |
| 512 | 10/31/2023 | 454152 | 100157 | Oxbow -USPS Western Facilities | PP | 58.33 | Monthly Land Lease |
| 513 | 10/31/2023 | 454151 | 100157 | Rock Creek Celebration Center | G | 41.67 | Monthly Land Lease |
| 514 | 10/31/2023 | 454151 | 100157 | Sagen Howard | G | 1,370.00 | Monthly Land Lease |
| 515 | 10/31/2023 | 454151 | 100157 | Salmon Falls Land & Livestock | PP | 41.67 | Monthly Land Lease |
| 516 | 10/31/2023 | 454151 | 100157 | Salmon Falls Land & Livestock | PP | 66.67 | Monthly Land Lease |
| 517 | 10/31/2023 | 454151 | 100157 | Snake River PCS | PP | 228.47 | Monthly Land Lease |
| 518 | 10/31/2023 | 454151 | 100157 | Snake River PCS - Lynes Point | PP | 145.81 | Monthly Land Lease |
| 519 | 10/31/2023 | 454152 | 100157 | Snake River PCS - Oxbow | PP | 43.80 | Monthly Land Lease |
| 520 | 10/31/2023 | 454151 | 100157 | State of Idaho | G | 2,736.18 | Monthly Land Lease |
| 521 | 10/31/2023 | 454151 | 100157 | State of Idaho - AF Repeater | G | 144.02 | Monthly Land Lease |
| 522 | 10/31/2023 | 454152 | 100157 | Steven Sharp | PP | 66.67 | Monthly Land Lease |
| 523 | 10/31/2023 | 454151 | 100157 | Stinker Stores, Inc. | PP | 153.00 | Monthly Land Lease |
| 524 | 10/31/2023 | 454151 | 100157 | Tmobile | G | 3,537.38 | Monthly Land Lease |
| 525 | 10/31/2023 | 454151 | 100157 | T-Mobile Crown Castle | T | 747.76 | Monthly Land Lease |
| 526 | 10/31/2023 | 454151 | 100157 | Travis Derley | PP | 1,033.00 | Monthly Land Lease |
| 527 | 10/31/2023 | 454151 | 100157 | US Air Force | PP | 140.72 | Annual Land Lease |
| 528 | 10/31/2023 | 454151 | 100157 | Verizon Wireless | G | 440.00 | Monthly Land Lease |
| 529 | 10/31/2023 | 454151 | 100157 | WiTel Comm - Prj T Lines (Level 3) | T | 450.00 | Monthly Land Lease |
| 530 | 11/30/2023 | 454152 | 110157 | 44 Cattle/Deven Thompson | PP | 100.00 | Monthly Land Lease |
| 531 | 11/30/2023 | 454152 | 110157 | 44 Cattle/Deven Thompson | PP | 50.00 | Monthly Land Lease |
| 532 | 11/30/2023 | 454151 | 110157 | Alex Russo | PP | 44.20 | Monthly Land Lease |
| 533 | 11/30/2023 | 454152 | 110157 | Arriola Farms, LLC | PP | 583.33 | Monthly Land Lease |
| 534 | 11/30/2023 | 454151 | 110157 | Boise Fire Department | G | 1,000.00 | Monthly Land Lease |
| 535 | 11/30/2023 | 454151 | 110157 | Brig Steele | T | 166.67 | Monthly Land Lease |
| 536 | 11/30/2023 | 454151 | 110157 | Britny Damron | PP | 493.00 | Monthly Land Lease |
| 537 | 11/30/2023 | 454151 | 110157 | Cindy Fine | D | 1,002.00 | Monthly Land Lease |
| 538 | 11/30/2023 | 454151 | 110157 | Colyer Cattle | PP | 45.53 | Monthly Land Lease |
| 539 | 11/30/2023 | 454152 | 110157 | Corning Ranch, LLC | PP | 62.50 | Monthly Land Lease |
| 540 | 11/30/2023 | 454152 | 110157 | Dan Forsea (Upper/Lower Pastures) | PP | 75.00 | Monthly Land Lease |
| 541 | 11/30/2023 | 454151 | 110157 | Diamond Livestock-Jay Faulkner | PP | 41.67 | Monthly Land Lease |
| 542 | 11/30/2023 | 454151 | 110157 | Eastwind Community Church | D | 41.67 | Monthly Land Lease |
| 543 | 11/30/2023 | 454151 | 110157 | Idaho Public Television | G | 179.13 | Monthly Land Lease |
| 544 | 11/30/2023 | 454151 | 110157 | Jentzsch-Kearl - Paul Sub | D | 52.78 | Monthly Land Lease |
| 545 | 11/30/2023 | 454151 | 110157 | JR Pallesen | D | 200.00 | Annual Land Lease |
| 546 | 11/30/2023 | 454151 | 110157 | Kim Braun | G | 41.67 | Monthly Land Lease |
| 547 | 11/30/2023 | 454151 | 110157 | Kirk Adkins | PP | 45.53 | Monthly Land Lease |
| 548 | 11/30/2023 | 454151 | 110157 | Kirk Adkins | D | 45.53 | Monthly Land Lease |
| 549 | 11/30/2023 | 454151 | 110157 | Lamar Outdoor Advertising | G | 154.79 | Monthly Land Lease |
| 550 | 11/30/2023 | 454151 | 110157 | Lamar Outdoor Advertising | G | 267.57 | Monthly Land Lease |
| 551 | 11/30/2023 | 454151 | 110157 | Lamar Outdoor Advertising | D | 166.67 | Monthly Land Lease |
| 552 | 11/30/2023 | 454151 | 110157 | Lamar Outdoor Advertising | G | 791.67 | Monthly Land Lease |
| 553 | 11/30/2023 | 454151 | 110157 | Lamar Outdoor Advertising | G | 165.00 | Monthly Land Lease |
| 554 | 11/30/2023 | 454151 | 110157 | Lamb Weston Inc | D | 1,990.11 | Monthly Land Lease |
| 555 | 11/30/2023 | 454151 | 110157 | Level 3 Communications | T | 953.64 | Monthly Land Lease |
| 556 | 11/30/2023 | 454151 | 110157 | Lloyd & Darlene Stockton | D | (73.98) | Monthly Land Lease-Adj |
| 557 | 11/30/2023 | 454151 | 110157 | Lloyd Wilson | G | 939.00 | Monthly Land Lease |
| 558 | 11/30/2023 | 454151 | 110157 | Mark Turner | PP | 877.00 | Monthly Land Lease |
| 559 | 11/30/2023 | 454151 | 110157 | Marlin Mussmann Hunt Sub Prj | D | 70.68 | Monthly Land Lease |
| 560 | 11/30/2023 | 454151 | 110157 | Matt Murphy | G | 1,370.00 | Monthly Land Lease |
| 561 | 11/30/2023 | 454151 | 110157 | Mcalvain Companies | G | 2,100.00 | Monthly Land Lease |
| 562 | 11/30/2023 | 454151 | 110157 | McFarland - Stella Jones | G | 602.82 | Monthly Land Lease |
| 563 | 11/30/2023 | 454151 | 110157 | Meadow Outdoor Advertising | G | 809.26 | Monthly Land Lease |
| 564 | 11/30/2023 | 454151 | 110157 | Neil Nelson | T | 83.37 | Monthly Land Lease |
| 565 | 11/30/2023 | 454151 | 110157 | Northwest Pipeline | PP | 232.86 | Monthly Land Lease |
| 566 | 11/30/2023 | 454151 | 110157 | Oliver Schroeder | G | 45.53 | Monthly Land Lease |
| 567 | 11/30/2023 | 454152 | 110157 | Oxbow -USPS Western Facilities | PP | 58.33 | Monthly Land Lease |
| 568 | 11/30/2023 | 454151 | 110157 | Rock Creek Celebration Center | G | 41.67 | Monthly Land Lease |
| 569 | 11/30/2023 | 454151 | 110157 | Sagen Howard | G | 1,370.00 | Monthly Land Lease |
| 570 | 11/30/2023 | 454151 | 110157 | Salmon Falls Land & Livestock | PP | 41.67 | Monthly Land Lease |
| 571 | 11/30/2023 | 454151 | 110157 | Salmon Falls Land & Livestock | PP | 66.67 | Monthly Land Lease |
| 572 | 11/30/2023 | 454151 | 110157 | Shawpatin AgCap, LLC | D | 220.00 | Annual Land Lease |

SCHEDULE 4 WORKPAPER, PAGE 2
Functionalization Of Real Estate Rents Recorded In Account 454

| DATE | Account | Voucher | DISTDESC | FUNCTIONAL ASSIGNMENT | Sum TOTAMT | Descr |
|----------------|---------|---------|-------------------------------------|-----------------------|----------------------|--------------------|
| 573 11/30/2023 | 454151 | 110157 | Snake River PCS | PP | 228.47 | Monthly Land Lease |
| 574 11/30/2023 | 454152 | 110157 | Snake River PCS - Ladd Canyon | PP | 2,249.10 | Monthly Land Lease |
| 575 11/30/2023 | 454151 | 110157 | Snake River PCS - Lynes Point | PP | 145.81 | Monthly Land Lease |
| 576 11/30/2023 | 454152 | 110157 | Snake River PCS - Oxbow | PP | 43.80 | Monthly Land Lease |
| 577 11/30/2023 | 454151 | 110157 | State of Idaho | G | 2,736.18 | Monthly Land Lease |
| 578 11/30/2023 | 454151 | 110157 | State of Idaho - AF Repeater | G | 144.02 | Monthly Land Lease |
| 579 11/30/2023 | 454152 | 110157 | Steven Sharp | PP | 66.67 | Monthly Land Lease |
| 580 11/30/2023 | 454151 | 110157 | Stinker Stores, Inc. | PP | 153.00 | Monthly Land Lease |
| 581 11/30/2023 | 454151 | 110157 | Tmobile | G | 3,537.38 | Monthly Land Lease |
| 582 11/30/2023 | 454151 | 110157 | T-Mobile Crown Castle | T | 747.76 | Monthly Land Lease |
| 583 11/30/2023 | 454151 | 110157 | Travis Derley | PP | 1,033.00 | Monthly Land Lease |
| 584 11/30/2023 | 454152 | 110157 | Treasure Valley Honey & Bees Corp | D | 225.10 | Annual Land Lease |
| 585 11/30/2023 | 454152 | 110157 | USDA Wallowa Whitman Forest | PP | 275.00 | Annual Land Lease |
| 586 11/30/2023 | 454151 | 110157 | Verizon Wireless | G | 440.00 | Monthly Land Lease |
| 587 11/30/2023 | 454151 | 110157 | WiiTel Comm - Prj T Lines (Level 3) | T | 450.00 | Monthly Land Lease |
| 588 12/31/2023 | 454152 | 120157 | 44 Cattle/Deven Thompson | PP | 100.00 | Monthly Land Lease |
| 589 12/31/2023 | 454152 | 120157 | 44 Cattle/Deven Thompson | PP | 50.00 | Monthly Land Lease |
| 590 12/31/2023 | 454151 | 120157 | Alex Russo | PP | 44.20 | Monthly Land Lease |
| 591 12/31/2023 | 454152 | 120157 | Arriola Farms, LLC | PP | 583.33 | Monthly Land Lease |
| 592 12/31/2023 | 454151 | 120157 | Boise Fire Department | G | 1,000.00 | Monthly Land Lease |
| 593 12/31/2023 | 454151 | 120157 | Brig Steele | T | 166.63 | Monthly Land Lease |
| 594 12/31/2023 | 454151 | 120157 | Britny Damron | PP | 493.00 | Monthly Land Lease |
| 595 12/31/2023 | 454151 | 120157 | Cindy Fine | D | 1,002.00 | Monthly Land Lease |
| 596 12/31/2023 | 454151 | 120157 | Colyer Cattle | PP | 45.53 | Monthly Land Lease |
| 597 12/31/2023 | 454152 | 120157 | Corning Ranch, LLC | PP | 62.50 | Monthly Land Lease |
| 598 12/31/2023 | 454152 | 120157 | Dan Forsea (Upper/Lower Pastures) | PP | 75.00 | Monthly Land Lease |
| 599 12/31/2023 | 454151 | 120157 | Diamond Livestock-Jay Faulkner | PP | 41.67 | Monthly Land Lease |
| 600 12/31/2023 | 454151 | 120157 | Eastwind Community Church | D | 41.67 | Monthly Land Lease |
| 601 12/31/2023 | 454151 | 120157 | Idaho Public Television | G | 179.17 | Monthly Land Lease |
| 602 12/31/2023 | 454151 | 120157 | Jentzsch-Kearl - Paul Sub | D | 52.78 | Monthly Land Lease |
| 603 12/31/2023 | 454151 | 120157 | Kim Braun | G | 41.63 | Monthly Land Lease |
| 604 12/31/2023 | 454151 | 120157 | Kirk Adkins | PP | 45.53 | Monthly Land Lease |
| 605 12/31/2023 | 454151 | 120157 | Kirk Adkins | D | 45.53 | Monthly Land Lease |
| 606 12/31/2023 | 454151 | 120157 | Lamar Outdoor Advertising | G | 154.84 | Monthly Land Lease |
| 607 12/31/2023 | 454151 | 120157 | Lamar Outdoor Advertising | G | 267.57 | Monthly Land Lease |
| 608 12/31/2023 | 454151 | 120157 | Lamar Outdoor Advertising | D | 166.67 | Monthly Land Lease |
| 609 12/31/2023 | 454151 | 120157 | Lamar Outdoor Advertising | G | 791.67 | Monthly Land Lease |
| 610 12/31/2023 | 454151 | 120157 | Lamar Outdoor Advertising | G | 165.00 | Monthly Land Lease |
| 611 12/31/2023 | 454151 | 120157 | Lamb Weston Inc | D | 1,990.06 | Monthly Land Lease |
| 612 12/31/2023 | 454151 | 120157 | Level 3 Communications | T | 953.66 | Monthly Land Lease |
| 613 12/31/2023 | 454151 | 120157 | Lloyd Wilson | G | 939.00 | Monthly Land Lease |
| 614 12/31/2023 | 454151 | 120157 | Mark Turner | PP | 877.00 | Monthly Land Lease |
| 615 12/31/2023 | 454151 | 120157 | Marlin Mussmann Hunt Sub Prj | D | 70.68 | Monthly Land Lease |
| 616 12/31/2023 | 454151 | 120157 | Matt Murphy | G | 1,370.00 | Monthly Land Lease |
| 617 12/31/2023 | 454151 | 120157 | Mcalvain Companies | G | 2,100.00 | Monthly Land Lease |
| 618 12/31/2023 | 454151 | 120157 | McFarland - Stella Jones | G | 602.82 | Monthly Land Lease |
| 619 12/31/2023 | 454151 | 120157 | Meadow Outdoor Advertising | G | 825.41 | Monthly Land Lease |
| 620 12/31/2023 | 454151 | 120157 | Neil Nelson | T | 83.33 | Monthly Land Lease |
| 621 12/31/2023 | 454151 | 120157 | Northwest Pipeline | PP | 232.86 | Monthly Land Lease |
| 622 12/31/2023 | 454151 | 120157 | Oliver Schroeder | G | 45.53 | Monthly Land Lease |
| 623 12/31/2023 | 454152 | 120157 | Oxbow -USPS Western Facilities | PP | 58.37 | Monthly Land Lease |
| 624 12/31/2023 | 454151 | 120157 | Phillips Brothers Cattle Co. | PP | 500.00 | Annual Land Lease |
| 625 12/31/2023 | 454151 | 120157 | Rock Creek Celebration Center | G | 41.63 | Monthly Land Lease |
| 626 12/31/2023 | 454151 | 120157 | Sagen Howard | G | 1,370.00 | Monthly Land Lease |
| 627 12/31/2023 | 454151 | 120157 | Salmon Falls Land & Livestock | PP | 41.67 | Monthly Land Lease |
| 628 12/31/2023 | 454151 | 120157 | Salmon Falls Land & Livestock | PP | 66.67 | Monthly Land Lease |
| 629 12/31/2023 | 454151 | 120157 | Snake River PCS | PP | 228.47 | Monthly Land Lease |
| 630 12/31/2023 | 454152 | 120157 | Snake River PCS - Ladd Canyon | PP | 374.85 | Monthly Land Lease |
| 631 12/31/2023 | 454151 | 120157 | Snake River PCS - Lynes Point | PP | 145.81 | Monthly Land Lease |
| 632 12/31/2023 | 454152 | 120157 | Snake River PCS - Oxbow | PP | 43.80 | Monthly Land Lease |
| 633 12/31/2023 | 454151 | 120157 | State of Idaho | G | 2,736.18 | Monthly Land Lease |
| 634 12/31/2023 | 454151 | 120157 | State of Idaho - AF Repeater | G | 144.02 | Monthly Land Lease |
| 635 12/31/2023 | 454152 | 120157 | Steven Sharp | PP | 66.67 | Monthly Land Lease |
| 636 12/31/2023 | 454151 | 120157 | Stinker Stores, Inc. | PP | 153.00 | Monthly Land Lease |
| 637 12/31/2023 | 454151 | 120157 | Tmobile | G | 3,537.38 | Monthly Land Lease |
| 638 12/31/2023 | 454151 | 120157 | T-Mobile Crown Castle | T | 747.76 | Monthly Land Lease |
| 639 12/31/2023 | 454151 | 120157 | Travis Derley | PP | 1,033.00 | Monthly Land Lease |
| 640 12/31/2023 | 454151 | 120157 | Verizon Wireless | G | 440.00 | Monthly Land Lease |
| 641 12/31/2023 | 454151 | 120157 | WiiTel Comm - Prj T Lines (Level 3) | T | 450.00 | Monthly Land Lease |
| TOTAL | | | | | <u>\$ 303,120.47</u> | |

SCHEDULE 4 WORKPAPER, PAGE 2
Functionalization Of Real Estate Rents Recorded In Account 454

| DATE | Account | Voucher | DISTDESC | FUNCTIONAL ASSIGNMENT | Sum TOTAMT | Descr |
|------|---------|---------|----------|-----------------------|------------|-------|
|------|---------|---------|----------|-----------------------|------------|-------|

PP = Power Production
 G = General
 T = Transmission
 D = Distribution

| | |
|-------------|---------------|
| PP Subtotal | 61,269.80 |
| G Subtotal | 167,614.21 |
| T Subtotal | 28,682.05 |
| D Subtotal | 45,554.41 |
| Total | \$ 303,120.47 |

| | | | |
|------------------------------------|---------|-----------|---------------------------------|
| Transmission | | \$ 28,682 | |
| General, Allocated to Transmission | 13.082% | \$ 21,928 | |
| Total Transmission Related | | \$ 50,610 | To Schedule 4 Workpaper, page 1 |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 4 WORKPAPER, PAGE 3
Functionalization of Joint Use Rental Fees Recorded in Account 454

| Customer | Type | Transmission Poles | Transmission Power Boxes | Transmission ROW | Transmission App. Fees | Distribution App. Fees | Distribution Poles | Distribution Power Boxes | Distribution ROW | Conduit | Antenna Building Attachment / Other |
|------------------------------------|----------------------------|--------------------|--------------------------|------------------|------------------------|------------------------|--------------------|--------------------------|------------------|----------|-------------------------------------|
| 1 Albion Telephone | Tele | | | | | | | \$35 | | | |
| 2 Century Link-Idaho(Capital) | Tele | \$29,336 | | | \$162 | \$2,103 | | \$381,255 | | | |
| 3 Century Link-Oregon(Malhuer) | Tele | \$4 | | | -\$112 | \$262 | | -\$9 | | | |
| 4 Century Link-Gem State & Lemhi | Tele | \$8 | | | | | | \$1,730 | | | |
| 5 Custer Telephone | Tele | \$708 | \$39 | | | | | \$9,550 | \$357 | | |
| 6 Farmer's Mutual | Tele | | | | | \$2,810 | | \$466 | | | |
| 7 Filer | Tele | \$124 | | | \$444 | \$6,722 | | \$1,877 | | | |
| 8 Ziply (formerly Frontier) | Tele | \$6,242 | | | \$312 | \$2,676 | | \$57,526 | | | |
| 9 Midvale | Tele | \$655 | | | | | | \$536 | | | |
| 10 Oregon Idaho Utilities | Tele | \$358 | | | \$161 | \$562 | | \$1,245 | | | |
| 11 Oregon Telephone Corp | Tele | | | | | | | \$88 | | | |
| 12 Project Mutual | Tele | \$18 | | | | | | \$3,823 | | | |
| 13 Snake River | Tele | \$2,658 | | | | | | | | | |
| 14 Verizon (Small Cell) | Tele | | | | | \$1,329 | | \$3,315 | | | |
| 15 | | | | | | | | | | | |
| 16 American Red Cross | Misc. | \$18 | | | | | | \$17 | | | |
| 17 Barger Mattson | Misc. | | | | | | | \$8 | | | |
| 18 Boise State University | Misc. | | | | | | | \$147 | | | |
| 19 Bureau of Indian Affairs | Misc. | | | | | | | \$138 | | | |
| 20 City of American Falls | Misc. | | | | | | | \$250 | | | |
| 21 City of Kuna | Misc. | | | | | | | \$130 | | | |
| 22 City of Nampa | Misc. | \$177 | | | | | | \$355 | | | |
| 23 Intermountain Gas | Misc. | | | | | | | \$606 | | | |
| 24 JR. Simplot | Misc. | | | | | | | \$510 | \$32 | | |
| 25 Mobilite | Misc. | | | | | | | \$346 | | | |
| 26 St. Lukes | Misc. | | | | | | | \$147 | | | |
| 27 Sorance Bean | Misc. | | | | | | | \$35 | | | |
| 28 United Water Idaho | Misc. | | | | | | | \$26 | | | |
| 29 Vale School District | Misc. | | | | | | | \$110 | | | |
| 30 | | | | | | | | | | | |
| 31 Cambridge | CATV | \$815 | | | \$170 | \$930 | | \$4,455 | \$16 | | |
| 32 Cox | CATV | \$1,045 | \$117 | | \$168 | \$2,579 | | \$15,994 | \$812 | | |
| 33 Direct Communications | CATV | \$379 | | | | | | \$4,256 | \$114 | | |
| 34 Rural Telephone | CATV | \$18 | | | | | | \$3,555 | \$49 | | |
| 35 Sparklight-Blackfoot | CATV | \$3,507 | \$78 | | | | | \$36,650 | \$665 | | |
| 36 Sparklight-Boise | CATV | \$18,808 | \$1,011 | | \$1,042 | \$7,991 | | \$144,308 | \$3,084 | | |
| 37 Sparklight-Pocatello | CATV | \$6,694 | \$544 | | \$43 | \$456 | | \$70,117 | \$1,607 | | |
| 38 Sparklight-Twin Falls | CATV | \$15,443 | \$117 | | \$436 | \$3,174 | | \$112,502 | \$114 | | |
| 39 Sparklight-West Valley | CATV | \$38,444 | \$194 | | \$2,104 | \$16,104 | | \$294,260 | \$1,813 | | |
| 40 State of ID Public Broadcasting | CATV | | | | | | | | | \$926 | |
| 41 TDS Metrocom | CATV | \$779 | | | \$5,814 | \$43,496 | | \$5,830 | | | |
| 42 Zito Media | CATV | \$5,348 | | | | | | \$18,727 | \$32 | | |
| 43 | | | | | | | | | | | |
| 44 Fatbeam | CLEC | \$3,365 | | | \$1,585 | \$5,342 | | \$11,340 | | | |
| 45 Involta | CLEC | \$3,099 | | \$125,455 | | | | \$3,728 | | | |
| 46 Level III | CLEC | | | | | | | | \$45,616 | \$28,807 | |
| 47 LS Networks | CLEC | \$1,404 | | | \$1,330 | \$2,822 | | \$2,981 | | | |
| 48 Syringa | CLEC | \$47,449 | | | \$10,715 | \$1,365 | | \$6,046 | | | \$53,274 |
| 49 Unite Private Networks | CLEC | | | | | \$471 | | \$623 | | | |
| 50 Windwave | CLEC | | | | | | | \$634 | | | |
| 51 Wtechlink | CLEC | | | | | | | \$39 | | | |
| 52 Zayo | CLEC | \$19,853 | | | \$2,373 | \$8,429 | | \$70,506 | | \$12,416 | |
| 53 | | | | | | | | | | | |
| 54 City of Weiser | POWER | \$11 | | | | | | \$38 | | | |
| 55 Kinross Delamar | POWER | \$104 | | | | | | | | | |
| 56 Oregon Trail Electric | POWER | | | | | | | \$35 | | | |
| 57 Raft River | POWER | \$106 | | | \$757 | | | | | | |
| 58 United Electric Co-Op | POWER | | | | | | | | | | |
| 59 | | | | | | | | | | | |
| 60 AT&T (Cricket) | PCS | | | | | | | | | | \$4,323 |
| 61 T-Mobile | PCS | | | | | \$1,000 | | | | | \$7,386 |
| 62 | | | | | | | | | | | |
| 63 | | | | | | | | | | | |
| 64 | Transmission | | | | | | | | | | |
| 65 | | | | | | | | | | | |
| 66 | Total Fees for 2023 | | | | | | | | | | |
| 67 | | | | | | | | | | | |
| 68 | | | | | | | | | | | |
| 69 | | | | | | | | | | | |
| 70 | | | | | | | | | | | |
| 71 | | | | | | | | | | | |
| 72 | | | | | | | | | | | |
| 73 | | | | | | | | | | | |
| 74 | | | | | | | | | | | |
| 75 | | | | | | | | | | | |
| 76 | | | | | | | | | | | |
| 77 | | | | | | | | | | | |
| 78 | | | | | | | | | | | |
| 79 | | | | | | | | | | | |

To Sch 4 Workpaper, p 1: \$334,531 18.934% = Ratio of Transmission to Total

| | |
|---|-------------|
| \$1,905,188 | |
| Less: non-454 revenue | |
| Loss on grounding shield wire in Account 456101 | \$0 |
| Application fees recorded in Accounts 415101 & 415102 | \$138,329 |
| Total Account 454 | \$1,766,859 |
| 454111 & 454112 - G/L balance 12/31/23 | \$1,756,476 |
| Difference | -\$10,383 |
| Pole attachment write-offs/Adjustments | \$10,383 |
| Misc. difference | \$0 |
| Application fees: | |
| Total invoiced: | \$138,329 |
| Recorded to 454 revenue in error: | \$0 |
| Application fees recorded in Accounts 415101 & 415102 | \$138,329 |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 4 WORKPAPER, PAGE 4
Cogeneration O&M Charges Under Idaho Power's
Retail Schedule 72 Recorded in Account 454

| | <u>Distribution</u> | <u>Transmission</u> | <u>Telemetry</u> | <u>Total</u> |
|-----------|---------------------|---------------------|------------------|--------------|
| January | \$ 94,140 | \$ 60,257 | \$ 1,192 | \$ 155,588 |
| February | 94,432 | 60,417 | 1,192 | 156,041 |
| March | 94,739 | 60,704 | 1,192 | 156,635 |
| April | 95,014 | 60,749 | 1,192 | 156,955 |
| May | 95,343 | 60,890 | 1,192 | 157,425 |
| June | 95,511 | 61,152 | 1,192 | 157,855 |
| July | 95,649 | 61,353 | 1,192 | 158,194 |
| August | 95,756 | 61,511 | 1,192 | 158,459 |
| September | 95,951 | 61,531 | 1,192 | 158,674 |
| October | 96,180 | 61,683 | 1,192 | 159,055 |
| November | 97,183 | 61,836 | 1,192 | 160,211 |
| December | 97,728 | 62,405 | 1,192 | 161,326 |
| Total | \$ 1,147,625 | \$ 734,486 | \$ 14,307 | \$ 1,896,418 |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 4 WORKPAPER, PAGE 5
Account 415 Joint Use Revenues that are included as Revenue Credits

| | Subaccount and Category A | Total Amount B | Amount Revenue Credited C | Comments D |
|---|--------------------------------------|----------------------|---------------------------------|--|
| 1 | 415101 & 415102: | | | |
| 2 | Application Fees - Joint Use Rentals | \$ 138,329 | \$ 27,504 | Joint Use Pole Attachment Application Fees |
| 3 | Fiber Optic Attachment | 0 | 0 | Reimbursement for losses on grounded shield wire |
| 4 | TOTAL AMOUNT REVENUE CREDITED | \$ 138,329 | \$ 27,504 | To Schedule 4, line 11 |

(1) Joint Use Application Fees are recorded in accounts 415101 and 415102

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 4 WORKPAPER, PAGE 6
OATT Non-Firm and Short Term Firm Transmission Wheeling Revenues
Recorded in Account 456 that are included as Revenue Credits

| | Short Term Firm | Non-Firm | Out-of-Period Adjustments | Total |
|----|--|--------------|------------------------------|------------------|
| 1 | | \$ 36 | | \$ 36 |
| 2 | | \$ 1,309 | | \$ 1,309 |
| 3 | | \$ 1,309 | | \$ 1,309 |
| 4 | | \$ 104,444 | | \$ 104,444 |
| 5 | | \$ 13,557 | | \$ 13,557 |
| 6 | \$ 9 | \$ 19,048 | | \$ 19,057 |
| 7 | | \$ 4,843 | | \$ 4,843 |
| 8 | \$ 6,834 | \$ 117,346 | | \$ 124,180 |
| 9 | | \$ 2,506 | | \$ 2,506 |
| 10 | \$ 944 | \$ 7,418 | | \$ 8,362 |
| 11 | \$ 4,400 | \$ 33,098 | | \$ 37,498 |
| 12 | | \$ 13,970 | | \$ 13,970 |
| 13 | \$ 3,019 | \$ 1,200 | | \$ 4,219 |
| 14 | | \$ 4,843 | | \$ 4,843 |
| 15 | \$ 980,369 | \$ 1,401,518 | | \$ 2,381,887 |
| 16 | | \$ 161 | | \$ 161 |
| 17 | \$ 487,207 | \$ 30,401 | | \$ 517,608 |
| 18 | | \$ 101 | | \$ 101 |
| 19 | \$ 374,302 | \$ 198,385 | | \$ 572,687 |
| 20 | | \$ 5,199 | | \$ 5,199 |
| 21 | | \$ 5,199 | | \$ 5,199 |
| 22 | | \$ 5,199 | | \$ 5,199 |
| 23 | | \$ 5,199 | | \$ 5,199 |
| 24 | | \$ 5,199 | | \$ 5,199 |
| 25 | | \$ 5,199 | | \$ 5,199 |
| 26 | | \$ 4,843 | | \$ 4,843 |
| 27 | | \$ 2,662 | | \$ 2,662 |
| 28 | \$ 1,230,340 | \$ 164,574 | | \$ 1,394,913 |
| 29 | | \$ 320,147 | | \$ 320,147 |
| 30 | | \$ 528,694 | | \$ 528,694 |
| 31 | | \$ 2,618 | | \$ 2,618 |
| 32 | \$ 1,073,600 | \$ 1,040,212 | | \$ 2,113,812 |
| 33 | \$ 366,941 | \$ 343,151 | | \$ 710,092 |
| 34 | \$ 998,185 | \$ 25,750 | | \$ 1,023,935 |
| 35 | | \$ 186,106 | | \$ 186,106 |
| 36 | \$ 547,381 | \$ 779,008 | | \$ 1,326,388 |
| 37 | | \$ 4,843 | | \$ 4,843 |
| 38 | | \$ 5,776 | | \$ 5,776 |
| 39 | \$ 403,338 | \$ 764,709 | | \$ 1,168,047 |
| 40 | | \$ 3,936 | | \$ 3,936 |
| 41 | | \$ 10,473 | | \$ 10,473 |
| 42 | \$ 75,398 | \$ 49,385 | | \$ 124,784 |
| 43 | | \$ 6 | | \$ 6 |
| 44 | | \$ 5,537 | | \$ 5,537 |
| 45 | | \$ 3,547 | | \$ 3,547 |
| 46 | | \$ 5,758 | | \$ 5,758 |
| 47 | \$ 3,524 | \$ 6,297 | | \$ 9,822 |
| 48 | \$ 421,637 | \$ 782,408 | | \$ 1,204,045 |
| 49 | | \$ 2,719 | | \$ 2,719 |
| 50 | \$ 31,563 | \$ 779,444 | | \$ 811,006 |
| 51 | \$ 198,216 | \$ 1,792 | | \$ 200,008 |
| 52 | | \$ 5,601 | | \$ 5,601 |
| 53 | | \$ 4,843 | | \$ 4,843 |
| 54 | \$ 4,906,882 | \$ 1,427,130 | | \$ 6,334,012 (1) |
| 55 | | | | |
| 56 | \$ 12,114,089 | \$ 9,248,652 | \$ - | |
| 57 | | | | |
| 58 | Total Short Term Firm, Non Firm and Out of Period Adjustments: | | | \$ 21,362,741 |

(1) The revenue credits associated with Idaho Power Company short term firm and non firm are not included in the Account 456 balance but are included on this Schedule 4 Workpaper, page 6, on line 28 and in the totals on lines 30 and 32.

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 4 WORKPAPER, PAGE 7
Transmission-Related Revenues Reported in Account 456 for which
Transactions are included in the Rate Divisor (Demand-Only Revenue)
Retail Schedule 72 Recorded in Account 454

| | <u>2023</u> |
|---|--------------------|
| 1 Pacificorp - Imnaha NITSA | \$ 12,123 |
| 2 Pacificorp, Inc. | 15,937,398 |
| 3 Bonneville Power Administration | 6,249,960 |
| 4 AmpRenew Offtake I LLC | 62,500 |
| 5 Shell Energy North America (US), L.P. | 3,156,230 |
| 6 Powerex Corporation | 8,468,696 |
| 7 Vitol Inc. | 62,500 |
| 8 BPA-USBR NITSA | 891,764 |
| 9 BPA-PF NITSA | 6,851,280 |
| 10 BPA-OTEC NITSA | <u>1,872,492</u> |
| 11 | |
| 12 Total | \$ 43,564,942 |

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 5 WORKPAPER
Reconciliation of Form 1 with Data Used in the Rate Calculation

| Form 1 (Page 400) | | | | | |
|-------------------|--|---|--|---|--|
| | Firm Network Service for Self FORM 1,p400(e) | Firm Network Service for Others FORM 1,p400(f) | Long-Term Firm PTP Reservations FORM 1,p400(g) | Short-Term Firm Transmission FORM 1,p400(i) | Monthly Peak MW Total FORM 1,p400(b) |
| January | 1944 | 270 | 1177 | 421 | 3812 |
| February | 2010 | 268 | 1177 | 413 | 3868 |
| March | 1660 | 243 | 1177 | 523 | 3603 |
| April | 1686 | 234 | 1177 | 354 | 3451 |
| May | 2128 | 294 | 1177 | 513 | 4112 |
| June | 2854 | 364 | 1177 | 340 | 4735 |
| July | 3295 | 400 | 1177 | 307 | 5179 |
| August | 2739 | 377 | 1177 | 679 | 4972 |
| September | 2362 | 232 | 1177 | 372 | 4143 |
| October | 1291 | 209 | 1177 | 579 | 3256 |
| November | 1891 | 282 | 1177 | 362 | 3712 |
| December | 1746 | 237 | 1177 | 450 | 3610 |
| 12 CP (Rounded) | 2134 | 284 | 1177 | 443 | 4038 |

| SCHEDULE 5 | | | | | | |
|------------|--|---|--|-------------------------|-----------------------|-------------------------|
| | Firm Network Service for Self (1) Schedule 5 (A) | Firm Network Service for Others Schedule 5 (B) | Long-Term Firm PTP Reservations Schedule 5 (C) | TOTAL Schedule 5 (D) | CBM Schedule 5 (F) | TOTAL Schedule 5 (G) |
| January | 2365 | 270 | 1177 | 3812 | 330 | 4142 |
| February | 2423 | 268 | 1177 | 3868 | 330 | 4198 |
| March | 2183 | 243 | 1177 | 3603 | 330 | 3933 |
| April | 2040 | 234 | 1177 | 3451 | 330 | 3781 |
| May | 2641 | 294 | 1177 | 4112 | 330 | 4442 |
| June | 3194 | 364 | 1177 | 4735 | 330 | 5065 |
| July | 3602 | 400 | 1177 | 5179 | 330 | 5509 |
| August | 3418 | 377 | 1177 | 4972 | 330 | 5302 |
| September | 2734 | 232 | 1177 | 4143 | 330 | 4473 |
| October | 1870 | 209 | 1177 | 3256 | 330 | 3586 |
| November | 2253 | 282 | 1177 | 3712 | 330 | 4042 |
| December | 2196 | 237 | 1177 | 3610 | 330 | 3940 |
| 12 CP | 2577 | 284 | 1177 | 4038 | 330 | 4368 |

(1) Firm Network Service For Self reported in the Form 1, page 400, column (e) is computed as column (b) minus (f) minus (g) minus (i). In the Form 1, column (b) excludes Short Term Firm Point to Point Reservations (column I in the Form 1). For purposes of computing the load divisor for the OATT, Firm Network Service For Self is the Total Schedule 5 (D) minus Firm Network Service For Others minus Long Term Firm PTP Reservations.

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 6 WORKPAPER PAGE 1
Cost of Long-Term Debt
000's

| Line No | (1) Class and Series | (2) Coupon Rate | (3) Settlement Date | (4) Maturity Date | (5) | | (7) Price | (8) [Formula] (Premium)/ Discount | (9) Underwriter Commission | (10) Expense of Issue | (11) [(6)-(8)-(9)-(10)] Net Proceeds Received | (12) Yield | (13) [(2) * (6)] Annual Interest Requirements | (14) [(13)/(11)] Effective Cost |
|---|--|--------------------|------------------------|----------------------|----------------------------|---------------------------------|--------------|--|----------------------------------|-----------------------------|---|---------------|---|--|
| | | | | | Principal Amount Issued | Principal Amount Outstanding | | | | | | | | |
| First Mortgage Bonds: | | | | | | | | | | | | | | |
| 1 | 6.00% Series, due 2032 | 6.000% | 11/15/02 | 11/15/32 | 100,000 | 100,000 | 99.456 | 544.0 | 750.0 | 441.2 | 98,284.8 | 6.127% | 6,000.0 | 6.106 |
| 2 | 5.5% Series, due 2033 | 5.500% | 05/13/03 | 04/01/33 | 70,000 | 70,000 | 99.948 | 36.4 | 525.0 | 3,810.2 | 65,628.4 | 5.949% | 3,850.0 | 5.866 |
| 3 | 5.5% Series, due 2034 | 5.500% | 03/26/04 | 03/15/34 | 50,000 | 50,000 | 99.233 | 383.5 | 375.0 | 149.4 | 49,092.1 | 5.626% | 2,750.0 | 5.602 |
| 4 | 5.875% Series, due 2034.... | 5.875% | 08/16/04 | 08/15/34 | 55,000 | 55,000 | 98.640 | 748.0 | 412.5 | 173.3 | 53,666.2 | 6.051% | 3,231.3 | 6.021 |
| 5 | 5.30% Series, due 2035.... | 5.300% | 08/26/05 | 08/15/35 | 60,000 | 60,000 | 99.319 | 408.6 | 450.0 | 3,399.7 | 55,741.7 | 5.802% | 3,180.0 | 5.705 |
| 6 | 6.30% Series, due 2037.... | 6.300% | 06/22/07 | 06/15/37 | 140,000 | 140,000 | 99.801 | 278.6 | 1,050.0 | 450.0 | 138,221.4 | 6.396% | 8,820.0 | 6.381 |
| 7 | 6.25% Series, due 2037.... | 6.250% | 10/18/07 | 10/15/37 | 100,000 | 100,000 | 99.732 | 268.0 | 750.0 | 477.5 | 98,504.5 | 6.362% | 6,250.0 | 6.345 |
| 8 | 4.85% Series due 2040.... | 4.850% | 08/30/10 | 08/15/40 | 100,000 | 100,000 | 99.830 | 170.0 | 750.0 | 534.9 | 98,545.1 | 4.943% | 4,850.0 | 4.922 |
| 9 | 4.30% Series due 2042.... | 4.300% | 04/13/12 | 04/01/42 | 75,000 | 75,000 | 99.934 | 49.5 | 562.5 | 1,397.8 | 72,990.2 | 4.463% | 3,225.0 | 4.418 |
| 10 | 4.00% Series due 2043.... | 4.000% | 04/08/13 | 04/01/43 | 75,000 | 75,000 | 99.741 | 194.3 | 562.5 | 179.2 | 74,064.0 | 4.072% | 3,000.0 | 4.051 |
| 11 | 3.65% Series due 2045.... | 3.650% | 03/06/15 | 03/01/45 | 250,000 | 250,000 | 99.314 | 1,715.0 | 1,875.0 | 19,137.5 | 227,272.5 | 4.185% | 9,125.0 | 4.015 |
| 12 | 4.05% Series due 2046.... | 4.050% | 03/10/16 | 03/01/46 | 120,000 | 120,000 | 99.742 | 309.6 | 900.0 | 14,689.4 | 104,101.0 | 4.898% | 4,860.0 | 4.669 |
| 13 | 4.20% Series due 2048.... | 4.200% | 03/16/18 | 03/01/48 | 220,000 | 220,000 | 99.630 | 814.0 | 1,650.0 | 5,532.0 | 212,004.0 | 4.420% | 9,240.0 | 4.358 |
| 14 | 4.20% Series due 2048.... | 4.200% | 04/03/20 | 03/01/48 | 230,000 | 230,000 | 113.763 | (31,654.9) | 1,725.0 | 621.1 | 259,308.8 | 3.482% | 9,660.0 | 3.725 |
| 15 | 1.90% Series due 2048.... | 1.900% | 06/22/20 | 07/15/30 | 80,000 | 80,000 | 99.590 | 328.0 | 520.0 | 3,925.3 | 75,226.7 | 2.577% | 1,520.0 | 2.021 |
| 16 | 4.99% Series due 2032.... | 4.990% | 12/22/22 | 12/22/32 | 23,000 | 23,000 | 100.000 | 0.0 | 115.3 | 53.9 | 22,830.8 | 5.085% | 1,147.7 | 5.027 |
| 17 | 5.06% Series due 2042.... | 5.060% | 12/22/22 | 12/22/42 | 25,000 | 25,000 | 100.000 | 0.0 | 125.3 | 58.5 | 24,816.2 | 5.119% | 1,265.0 | 5.097 |
| 18 | 5.06% Series due 2043.... | 5.060% | 03/08/23 | 03/08/43 | 60,000 | 60,000 | 100.000 | 0.0 | 300.7 | 140.5 | 59,558.8 | 5.119% | 3,036.0 | 5.097 |
| 19 | 5.20% Series due 2053.... | 5.200% | 03/08/23 | 03/08/53 | 62,000 | 62,000 | 100.000 | 0.0 | 310.7 | 145.2 | 61,544.1 | 5.249% | 3,224.0 | 5.239 |
| 20 | 5.50% Series due 2053.... | 5.500% | 03/14/23 | 03/15/53 | 400,000 | 400,000 | 99.057 | 3,772.0 | 3,500.0 | 881.2 | 391,846.8 | 5.642% | 22,000.0 | 5.614 |
| 21 | 5.80% Series due 2054.... | 5.800% | 09/11/23 | 04/01/54 | 350,000 | 350,000 | 99.076 | 3,234.0 | 3,062.5 | 707.1 | 342,996.4 | 5.942% | 20,300.0 | 5.918 |
| | Total First Mortgage Bonds | | | | 2,645,000 | 2,645,000 | | (18,401) | 20,272 | 56,905 | 2,586,224 | | 130,534 | 5.047% |
| Pollution Control Revenue Bonds: | | | | | | | | | | | | | | |
| 22 | Sweetwater Series 2006, due 2026 ... | 1.700% | 08/21/19 | 07/15/26 | 116,300 | 116,300 | 100.000 | 0.0 | 930.4 | 8,612.9 | 106,756.7 | 3.027% | 1,977.1 | 1.852 |
| 23 | Humboldt Series 2003, due 2024 ... | 1.450% | 08/21/19 | 12/01/24 | 49,800 | 49,800 | 100.000 | 0.0 | 398.4 | 4,352.9 | 45,048.7 | 3.442% | 722.1 | 1.603 |
| 24 | Total Pollution Control Revenue Bonds | | | | 166,100 | 166,100 | | 0.0 | 1,328.8 | 12,965.8 | 151,805.4 | | 2,699.2 | 1.778 |
| 25 | TOTAL DEBT CAPITAL | | | | \$2,811,100 | \$2,811,100 | | (\$18,401) | \$21,601 | \$69,871 | \$2,738,030 | | \$133,233 | 4.866% |

NOTE: American Falls Dam Bond and Milner Dam Note are guarantees. These instruments are excluded in rate making calculations and therefore are omitted from this schedule.

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 6 WORKPAPER, Page 2
Composite State Income Tax Rate

| | <u>Idaho</u> | <u>Oregon</u> | <u>Other</u> | <u>Composite</u> |
|--------------------------------|--------------|---------------|--------------|------------------|
| State Composite Rate (Accrued) | 5.60% | 0.30% | 0.10% | 6.00% |

Notes:

The tax rate for Idaho and Oregon is the statutory corporate tax rate for those jurisdictions multiplied by Idaho Power's state apportionment factor for each.

Due to the immaterial amount of tax normally due the other states, the rate is simply an estimate based on history.

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 6 WORKPAPER, Page 3
Equity Portion of AFUDC in Depreciation Expense
Equity AFUDC Charged to CWIP
Transmission Work Order Types

| Account | | Amount |
|--------------|-----|---------------------|
| 107000 | 451 | 7,812,735 |
| 107000 Total | | <u>\$ 7,812,735</u> |

The annual composite depreciation rate for transmission plant accounts (350 - 359) is 1.90%

$$\$ 7,812,735 \quad \times \quad 1.90\% \quad = \quad \boxed{\$ 148,442}$$

SCHEDULE 7 WORKPAPER
Transformer Investment and Accumulated Depreciation
By Vintage Year

| Location | Category | Year | Vin | Sum Cost | August 1, 2008 Rates | | June 1, 2012 Rates | | June 1, 2017 - Dec 31, 2021 Rates | | | Post Dec 31, 2021 Rates | | | Total Accumulated Depreciation | Net Plant | Annual Accrual | |
|----------|--------------------------------|------|------|--------------|--------------------------|------------|--------------------------|-------|-----------------------------------|--------------------------|-------|-------------------------|--------------------------|-------|--------------------------------|--------------|----------------|-----------|
| | | | | | Accumulated Depreciation | Rate | Accumulated Depreciation | Rate | Years in Service | Accumulated Depreciation | Rate | Years in Service | Accumulated Depreciation | Rate | | | | |
| GPFFR01 | American Falls Power Plant | 353 | 1978 | 647,294.37 | 42,027.33 | 61,549.97 | 1.97% | 4.58 | 52,439.52 | 2.18% | 2.00 | 28,248.19 | 2.18% | 2.00 | 26,360.52 | 14,124.10 | 2,376.24 | |
| GPFFR01 | American Falls Power Plant | 353 | 2013 | 10,928.33 | 0.00 | 0.00 | 1,038.19 | 1.97% | 4.58 | 996.02 | 2.18% | 2.00 | 476.48 | 2.18% | 2.00 | 2,500.69 | 4,427.64 | |
| GPBLR01 | Brownlee Power Plant | 353 | 1959 | 747,897.47 | 786,112.04 | 59,161.88 | 71,050.26 | 1.97% | 4.58 | 67,479.80 | 2.18% | 2.00 | 32,608.33 | 2.18% | 2.00 | 1,016,412.11 | (288,514.64) | 16,304.16 |
| GPBLR01 | Brownlee Power Plant | 353 | 1980 | 1,541,171.69 | 934,123.01 | 121,956.35 | 146,463.56 | 1.97% | 4.58 | 138,103.38 | 2.18% | 2.00 | 67,219.07 | 2.18% | 2.00 | 1,409,866.37 | 132,858.32 | 33,603.53 |
| GPBLR01 | Brownlee Power Plant | 353 | 2000 | 11,284.55 | 2,052.61 | 892.65 | 1,072.03 | 1.97% | 4.58 | 1,018.16 | 2.18% | 2.00 | 492.01 | 2.18% | 2.00 | 5,527.46 | 5,757.09 | 246.00 |
| GPBLR01 | Brownlee Power Plant | 353 | 2003 | 15,167.15 | 1,794.21 | 1,199.78 | 1,440.88 | 1.97% | 4.58 | 1,368.47 | 2.18% | 2.00 | 661.29 | 2.18% | 2.00 | 6,484.63 | 8,702.52 | 330.64 |
| GPBLR01 | Brownlee Power Plant | 353 | 2012 | 8,855,783.59 | 0.00 | 0.00 | 176,299.44 | 1.97% | 4.58 | 167,439.93 | 2.18% | 2.00 | 80,912.16 | 2.18% | 2.00 | 108,381.28 | 1,415,075.82 | 40,458.98 |
| GPBLR01 | Brownlee Power Plant | 353 | 2014 | 205,853.64 | 0.00 | 0.00 | 15,644.88 | 1.97% | 4.58 | 18,573.35 | 2.18% | 2.00 | 8,975.22 | 2.18% | 2.00 | 43,193.45 | 162,660.19 | 4,487.61 |
| GPBLR01 | Brownlee Power Plant | 353 | 2021 | 3,478,647.73 | 0.00 | 0.00 | 0.00 | 1.97% | 1.00 | 68,258.36 | 2.18% | 2.00 | 151,869.04 | 2.18% | 2.00 | 220,198.40 | 3,258,449.33 | 75,834.52 |
| GPBLR01 | Brownlee Power Plant | 353 | 2022 | 2,928,744.92 | 0.00 | 0.00 | 0.00 | 1.97% | 0.00 | 0.00 | 2.18% | 2.00 | 108,381.28 | 2.18% | 2.00 | 192,391.28 | 2,396,363.64 | 54,660.64 |
| GPBLR01 | Brownlee Power Plant | 353 | 2023 | 3,031,784.51 | 0.00 | 0.00 | 0.00 | 1.97% | 0.00 | 0.00 | 2.18% | 1.00 | 66,092.90 | 2.18% | 1.00 | 66,092.90 | 2,965,691.61 | 66,092.90 |
| GPSPD01 | Bliss Power Plant Gooding | 353 | 1990 | 316,403.89 | 362,940.73 | 25,028.81 | 30,068.37 | 1.97% | 4.58 | 28,547.86 | 2.18% | 2.00 | 13,795.21 | 2.18% | 2.00 | 490,370.98 | (173,967.29) | 6,897.80 |
| GPSPD01 | Bliss Power Plant Gooding | 353 | 1994 | 1,419,821 | 1,338.45 | 112.00 | 134.54 | 1.97% | 4.58 | 127.78 | 2.18% | 2.00 | 61.75 | 2.18% | 2.00 | 1,774.55 | 1,059.34 | 30.87 |
| GPDCPD01 | Cascade Power Plant | 353 | 1983 | 257,772.45 | 139,788.97 | 20,390.83 | 24,488.38 | 1.97% | 4.58 | 23,257.78 | 2.18% | 2.00 | 11,238.88 | 2.18% | 2.00 | 219,184.84 | 38,607.61 | 5,819.44 |
| GPLR01 | Clear Lake Power Plant | 353 | 1965 | 18,607.87 | 18,300.23 | 1,566.87 | 1,881.73 | 1.97% | 4.58 | 1,787.17 | 2.18% | 2.00 | 863.81 | 2.18% | 2.00 | 24,399.61 | (4,591.84) | 431.81 |
| GPONPR | Danakin Power Plant | 353 | 2001 | 259,219.44 | 41,655.53 | 20,505.29 | 24,825.85 | 1.97% | 4.58 | 23,388.33 | 2.18% | 2.00 | 11,301.97 | 2.18% | 2.00 | 121,476.97 | 137,742.47 | 5,650.98 |
| GPONPR | Danakin Power Plant | 353 | 2008 | 7,041.17 | 86.58 | 556.98 | 669.91 | 1.97% | 4.58 | 635.30 | 2.18% | 2.00 | 307.00 | 2.18% | 2.00 | 3,077.00 | 4,786.40 | 153.50 |
| GPONPR | Danakin Power Plant | 353 | 2009 | 8,801,179.28 | 0.00 | 300,609.38 | 361,017.03 | 1.97% | 4.16 | 311,432.29 | 2.18% | 2.00 | 165,687.82 | 2.18% | 2.00 | 1,138,746.52 | 2,861,432.76 | 82,843.91 |
| GPCHP03 | Helis Canyon Power Plant | 353 | 2015 | 3,832,748.75 | 0.00 | 0.00 | 207,066.68 | 1.97% | 4.58 | 327,768.39 | 2.18% | 2.00 | 158,387.85 | 2.18% | 2.00 | 693,222.92 | 2,939,525.83 | 79,193.92 |
| GPCHP03 | Helis Canyon Power Plant | 353 | 2016 | 1,848,817.64 | 0.00 | 0.00 | 70,176.07 | 1.97% | 4.58 | 166,630.97 | 2.18% | 2.00 | 80,521.25 | 2.18% | 2.00 | 317,331.29 | 1,529,486.35 | 40,260.62 |
| GPCHP03 | Helis Canyon Power Plant | 353 | 2019 | 14,744.70 | 0.00 | 0.00 | 0.00 | 1.97% | 3.00 | 871.41 | 2.18% | 2.00 | 642.87 | 2.18% | 2.00 | 1,514.28 | 13,230.42 | 321.43 |
| GPCHP03 | Helis Canyon Power Plant | 353 | 2020 | 31,468.78 | 0.00 | 0.00 | 0.00 | 1.97% | 2.00 | 1,239.87 | 2.18% | 2.00 | 1,372.04 | 2.18% | 2.00 | 2,611.91 | 28,856.85 | 686.02 |
| GPLM01 | Lower Malad Power Plant | 353 | 1948 | 81,118.75 | 104,180.49 | 6,416.82 | 7,708.26 | 1.97% | 4.58 | 7,319.02 | 2.18% | 2.00 | 3,536.78 | 2.18% | 2.00 | 129,159.39 | (48,040.64) | 1,768.39 |
| GPLM01 | Lower Malad Power Plant | 353 | 1958 | 1,561.05 | 1,663.18 | 122.99 | 147.35 | 1.97% | 4.58 | 159.85 | 2.18% | 2.00 | 67.63 | 2.18% | 2.00 | 2,140.80 | 399.70 | 33.81 |
| GPLSPR01 | Lower Salmon Power Plant Goodi | 353 | 1949 | 303,512.29 | 383,365.16 | 24,009.04 | 28,833.87 | 1.97% | 4.58 | 27,384.70 | 2.18% | 2.00 | 13,233.14 | 2.18% | 2.00 | 476,625.71 | (173,313.42) | 6,816.57 |
| GPLR01 | Miller Power Plant | 353 | 1992 | 694,293.88 | 233,498.64 | 52,548.30 | 63,107.92 | 1.97% | 4.58 | 59,959.58 | 2.18% | 2.00 | 28,963.21 | 2.18% | 2.00 | 1,330,552.65 | 226,241.23 | 14,481.61 |
| GPDBP02 | Obow Power Plant Baker | 353 | 1949 | 100,627.22 | 127,354.46 | 7,975.84 | 9,578.59 | 1.97% | 4.58 | 9,027.24 | 2.18% | 2.00 | 4,366.07 | 2.18% | 2.00 | 158,402.00 | (67,574.98) | 2,198.03 |
| GPDBP02 | Obow Power Plant Baker | 353 | 1951 | 43,216.23 | 52,753.88 | 3,418.58 | 4,105.54 | 1.97% | 4.58 | 3,899.23 | 2.18% | 2.00 | 1,884.23 | 2.18% | 2.00 | 66,081.48 | (22,845.23) | 942.11 |
| GPDBP02 | Obow Power Plant Baker | 353 | 1957 | 208,860.20 | 228,394.35 | 16,522.15 | 19,842.29 | 1.97% | 4.58 | 18,845.18 | 2.18% | 2.00 | 9,058.67 | 2.18% | 2.00 | 292,710.52 | (83,844.33) | 4,553.28 |
| GPDBP02 | Obow Power Plant Baker | 353 | 1979 | 2,963.82 | 1,858.60 | 234.45 | 281.56 | 1.97% | 4.58 | 287.41 | 2.18% | 2.00 | 129.22 | 2.18% | 2.00 | 2,771.24 | 192.58 | 64.61 |
| GPDBP02 | Obow Power Plant Baker | 353 | 1980 | 6,099.17 | 3,696.46 | 482.47 | 579.42 | 1.97% | 4.58 | 550.30 | 2.18% | 2.00 | 265.82 | 2.18% | 2.00 | 5,573.57 | 525.60 | 132.96 |
| GPDBP02 | Obow Power Plant Baker | 353 | 1997 | 64,926.75 | 17,286.80 | 7,509.07 | 8,816.04 | 1.97% | 4.58 | 8,564.86 | 2.18% | 2.00 | 4,338.81 | 2.18% | 2.00 | 46,497.60 | 48,429.15 | 2,089.40 |
| GPDBP02 | Obow Power Plant Baker | 353 | 2014 | 13,655.37 | 0.00 | 0.00 | 1,037.81 | 1.97% | 4.58 | 1,232.07 | 2.18% | 2.00 | 595.37 | 2.18% | 2.00 | 2,865.25 | 10,790.12 | 297.69 |
| GPDBP02 | Obow Power Plant Baker | 353 | 2017 | 1,815,285.64 | 0.00 | 0.00 | 34,490.43 | 1.97% | 4.58 | 163,785.96 | 2.18% | 2.00 | 79,146.45 | 2.18% | 2.00 | 277,422.84 | 1,537,862.80 | 39,573.23 |
| GPDBP02 | Obow Power Plant Baker | 353 | 2018 | 1,940,448.10 | 0.00 | 0.00 | 0.00 | 1.97% | 4.00 | 153,143.71 | 2.18% | 2.00 | 84,234.34 | 2.18% | 2.00 | 237,878.05 | 1,705,570.05 | 42,387.17 |
| GPSPR01 | Shoshone Falls Power Plant Jer | 353 | 1992 | 188,487.53 | 66,252.61 | 14,910.12 | 17,906.32 | 1.97% | 4.58 | 17,008.48 | 2.18% | 2.00 | 8,218.06 | 2.18% | 2.00 | 124,293.59 | 64,193.94 | 4,109.03 |
| GPSPR01 | Shoshone Falls Power Plant Jer | 353 | 1997 | 1,815,285.64 | 0.00 | 0.00 | 0.00 | 1.97% | 2.00 | 8,280.89 | 2.18% | 2.00 | 5,163.83 | 2.18% | 2.00 | 17,444.52 | 192,30.47 | 4,581.81 |
| GPSPR01 | Shoshone Falls Power Plant Jer | 353 | 1992 | 34,946.87 | 413,762.38 | 27,286.66 | 32,769.61 | 1.97% | 4.58 | 31,123.18 | 2.18% | 2.00 | 15,038.68 | 2.18% | 2.00 | 119,310.91 | 7,519.84 | |
| GPSPR02 | Stike C J Power Plant Owyhee | 353 | 1965 | 1,480.23 | 1,387.58 | 117.09 | 140.82 | 1.97% | 4.58 | 133.56 | 2.18% | 2.00 | 64.54 | 2.18% | 2.00 | 1,823.39 | (343.16) | 32.27 |
| GPSPR02 | Stike C J Power Plant Owyhee | 353 | 1972 | 609.84 | 472.83 | 46.24 | 57.93 | 1.97% | 4.58 | 55.02 | 2.18% | 2.00 | 26.59 | 2.18% | 2.00 | 680.71 | (50.87) | 13.29 |
| GPSPR02 | Stike C J Power Plant Owyhee | 353 | 1973 | 316.68 | 238.87 | 25.05 | 30.08 | 1.97% | 4.58 | 28.57 | 2.18% | 2.00 | 13.81 | 2.18% | 2.00 | 378.38 | (19.70) | 6.90 |
| GPSPR02 | Stike C J Power Plant Owyhee | 353 | 1982 | 32,437.37 | 18,278.33 | 2,655.93 | 3,081.55 | 1.97% | 4.58 | 2,926.69 | 2.18% | 2.00 | 1,414.27 | 2.18% | 2.00 | 28,266.77 | 4,170.60 | 707.13 |
| GPSPW01 | Swan Falls Power Plant Ada | 353 | 1994 | 432,054.70 | 133,546.38 | 34,177.25 | 41,045.20 | 1.97% | 4.58 | 38,982.57 | 2.18% | 2.00 | 18,837.58 | 2.18% | 2.00 | 266,588.98 | 165,465.72 | 8,418.79 |
| GPSPW01 | Swan Falls Power Plant Ada | 353 | 1999 | 3.04 | 0.62 | 0.24 | 0.29 | 1.97% | 4.58 | 0.27 | 2.18% | 2.00 | 0.13 | 2.18% | 2.00 | 1.55 | 1.49 | 0.07 |
| GPSPW01 | Swan Falls Power Plant Ada | 353 | 2018 | 39,009.31 | 0.00 | 0.00 | 0.00 | 1.97% | 4.00 | 3,073.93 | 2.18% | 2.00 | 1,700.81 | 2.18% | 2.00 | 2,774.74 | 34,234.57 | 850.40 |
| GPFFR01 | Twin Falls Power Plant Twin Fa | 353 | 1949 | 39,458.78 | 49,840.23 | 3,121.35 | 3,748.98 | 1.97% | 4.58 | 3,569.21 | 2.18% | 2.00 | 1,720.40 | 2.18% | 2.00 | 61,990.10 | (22,531.99) | 860.20 |
| GPFFR01 | Twin Falls Power Plant (New) | 353 | 1995 | 430,708.27 | 123,999.19 | 34,070.75 | 40,917.29 | 1.97% | 4.58 | 38,861.08 | 2.18% | 2.00 | 18,778.88 | 2.18% | 2.00 | 256,627.19 | 174,081.08 | 9,389.44 |
| GPFFR01 | Twin Falls Power Plant (New) | 353 | 1996 | 36,470.01 | 40,652.97 | 2,884.92 | 3,464.85 | 1.97% | 4.58 | 3,290.54 | 2.18% | 2.00 | 1,590.09 | 2.18% | 2.00 | 51,883.17 | (15,413.16) | 795.05 |
| GPLM01 | Upper Malad Power Plant | 353 | 1948 | 31,129.21 | 39,979.12 | 2,462.45 | 2,957.27 | 1.97% | 4.58 | 2,868.66 | 2.18% | 2.00 | 1,357.23 | 2.18% | 2.00 | 49,564.73 | (18,435.52) | 878.62 |
| GPLM01 | Upper Malad Power Plant | 353 | 1987 | 2,109.16 | 984.93 | 166.84 | 200.37 | 1.97% | 4.58 | 190.30 | 2.18% | 2.00 | 91.96 | 2.18% | 2.00 | 1,614.40 | 494.78 | 45.98 |
| GPLM01 | Upper Malad Power Plant | 353 | 1988 | 276.93 | 121.70 | 22.06 | 26.50 | 1.97% | 4.58 | 25.17 | 2.18% | 2.00 | 12.16 | 2.18% | 2.00 | 207.59 | 71.54 | 6.08 |
| GPLM1201 | Upper Salmon A Power Plant | 353 | 1937 | 72,167.73 | 109,514.24 | 5,708.76 | 6,855.93 | 1.97% | 4.58 | 6,511.41</ | | | | | | | | |

SCHEDULE 8 WORKPAPER
Large Generator Interconnections
Investment, Accumulated Depreciation Reserve and Annual Accrual
By Plant and By Vintage Year

| Location | Plant Account | Vintage Year | Investment | Pre August 1, 2008 Rates | August 1, 2008 - May 31, 2012 Rates | June 1, 2012 - May 31, 2017 Rates | June 1, 2017 - Dec 31, 2021 Rates | Post Dec 31, 2021 Rates | | | Total Accumulated Depreciation | Net Plant | Annual Accrual |
|--------------------------------|---------------|--------------|---------------------|--------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------|------------------|--------------------------|--------------------------------|---------------------|------------------|
| | | | | Accumulated Depreciation | Accumulated Depreciation | Accumulated Depreciation | Accumulated Depreciation | Depreciation Rate | Years in Service | Accumulated Depreciation | | | |
| Bennett Mountain Power Plant | 352 | 2005 | 59,325 | 2,740 | 3,827 | 5,458 | 5,108 | 1.90% | 2.00 | 2,254 | 19,387 | 39,938 | 1,127 |
| Bennett Mountain Power Plant | 353 | 2005 | 49,372 | 3,747 | 3,906 | 4,690 | 4,455 | 2.18% | 2.00 | 2,153 | 18,950 | 30,422 | 1,076 |
| Danskin Power Plant | 352 | 2001 | 89,955 | 8,796 | 5,603 | 8,276 | 7,746 | 1.90% | 2.00 | 3,418 | 34,039 | 55,916 | 1,709 |
| Danskin Power Plant | 353 | 2001 | 433,104 | 69,598 | 34,260 | 41,145 | 39,077 | 2.18% | 2.00 | 18,883 | 202,964 | 230,140 | 9,442 |
| Danskin Power Plant | 352 | 2008 | 63,308 | 474 | 4,084 | 5,824 | 5,451 | 1.90% | 2.00 | 2,406 | 18,239 | 45,069 | 1,203 |
| Danskin Power Plant | 353 | 2008 | 126,618 | 1,557 | 10,016 | 12,029 | 11,424 | 2.18% | 2.00 | 5,521 | 40,546 | 86,072 | 2,760 |
| Langley Gulch Power Plant | 352 | 2012 | 150,492 | - | - | - | - | 1.90% | 2.00 | 5,719 | 5,719 | 144,773 | 2,859 |
| Langley Gulch Power Plant | 353 | 2012 | 68,974 | - | - | - | - | 2.18% | 2.00 | 3,007 | 3,007 | 65,966 | 1,504 |
| Hemingway 80 MW Energy Storage | 352 | 2023 | 886,456 | - | - | - | - | 1.90% | 1.00 | 16,843 | 16,843 | 869,613 | 16,843 |
| Hemingway 80 MW Energy Storage | 353 | 2023 | 1,883,754 | - | - | - | - | 2.18% | 1.00 | 41,066 | 41,066 | 1,842,688 | 41,066 |
| Total | | | \$ 3,811,357 | \$ 86,912 | \$ 61,896 | \$ 77,422 | \$ 73,261 | | | \$ 101,269 | \$ 400,760 | \$ 3,410,597 | \$ 79,589 |