

e-FILING REPORT COVER SHEET

REPORT NAME: 2015 Results of Operations Report

COMPANY NAME: Idaho Power Company

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

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

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

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

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

Key words:

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

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

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- **OUS or RSPF Surcharge form or surcharge remittance or**
- **Any other Telecommunications Reporting or**
- **Any daily safety or safety incident reports or**
- **Accident reports required by ORS 654.715.**



LISA D. NORDSTROM
Lead Counsel
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April 15, 2016

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

RE: Year-End Results of Operations For the Twelve Months Ending December 31, 2015

Attention Filing Center:

As required by OAR 860-027-0070(1), Idaho Power Company herewith submits an electronic filing of its Results of Operations Report ("ROO") to the Oregon Public Utility Commission ("Commission") for the 12 months ending December 31, 2015. Specifically, the two-volume report contains the following:

<u>Section No.</u>	<u>Description</u>
A	<u>Actual Results of Operations</u> for the 12 months ending December 31, 2015.
B	<u>Statement of Operations – Adjusted</u> : This section summarizes all adjustments made to the income statement as a result of normal weather, average water conditions, and other ratemaking adjustments.
C	<u>Development of Rate Base Components – Adjusted</u> : This section summarizes all adjustments made to rate base components.
D	<u>Jurisdictional Separation Studies</u> : This section indicates the results of operations for the Company's Oregon jurisdiction derived from the enclosed separation studies. The three studies included reflect actual results of operations, Type I adjusted results of operations, and Type I and II adjusted results of operations. As indicated on the summary page of the respective separation studies, the rate of return earned in the Company's Oregon jurisdiction was 7.274 percent on an actual basis, 7.169 percent on a Type I adjusted basis, and 7.879 percent on a Type I and II adjusted basis.

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

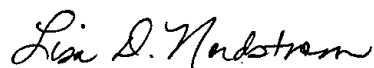
The methodology used to prepare the 2015 ROO complies with Commission Staff's letter dated March 2, 2011. Following a discussion between the Company and Staff on January 4, 2011, both parties agreed to a number of changes to the reporting methodology effective with the 2010 reporting year. In general, it was agreed that the normalization of power costs and revenues would be moved from the Type I Adjusted Report to the Type I and II Adjusted Report. The Company has prepared the 2015 ROO in accordance with this methodology.

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

In addition, pursuant to Order No. 16-012 issued in Docket No. UP 334, Idaho Power Company has included an addendum that reviews all coal-related facility investments of greater than \$25,000 initial value and identifies any of such investments that are currently included in rate base but have been taken out of, or are otherwise no longer in, service.

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

Very truly yours,



Lisa D. Nordstrom

LDN/CW/kkt

Enclosures

cc: Judy Johnson
Brittany Andrus

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

APRIL 2016

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

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| D | Jurisdictional Separation Studies |

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

SECTION A

**JANUARY - DECEMBER 2015
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY
STATEMENT OF INCOME
For The Twelve Months Ended December 31, 2015

Line No	Description	(1) Total
	Operating revenues:	
1	Sales to ultimate consumers.....	\$ 1,151,038,054
2	Sales to other utilities.....	30,887,261
3	Other.....	<u>84,276,132</u>
4	Total operating revenues.....	1,266,201,447
	Operating expenses:	
5	Purchased power.....	217,596,604
6	Fuel cost.....	186,230,998
7	PCA adjustment.....	16,765,780
8	Other operation.....	310,531,968
9	Maintenance.....	<u>69,399,154</u>
10	Total operation and maintenance.....	800,524,504
11	Depreciation.....	130,931,146
12	Elect Plnt/Reg Assets-amort,adj,gains & losses.....	6,998,504
13	Regulatory debits/credits - Oregon.....	82,611
14	Regulatory debits/credits - Idaho.....	-
15	ARO accretion expense.....	232,049
16	Taxes other than income taxes.....	32,808,301
	Income taxes - current	
17	Federal.....	12,593,365
18	Other.....	5,986,110
19	Provision for deferred income taxes - net.....	28,183,818
20	Investment tax credit.....	<u>492,099</u>
21	Total operating expenses.....	<u>1,018,832,507</u>
22	Operating income.....	<u>\$ 247,368,940</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME (Cont'd)
For The Twelve Months Ended December 31, 2015

Line No	Description	(1) Amount
1	Operating income.....	\$ 247,368,940
	Other income and deductions:	
	Other income -	
2	Equity in earnings of subsidiary companies.....	6,659,942
3	Non operating rental income.....	(791)
4	Gain on disposition of property.....	(20)
5	Rev from jobbing and contract work.....	1,304,085
6	Interest and dividend income.....	3,039,556
7	Allowance for other funds used during construction.....	21,785,246
8	Miscellaneous non-operating income.....	<u>2,365,842</u>
9	Total other income.....	35,153,860
	Other income deductions -	
10	Cost and expense - jobbing and contract work.....	1,485,862
11	Loss on disposition of property.....	-
12	Non utility operations - Rev.....	(23,147)
13	Miscellaneous income deductions.....	10,475,095
14	Taxes other than income taxes.....	21,055
	Income taxes -	
15	Federal.....	353,061
16	Other.....	69,362
17	Provision for deferred income taxes - net.....	<u>(2,566,687)</u>
18	Total other income deductions.....	<u>9,814,601</u>
19	Net other income and deductions.....	<u>25,339,259</u>
20	Income before interest charges.....	272,708,199
	Interest charges:	
21	First mortgage bonds.....	74,370,514
22	Other long-term debt.....	8,685,291
23	Short-term debt.....	787,327
24	Amort debt prem disc.....	3,078,637
25	Other interest charges.....	<u>4,846,725</u>
26	Total interest charges.....	91,768,494
27	Less: Allowance for borrowed funds used during construction.....	<u>10,043,775</u>
28	Net interest charges.....	<u>81,724,719</u>
29	Net income.....	<u>\$ 190,983,480</u>

IDAHO POWER COMPANY
TOTAL OPERATING REVENUES
For The Twelve Months Ended December 31, 2015

Line No	Description	(1) Total
	Ultimate consumers - retail:	
1	Residential.....	\$ 512,068,335
2	Commercial.....	302,139,045
3	Industrial.....	139,071,915
	Special contract customers:	
4	INEL.....	9,704,692
5	Micron.....	24,588,537
6	Simplot.....	8,889,143
7	Irrigation.....	164,402,524
8	Street lighting.....	4,039,381
9	Deferred revenue Hells Canyon relicensing AFUDC.....	(10,706,040)
10	Revenue Sharing.....	<u>(3,159,478)</u>
11	Total general business revenues.....	1,151,038,054
12	Sales for resale.....	<u>30,887,261</u>
13	Total sales of electric energy.....	<u>1,181,925,315</u>
	Other operating revenues:	
14	Miscellaneous service revenues.....	4,119,479
15	Rent from electric property.....	24,852,978
16	Other electric revenues.....	55,303,675
17	Provision for rate refund - (449.1).....	<u>-</u>
18	Total other operating revenues.....	<u>84,276,132</u>
19	Total system operating revenues.....	<u>\$ 1,266,201,447</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2015

Line No	Acct No.	Description	(1) Operation	(2) Maintenance	(3) Total
		Power production expenses:			
1	500-514	Steam power generation.....	\$ 150,736,335	\$ 27,202,428	\$ 177,938,763
2	535-545	Hydraulic power generation.....	37,310,810	7,332,287	44,643,097
3	546-554	Other power generation.....	61,129,558	1,705,821	62,835,379
4	555-557	Other power supply expenses	238,214,285	-	238,214,285
5		Total power production exp.....	487,390,988	36,240,536	523,631,524
6	560-573	Transmission expenses.....	20,041,946	7,311,310	27,353,256
7	580-598	Distribution expenses.....	28,327,888	20,030,230	48,358,118
8	901-905	Customer acctg and collect exp.....	21,156,550	-	21,156,550
9	907-912	Customer service and info exp.....	39,654,655	-	39,654,655
10	920-935	Administrative and general exp.....	134,553,323	5,817,078	140,370,401
11		Total operation and maintenance expenses.....	<u>\$ 731,125,350</u>	<u>\$ 69,399,154</u>	<u>\$ 800,524,504</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2015

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1)	(2)	(3)	(4)	(5)
			JIM BRIDGER	BOARDMAN	VALMY	ALL OTHER	TOTAL
Power production expenses:							
Steam power generation -							
Operation -							
1	500	Oper and supv engineering	\$ 234,643	\$ 397,405	\$ 655,838	\$ -	\$ 1,287,886
2	501	Fuel	116,084,606	4,737,072	10,464,678	-	131,286,356
3	502	Steam expenses	5,914,375	771,734	3,105,502	-	9,791,611
4	505	Electric expenses	-	-	1,262,175	-	1,262,175
5	506	Misc steam power expenses	6,301,917	393,762	(19,410)	-	6,676,269
6	507	Rents	432,038	-	-	-	432,038
7		Total operation	128,967,579	6,299,973	15,468,783	-	150,736,335
Maintenance -							
8	510	Main supv and engineering	109,988	12,840	4,164	-	126,992
9	511	Main of structures	-	87,640	790,432	-	878,072
10	512	Main of boiler plant	7,602,363	223,505	6,035,691	-	13,861,559
11	513	Main of electric plant	2,550,850	1,967,645	894,058	-	5,412,553
12	514	Main of misc steam plant	6,711,067	46,900	165,285	-	6,923,252
13		Total maintenance	16,974,268	2,338,530	7,889,630	-	27,202,428
14		Total steam power generation	145,941,847	8,638,503	23,358,413	-	177,938,763
Hydraulic power generation -							
Operation -							
15	535	Oper supv and engineering	-	-	-	5,798,402	5,798,402
16	536	Water for power/Cloud seeding	-	-	-	6,475,696	6,475,696
17	536	Water lease	-	-	-	2,594,651	2,594,651
18	537	Hydraulic expenses	-	-	-	14,907,949	14,907,949
19	538	Electric expenses	-	-	-	1,623,508	1,623,508
20	539	Misc hydro pwr gen exp	-	-	-	5,675,338	5,675,338
21	540	Rents	-	-	-	235,266	235,266
22		Total operation	-	-	-	37,310,810	37,310,810
Maintenance -							
23	541	Main supv and engineering	-	-	-	120,335	120,335
24	542	Main of structures	-	-	-	1,120,484	1,120,484
25	543	Main of res,dams,waterwys	-	-	-	575,444	575,444
26	544	Main of electric plant	-	-	-	2,655,929	2,655,929
27	545	Main of misc hydro plant	-	-	-	2,860,095	2,860,095
28		Total maintenance	-	-	-	7,332,287	7,332,287
29		Total hydraulic power generation	-	-	-	44,643,097	44,643,097
Other power generation -							
Operation -							
30	546	Oper supv and engineering	-	-	-	646,633	646,633
31	547	Fuel - Salmon diesel	-	-	-	3,406	3,406
32	547	Fuel	-	-	-	54,941,236	54,941,236
33	548	Generation expenses	-	-	-	4,603,907	4,603,907
34	549	Misc other pwr gen exp	-	-	-	934,376	934,376
35	550	Rents	-	-	-	-	-
36		Total operation	-	-	-	61,129,558	61,129,558

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2015

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
		Other power generation - (continued)					
		Maintenance -					
1	551	Main supv and engineering	\$ -	\$ -	\$ -	\$ -	\$ -
2	552	Main of structures	-	-	-	363,695	363,695
3	553	Main of gen and elec plt	-	-	-	71,909	71,909
4	554	Main misc oth pwr gen plt	-	-	-	1,270,217	1,270,217
5		Total maintenance	-	-	-	1,705,821	1,705,821
6		Total other power generation	-	-	-	62,835,379	62,835,379
		Other power supply expenses -					
7	555	Purchased power - transmission losses	-	-	-	732,297	732,297
8	555	Purchased power	-	-	-	216,864,307	216,864,307
9	556	System cont and load disp	-	-	-	2,436	2,436
10	557	Other expenses - other power production	-	-	-	3,849,465	3,849,465
11	557	Other expenses - PCA, EPC and PCAM	-	-	-	16,765,780	16,765,780
12		Total other power supply expenses	-	-	-	238,214,285	238,214,285
13		Total power production expenses	145,941,847	8,638,503	23,358,413	345,692,761	523,631,524

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2015

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Transmission expenses:							
Operation -							
1	560	Oper supv and engineering	\$ -	\$ -	\$ -	\$ 4,136,382	\$ 4,136,382
2	561	Load dispatching	-	-	-	2,938,551	2,938,551
3	562	Station expenses	56,950	94	-	2,576,284	2,633,328
4	563	Overhead line expenses	-	-	-	967,338	967,338
5	564	Underground line expenses	-	-	-	-	-
6	565	Trans of elec by others	-	-	-	6,279,133	6,279,133
7	566	Misc trans expenses	-	-	-	2,365	2,365
8	567	Rents	-	-	-	3,084,849	3,084,849
9		Total operation	56,950	94	-	19,984,902	20,041,946
Maintenance -							
10	568	Main supv and engineering	-	-	-	157,051	157,051
11	569	Main of structures	-	-	-	932,618	932,618
12	570	Main of station equip	-	28,523	-	3,257,806	3,286,329
13	571	Main of overhead lines	-	-	-	2,935,312	2,935,312
14	573	Main of misc trans plant	-	-	-	-	-
15		Total maintenance	-	28,523	-	7,282,787	7,311,310
16		Total transmission expenses	56,950	28,617	-	27,267,689	27,353,256
Distribution expenses:							
Operation -							
17	580	Oper supv and engineering	-	-	-	4,289,300	4,289,300
18	581	Load dispatching	-	-	-	3,897,253	3,897,253
19	582	Station expenses	-	-	-	1,339,544	1,339,544
20	583	Overhead line expenses	-	-	-	3,968,009	3,968,009
21	584	Underground line expenses	-	-	-	2,889,346	2,889,346
22	585	St light and sgnl sys exp	-	-	-	87,956	87,956
23	586	Meter expenses	-	-	-	4,769,220	4,769,220
24	587	Customer install expenses	-	-	-	784,157	784,157
25	588	Misc distribution exp	-	-	-	6,041,032	6,041,032
26	589	Rents	-	-	-	262,071	262,071
27		Total operation	-	-	-	28,327,888	28,327,888
Maintenance -							
28	590	Main supv and engineering	-	-	-	10,627	10,627
29	591	Main of structures	-	-	-	-	-
30	592	Main of station equip	-	-	-	3,630,618	3,630,618
31	593	Main of overhead lines	-	-	-	14,203,471	14,203,471
32	594	Main of underground lines	-	-	-	604,456	604,456
33	595	Main of line transformers	-	-	-	36,603	36,603
34	596	Main of st lght-sgnl sys	-	-	-	486,847	486,847
35	597	Main of meters	-	-	-	767,988	767,988
36	598	Main of misc dist plant	-	-	-	289,620	289,620
37		Total maintenance	-	-	-	20,030,230	20,030,230
38		Total distribution expenses	-	-	-	48,358,118	48,358,118

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2015

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
	Customer accounts expenses:						
	Operation -						
1	901	Supervision	\$ -	\$ -	\$ -	\$ 484,451	\$ 484,451
2	902	Meter reading expenses	-	-	-	1,843,348	1,843,348
3	903	Cust records - collect exp	-	-	-	15,508,389	15,508,389
4	904	Uncollectible accounts	-	-	-	3,319,967	3,319,967
5	905	Misc customer accts exp	-	-	-	395	395
6		Total customer accounts expenses	-	-	-	21,156,550	21,156,550
	Customer service and informational expenses:						
	Operation -						
7	907	Supervision	-	-	-	807,713	807,713
8	908	Customer assistance exp	-	-	-	7,075,098	7,075,098
9	908	Energy efficiency rider - Idaho	-	-	-	28,494,548	28,494,548
10	908	Energy efficiency rider - Oregon	-	-	-	2,037,343	2,037,343
11	909	Info and instruct adv exp	-	-	-	424,680	424,680
12	910	Misc cust svc and inf exp	-	-	-	735,553	735,553
13	912	Demo and selling exp	-	-	-	79,720	79,720
14		Total customer service and informational expenses	-	-	-	39,654,655	39,654,655
	Administrative and general expenses:						
	Operation -						
15	920	Admin and gen salaries	-	-	-	73,062,858	73,062,858
16	921	Office supplies and exp	-	-	-	14,719,911	14,719,911
17	922	Admin exp transf - cr	-	-	-	(26,120,468)	(26,120,468)
18	923	Outside services employed	-	-	-	8,177,858	8,177,858
19	924	Property insurance	307,899	62,513	112,009	2,900,186	3,382,607
20	925	Injuries and damages	-	-	-	6,644,800	6,644,800
21	926	Emp pensions and benefits	-	-	-	26,004,874	26,004,874
22	926.203	Emp pensions and benefits - Oregon	-	-	-	1,845,953	1,845,953
23	926.204	Emp pensions and benefits - Idaho	-	-	-	17,153,713	17,153,713
24	926.205	Emp pensions and benefits - FERC	-	-	-	-	-
25	927	Franchise requirements	-	-	-	-	-
26	928	Reg commission expenses	-	-	-	3,616,257	3,616,257
27	929	Duplicate charges - cr	-	-	-	-	-
28	930.1	General advertising exp	-	-	-	618,107	618,107
29	930.2	Misc general expenses	-	-	-	5,444,853	5,444,853
30	931	Rents	-	-	-	2,000	2,000
31		Total operation	307,899	62,513	112,009	134,070,902	134,553,323
	Maintenance -						
32	935	Main of general plant	-	-	-	5,817,078	5,817,078
33		Total maintenance	-	-	-	5,817,078	5,817,078
34		Total administrative and general expenses	307,899	62,513	112,009	139,887,980	140,370,401
35		Total electric operation and maintenance expenses	\$ 146,306,696	\$ 8,729,633	\$ 23,470,422	\$ 622,017,753	\$ 800,524,504

Idaho Power Company
Depreciation and Amortization Expense
Twelve Months Ending 12/31/15

FERC Account	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15
302	88,016.76	88,016.76	88,016.76	88,454.20	88,454.20	88,454.20
303	493,791.77	496,513.63	509,710.45	508,236.13	518,182.95	519,087.30
Account 404						
Amortization Expense	581,808.53	584,530.39	597,727.21	596,690.33	606,637.15	607,541.50
310	1,954.59	1,954.79	1,954.98	1,955.34	1,955.34	1,955.45
311	230,794.96	230,781.77	231,368.02	232,183.63	233,231.25	233,977.71
312	1,278,276.20	1,286,815.77	1,270,590.06	1,281,047.79	1,302,580.43	1,302,970.14
314	430,618.55	430,737.40	430,613.08	430,406.99	430,406.99	429,580.10
315	84,232.19	84,454.91	84,244.73	84,443.52	84,449.46	84,445.27
316	48,913.99	48,806.57	49,377.79	50,118.71	50,177.81	50,230.50
Total Steam Production	2,074,790.48	2,083,551.21	2,068,148.66	2,080,155.98	2,102,801.28	2,103,139.17
331	350,620.62	350,690.03	350,656.40	350,770.44	351,063.12	351,153.50
332	358,419.73	359,078.31	358,105.82	358,342.81	358,933.35	358,937.57
333	298,938.03	299,007.25	299,616.32	299,605.81	299,762.24	301,468.31
334	130,492.40	129,736.65	129,849.86	131,255.19	131,876.23	131,948.17
335	44,507.06	44,732.05	44,811.21	44,936.94	45,648.18	46,253.05
336	18,457.79	18,762.95	18,762.95	18,762.95	18,762.95	18,762.95
Total Hydro Production	1,201,435.63	1,201,007.24	1,201,802.56	1,203,674.14	1,206,046.07	1,208,523.55
341	340,826.54	340,826.54	340,826.54	340,826.54	341,799.66	341,799.66
342	25,916.30	25,916.30	25,916.30	25,916.30	25,916.30	25,916.30
343	669,874.91	669,874.91	657,381.45	657,397.58	657,397.58	657,397.58
344	135,653.17	135,653.17	135,653.17	135,653.17	135,653.17	135,653.17
345	242,107.93	242,107.93	242,107.93	242,107.93	241,825.09	241,825.09
346	17,419.50	17,435.86	17,481.76	17,518.10	17,972.96	18,002.71
Total Other Production	1,431,798.35	1,431,814.73	1,419,367.15	1,419,419.62	1,420,564.76	1,420,594.51
Total Production	4,708,024.46	4,716,373.18	4,689,318.37	4,703,249.74	4,729,412.11	4,732,257.23
352	111,531.58	113,440.29	113,495.77	113,663.28	114,919.89	114,823.01
353	632,997.62	630,818.81	635,823.88	639,733.98	640,057.59	639,843.42
Total Transmission Stations	744,529.20	744,259.10	749,319.65	753,397.26	754,977.48	754,666.43
350	36,925.92	36,929.12	36,929.82	36,968.56	36,968.56	36,969.12
354	238,264.71	238,264.71	238,266.78	238,266.78	238,845.53	238,845.53
355	329,162.93	329,519.99	331,322.39	333,652.80	335,463.86	335,439.41
356	368,176.13	368,460.80	368,686.84	367,413.97	367,087.14	366,933.01
359	256.93	256.93	256.93	256.93	256.93	256.93
Total Transmission Lines	972,786.62	973,431.55	975,462.76	976,559.04	978,622.02	978,444.00
Total Transmission	1,717,315.82	1,717,690.65	1,724,782.41	1,729,956.30	1,733,599.50	1,733,110.43
361	60,128.11	60,111.20	60,111.32	60,324.29	59,977.57	59,992.10
362	336,717.00	337,801.69	338,025.18	338,892.26	340,624.31	344,613.09
Total Distribution Stations	396,845.11	397,912.89	398,136.50	399,216.55	400,601.88	404,605.19
360	966.81	967.32	1,161.10	1,184.67	1,184.67	1,230.01
364	619,046.19	614,664.82	617,857.84	625,616.47	624,764.12	624,989.72
365	317,886.60	315,914.00	315,999.24	315,995.94	315,352.68	315,279.93
366	76,853.28	75,632.14	75,591.15	76,234.59	76,285.11	76,266.27
367	411,803.27	407,521.14	408,433.90	411,599.52	411,313.97	412,664.58
368	1,063,421.98	1,063,782.49	1,066,611.64	1,071,218.48	1,074,075.09	1,077,064.88
369	122,968.19	122,494.55	122,716.91	122,805.82	122,811.46	122,790.48
370	47,524.82	47,654.20	47,714.27	47,997.36	48,105.96	48,172.93
37010	371,466.67	371,618.86	371,631.24	372,437.09	372,888.88	372,914.15
371	3,667.44	3,677.02	3,682.90	3,685.15	3,687.22	3,690.02
373	9,046.54	9,061.01	9,078.64	9,074.62	9,068.51	9,067.60
Total Distribution Lines	3,044,651.79	3,032,987.55	3,040,478.83	3,057,849.71	3,059,537.67	3,064,130.57
Total Distribution	3,441,496.90	3,430,900.44	3,438,615.33	3,457,066.26	3,460,139.55	3,468,735.76
390	185,531.31	185,389.49	185,488.63	188,526.45	189,491.43	190,095.18
391	328,921.96	332,853.32	334,177.98	341,507.77	343,159.84	344,415.42
392	4,888.61	7,680.37	6,908.40	6,928.57	7,050.76	7,058.89
393	5,325.09	5,325.09	5,317.64	5,317.64	5,476.99	5,476.99
394	26,069.87	26,240.30	26,257.67	26,815.74	26,812.29	26,906.60
395	45,232.65	45,232.65	45,341.44	45,433.18	45,433.18	45,433.18
396						
397	241,731.98	246,283.43	247,866.08	248,244.74	249,141.00	250,325.57
398	24,167.54	24,174.79	24,158.74	24,172.18	24,225.15	24,673.76
Total General	861,669.01	873,179.44	875,516.58	886,744.27	890,790.64	894,383.59
Total Depreciation Expense	10,728,506.19	10,738,143.71	10,728,232.69	10,777,016.57	10,813,941.80	10,828,487.01
Depreciation on Idaho ARO	45,751.45	45,751.46	45,751.46	45,751.45	45,751.46	45,751.45
Depreciation on Disallowed Costs	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)
Total Account 403	10,749,566.03	10,759,203.56	10,749,292.54	10,798,076.41	10,835,001.65	10,849,546.85

Idaho Power Company
Depreciation and Amortization Expense
Twelve Months Ending 12/31/15

FERC Account	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	12 Month Total
302	88,454.20	88,454.20	88,454.21	88,454.21	88,454.21	88,454.07	1,060,137.98
303	490,577.51	495,417.04	494,586.32	500,942.50	502,822.67	505,919.32	6,035,787.59
Account 404							
Amortization Expense							
310	579,031.71	583,871.24	583,040.53	589,396.71	591,276.88	594,373.39	7,095,925.57
311	1,955.45	1,958.86	1,958.96	1,958.96	1,958.96	1,965.94	23,487.62
312	231,437.27	232,018.52	231,677.24	231,545.56	233,013.69	233,259.86	2,785,289.48
314	1,334,570.91	1,347,589.21	1,333,536.77	1,331,907.99	1,333,978.95	1,412,839.64	15,816,703.86
315	444,043.13	445,935.28	438,564.30	438,578.69	438,581.59	434,900.40	5,222,946.50
316	84,831.12	84,841.58	84,694.23	84,667.39	84,695.51	84,719.77	1,014,719.68
316	54,073.58	53,194.44	53,430.77	53,432.72	53,011.16	53,043.97	617,812.01
Total Steam Production							
331	2,150,911.46	2,165,537.89	2,143,862.27	2,142,091.31	2,145,239.86	2,220,729.58	25,480,959.15
332	351,214.74	351,339.88	351,546.48	351,749.98	351,949.33	351,988.52	4,214,743.04
333	359,279.61	359,358.31	359,386.94	359,992.66	364,545.45	366,184.13	4,319,564.69
334	302,163.68	302,222.28	302,775.21	303,087.07	303,342.31	303,195.12	3,615,183.63
335	131,932.25	132,481.38	133,925.16	134,124.02	134,448.02	134,021.63	1,586,090.96
336	46,477.50	46,663.89	46,995.18	46,940.76	46,654.34	47,026.20	551,646.36
336	18,762.95	18,762.95	18,788.99	18,788.99	18,788.99	20,528.09	226,693.50
Total Hydro Production							
341	1,209,830.73	1,210,828.69	1,213,417.96	1,214,683.48	1,219,728.44	1,222,943.69	14,513,922.18
342	341,803.68	341,909.24	343,114.16	343,164.71	343,164.71	343,164.71	4,103,226.69
343	25,916.30	25,916.30	25,916.30	25,916.30	25,916.30	25,916.27	310,995.57
344	657,397.58	657,397.58	657,397.58	657,397.58	657,397.58	659,250.56	7,915,562.47
345	136,106.50	136,106.50	136,106.50	136,106.50	136,106.50	136,106.45	1,630,557.97
346	241,979.20	241,979.20	241,979.20	241,979.20	241,979.20	241,979.17	2,903,957.07
346	18,009.05	18,021.07	18,633.96	16,633.97	16,642.36	16,768.34	208,539.66
Total Other Production							
352	1,421,212.31	1,421,329.89	1,421,147.70	1,421,198.26	1,421,206.65	1,423,185.50	17,072,839.43
353	4,781,954.50	4,797,696.47	4,778,427.93	4,777,973.05	4,786,174.95	4,866,858.77	57,067,720.76
353	114,861.27	117,317.61	118,664.27	118,831.10	117,954.74	118,099.51	1,387,602.32
353	640,518.75	643,129.52	642,722.82	662,876.39	635,823.05	638,710.77	7,683,056.60
Total Transmission Stations							
350	755,380.02	760,447.13	761,387.09	781,707.49	753,777.79	756,810.28	9,070,658.92
350	36,983.51	36,987.46	36,988.11	36,988.66	37,098.71	37,102.13	443,839.68
354	238,793.18	238,948.31	238,953.57	239,154.20	260,316.20	261,538.11	2,908,457.61
355	340,198.84	341,021.79	341,693.59	350,248.12	357,748.90	362,238.58	4,087,711.20
356	367,419.20	368,144.92	368,910.70	373,729.22	395,946.90	396,600.58	4,477,509.41
359	256.93	256.93	256.93	256.93	256.93	256.87	3,083.10
Total Transmission Lines							
361	983,651.66	985,359.41	986,802.90	1,000,377.13	1,051,367.64	1,057,736.27	11,920,601.00
Total Transmission							
361	1,739,031.68	1,745,806.54	1,748,189.99	1,782,084.62	1,805,145.43	1,814,546.55	20,991,259.92
362	60,124.64	60,184.88	60,186.82	60,395.06	60,440.03	60,804.48	722,780.50
362	346,662.37	349,999.50	350,559.18	354,575.72	355,295.35	360,031.96	4,153,797.61
Total Distribution Stations							
360	406,787.01	410,184.38	410,746.00	414,970.78	415,735.38	420,836.44	4,876,578.11
360	1,244.55	1,264.05	1,264.05	1,301.25	1,312.59	1,320.49	14,401.56
364	627,129.28	627,643.82	630,284.38	632,320.00	633,871.53	640,680.51	7,518,868.68
365	315,854.59	316,143.84	317,381.26	318,431.66	320,671.86	320,680.59	3,805,592.19
366	77,106.53	76,804.60	76,939.00	77,366.39	78,006.90	77,978.66	921,064.62
367	420,465.12	420,461.48	421,365.34	424,704.70	429,291.34	429,970.52	5,009,594.88
368	1,082,136.65	1,085,691.57	1,088,192.92	1,093,278.14	1,101,309.06	1,104,800.17	12,971,583.07
369	123,258.24	123,438.08	123,496.16	123,676.88	124,428.93	124,719.44	1,479,605.14
370	48,283.25	48,575.17	48,644.18	48,761.53	48,818.18	48,861.30	579,113.15
37010	376,313.21	377,469.49	388,378.06	390,775.22	392,546.61	394,169.98	4,552,609.46
371	3,692.37	3,694.15	3,693.06	3,689.09	3,692.50	3704.53	44,255.45
373	9,099.79	9,119.06	9,121.96	9,121.60	9,125.85	9,127.70	109,112.88
Total Distribution Lines							
390	3,084,583.58	3,090,305.31	3,108,760.37	3,123,426.46	3,143,075.35	3,156,013.89	37,005,801.08
Total Distribution							
390	3,491,370.59	3,500,489.69	3,519,506.37	3,538,397.24	3,558,810.73	3,576,850.33	41,882,379.19
391	188,410.12	188,520.02	187,745.57	189,968.08	189,785.57	190,792.44	2,259,744.29
392	351,563.35	353,052.10	352,594.06	358,100.81	360,296.72	365,010.34	4,165,653.67
393	7,056.89	7,056.89	7,056.89	7,056.89	7,056.89	7,056.77	82,652.82
394	5,476.99	5,493.39	5,493.39	5,917.03	5,922.92	6,006.77	66,549.93
394	27,084.66	27,369.89	27,433.30	27,495.48	27,547.35	27,003.7	322,836.85
395	45,523.72	45,523.72	45,476.31	45,834.16	45,834.16	46,287.53	546,585.88
396							0.00
397	250,750.91	251,433.78	251,708.63	251,954.23	251,824.33	252,368.49	2,993,633.17
398	24,675.69	24,892.59	25,332.32	25,380.72	26,731.35	26,826.35	299,411.18
Total General							
Total Depreciation Expense							
Depreciation on Idaho ARO							
Depreciation on Disallowed Costs							
Total Account 403							

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT.,ADJUST.,GAINS & LOSSES
For The Twelve Months Ended December 31, 2015

Line No	Acct No	Program	(1) Amount
1	404	Amortization of limited term electric plant	\$7,095,926
2	406	Amortization of electric plant acquisition adjustment - Prairie Power.....	-
3	411.6	Gain on sale of utility plant.....	-
4	411.7	Loss on disposition of utility plant.....	-
5	411.8	Gains from disposition of allowance - Bridger...	(42)
6	411.8	Gains from disposition of allowance - Boardman..	-
7	411.8	Gains from disposition of allowance - Valmy.....	(61)
8	411.8	Gains from disposition of allowance - Other.....	<u>(97,319)</u>
9		Total.....	<u>\$6,998,504</u>

IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
For The Twelve Months Ended December 31, 2015

Line No	Description	(1) Total
	Federal taxes:	
1	Unemployment.....	\$ 93,143
2	Social Security	<u>14,633,862</u>
3	Total federal taxes.....	14,727,005
	State, county and local taxes:	
	Real and personal property:	
4	Idaho.....	21,525,951
5	Oregon.....	2,830,399
6	Montana.....	339,510
7	Washington.....	610
8	Wyoming.....	1,627,460
9	Nevada.....	1,063,273
10	Shoshone-Bannock.....	<u>76,727</u>
11	Total real and personal property.....	27,463,930
12	Kilowatt-hour tax - Idaho.....	1,465,259
	Licenses:	
13	Wyoming.....	4,843
14	Nevada.....	-
15	Shoshone-Bannock.....	<u>150</u>
16	Total licenses.....	4,993
	Regulatory commission:	
17	Idaho.....	2,842,553
18	Oregon.....	<u>206,569</u>
19	Total regulatory commission.....	3,049,122
	Foreign taxes:	
20	Canada GST taxes.....	-
	Franchise:	
21	Oregon total franchise.....	824,997
22	Unemployment - total state.....	<u>609,525</u>
23	Total state, county and local taxes....	<u>33,417,826</u>
24	Total other taxes.....	48,144,831
25	Less: State & Fed P/R Loading Reversal..	<u>(15,336,530)</u>
26	Net other taxes.....	<u>\$ 32,808,301</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For The Twelve Months Ended December 31, 2015

No	Description	(1) Total
Income:		
1	Bridger Coal Company - joint venture.....	\$ 9,773,018
2	Bridger Coal Company - overriding royalties.....	-
3	Interest and dividend income.....	6,924
4	Miscellaneous income.....	<u>-</u>
5	Total income.....	<u>9,779,942</u>
Expenses:		
6	Operation expense.....	324
7	Income taxes.....	3,117,158
8	Interest expense.....	<u>2,518</u>
9	Total expenses.....	<u>3,120,000</u>
10	Net income from operations.....	6,659,942
11	Add/Less: Interest exp/inc from notes pay/rec to parent (net of tax).....	<u>(2,864)</u>
12	Net income (earnings to Idaho Power Company).....	<u>\$ 6,657,078</u>

IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE (Excluding ARO Entries)
For The Thirteen Months Ended December 31, 2015

Line No	Month	(1) Amount
1	December, 2014.....	\$ 5,241,306,501
2	January, 2015.....	5,240,118,852
3	February.....	5,243,949,393
4	March.....	5,255,004,068
5	April.....	5,272,044,351
6	May.....	5,278,228,065
7	June.....	5,318,145,290
8	July.....	5,336,665,022
9	August.....	5,331,041,828
10	September.....	5,362,685,003
11	October.....	5,390,240,986
12	November.....	5,462,059,441
13	December.....	5,471,369,455
14	Average.....	<u>\$ 5,323,296,789</u>

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

Dec-14	\$ 6,905,830
Jan-15	\$ 6,905,830
Feb-15	\$ 6,905,830
Mar-15	\$ 7,015,288
Apr-15	\$ 7,015,288
May-15	\$ 7,015,288
Jun-15	\$ 14,035,503
Jul-15	\$ 14,035,503
Aug-15	\$ 14,035,503
Sep-15	\$ 14,035,503
Oct-15	\$ 14,035,503
Nov-15	\$ 14,035,503
Dec-15	\$ 14,094,252

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR DEPRECIATION (Excludes ARO Entries)
For The Thirteen Months Ended December 31, 2015

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December, 2014.....	\$ 1,993,409,465
2	January, 2015.....	2,002,047,667
3	February.....	2,006,005,439
4	March.....	2,012,695,032
5	April.....	2,020,922,128
6	May.....	2,025,393,596
7	June.....	2,030,873,107
8	July.....	2,039,872,317
9	August.....	2,035,820,778
10	September.....	2,042,257,144
11	October.....	2,057,433,910
12	November.....	2,061,771,349
13	December.....	2,066,437,138
14	Average.....	<u>\$ 2,030,379,928</u>

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

Dec-14	\$ 4,498,953
Jan-15	\$ 4,542,827
Feb-15	\$ 4,586,701
Mar-15	\$ 4,615,996
Apr-15	\$ 4,659,870
May-15	\$ 4,703,744
Jun-15	\$ 4,663,076
Jul-15	\$ 4,706,949
Aug-15	\$ 4,750,823
Sep-15	\$ 5,104,121
Oct-15	\$ 5,147,995
Nov-15	\$ 5,191,867
Dec-15	\$ 5,347,138

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR AMORTIZATION
OF ELECTRIC UTILITY PLANT
For The Thirteen Months Ended December 31, 2015

Line No	Month	Amount
1	December, 2014.....	\$ 23,165,409
2	January, 2015.....	23,890,193
3	February.....	24,473,138
4	March.....	24,192,971
5	April.....	25,238,781
6	May.....	25,845,419
7	June.....	24,526,980
8	July.....	25,007,857
9	August.....	25,458,223
10	September.....	26,041,144
11	October.....	26,575,419
12	November.....	27,161,696
13	December.....	25,647,735
14	Average.....	<u>\$ 25,171,151</u>

IDAHO POWER COMPANY
 CUSTOMER ADVANCES FOR CONSTRUCTION
 For The Thirteen Months Ended December 31, 2015

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December, 2014.....	\$ 3,303,553
2	January, 2015.....	2,729,080
3	February.....	4,014,707
4	March.....	4,409,462
5	April.....	4,476,310
6	May.....	5,157,352
7	June.....	5,190,929
8	July.....	5,092,989
9	August.....	5,223,503
10	September.....	5,261,390
11	October.....	5,137,602
12	November.....	4,775,953
13	December.....	4,678,929
14	Average.....	<u>\$ 4,573,212</u>

IDAHO POWER COMPANY
SYSTEM TOTAL Deferred Income Tax Balances
At 12/31/2015 and 12/31/2014

Description	December 31 2015	December 31 2014	Adjusted Average Balance (Rounded)
Deferred income taxes applicable to rate base components:			
Account 190:			
Executive Deferred Comp	39,761.16	54,987.88	47,375.00
Construction Advances	1,637,625.15	1,016,323.70	1,326,974.00
Postemployment Benefits-SFAS112	486,872.68	568,868.59	527,871.00
USBR - American Falls O&M Costs Settlement	138,919.79	0.00	69,460.00
Non-VEBA Pension & Benefits	(36,571.87)	(36,571.87)	(36,572.00)
Stock Based Compensation - FAS 123R	3,813,933.84	3,782,196.52	3,798,065.00
Pension Expense-Oregon	3,008,600.29	2,488,770.50	2,748,685.00
Bridger Revenue Deferral	316,603.03	316,603.03	316,603.00
Valmy Union Pacific Contract	0.00	919,071.86	459,536.00
Asset Retirement Obligation (ARO)	1,171,047.73	865,689.98	1,018,369.00
M & E Reserve	0.00	592,049.21	296,025.00
Rate Case Disallowances	2,273,740.88	2,273,740.88	2,273,741.00
VEBA - Post Retirement Benefits	11,343,165.98	10,617,384.12	10,980,275.00
Total Account 190	<u>24,193,698.66</u>	<u>23,459,114.40</u>	<u>23,826,407.00</u>
Account 281 - Accelerated amortization property:			
Total Account 281 - Accelerated amortization property	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Account 282 - Other property			
Depr Timing Diff - Operating	(453,391,724.26)	(439,778,212.06)	(446,584,968.00)
Valmy Capitalized Items	(63,560.00)	(121,766.00)	(92,663.00)
Total Account 282 - Other property	<u>(453,455,284.26)</u>	<u>(439,899,978.06)</u>	<u>(446,677,631.00)</u>
Account 283 - Other			
Delivery Accruals	0.00	19,394.99	9,697.00
Pension Expense	(27,664,002.80)	(18,934,258.97)	(23,299,131.00)
OPUC Grid West Loans	(924.61)	(924.61)	(925.00)
Intervenor Funding Orders	(121,344.24)	(121,343.85)	(121,344.00)
2011 LIDAR Surveys Deferral	(119,330.79)	(119,330.79)	(119,331.00)
Bennett Mtn Maint Deferral	(29,277.07)	(29,277.08)	(29,277.00)
Boardman Decommission	(484,201.36)	(484,201.36)	(484,201.00)
OATT Revenue Deficiency	0.00	(112,097.87)	(56,049.00)
Langley Revenue Accrual	(370,974.01)	(350,781.44)	(360,878.00)
Royalty Income	(355,407.96)	(349,686.80)	(352,547.00)
Total - Account 283 - Other	<u>(29,145,462.84)</u>	<u>(20,482,507.78)</u>	<u>(24,813,986.00)</u>
Total Accounts (190, 281, 282, 283)	<u>(458,407,048.44)</u>	<u>(436,923,371.44)</u>	<u>(447,665,210.00)</u>

IDAHO POWER COMPANY
OREGON Deferred Income Tax Balances
At 12/31/2015 and 12/31/2014

Description	December 31 2015	December 31 2014	Average Bal. (Rounded)	Adjusted Average Balance (Rounded)
Deferred income taxes applicable to rate base components:				
Account 190:				
Executive Deferred Comp	39,761.16	54,987.88	47,375.00	47,375.00
Construction Advances	1,637,625.15	1,016,323.70	1,326,974.00	1,326,974.00
Postemployment Benefits-SFAS112	486,872.68	588,868.59	527,871.00	527,871.00
USBR - American Falls O&M Costs Settlement	138,919.79	0.00	69,460.00	69,460.00
Non-VEBA Pension & Benefits	(36,571.87)	(36,571.87)	(36,572.00)	(36,572.00)
Stock Based Compensation - FAS 123R	3,813,933.84	3,782,196.52	3,798,065.00	3,798,065.00
Pension Expense-Oregon	3,008,600.29	2,488,770.50	2,748,685.00	2,748,685.00
Bridger Revenue Deferral	316,603.03	316,603.03	316,603.00	316,603.00
Valmy Union Pacific Contract	0.00	919,071.86	459,536.00	459,536.00
Asset Retirement Obligation (ARO)	1,171,047.73	865,689.98	1,018,369.00	1,018,369.00
M & E Reserve	0.00	592,049.21	296,025.00	296,025.00
Rate Case Disallowances	2,273,740.88	2,273,740.88	2,273,741.00	2,273,741.00
VEBA - Post Retirement Benefits	11,343,165.98	10,617,384.12	10,980,275.00	10,980,275.00
Total Account 190	24,193,698.66	23,459,114.40	23,826,407.00	23,826,407.00
Account 281 - Accelerated amortization property:				
Total Account 281 - Accelerated amortization property	0.00	0.00	0.00	0.00
Account 282 - Other property				
Depr Timing Diff - Operating	(453,391,724.26)	(439,778,212.06)	(446,584,968.00)	(446,584,968.00)
Valmy Capitalized Items	(63,560.00)	(121,766.00)	(92,663.00)	(92,663.00)
Total Account 282 - Other property	(453,455,284.26)	(439,899,978.06)	(446,677,631.00)	(446,677,631.00)
Account 283 - Other				
Delivery Accruals	0.00	19,394.99	9,697.00	9,697.00
Pension Expense	(27,664,002.80)	(18,934,258.97)	(23,299,131.00)	(23,299,131.00)
OPUC Grid West Loans	(924.61)	(924.61)	(925.00)	(925.00)
Intervenor Funding Orders	(121,344.24)	(121,343.85)	(121,344.00)	(121,344.00)
2011 LIDAR Surveys Deferral	(119,330.79)	(119,330.79)	(119,331.00)	(119,331.00)
Bennett Mtn Maint Deferral	(29,277.07)	(29,277.08)	(29,277.00)	(29,277.00)
Boardman Decommission	(484,201.36)	(484,201.36)	(484,201.00)	(484,201.00)
OATT Revenue Deficiency	0.00	(112,097.87)	(56,049.00)	(56,049.00)
Langley Revenue Accrual	(370,974.01)	(350,781.44)	(360,878.00)	(360,878.00)
Royalty Income	(355,407.96)	(349,686.80)	(352,547.00)	(352,547.00)
Total - Account 283 - Other	(29,145,462.84)	(20,482,507.78)	(24,813,986.00)	(24,813,986.00)
Total Deferred Income Taxes Applicable to Rate Base Components	(458,407,048.44)	(436,923,371.44)	(447,665,210.00)	(447,665,210.00)

IDAHO POWER COMPANY
FUEL STOCK INVENTORY
For The Thirteen Months Ended December 31, 2015

Line No	Month	(1) Bridger Steam Plant Coal		(2) Bridger Steam Plant Oil		(3) Boardman Steam Plant Coal		(4) Boardman Steam Plant Oil		(5) Valmy Steam Plant Coal		(6) Valmy Steam Plant Oil		(7) Salmon Diesel		(8) Damskin/Langely Gulch Bennett Mtn Natural Gas		(9) Total
1	December, 2014	\$ 23,823,954	\$ 658,643	\$ 3,484,123	\$ 78,015	\$ 26,536,838	\$ 101,572	\$ 39,811	\$ 447,525	\$ 55,170,481								
2	January, 2015	23,430,092	785,129	3,975,395	74,576	26,620,430	23,139	39,811	84,033	55,032,605								
3	February	23,633,568	729,716	4,495,254	74,547	27,828,793	34,829	39,811	167,367	57,003,885								
4	March	24,722,135	654,418	4,769,914	74,441	28,640,038	155,003	39,064	297,541	59,352,554								
5	April	22,248,607	646,925	4,784,109	74,280	29,682,523	140,036	38,322	228,876	57,843,678								
6	May	23,038,167	563,025	4,950,018	72,390	29,771,888	164,904	38,322	228,876	58,827,590								
7	June	22,582,768	692,682	4,862,382	88,424	28,882,508	138,789	38,322	190,647	57,476,522								
8	July	22,376,063	631,638	4,876,305	80,483	27,935,655	141,145	37,934	334,433	56,413,656								
9	August	20,696,521	654,539	4,692,738	69,052	26,464,394	148,678	37,934	272,039	53,035,895								
10	September	24,067,436	605,411	4,758,030	59,113	26,158,532	141,063	37,194	297,186	56,123,965								
11	October	25,021,660	630,769	4,709,429	46,293	28,198,120	126,700	36,405	357,688	59,127,064								
12	November	24,888,471	593,438	4,513,993	67,167	29,439,189	70,167	36,405	360,632	59,969,462								
13	December	24,000,024	490,783	4,918,151	70,474	31,988,670	98,200	36,405	215,551	61,818,258								
14	Average	\$ 23,425,344	\$ 641,317	\$ 4,599,219	\$ 71,481	\$ 28,319,044	\$ 114,171	\$ 38,134	\$ 267,876	\$ 57,476,586								

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For The Thirteen Months Ended December 31, 2015

Line No	Month	(1) Account 154	(2) Account 163	(3) Total
1	December, 2014.....	\$ 50,305,479	\$ 5,098,760	\$ 55,404,239
2	January, 2015.....	50,716,318	5,681,772	56,398,090
3	February.....	50,699,341	5,771,886	56,471,227
4	March.....	51,699,385	5,625,319	57,324,704
5	April.....	51,664,599	5,618,074	57,282,673
6	May.....	50,651,052	5,619,574	56,270,626
7	June.....	50,963,877	5,424,624	56,388,501
8	July.....	50,443,474	5,032,505	55,475,979
9	August.....	50,236,947	5,090,768	55,327,715
10	September.....	51,582,246	4,581,400	56,163,646
11	October.....	51,692,075	4,688,917	56,380,992
12	November.....	52,038,973	4,862,741	56,901,714
13	December.....	52,445,228	4,478,320	56,923,548
14	Average.....	<u>\$ 51,164,538</u>	<u>\$ 5,198,051</u>	<u>\$ 56,362,589</u>

IDAHO POWER COMPANY
PREPAYMENTS
For The Thirteen Months Ended December 31, 2015

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December, 2014.....	\$ 18,355,589
2	January, 2015.....	20,834,821
3	February.....	17,013,012
4	March.....	20,874,691
5	April.....	30,292,982
6	May.....	16,665,898
7	June.....	14,573,729
8	July.....	18,609,825
9	August.....	15,637,924
10	September.....	18,759,956
11	October.....	14,741,690
12	November.....	15,111,068
13	December.....	17,845,551
14	Average.....	<u>\$ 18,408,980</u>

IDAHO POWER COMPANY
OTHER DEFERRED PROGRAMS
For The Twelve Months Ended December 31, 2015

Line No	Program	(1) Amount
	Idaho Public Utilities Commission:	
	Account 186	
1	American Falls Bond Refinancing - (IPUC Order 28880).....	\$ 573,388
	Account 182	
2	LiDAR Survey - (IPUC Order 32426).....	261,628
3	PS&I - Shoshone Falls Expansion - (IPUC Order 29904).....	666,978
4	Siemens LTP Deferred Rate Base - (IPUC Order 33420).....	11,632,907
5	Siemens LTP Rate Base - (IPUC Order 33420).....	17,358,636
	Oregon Public Utilities Commission:	
	Account 182	
6	CUB Fund Interest - (OPUC Order 15-399).....	5,473
7	Siemens LTP Deferred Rate Base - (OPUC Order 15-387).....	446,876
8	Siemens LTP Rate Base - (OPUC Order 15-387).....	786,315
9	SFAS 87 Capitalized Pension - (OPUC Order 10-064).....	3,266,661
	Account 254	
10	Jim Bridger Plant End-of-Life Depreciation - (OPUC Order 12-296)...	<u>(1,131,669)</u>
11	Total.....	<u>\$ 33,867,193</u>

IDAHO POWER COMPANY
 IERCo - SUBSIDIARY RATE BASE COMPONENTS
 For The Thirteen Months Ended December 31, 2015

Line No	Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Receivable from Subsidiary	(4) Notes Payable to Subsidiary	(5) Total
1	December, 2014..	\$ 83,477,460	\$ 1,241,610	\$ 2,053,198	\$ -	\$ 86,772,268
2	January, 2015...	83,589,437	1,237,998	86	(957,903)	83,869,618
3	February.....	83,407,616	1,232,877	116	(1,077,230)	83,563,379
4	March.....	83,560,171	1,226,201	385,914	-	85,172,286
5	April.....	84,165,112	1,218,585	723	863,895	86,248,315
6	May.....	83,932,309	1,216,585	1,886	703,518	85,854,298
7	June.....	85,203,795	1,211,146	2,094	(2,939,972)	83,477,063
8	July.....	86,325,994	1,203,463	2,094	(6,330,716)	81,200,835
9	August.....	86,786,417	1,194,566	2,094	(10,793,962)	77,189,115
10	September.....	88,171,213	1,186,479	2,094	(4,281,471)	85,078,315
11	October.....	89,003,534	1,181,649	2,094	(6,522,322)	83,664,955
12	November.....	83,665,631	1,176,221	2,094	(1,997,499)	82,846,447
13	December.....	84,137,401	1,170,132	1,156,202	-	86,463,735
14	Average.....	<u>\$ 85,032,776</u>	<u>\$ 1,207,501</u>	<u>\$ 277,745</u>	<u>\$ (2,564,128)</u>	<u>\$ 83,953,894</u>

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	TOTAL SYSTEM					ADJUSTED TOTAL - TYPE I & II
	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II	
OPERATING REVENUES						
Retail Sales Revenues	1,151,038,054	0	1,151,038,054	(113,000,017)	1,038,038,037	
Sales for Resale	0	0	0	0	0	
Opportunity Sales	30,887,261	0	30,887,261	7,216,039	38,103,300	
Other Operating Revenues	84,276,131	(29,227,806)	55,048,325	0	55,048,325	
Total Operating Revenue	1,266,201,446	(29,227,806)	1,236,973,640	(105,783,978)	1,131,189,662	
OPERATING EXPENSES						
Operation & Maintenance Expense	800,524,504	14,659,008	815,183,512	(112,151,309)	703,032,203	
Depreciation Expense	130,931,146	0	130,931,146	3,476,869	134,408,015	
Amortization Expense	6,998,504	97,422	7,095,926	36,555	7,132,481	
Accretion Expense	232,049	0	232,049	0	232,049	
Taxes Other Than Income Taxes	32,808,302	0	32,808,302	563,429	33,371,731	
Regulatory Debits/Credits	82,611	0	82,611	0	82,611	
Provision for Deferred Income Taxes	28,183,818	(930,076)	27,253,742	(1,240,239)	26,013,503	
Investment Tax Credit Adjustment	492,099	0	492,099	0	492,099	
Federal Income Tax	12,593,302	(14,272,747)	(1,679,445)	1,959,997	280,552	
State Income Taxes	5,986,288	2,046,084	8,032,372	359,481	8,391,853	
Total Operating Expenses	1,018,832,622	1,599,691	1,020,432,314	(106,995,218)	913,437,095	
OPERATING NET INCOME	247,368,824	(30,827,498)	216,541,326	1,211,240	217,752,567	
Add: IERCO Operating Income	6,659,942	0	6,659,942	0	6,659,942	
CONSOLIDATED OPERATING INCOME	254,028,766	(30,827,498)	223,201,268	1,211,240	224,412,509	
RATE OF RETURN EARNED	8.250%		7.305%		7.358%	

IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OPERATING REVENUES					
Retail Sales Revenues	52,334,999	0	52,334,999	(2,933,239)	49,401,760
Sales for Resale	0	0	0	0	0
Opportunity Sales	1,409,856	0	1,409,856	360,481	1,770,337
Other Operating Revenues	4,254,992	(1,977,713)	2,277,279	33,830	2,311,109
Total Operating Revenue	57,999,846	(1,977,713)	56,022,133	(2,538,928)	53,483,206
OPERATING EXPENSES					
Operation & Maintenance Expense	39,354,523	(1,774,517)	37,580,006	(4,551,882)	33,028,124
Depreciation Expense	5,555,213	0	5,555,213	228,673	5,783,886
Amortization Expense	290,530	4,003	294,532	6,775	301,307
Accretion Expense	10,130	0	10,130	0	10,130
Taxes Other Than Income Taxes	2,244,444	0	2,244,444	(4,053)	2,240,391
Regulatory Debits/Credits	82,611	0	82,611	0	82,611
Provision for Deferred Income Taxes	1,153,212	(18,618)	1,134,593	12,667	1,147,260
Investment Tax Credit Adjustment	20,631	0	20,631	321	20,951
Federal Income Tax	(40,780)	(129,471)	(170,251)	611,861	441,609
State Income Taxes	159,010	164,518	323,528	108,113	431,641
Total Operating Expenses	48,829,522	(1,754,086)	47,075,436	(3,587,526)	43,487,910
OPERATING NET INCOME	9,170,325	(223,628)	8,946,697	1,048,599	9,995,296
Add: IERCO Operating Income	303,994	0	303,994	5,437	309,431
CONSOLIDATED OPERATING INCOME	9,474,319	(223,628)	9,250,692	1,054,035	10,304,727
RATE OF RETURN EARNED	7.274%		7.169%		7.879%
IMPLIED RETURN ON EQUITY	9.093%		8.893%		10.243%

COST OF CAPITAL - DEC 31, 2015

	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	47.407%	5.256%	2.492%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	52.593%	9.900%	5.207%
Total	100.000%		7.698%

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Other Revenues - Acct. #415	\$59,525	\$26,724	\$3,750	\$29,051
DSM Rider Removal	(\$2,037,343)	(\$914,663)	(\$128,353)	(\$994,327)
Allocator Impacts	\$105	\$47	\$7	\$51
Total	(\$1,977,713)	(\$887,892)	(\$124,596)	(\$965,225)
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$2,037,343)	(\$914,663)	(\$128,353)	(\$994,327)
Employee Incentive	(\$536,856)	(\$241,021)	(\$33,822)	(\$262,013)
Other O&M - Account #416	\$67,822	\$30,449	\$4,273	\$33,101
CSPP Adjustment	\$940,482	\$422,228	\$59,250	\$459,003
Advertising	(\$11,023)	(\$4,949)	(\$694)	(\$5,380)
Allocator Impacts	(\$197,599)	(\$88,712)	(\$12,449)	(\$96,438)
Total	(\$1,774,517)	(\$796,668)	(\$111,795)	(\$866,055)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	\$4,044	\$1,815	\$255	\$1,974
Allocator Impacts	(\$41)	(\$18)	(\$3)	(\$20)
Total	\$4,003	\$1,797	\$252	\$1,953
Taxes Other Than Income Taxes				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Interest Expense				
Long-Term Synchronization	\$171,350	\$76,927	\$10,795	\$83,628
Allocator Impacts	(\$6,672)	(\$2,996)	(\$420)	(\$3,256)
Total	\$164,678	\$73,932	\$10,375	\$80,371
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$156,297	\$70,170	\$9,847	\$76,281
Allocator Impacts	(\$280,133)	(\$125,765)	(\$17,648)	(\$136,719)
Total	(\$123,835)	(\$55,596)	(\$7,802)	(\$60,438)
NET TOTAL	(\$495,712)	(\$222,549)	(\$31,230)	(\$241,933)

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	(\$2,933,239)	(\$959,518)	(\$184,794)	(\$1,788,927)
Normalized Opportunity	\$360,481	\$117,920	\$22,710	\$219,851
Allocator Impacts	\$33,830	\$11,066	\$2,131	\$20,632
Total	(\$2,538,928)	(\$830,532)	(\$159,952)	(\$1,548,444)
LESS:				
O&M Expenses				
Annualized Operating Payroll	\$28,536	\$9,335	\$1,798	\$17,404
Annualized P/R Related Adj	\$1,045	\$342	\$66	\$637
Removal of #557 Amortization	(\$2,293,931)	(\$750,389)	(\$144,518)	(\$1,399,025)
Normalized Power Supply	(\$2,750,557)	(\$899,759)	(\$173,285)	(\$1,677,512)
Revenue Sensitive Adj	(\$11,733)	(\$3,838)	(\$739)	(\$7,156)
Allocator Impacts	\$474,757	\$155,302	\$29,910	\$289,546
Total	(\$4,551,882)	(\$1,489,007)	(\$286,769)	(\$2,776,106)
Depreciation Expense				
Annualizing Adj	\$147,518	\$48,256	\$9,294	\$89,969
Allocator Impacts	\$81,155	\$26,547	\$5,113	\$49,495
Total	\$228,673	\$74,803	\$14,406	\$139,463
Amortization Expense				
Annualizing Adjustment	\$1,517	\$496	\$96	\$925
Allocator Impacts	\$5,257	\$1,720	\$331	\$3,206
Total	\$6,775	\$2,216	\$427	\$4,132
Taxes Other Than Income Taxes				
Hydro KWH Tax	\$22,319	\$7,301	\$1,406	\$13,612
Revenue Sensitive Adj	(\$44,732)	(\$14,633)	(\$2,818)	(\$27,281)
Allocator Impacts	\$18,360	\$6,006	\$1,157	\$11,197
Total	(\$4,053)	(\$1,326)	(\$255)	(\$2,472)
Interest Expense				
Long-Term Synchronization	(\$6,570)	(\$2,149)	(\$414)	(\$4,007)
Allocator Impacts	\$62,270	\$20,370	\$3,923	\$37,978
Total	\$55,701	\$18,221	\$3,509	\$33,971
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$147,068	\$48,109	\$9,265	\$89,694
Allocator Impacts	(\$170,615)	(\$55,812)	(\$10,749)	(\$104,055)
Total	(\$23,547)	(\$7,703)	(\$1,483)	(\$14,361)
NET TOTAL	\$1,702,312	\$556,859	\$107,246	\$1,038,208

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds DSM Revenues - IPUC Order	(\$30,531,891)	(\$2,037,343)
Other Operating Revenues - Account #415 Power Solutions, Water Mgmt, Etc.	\$1,304,085	\$59,525
Allocator Impacts Effect of Other Allocators	\$0	\$105
TOTAL TYPE I ADJUSTMENTS	(\$29,227,806)	(\$1,977,713)
<hr/>		
TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales Ordered Weather Normalization and Rate Annualization	(\$113,000,017)	(\$2,933,239)
Normalization/Annualization of Firm Wholesale Sales Ordered Weather Normalization and Rate Annualization	\$0	\$0
Normalization of Opportunity Sales Ordered Sales Normalization	\$7,216,039	\$360,481
Allocator Impacts	\$0	\$33,830
TOTAL TYPE II ADJUSTMENTS	(\$105,783,978)	(\$2,538,928)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral	\$35,802,498	\$0
Removal of deferred power supply expenses as directed by OPUC Staff		
Advertising	(\$256,430)	(\$11,023)
Standard Removal of Non-Allowable Advertising Expenses		
DSM Rider Funds	(\$30,531,891)	(\$2,037,343)
DSM Rider Expenses - IPUC Order		
Cogeneration & Small Power Production	\$20,648,385	\$940,482
Difference Between Actual CSPP Costs And Costs Using Oregon Methodology		
Annualized Incentive Pay Adjustment	(\$12,489,412)	(\$536,856)
Removal of Incentive Pay: 100% Officers; 50% Other Employees		
Allocator Impacts	\$0	(\$197,599)
Effect of Other Allocators		
Other Operating O&M - Account #416	\$1,485,862	\$67,822
Power Solutions, Water Mgmt, Etc.		
TOTAL TYPE I ADJUSTMENTS	\$14,659,012	(\$1,774,517)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply	(\$60,259,473)	(\$2,750,557)
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
Removal of #557 Amortization Expense	(\$52,568,278)	(\$2,293,931)
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	(\$11,733)	(\$11,733)
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	\$663,872	\$28,536
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	\$24,302	\$1,045
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	\$474,757
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$112,151,310)	(\$4,551,882)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$3,476,869	\$147,518
Annualized December Costs Compared to Actual Costs		
Allocator Impacts	\$0	\$81,155
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$3,476,869	\$228,673

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	(\$41)
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	\$97,422	\$4,044
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	\$97,422	\$4,003

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$36,555	\$1,517
Annualized December Costs		
Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	\$5,257
TOTAL TYPE II ADJUSTMENTS	\$36,555	\$6,775

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2015

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

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

IDAHO POWER COMPANY
Taxes Other Than Income Taxes
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
None		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Revenue Sensitive Adjustments	(\$44,732)	(\$44,732)
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
Hydro KWH Tax	\$488,968	\$22,319
Normalizing Adjustment for Hydro Generation		
Irrigation PIC	\$119,193	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	\$18,360
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	\$563,429	(\$4,053)

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2015

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

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

IDAHO POWER COMPANY
Provision for Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$930,076)	(\$38,056)
Allocator Impacts Effect of Other Allocators	\$0	\$19,438
TOTAL TYPE I ADJUSTMENTS	(\$930,076)	(\$18,618)

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$1,240,239)	(\$51,632)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	\$64,299
TOTAL TYPE II ADJUSTMENTS	(\$1,240,239)	\$12,667

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having ITC Implications	\$0	\$0
Allocator Impacts Effect of Other Allocators	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	\$0	\$0
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Investment Tax Credit Implications	\$0	\$0
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	\$321
TOTAL TYPE II ADJUSTMENTS	\$0	\$321

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	\$4,050,887	\$171,350
Allocator Impacts Effect of Other Allocators, Primarily Working Cash Allowance	\$0	(\$6,672)
TOTAL TYPE I ADJUSTMENTS	\$4,050,887	\$164,678

TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	(\$155,569)	(\$6,570)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance	\$0	\$62,270
TOTAL TYPE II ADJUSTMENTS	(\$155,569)	\$55,701

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	\$3,890,074	\$156,297
Allocator Impacts	\$0	(\$280,133)
TOTAL TYPE I ADJUSTMENTS	\$3,890,074	(\$123,835)

TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	\$3,513,424	\$147,068
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	(\$170,615)
TOTAL TYPE II ADJUSTMENTS	\$3,513,424	(\$23,547)

IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$5,437
Effect of Allocators		
TOTAL TYPE II ADJUSTMENTS	\$0	\$5,437

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

SECTION C

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

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	ACTUAL TOTAL	TOTAL SYSTEM		ADJUSTED TOTAL - TYPE I	ADJUSTED TOTAL - TYPE I & II
		TYPE I ADJUSTMENTS	TYPE II ADJUSTMENTS		
Electric Plant in Service	5,323,296,789	0	0	5,323,296,789	5,323,296,789
Less: Accumulated Depreciation Amortization of Other Utility Plant	2,030,379,929 25,171,151	0 0	1,738,434 18,277	2,030,379,929 25,171,151	2,032,118,363 25,189,428
Net Electric Plant in Service	3,267,745,709	0	(1,756,711)	3,267,745,709	3,265,988,998
Less: Customer Advances Accumulated Deferred Income Taxes	4,573,212 447,665,210	0 0	0 (620,120)	4,573,212 447,665,210	4,573,212 447,045,090
Net Electric Plant Investment	2,815,507,287	0	(1,136,591)	2,815,507,287	2,814,370,696
Add: Fuel Inventory Materials and Supplies Prepaid Items Working Cash Allowance Conservation & Other Deferred Programs	57,476,586 56,362,589 0 32,020,980 33,867,193	(24,109,690) 0 0 586,360 0	0 0 0 (4,486,052) 0	33,366,896 56,362,589 0 32,607,340 33,867,193	33,366,896 56,362,589 0 28,121,288 33,867,193
Net Electric Rate Base	2,995,234,635	(23,523,330)	(5,622,643)	2,971,711,306	2,966,088,662
IERCO Rate Base	83,953,894	0	0	83,953,894	83,953,894
Total Combined Rate Base	3,079,188,529	(23,523,330)	(5,622,643)	3,055,665,200	3,050,042,556

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	223,147,154	0	223,147,154	3,475,225	226,622,379
Less: Accumulated Depreciation Amortization of Other Utility Plant	86,888,196 1,038,295	0 0	86,888,196 1,038,295	1,383,425 20,649	88,271,621 1,058,944
Net Electric Plant in Service	135,220,663	0	135,220,663	2,071,151	137,291,814
Less: Customer Advances Accumulated Deferred Income Taxes	20,487 18,757,234	0 36,331	20,487 18,793,566	0 271,016	20,487 19,064,582
Net Electric Plant Investment	116,442,942	(36,331)	116,406,611	1,800,134	118,206,745
Add: Fuel Inventory Materials and Supplies Prepaid Items Working Cash Allowance Conservation & Other Deferred Programs	2,623,531 2,377,905 0 1,574,181 3,397,213	(1,100,492) 0 0 (70,981) 0	1,523,039 2,377,905 0 1,503,200 3,397,213	27,237 33,621 0 (182,075) 472	1,550,276 2,411,526 0 1,321,125 3,397,686
Net Electric Rate Base	126,415,772	(1,207,804)	125,207,968	1,679,390	126,887,358
IERCO Rate Base	3,832,093	0	3,832,093	68,531	3,900,625
Total Combined Rate Base	130,247,866	(1,207,804)	129,040,062	1,747,921	130,787,983

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$3,475,225
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$3,475,225

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$1,738,434	\$74,395
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$1,309,031
TOTAL TYPE II ADJUSTMENTS	\$1,738,434	\$1,383,425

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$18,277	\$754
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$19,895
TOTAL TYPE II ADJUSTMENTS	\$18,277	\$20,649

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2015

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

IDAHO POWER COMPANY
Accumulated Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$36,331
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$36,331

TYPE II ADJUSTMENTS		
Cumulative Impacts	(\$620,120)	(\$26,033)
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$297,050
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$620,120)	\$271,016

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment Commission-Ordered Adjustment To Allowed Inventory	(\$24,109,690)	(\$1,100,492)
Allocator Impacts Effect of Allocators	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	(\$24,109,690)	(\$1,100,492)

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$27,237
TOTAL TYPE II ADJUSTMENTS	\$0	\$27,237

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$33,621
TOTAL TYPE II ADJUSTMENTS	\$0	\$33,621

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2015

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

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

IDAHO POWER COMPANY
Working Cash Allowance
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base	\$586,360	\$28,826
Allocator Impacts Effect of Allocators	\$0	(\$99,807)
TOTAL TYPE I ADJUSTMENTS	\$586,360	(\$70,981)
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Change in O&M Expenses Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base	(\$4,486,052)	(\$206,807)
Allocator Impacts Effect of Allocators, Primarily the Labor Allocator	\$0	\$24,732
TOTAL TYPE II ADJUSTMENTS	(\$4,486,052)	(\$182,075)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator	\$0	\$472
TOTAL TYPE II ADJUSTMENTS	\$0	\$472

**IDAHO POWER COMPANY
 IERCO Rate Base
 Summary
 For the Twelve Months Ended December 31, 2015**

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$68,531
TOTAL TYPE II ADJUSTMENTS	\$0	\$68,531

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

			<u>TOTAL</u>	<u>IDAHO</u>	<u>OREGON</u>
	<u>DESCRIPTION</u>	<u>ALLOC/</u>	<u>SYSTEM</u>	<u>IPUC</u>	<u>OPUC</u>
		<u>SOURCE</u>			
87	***TABLE 1 - ELECTRIC PLANT IN SERVICE***				
88					
89	INTANGIBLE PLANT				
90	301 - ORGANIZATION	P101P	5,703	5,464	239
91	302 - FRANCHISES & CONSENTS	D10	29,607,581	28,391,166	1,216,415
92	303 - MISCELLANEOUS	P101P	30,049,311	28,789,534	1,259,777
93					
94	TOTAL INTANGIBLE PLANT		59,662,595	57,186,164	2,476,431
95					
96	PRODUCTION PLANT				
97	310-316 / STEAM PRODUCTION	D10	1,023,732,342	981,672,721	42,059,622
98	330-336 / HYDRAULIC PRODUCTION	D10	770,058,269	738,420,742	31,637,527
99	340-346 / OTHER PRODUCTION	D10	549,872,058	527,280,791	22,591,267
100					
101	TOTAL PRODUCTION PLANT		2,343,662,670	2,247,374,254	96,288,416
102					
103	TRANSMISSION PLANT				
104	350 / LAND & LAND RIGHTS				
105	SYSTEM TRANSMISSION SERVICE	D11	36,198,419	34,711,222	1,487,197
106	DIRECT ASSIGNMENT	DA350	0	0	0
107	TOTAL ACCOUNT 350		36,198,419	34,711,222	1,487,197
108					
109	352 / STRUCTURES & IMPROVEMENTS				
110	SYSTEM TRANSMISSION SERVICE	D11	75,594,621	72,488,847	3,105,774
111	DIRECT ASSIGNMENT	DA352	658	0	658
112	TOTAL ACCOUNT 352		75,595,279	72,488,847	3,106,432
113					
114	353 / STATION EQUIPMENT				
115	SYSTEM TRANSMISSION SERVICE	D11	404,519,782	387,900,253	16,619,529
116	DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117	TOTAL ACCOUNT 353		404,631,376	387,975,353	16,656,023

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
118	***TABLE 1 - ELECTRIC PLANT IN SERVICE***				
119					
120	354 / TOWERS & FIXTURES				
121	SYSTEM TRANSMISSION SERVICE	D11	172,127,469	165,055,683	7,071,786
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		172,127,469	165,055,683	7,071,786
124					
125	355 / POLES & FIXTURES				
126	SYSTEM TRANSMISSION SERVICE	D11	147,572,509	141,509,554	6,062,956
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		147,606,351	141,509,554	6,096,797
129					
130	356 / OVERHEAD CONDUCTORS & DEVICES				
131	SYSTEM TRANSMISSION SERVICE	D11	199,966,547	191,751,004	8,215,543
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		199,993,042	191,752,193	8,240,849
134					
135	359 / ROADS & TRAILS				
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	374,232	16,034
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	374,232	16,034
139					
140	TOTAL TRANSMISSION PLANT		1,036,542,201	993,867,083	42,675,119

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

			<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1						
2						
3						
4						
5						
6						
7						
8	DESCRIPTION					
141	***TABLE 1 - ELECTRIC PLANT IN SERVICE***					
142						
143	DISTRIBUTION PLANT					
144						
145	360 / LAND & LAND RIGHTS	ACCT360		5,335,315	5,210,110	125,205
146	361 / STRUCTURES & IMPROVEMENTS	ACCT361		33,805,598	32,291,204	1,514,394
147	362 / STATION EQUIPMENT	ACCT362		208,394,796	198,987,058	9,407,738
148	364 / POLES, TOWERS & FIXTURES	DA364		242,732,282	224,096,153	18,636,129
149	365 / OVERHEAD CONDUCTORS & DEVICES	DA365		127,830,116	119,126,622	8,703,494
150	366 / UNDERGROUND CONDUIT	DA366		47,317,840	46,658,113	659,727
151	367 / UNDERGROUND CONDUCTORS & DEVICES	DA367		222,315,690	219,200,206	3,115,484
152	368 / LINE TRANSFORMERS	D80		503,766,410	484,734,993	19,031,417
153	369 / SERVICES	DA369		58,081,267	55,210,935	2,870,332
154	370 / METERS	ACCT370		82,386,872	79,599,968	2,786,904
155	371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371		2,932,672	2,705,908	226,764
156	373 / STREET LIGHTING SYSTEMS	DA373		4,528,803	4,321,006	207,797
157						
158	TOTAL DISTRIBUTION PLANT			1,539,427,661	1,472,142,275	67,285,386
159						
160	GENERAL PLANT					
161	389 / LAND & LAND RIGHTS	PTD		16,582,731	15,887,523	695,209
162	390 / STRUCTURES & IMPROVEMENTS	PTD		108,804,736	104,243,245	4,561,491
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD		47,916,734	45,907,890	2,008,844
164	392 / TRANSPORTATION EQUIPMENT	PTD		73,603,927	70,518,183	3,085,745
165	393 / STORES EQUIPMENT	PTD		2,035,029	1,949,713	85,316
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD		7,832,616	7,504,245	328,372
167	395 / LABORATORY EQUIPMENT	PTD		12,738,074	12,204,048	534,026
168	396 / POWER OPERATED EQUIPMENT	PTD		13,828,348	13,248,613	579,735
169	397 / COMMUNICATIONS EQUIPMENT	PTD		54,885,421	52,584,424	2,300,997
170	398 / MISCELLANEOUS EQUIPMENT	PTD		5,774,046	5,531,976	242,069
171						
172	TOTAL GENERAL PLANT			344,001,662	329,579,859	14,421,803
173						
174	TOTAL ELECTRIC PLANT IN SERVICE			5,323,296,789	5,100,149,635	223,147,154
175						

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
176	***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION***				
177					
178	PRODUCTION PLANT				
179	310-316 / STEAM PRODUCTION	L 97	539,926,174	517,743,530	22,182,644
180	330-336 / HYDRAULIC PRODUCTION	L 88	396,581,941	380,288,536	16,293,406
181	340-346 / OTHER PRODUCTION	L 99	77,467,639	74,284,913	3,182,726
182	TOTAL PRODUCTION PLANT		1,013,975,755	972,316,979	41,658,776
183					
184	TRANSMISSION PLANT				
185	350 / LAND & LAND RIGHTS	L 107	7,434,163	7,128,734	305,430
186	352 / STRUCTURES & IMPROVEMENTS	L 112	25,323,897	24,283,264	1,040,633
187	353 / STATION EQUIPMENT	L 117	112,764,656	108,122,874	4,641,782
188	354 / TOWERS & FIXTURES	L 123	54,154,404	51,929,492	2,224,911
189	355 / POLES & FIXTURES	L 128	58,345,400	55,935,476	2,409,924
190	356 / OVERHEAD CONDUCTORS & DEVICES	L 133	65,132,435	62,448,608	2,683,826
191	359 / ROADS & TRAILS	L 138	271,175	260,034	11,141
192	TOTAL TRANSMISSION PLANT		323,426,129	310,108,482	13,317,648
193					
194	DISTRIBUTION PLANT				
195	360 / LAND & LAND RIGHTS	L 145	27,707	27,057	650
196	361 / STRUCTURES & IMPROVEMENTS	L 146	10,709,748	10,229,982	479,766
197	362 / STATION EQUIPMENT	L 147	56,493,879	53,943,529	2,550,350
198	364 / POLES, TOWERS & FIXTURES	L 148	130,984,541	120,928,009	10,056,531
199	365 / OVERHEAD CONDUCTORS & DEVICES	L 149	49,701,020	46,317,056	3,383,964
200	366 / UNDERGROUND CONDUIT	L 150	15,303,622	15,090,251	213,370
201	367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	82,741,115	81,581,599	1,159,516
202	368 / LINE TRANSFORMERS	L 152	160,481,500	154,418,788	6,062,711
203	369 / SERVICES	L 153	41,474,175	39,424,553	2,049,622
204	370 / METERS	L 154	26,241,554	25,353,880	887,674
205	371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,894,834	1,748,319	146,515
206	373 / STREET LIGHTING SYSTEMS	L 156	3,604,637	3,439,244	165,393
207	TOTAL DISTRIBUTION PLANT		579,658,333	552,502,269	27,156,064
208					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
209 ***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	27,674,266	26,514,060	1,160,206
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	20,814,046	19,941,445	872,601
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,385,952	22,405,528	980,424
216 393 / STORES EQUIPMENT	L 165	728,223	697,694	30,530
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,051,612	2,923,677	127,935
218 395 / LABORATORY EQUIPMENT	L 167	6,035,855	5,782,810	253,045
219 396 / POWER OPERATED EQUIPMENT	L 168	4,635,397	4,441,064	194,333
220 397 / COMMUNICATIONS EQUIPMENT	L 169	18,560,121	17,782,013	778,108
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,766,451	2,650,471	115,980
222 TOTAL GENERAL PLANT		107,651,923	103,138,762	4,513,161
223				
224 UNDER-TOVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,024,712,141	1,938,066,492	86,645,648
226				
227 FAS 143 ADJ & OR DISALLOWED COSTS		5,667,788	5,425,240	242,548
228 TOTAL ACCUM PROVISION DEPRECIATION	L 225	2,030,379,929	1,943,491,733	86,888,196
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	9,815,226	9,407,823	407,403
232 HYDRAULIC PRODUCTION	L 98	15,355,925	14,725,033	630,892
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		25,171,151	24,132,856	1,038,295
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,055,551,080	1,967,624,589	87,926,491
238				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
239 ***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE***		3,267,745,709	3,132,525,046	135,220,663
240				
241 NET ELECTRIC PLANT IN SERVICE				
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	4,573,212	4,552,725	20,487
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		4,573,212	4,552,725	20,487
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,326,974)	(1,321,029)	(5,945)
251 OTHER	LABOR	(22,499,433)	(21,495,965)	(1,003,468)
252 TOTAL ACCOUNT 190		(23,826,407)	(22,816,995)	(1,009,412)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	446,677,631	427,951,277	18,726,354
255 283 / OTHER	P101P	24,813,986	23,773,693	1,040,293
256 TOTAL ACCUM DEFERRED INCOME TAXES		447,665,210	428,907,976	18,757,234
257				
258 NET ELECTRIC PLANT IN SERVICE		2,815,507,287	2,699,064,345	116,442,942
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	57,476,586	54,853,055	2,623,531
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,127,075	16,423,416	703,659
264 TRANSMISSION - GENERAL	L 138	11,155,634	10,696,349	459,285
265 DISTRIBUTION - GENERAL	L 158	21,173,758	20,248,294	925,464
266 OTHER - UNCLASSIFIED	L 174	6,906,122	6,616,624	289,498
267 TOTAL ACCOUNT 154		56,362,589	53,984,684	2,377,905
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 895	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 869	0	0	0
273 SOFTWARE CONTRACTS	L 92	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 813	32,020,980	30,446,799	1,574,181
277				
278 TOTAL WORKING CAPITAL		145,860,155	139,284,538	6,575,617
279				
280 NET ELECTRIC PLANT IN SERVICE		2,961,367,442	2,838,348,884	123,018,558

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

			<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1						
2						
3						
4						
5						
6						
7						
8	DESCRIPTION					
281	***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***					
282				2,961,367,442	2,838,348,884	123,018,559
283	NET ELECTRIC PLANT IN SERVICE					
284	ADD:					
285	105 / PLANT HELD FOR FUTURE USE			0	0	0
286	HYDRAULIC PRODUCTION	L 98		0	0	0
287	TRANS LAND & LAND RIGHTS	L 107		0	0	0
288	TRANS STRUCTURES & IMPROVEMENTS	L 112		0	0	0
289	TRANS STATION EQUIPMENT	L 117		0	0	0
290	DIST LAND & LAND RIGHTS	L 145		0	0	0
291	DIST STRUCTURES & IMPROVEMENTS	L 146		0	0	0
292	GEN LAND & LAND RIGHTS	L 161		0	0	0
293	GEN STRUCTURES & IMPROVEMENTS	L 162		0	0	0
294	TOTAL PLANT HELD FOR FUTURE USE			0	0	0
295						
296	ELECTRIC PLANT ACQUISITION ADJ-114/5	D60		0	0	0
297						
298	DEFERRED PROGRAMS:					
299	182 / CONSERVATION PROGRAMS			0	0	0
300	IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA		0	0	0
301	OREGON DEFERRED CONSERVATION PROGRAMS	CODA		0	0	0
302	TOTAL CONSERVATION PROGRAMS			0	0	0
303	182 / MISC. OTHER REGULATORY ASSETS					
304	CUB FUND INTEREST - OPUC ORDER 15-399	CODA		5,473	0	5,473
305	AM. FALLS BOND REFINANCE	D10		573,388	549,831	23,557
306	SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA		3,266,661	0	3,266,661
307	PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA		666,978	666,978	0
308	LIDAR SURVEY - IPUC ORDER 32426	CIDA		261,628	261,628	0
309	SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA		11,632,907	11,632,907	0
310	SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA		17,358,636	17,358,636	0
311	SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA		446,876	0	446,876
312	SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA		786,315	0	786,315
313	TOTAL OTHER REGULATORY ASSETS			34,998,862	30,469,980	4,528,882
314	186 / MISC. OTHER DEFERRED PROGRAMS	E10		0	0	0
315	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA		(1,131,669)	0	(1,131,669)
316	TOTAL DEFERRED PROGRAMS			33,867,193	30,469,980	3,397,213
317						
318	DEVELOPMENT OF IERCO RATE BASE			85,032,776	81,151,437	3,881,339
319	INVESTMENT IN IERCO	E10		1,207,501	1,152,384	55,117
320	PREPAID COAL ROYALTIES	E10		(2,286,383)	(2,182,021)	(104,362)
321	NOTES RECEIVABLE FROM SUBSIDIARY	E10		83,953,894	80,121,801	3,832,093
322	TOTAL SUBSIDIARY RATE BASE			83,953,894	80,121,801	3,832,093
323						
324	TOTAL COMBINED RATE BASE			3,079,188,529	2,948,940,664	130,247,866

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
325 ***TABLE 4 - OPERATING REVENUES ***				
326 OPERATING REVENUES				
327 FIRM ENERGY SALES				
328 440-448 / RETAIL	RETREV	1,151,038,054	1,098,703,055	52,334,999
329 447/ FIRM SALES FOR RESALE	E10	0	0	0
330 447/ SYSTEM OPPORTUNITY SALES	E10	30,887,261	29,477,405	1,409,856
331 TOTAL SALES OF ELECTRICITY		1,181,925,315	1,128,180,460	53,744,855
332				
333 OTHER OPERATING REVENUES				
334 415 / MERCHANDISING REVENUES	E10	0	0	0
335				
336 449 / OATT TARIFF REFUND				
337 NETWORK	D11	0	0	0
338 POINT-TO-POINT	D11	0	0	0
339 TOTAL ACCOUNT #49		0	0	0
340				
341 451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,119,479	4,036,347	83,132
342				
343 454 / RENTS FROM ELECTRIC PROPERTY				
344 SUBSTATION EQUIPMENT	L 117	11,395,069	10,926,008	469,060
345 TRANSFORMER RENTALS	L 152	14,854	14,293	561
346 LINE RENTALS	D11	2,416,257	2,316,986	99,271
347 COGENERATION	L 481	1,071,454	1,022,652	48,802
348 DARK FIBER PROJECT	CIDA	400,000	400,000	0
349 POLE ATTACHMENTS	L 148	1,508,704	1,392,871	115,833
350 FACILITIES CHARGES	DA454	7,437,701	7,056,515	381,186
351 OTHER RENTALS	L 101	608,939	583,921	25,018
352 MISCELLANEOUS	L 172	0	0	0
353 TOTAL ACCOUNT 454		24,852,978	23,713,247	1,139,732
354				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	<u>DESCRIPTION</u>				
355	456 / OTHER ELECTRIC REVENUES				
356	TRANSMISSION - NETWORK SERVICES	D11	7,523,648	7,214,542	309,106
357	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	846,846	814,854	31,992
358	TRANSMISSION - POINT-TO-POINT	D11	15,758,878	15,111,431	647,447
359	ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
360	PHOTOVOLTAIC STATION SERVICE	L 156	0	0	0
361	DSM RIDER FUNDS	DARIDER	30,531,891	28,494,548	2,037,343
362	STANDBY SERVICE CHARGE	CIDA	488,481	488,481	0
363	SIERRA PACIFIC USAGE CHARGE	E10	68,940	65,793	3,147
364	BPA - OTHER REVENUE	D10	0	0	0
365	ANTELOPE	L 506	67,672	64,886	2,786
366	MISCELLANEOUS	PTD	7,318	7,011	307
367	TOTAL ACCOUNT 456		55,303,674	52,271,546	3,032,128
368					
369	TOTAL OTHER OPERATING REVENUES		84,276,131	80,021,139	4,254,992
370					
371	TOTAL OPERATING REVENUES		1,266,201,446	1,208,201,600	57,999,846

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
372 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
373				
374 STEAM POWER GENERATION				
375 OPERATION				
376 500 / SUPERVISION & ENGINEERING	D10	1,287,886	1,234,974	52,912
377 501 / FUEL	E10	131,286,356	125,293,762	5,992,594
378				
379 502 / STEAM EXPENSES				
380 LABOR	D10	0	0	0
381 OTHER	E10	9,791,611	9,344,671	446,940
382 TOTAL ACCOUNT 502		9,791,611	9,344,671	446,940
383 505 / ELECTRIC EXPENSES				
384 LABOR	D10	0	0	0
385 OTHER	E10	1,262,175	1,204,563	57,612
386 TOTAL ACCOUNT 505		1,262,175	1,204,563	57,612
387 506 / MISCELLANEOUS EXPENSES	D10	6,676,269	6,401,977	274,292
388 507 / RENTS	L 97	432,038	414,288	17,750
389 TOTAL STEAM OPERATION EXPENSES		150,736,335	143,894,235	6,842,100
390				
391 MAINTENANCE				
392 510 / SUPERVISION & ENGINEERING	D10	126,992	121,775	5,217
393 511 / STRUCTURES	D10	878,072	841,997	36,075
394 512 / BOILER PLANT				
395 LABOR	D10	0	0	0
396 OTHER	E10	13,861,559	13,228,845	632,714
397 TOTAL ACCOUNT 512		13,861,559	13,228,845	632,714
398 513 / ELECTRIC PLANT				
399 LABOR	D10	0	0	0
400 OTHER	E10	5,412,553	5,165,496	247,057
401 TOTAL ACCOUNT 513		5,412,553	5,165,496	247,057
402 514 / MISCELLANEOUS STEAM PLANT				
403 TOTAL STEAM MAINTENANCE EXPENSES	D10	6,923,252	6,638,813	284,439
404				
405 TOTAL STEAM GENERATION EXPENSES		177,938,763	169,891,160	8,047,603
406				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
407 ***TABLE 5-- OPERATION & MAINTENANCE EXPENSES ***				
408				
409 HYDRAULIC POWER GENERATION	L 866	5,798,402	5,558,396	240,006
410 535 / SUPERVISION & ENGINEERING				
411 536 / WATER FOR POWER	D10	2,594,651	2,488,051	106,600
412 WATER LEASE	D10	6,475,696	6,209,645	266,051
413 OTHER		9,070,347	8,697,696	372,651
414 TOTAL ACCOUNT 536				
415		14,907,949	14,295,462	612,487
416 537 / HYDRAULIC EXPENSES	D10			
417 538 / ELECTRIC EXPENSES	D10	1,281,251	1,228,611	52,640
418 LABOR	E10	342,257	326,635	15,622
419 OTHER		1,623,508	1,555,246	68,262
420 TOTAL ACCOUNT 538				
421		5,675,338	5,442,169	233,169
422 539 / MISCELLANEOUS EXPENSES	D10	235,266	225,600	9,666
423 540 / RENTS				
424		37,310,810	35,774,569	1,536,241
425 TOTAL HYDRAULIC OPERATION EXPENSES				
426				
427 MAINTENANCE				
428 541 / SUPERVISION & ENGINEERING	L 872	120,335	115,391	4,944
429 542 / STRUCTURES	D10	1,120,484	1,074,449	46,035
430 543 / RESERVOIRS, DAMS & WATERWAYS	D10	575,444	551,802	23,642
431 544 / ELECTRIC PLANT				
432 LABOR	D10	1,614,775	1,548,433	66,342
433 OTHER	E10	1,041,154	993,630	47,524
434 TOTAL ACCOUNT 544		2,655,929	2,542,063	113,866
435				
436 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,860,095	2,742,589	117,506
437				
438 TOTAL HYDRAULIC MAINTENANCE EXPENSES		7,332,287	7,026,295	305,992
439				
440 TOTAL HYDRAULIC GENERATION EXPENSES		44,643,097	42,800,863	1,842,234

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
441 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
442 OTHER POWER GENERATION				
443 OPERATION				
444 546 / SUPERVISION & ENGINEERING	L 879	646,633	620,066	26,567
445 547 / FUEL				
446 SALMON DIESEL	E10	3,406	3,251	155
447 OTHER	E10	54,941,236	52,433,432	2,507,804
448 TOTAL ACCOUNT 547		54,944,642	52,436,682	2,507,960
449				
450 548 / GENERATING EXPENSES				
451 LABOR	D10	2,547,262	2,442,609	104,653
452 OTHER	E10	2,056,645	1,962,769	93,876
453 TOTAL ACCOUNT 548		4,603,907	4,405,378	198,529
454				
455 549 / MISCELLANEOUS EXPENSES	D10	934,376	895,988	38,388
456 550 / RENTS	D10	0	0	0
457				
458 TOTAL OTHER POWER OPER EXPENSES		61,129,558	58,358,114	2,771,444
459				
460 MAINTENANCE				
461 551 / SUPERVISION & ENGINEERING	L 885	0	0	0
462 552 / STRUCTURES	D10	363,695	348,753	14,942
463 553 / GENERATING & ELECTRIC PLANT				
464 LABOR	D10	34,519	33,101	1,418
465 OTHER	E10	37,390	35,683	1,707
466 TOTAL ACCOUNT 553		71,909	68,784	3,125
467				
468 554 / MISCELLANEOUS EXPENSES	L 99	1,270,217	1,218,031	52,186
469 TOTAL OTHER POWER MAINT EXPENSES		1,705,821	1,635,568	70,253
470				
471 TOTAL OTHER POWER GENERATION EXP		62,835,379	59,993,681	2,841,698
472				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
473	OTHER POWER SUPPLY EXPENSE				
474	555.0 / PURCHASED POWER	E10	732,297	688,871	33,426
475	PURCHASED POWER - TRANS LOSSES	E10	85,524,643	81,620,853	3,903,791
476	OTHER PURCHASED POWER		86,256,940	82,319,724	3,937,216
477	TOTAL ACCOUNT 555.0				
478	555.1 / COGENERATION & SMALL POWER PROD				
479	CAPACITY RELATED	D10	2,815,124	2,699,466	115,658
480	ENERGY RELATED	E10	128,524,540	122,658,010	5,866,530
481	TOTAL COGEN & SMALL POWER PROD		131,339,664	125,357,475	5,982,188
482					
483	TOTAL ACCOUNT 555		217,596,604	207,677,199	9,919,405
484					
485	556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,436	2,336	100
486	557 / OTHER EXPENSES				
487	IDAHO POWER COST-RELATED EXPENSES	CIDA	14,471,849	14,471,849	0
488	OREGON POWER COST-RELATED EXPENSES	CODA	2,293,931	0	2,293,931
489	OTHER	D10	3,849,465	3,691,311	158,154
490	TOTAL ACCOUNT 557		20,615,245	18,163,160	2,452,085
491					
492	TOTAL OTHER POWER SUPPLY EXPENSES		238,214,285	225,842,695	12,371,590
493					
494	TOTAL PRODUCTION EXPENSES		523,631,524	498,528,400	25,103,124

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2015**

1 2 3 4 5 6 7 8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
495	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
496					
497	TRANSMISSION EXPENSES				
498					
499	OPERATION				
500	560 / SUPERVISION & ENGINEERING	L 140	4,136,382	3,966,084	170,298
501	561 / LOAD DISPATCHING	D12	2,938,551	2,817,822	120,729
502	562 / STATION EXPENSES	L 117	2,633,328	2,524,931	108,397
503	563 / OVERHEAD LINE EXPENSES	L 123+128+133	967,338	927,490	39,848
504	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	6,279,133	5,992,521	286,612
505	566 / MISCELLANEOUS EXPENSES	L 140	2,365	2,268	97
506	567 / RENTS	L 140	3,084,849	2,957,844	127,005
507					
508	TOTAL TRANSMISSION OPERATION		20,041,946	19,188,959	852,987
509					
510	MAINTENANCE				
511	568 / SUPERVISION & ENGINEERING	L 140	157,051	150,585	6,466
512	569 / STRUCTURES	L 112	932,618	894,294	38,324
513	570 / STATION EQUIPMENT	L 117	3,286,329	3,151,052	135,277
514	571 / OVERHEAD LINES	L 123+128+133	2,935,312	2,814,396	120,916
515	573 / MISCELLANEOUS PLANT	L 140	0	0	0
516					
517	TOTAL TRANSMISSION MAINTENANCE		7,311,310	7,010,327	300,983
518					
519	TOTAL TRANSMISSION EXPENSES		27,353,256	26,199,287	1,153,969

JSS - ACTUAL

**IDAHO POWER COMPANY
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			<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1						
2						
3						
4						
5						
6						
7						
8	DESCRIPTION					
	520 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***					
521	522 DISTRIBUTION EXPENSES					
523						
524	OPERATION					
525	580 / SUPERVISION & ENGINEERING	L 158		4,289,300	4,101,823	187,477
526	581 / LOAD DISPATCHING	D60		3,897,253	3,750,022	147,231
527	582 / STATION EXPENSES	L 147		1,339,544	1,279,072	60,472
528	583 / OVERHEAD LINE EXPENSES	L 148**148		3,968,009	3,675,254	292,755
529	584 / UNDERGROUND LINE EXPENSES	L 150**151		2,889,346	2,848,891	40,455
530	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156		87,956	83,920	4,036
531	586 / METER EXPENSES	L 154		4,769,220	4,607,891	161,329
532	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155		784,157	723,523	60,634
533	588 / MISCELLANEOUS EXPENSES	L 156		6,041,032	5,776,990	264,042
534	589 / RENTS	L 158		262,071	250,616	11,455
535	TOTAL DISTRIBUTION OPERATION			28,327,888	27,098,004	1,229,884
536						
537	MAINTENANCE					
538	590 / SUPERVISION & ENGINEERING	L 158		10,627	10,163	464
539	591 / STRUCTURES	L 146		0	0	0
540	592 / STATION EQUIPMENT	L 147		3,630,618	3,466,718	163,900
541	593 / OVERHEAD LINES	L 148**149		14,203,471	13,155,557	1,047,914
542	594 / UNDERGROUND LINES	L 150**151		604,456	595,993	8,463
543	595 / LINE TRANSFORMERS	L 152		36,603	35,220	1,383
544	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156		486,847	464,509	22,338
545	597 / METERS	L 154		767,988	742,009	25,979
546	598 / MISCELLANEOUS PLANT	L 154		289,620	276,961	12,659
547	TOTAL DISTRIBUTION MAINTENANCE	L 158		20,030,230	18,747,130	1,283,100
548						
549	TOTAL DISTRIBUTION EXPENSES			48,358,118	45,845,134	2,512,984
550						

IDAHO POWER COMPANY
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1	2	3	4	5	6	7	8	9	10	11	12
8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC						
551	CUSTOMER ACCOUNTING EXPENSES										
552	901 / SUPERVISION	L 946	484,451	486,780	17,671						
553	902 / METER READING	CW902	1,843,348	1,764,385	78,963						
554	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	15,508,389	14,953,292	555,097						
555	904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,319,967	3,128,782	191,185						
556	905 / MISC EXPENSES	L 553+554+555	395	379	16						
557	TOTAL CUSTOMER ACCOUNTING EXPENSES		21,156,550	20,313,618	842,932						
558	CUSTOMER SERVICES & INFORMATION EXPENSES										
559	907 / SUPERVISION	L 963	807,713	758,841	48,872						
560	908 / CUSTOMER ASSISTANCE										
561	SYSTEM CONSERVATION	E100	256,416	244,712	11,704						
562	OTHER	DA908	37,350,573	35,086,800	2,263,773						
563	TOTAL ACCOUNT 908		37,606,989	35,331,512	2,275,477						
564	909 / INFORMATION & INSTRUCTIONAL	DA909	424,680	409,488	15,192						
565	910 / MISCELLANEOUS EXPENSES	L 563+564	735,553	691,250	44,303						
566	TOTAL CUST SERV & INFORMATN EXPENSES		39,574,935	37,191,091	2,383,844						

**IDAHO POWER COMPANY
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		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
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7					
8	DESCRIPTION				
	567 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
	568 SALES EXPENSES				
	569 912 / DEMO & SELLING EXPENSES	E10	79,720	76,081	3,639
	570 TOTAL ACCOUNT 924		79,720	76,081	3,639
	571				
	572 ADMINISTRATIVE & GENERAL EXPENSES				
	573 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	73,062,858	69,804,277	3,258,581
	574 921 / OFFICE SUPPLIES	LABOR	14,719,911	14,063,408	656,503
	575 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(26,120,468)	(24,955,503)	(1,164,965)
	576 923 / OUTSIDE SERVICES	LABOR	8,177,858	7,813,128	364,730
	577 924 / PROPERTY INSURANCE				
	578 PRODUCTION - STEAM	L 97	482,421	482,601	19,820
	579 ALL RISK & MISCELLANEOUS	P110P	2,900,186	2,779,462	120,724
	580 TOTAL ACCOUNT 924		3,382,607	3,242,063	140,544
	581				
	582 925 / INJURIES & DAMAGES	LABOR	6,644,800	6,348,444	296,356
	583 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	26,004,874	24,845,065	1,159,809
	584 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,845,953	0	1,845,953
	585 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
	586 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
	587 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
	588 928 / REGULATORY COMMISSION EXPENSES				
	589 FERC ADMIN ASSESS & SECURITIES	D10	1,980,570	1,899,199	81,371
	590 CAPACITY RELATED	E10	781,345	745,680	35,665
	591 ENERGY RELATED	D11	0	0	0
	592 FERC RATE CASE	E99	544,876	519,806	25,070
	593 FERC ORDER 472	D11	17,061	16,360	701
	594 FERC OTHER	D10	158,501	151,989	6,512
	595 FERC - OREGON HYDRO FEE	L 174	0	0	0
	596 SEC EXPENSES	CIDA	0	0	0
	597 IDAHO PUC -RATE CASE	CIDA	1,066	1,066	0
	598 -OTHER	CODA	0	0	0
	599 OREGON PUC -RATE CASE	CODA	132,838	0	132,838
	600 -OTHER		3,616,257	3,334,101	282,156
	601 TOTAL ACCOUNT 928				
	602				

IDAHO POWER COMPANY
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1														
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3														
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6														
7														
8	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>									
	603 929 / DUPLICATE CHARGES	LABOR	0	0	0									
	604 930 1 / GENERAL ADVERTISING	LABOR	618,107	590,540	27,567									
	605 930 2 / MISCELLANEOUS EXPENSES	LABOR	5,444,853	5,202,014	242,839									
	606 931 / RENTS	L 172	2,000	1,916	84									
	607 TOTAL ADM & GEN OPERATION		134,553,323	127,443,165	7,110,158									
	608													
	609 935 / GENERAL PLANT MAINTENANCE	L 172	5,817,078	5,573,205	243,873									
	610 TOTAL ADMIN & GENERAL EXPENSES		140,370,401	133,016,370	7,354,031									
	611													
	612 416 / MERCHANDISING EXPENSE	E10	0	0	0									
	613 TOTAL OPER & MAINT EXPENSES		800,524,504	761,169,981	39,354,523									
	614													

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
615 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
616				
617 DEPRECIATION EXPENSE				
618 310-316 / STEAM PRODUCTION	L 97	25,480,959	24,434,084	1,046,875
619 330-336 / HYDRAULIC PRODUCTION	L 98	14,513,922	13,917,624	596,299
620 340-346 / OTHER PRODUCTION	L 99	17,072,839	16,371,409	701,431
621 TOTAL PRODUCTION PLANT		57,067,721	54,723,117	2,344,604
622				
623 TRANSMISSION PLANT				
624 350 / LAND & LAND RIGHTS	L 107	443,840	425,605	18,235
625 352 / STRUCTURES & IMPROVEMENTS	L 112	1,387,602	1,330,582	57,021
626 353 / STATION EQUIPMENT	L 117	7,683,057	7,366,796	316,261
627 354 / TOWERS & FIXTURES	L 123	2,908,458	2,788,965	119,493
628 355 / POLES & FIXTURES	L 128	4,087,711	3,918,871	168,841
629 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,477,509	4,293,011	184,499
630 359 / ROADS & TRAILS	L 138	3,083	2,956	127
631 TOTAL TRANSMISSION PLANT		20,991,260	20,126,784	864,476
632				
633 DISTRIBUTION PLANT				
634 360 / LAND & LAND RIGHTS	L 145	14,402	14,064	338
635 361 / STRUCTURES & IMPROVEMENTS	L 146	722,781	690,402	32,378
636 362 / STATION EQUIPMENT	L 147	4,153,798	3,966,279	187,518
637 364 / POLES, TOWERS & FIXTURES	L 148	7,518,869	6,941,596	577,272
638 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,805,592	3,546,483	259,109
639 366 / UNDERGROUND CONDUIT	L 150	921,065	908,223	12,842
640 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,009,595	4,939,392	70,203
641 368 / LINE TRANSFORMERS	L 152	12,971,583	12,481,539	490,044
642 369 / SERVICES	L 153	1,479,605	1,406,484	73,121
643 370 / METERS	L 154	5,131,723	4,958,132	173,591
644 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	44,255	40,833	3,422
645 373 / STREET LIGHTING SYSTEMS	L 156	109,113	104,106	5,006
646 TOTAL DISTRIBUTION PLANT		41,882,379	39,997,533	1,884,846

IDAHO POWER COMPANY
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1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
647	***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE***										
648											
649	GENERAL PLANT										
650	389 / LAND & LAND RIGHTS	L 161		0					0		0
651	390 / STRUCTURES & IMPROVEMENTS	L 162		2,259,744					2,165,008		94,737
652	391 / OFFICE FURNITURE & EQUIPMENT	L 163		4,165,654					3,991,014		174,639
653	392 / TRANSPORTATION EQUIPMENT	L 164		82,653					79,188		3,465
654	393 / STORES EQUIPMENT	L 165		66,550					63,760		2,790
655	394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166		322,837					309,302		13,534
656	395 / LABORATORY EQUIPMENT	L 167		546,586					523,671		22,915
657	396 / POWER OPERATED EQUIPMENT	L 168		0					0		0
658	397 / COMMUNICATIONS EQUIPMENT	L 169		2,993,633					2,868,129		125,504
659	398 / MISCELLANEOUS EQUIPMENT	L 170		299,411					286,859		12,552
660	TOTAL GENERAL PLANT			10,737,068					10,286,931		450,137
661											
662	403/ BOARDMAN ARO DEPRECIATION EXP	DAARO		549,017					525,295		23,722
663	DEPR EXP BEFORE DISALLOWED COSTS			131,227,445					125,659,661		5,567,784
664											
665	DEPRECIATION ON DISALLOWED COSTS			(296,299)					(283,728)		(12,572)
666	TOTAL DEPRECIATION EXPENSE	L 863		130,931,146					125,375,933		5,555,213
667											
668	AMORTIZATION EXPENSE										
669	INTANGIBLE PLANT										
670	HYDRAULIC PRODUCTION	L 94		7,095,926					6,801,393		294,532
671	ADJUSTMENTS, GAINS & LOSSES	L 99		0					0		0
672	TOTAL AMORTIZATION EXPENSE	L 94		(97,422)					(93,419)		(4,003)
673				6,998,504					6,707,974		290,530
674	TOTAL DEPRECIATION & AMORTIZATION EXP			137,929,649					132,083,907		5,845,742
675											
676	411.05334 / ARO ACCRETION EXPENSE	DAACCRETION		232,049					221,918		10,130
677											

JSS - ACTUAL

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			ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
8	DESCRIPTION					
678	***TABLE 7 - TAXES OTHER THAN INCOME TAXES***					
679						
680	TAXES OTHER THAN INCOME					
681	FEDERAL TAXES					
682	FICA	LABOR		14,633,862	13,981,196	652,666
683	FUTA	LABOR		93,143	88,989	4,154
684	LESS PAYROLL DEDUCTION	LABOR		(15,336,530)	(14,652,526)	(684,004)
685						
686	STATE TAXES					
687	AD VALOREM TAXES			1,513,210	1,451,040	62,170
688	JIM BRIDGER STATION	L 97		1,040,199	997,463	42,736
689	VALMY	L 97		229,067	219,656	9,411
690	BOARDMAN	L 97		7,388,530	7,084,975	303,555
691	OTHER-PRODUCTION PLANT	L 101		5,616,215	5,384,992	231,223
692	OTHER-TRANSMISSION PLANT	L 139		9,736,075	9,310,530	425,545
693	OTHER-DISTRIBUTION PLANT	L 158		1,940,635	1,859,277	81,358
694	OTHER-GENERAL PLANT	L 172		27,463,931	26,307,933	1,155,998
695	SUB-TOTAL			4,993	4,788	205
696	LICENSES - HYDRO PROJECTS	L 98				
697						
698						
699	REGULATORY COMMISSION FEES					
700	STATE OF IDAHO	CIDA		2,842,553	2,842,553	0
701	STATE OF OREGON	CODA		206,569	0	206,569
702						
703	FRANCHISE TAXES					
704	STATE OF OREGON	CODA		824,997	0	824,997
705						
706	OTHER STATE TAXES					
707	UNEMPLOYMENT TAXES	LABOR		609,525	582,340	27,185
708	HYDRO GENERATION KWH TAX	E10		1,241,630	1,184,956	56,674
709	IRRIGATION-PIC	CIDA		223,629	223,629	0
710						
711	CANADA GST TAXES	E10		0	0	0
712						
713	TOTAL TAXES OTHER THAN INCOME			32,808,302	30,563,859	2,244,444
714						
715						

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1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
							DESCRIPTION				
							716 ***TABLE 8 - REGULATORY DEBITS/CREDITS ***				
							717 REGULATORY DEBITS/CREDITS				
							718 STATE OF IDAHO	CIDA	0	0	0
							719 STATE OF OREGON	CODA	82,611	0	82,611
							720				
							721 TOTAL REGULATORY DEBITS/CREDITS		82,611	0	82,611
							722				
							723				
							724 ***TABLE 9 - INCOME TAXES ***				
							725				
							726 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
							727 ACCOUNT #282 - RELATED	P101P	23,761,845	22,765,662	996,183
							728 ACCOUNTS #190 & #283 - RELATED	L 757	4,421,972	4,264,944	157,029
							729 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		28,183,818	27,030,606	1,153,212
							730				
							731 411 4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	492,099	471,468	20,631
							732				
							733 SUMMARY OF INCOME TAXES				
							734				
							735 TOTAL FEDERAL INCOME TAX	L 774	12,593,302	12,634,083	(40,780)
							736				
							737 STATE INCOME TAX				
							738 STATE OF IDAHO	L 899	5,656,833	5,498,277	158,556
							739 STATE OF OREGON	L 814	277,681	277,681	0
							740 OTHER STATES	L 855	51,775	51,321	454
							741 TOTAL STATE INCOME TAXES		5,986,288	5,827,278	159,010

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1	DESCRIPTION				
2	8 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
3	743		1,266,201,446	1,208,201,600	57,999,846
4	744 OPERATING REVENUES				
5	745				
6	746 OPERATING EXPENSES				
7	747 OPERATION & MAINTENANCE		800,524,504	761,169,981	39,354,523
8	748 DEPRECIATION EXPENSE		130,931,146	125,375,933	5,555,213
	749 AMORTIZATION OF LIMITED TERM PLANT		6,998,504	6,707,974	290,530
	750 ACCRETION EXPENSE		232,049	221,918	10,130
	751 TAXES OTHER THAN INCOME		32,808,302	30,563,859	2,244,444
	752 REGULATORY DEBITS/CREDITS		82,611	0	82,611
	753 TOTAL OPERATING EXPENSES		971,577,115	924,039,665	47,537,450
	754				
	755 BOOK-TAX ADJUSTMENT	L 753	0	0	0
	756				
	757 INCOME BEFORE TAX ADJUSTMENTS		294,624,331	284,161,935	10,462,396
	758				
	759 INCOME STATEMENT ADJUSTMENTS				
	760 LONG TERM DEBT INTEREST EXPENSE	L 24	83,055,805	79,542,593	3,513,212
	761 OTHER INTEREST EXPENSE	L 24	8,712,689	8,344,147	368,542
	762 TOTAL INTEREST CHARGES		91,768,494	87,886,741	3,881,753
	763				
	764 NET OPERATING INCOME BEFORE STATE INCOME TAXES		202,855,837	196,275,194	6,580,643
	765				
	766 TOTAL STATE INCOME TAXES (ALLOWED)		6,896,334	6,707,140	189,194
	767				
	768 NET FEDERAL INCOME AFTER STATE INCOME TAXES		195,959,503	189,568,054	6,391,449
	769				
	770 FEDERAL TAX AT 35 PERCENT		68,585,826	66,348,819	2,237,007
	771 ADD : FIN 48 ADJUSTMENT	L 770	(1,762,050)	(1,704,579)	(57,471)
	772 PRIOR YEARS' TAX ADJUSTMENT	L 770	5,476,806	5,298,174	178,632
	773				
	774 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		72,300,582	69,942,414	2,358,168
	775				
	776 OTHER TAX ADJUSTMENTS				
	777 ALLOWANCE FOR AFUDC	P101P	31,829,021	30,494,632	1,334,389
	778 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(155,996,168)	(149,456,240)	(6,539,928)
	779 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 757	(46,425,081)	(44,776,481)	(1,648,600)
	780 SUM OF OTHER ADJUSTMENTS		(170,592,228)	(163,738,089)	(6,854,139)
	781 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(59,707,280)	(57,308,331)	(2,398,949)
	782				
	783 TOTAL FEDERAL INCOME TAX		12,593,302	12,634,083	(40,780)

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
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7					
8	<u>DESCRIPTION</u>				
784	*** TABLE 11 - OREGON STATE INCOME TAXES ***				
785					
786	NET OPERATING INCOME BEFORE TAXES - OREGON	L 764	202,855,837	196,275,194	6,580,643
787					
788	ALLOWANCE FOR AFUDC	P101P	31,829,021	30,494,632	1,334,389
789					
790	STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(155,996,188)	(149,456,240)	(6,539,928)
791	STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(46,425,081)	(44,776,481)	(1,648,600)
792	TOTAL STATE INCOME TAX ADJUSTMENTS		(202,421,249)	(194,232,722)	(8,188,527)
793	ADD: MFG DEDUCTION NOT ALLOWED	L 757	2,776,466	2,677,871	98,595
794					
795	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(167,815,762)	(161,060,218)	(6,755,544)
796					
797	INCOME SUBJECT TO OREGON TAX		35,040,075	35,214,976	(174,901)
798					
799	IERCO TAXABLE INCOME	E10	10,243,100	9,775,552	467,548
800	BONUS DEPRECIATION ADJUSTMENT	P101P	(8,399,464)	(8,047,328)	(352,136)
801	FEDERAL NOL	L 750	0	0	0
802	TOTAL STATE TAXABLE INCOME - OREGON		36,883,711	36,943,200	(59,489)
803	APPORTIONMENT FACTOR (0.045454550)		1,679,237	1,679,237	0
804	POST APPOINTMENT M ITEMS	L 757	0	0	0
805	TOTAL TAXABLE INCOME - OREGON		1,679,237	1,679,237	0
806					
807	OREGON TAX AT 6.6 PERCENT		110,830	110,830	0
808	LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
809					
810	STATE INCOME TAX ALLOWED - OREGON		110,830	110,830	0
811	ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
812	PRIOR YEARS' TAX ADJUSTMENT	L 807	166,851	166,851	0
813					
814	STATE INCOME TAX PAID - OREGON		277,681	277,681	0
815					

**IDAHO POWER COMPANY
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			<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1						
2						
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4						
5						
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7						
8	DESCRIPTION					
	816 ***TABLE 12 - IDAHO STATE INCOME TAXES ***					
817	816 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 764		202,855,837	196,275,194	6,580,643
819	820 ALLOWANCE FOR AFUDC	P101P		31,829,021	30,494,632	1,334,389
821	822 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P		(155,996,168)	(149,456,240)	(6,539,928)
823	823 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757		(46,425,081)	(44,776,481)	(1,648,600)
824	STATE INCOME TAX ADJUSTMENTS			(202,421,249)	(194,232,722)	(8,188,527)
825	825 INCOME SUBJECT TO IDAHO TAX			32,263,609	32,537,105	(273,496)
827	827 IERCO TAXABLE INCOME	E10		10,243,100	9,775,552	467,548
828	829 BONUS DEPRECIATION ADJUSTMENT	P101P		71,781,388	68,772,051	3,009,337
830	FEDERAL NOL	L 750		0	0	0
831	TOTAL STATE TAXABLE INCOME - IDAHO			114,288,097	111,084,707	3,203,390
832	832 IDAHO TAX AT 5.9 PERCENT			6,742,998	6,553,998	189,000
833	834 LESS: INVESTMENT TAX CREDIT	P101P		0	0	0
835	835 STATE INCOME TAX ALLOWED - IDAHO			6,742,998	6,553,998	189,000
837	ADD: FIN 48 ADJUSTMENT	L 833		0	0	0
838	PRIOR YEARS' TAX ADJUSTMENT	L 833		(1,086,165)	(1,055,721)	(30,444)
839	STATE INCOME TAX PAID - IDAHO			5,656,833	5,498,277	158,556
840	840 OTHER STATE INCOME TAX					
841	841 INCOME SUBJECT TO TAX			32,263,609	32,537,105	(273,496)
844	844 IERCO TAXABLE INCOME	E10		10,243,100	9,775,552	467,548
845	845 BONUS DEPRECIATION ADJUSTMENT	P101P		0	0	0
846	FEDERAL NOL	L 750		0	0	0
847	848 TOTAL TAXABLE INCOME BEFORE APPOINTMENT-OTHER STATES	L 757		42,506,709	42,312,657	194,052
849	POST APPOINTMENT M ITEMS			0	0	0
850	TOTAL TAXABLE INCOME-OTHER STATES			42,506,709	42,312,657	194,052
851	851 OTHER TAX AT 0.1 PERCENT			42,507	42,313	194
852	ADD: FIN 48 ADJUSTMENT	L 839		0	0	0
853	PRIOR YEARS' TAX ADJUSTMENT	L 839		9,268	9,008	260
854	OTHER STATES' INCOME TAX PAID			51,775	51,321	454
855						

**IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
866 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
857 STEAM POWER GENERATION	D10	368,150	353,025	15,125
858 500-513 / TOTAL STEAM GENERATION				
859 HYDRAULIC POWER GENERATION	L 866	4,727,264	4,531,594	195,670
860 535 / SUPERVISION & ENGINEERING	E10	788,710	752,709	36,001
861 536 / WATER FOR POWER	D10	6,045,469	5,797,093	248,376
862 537 / HYDRAULIC EXPENSES	D10	1,281,251	1,228,611	52,640
863 538 / ELECTRIC EXPENSES	D10	3,594,020	3,446,361	147,659
864 539 / MISCELLANEOUS EXPENSES	D10	0	0	0
865 540 / RENTS	D10	16,436,714	15,756,369	680,345
866 TOTAL HYDRAULIC OPERATION EXPENSES		102,590	98,375	4,215
867 541 / SUPERVISION & ENGINEERING	L 872	760,748	729,493	31,255
868 542 / STRUCTURES	D10	333,602	319,896	13,706
869 543 / RESERVOIRS, DAMS & WATERWAYS	D10	1,614,775	1,548,433	66,342
870 544 / ELECTRIC PLANT	D10	1,605,460	1,539,500	65,960
871 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	4,417,175	4,235,697	181,478
872 TOTAL HYDRAULIC MAINTENANCE EXPENSES		20,853,889	19,992,066	861,823
873 TOTAL HYDRAULIC GENERATION EXPENSES				
874 OTHER POWER GENERATION				
875 546 / SUPERVISION & ENGINEERING	L 879	565,107	541,890	23,217
876 548 / GENERATING EXPENSES	D10	2,547,262	2,442,609	104,653
877 549 / MISCELLANEOUS EXPENSES	D10	427,618	410,049	17,569
878 550 / RENTS	D10	0	0	0
879 TOTAL OTHER POWER OPER EXPENSES		3,539,987	3,394,548	145,439
880				
881 551 / SUPERVISION & ENGINEERING	L 885	0	0	0
882 552 / STRUCTURES	D10	197,345	189,237	8,108
883 553 / GENERATING & ELECTRIC PLANT	D10	34,519	33,101	1,418
884 554 / MISCELLANEOUS EXPENSES	D10	313,384	300,509	12,875
885 TOTAL OTHER POWER MAINT EXPENSES		545,248	522,847	22,401
886 TOTAL OTHER POWER GENERATION EXP		4,085,235	3,917,395	167,840
887 555 / PURCHASE POWER	E10	0	0	0
888 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	54	52	2
889				
890 TOTAL OTHER POWER SUPPLY EXPENSES	D10	3,046,829	2,921,651	125,178
891				
892 TOTAL OTHER POWER EXPENSES	D10	3,046,883	2,921,703	125,180
893				
892 TOTAL PRODUCTION EXPENSES		28,354,157	27,184,189	1,169,968
893				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1	894 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
2	895				
3	896 TRANSMISSION EXPENSES				
4	897 560 / SUPERVISION & ENGINEERING	L 140	2,217,565	2,126,266	91,299
5	898 561 / LOAD DISPATCHING	D12	2,550,991	2,446,185	104,806
6	899 562 / STATION EXPENSES	L 117	2,000,647	1,918,293	82,354
7	900 563 / OVERHEAD LINE EXPENSES	L 123+128+133	380,919	365,228	15,691
8	901 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
	902 566 / MISCELLANEOUS EXPENSES	L 519	0	0	0
	903 567 / RENTS	L 140	0	0	0
	904 TOTAL TRANSMISSION OPERATION		7,150,122	6,855,972	294,150
	905 568 / SUPERVISION & ENGINEERING	L 140	52,214	50,064	2,150
	906 569 / STRUCTURES	L 112	748,310	717,560	30,750
	907 570 / STATION EQUIPMENT	L 117	1,808,014	1,733,590	74,424
	908 571 / OVERHEAD LINES	L 123+128+133	874,423	838,402	36,021
	909 573 / MISCELLANEOUS PLANT	L 140	0	0	0
	910 TOTAL TRANSMISSION MAINTENANCE		3,482,961	3,339,616	143,345
	911 TOTAL TRANSMISSION EXPENSES		10,633,083	10,195,588	437,495
	912				
	913 DISTRIBUTION EXPENSES				
	914 580 / SUPERVISION & ENGINEERING	L 158	3,249,141	3,107,127	142,014
	915 581 / LOAD DISPATCHING	D60	3,351,729	3,225,107	126,622
	916 582 / STATION EXPENSES	L 147	859,346	820,552	38,794
	917 583 / OVERHEAD LINE EXPENSES	L 148+149	2,796,881	2,590,531	206,350
	918 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,160,395	1,144,148	16,247
	919 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	60,646	57,863	2,783
	920 586 / METER EXPENSES	L 154	3,349,541	3,236,236	113,305
	921 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	523,997	483,480	40,517
	922 588 / MISCELLANEOUS EXPENSES	L 549	4,091,372	3,878,759	212,613
	923 589 / RENTS	L 158	268	256	12
	924 TOTAL DISTRIBUTION OPERATION		19,443,316	18,544,059	899,257

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2015**

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
925	****TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ****				
926					
927					
928	590 / SUPERVISION & ENGINEERING	L 158	7,020	6,713	307
929	591 / STRUCTURES	L 146	0	0	0
930	592 / STATION EQUIPMENT	L 147	2,293,302	2,189,774	103,528
931	593 / OVERHEAD LINES	L 148+149	4,454,053	4,125,439	328,614
932	594 / UNDERGROUND LINES	L 150+151	438,967	432,821	6,146
933	595 / LINE TRANSFORMERS	L 152	23,117	22,244	873
934	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	271,951	259,473	12,478
935	597 / METERS	L 154	636,956	615,410	21,546
936	598 / MISCELLANEOUS PLANT	L 158	215,623	206,199	9,424
937	TOTAL DISTRIBUTION MAINTENANCE		8,340,989	7,858,071	482,918
938	TOTAL DISTRIBUTION EXPENSES		27,784,305	26,402,130	1,382,175
939					
940	CUSTOMER ACCOUNTING EXPENSES				
941	901 / SUPERVISION	L 946	420,820	405,470	15,350
942	902 / METER READING	CW902	1,041,246	996,642	44,604
943	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,684,033	9,337,409	346,624
944	904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
945	905 / MISC EXPENSES	L 945-944	0	0	0
946	TOTAL CUSTOMER ACCOUNTING EXPENSES		11,146,099	10,739,521	406,578
947					
948	CUSTOMER SERVICES & INFORMATION EXPENSES				
949	907 / SUPERVISION	L 952	620,926	583,356	37,570
950	908 / CUSTOMER ASSISTANCE	L 583	4,138,608	3,888,194	250,414
951	909 / INFORMATION & INSTRUCTIONAL	L 584	0	0	0
952	910 / MISCELLANEOUS EXPENSES	L 950-951	304,318	285,905	18,413
953	TOTAL CUST SERV & INFORMATN EXPENSES		5,063,852	4,757,455	306,397
954					
955	SALES EXPENSES				
956	912 / DEMO & SELLING EXPENSES	L 569	0	0	0
957	TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
958 ***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
959				
960 ADMINISTRATIVE & GENERAL EXPENSES				
961 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	45,198,050	43,181,325	2,016,725
962 921 / OFFICE SUPPLIES	PTDCAS	229,905	219,647	10,258
963 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
964 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
965 924 / PROPERTY INSURANCE				
966 PRODUCTION - STEAM	L 97	0	0	0
967 ALL RISK & MISCELLANEOUS	P101P	272,794	261,357	11,437
968 TOTAL ACCOUNT 924				
969				
970 925 / INJURIES & DAMAGES	LABOR	119,002	113,695	5,307
971 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
972 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
973 928 / REGULATORY COMMISSION EXPENSES				
974 FERC ADMIN ASSESSMENTS	L 174	0	0	0
975 FERC RATE CASE EXPENSE	RESREV	0	0	0
976 SEC EXPENSES	L 174	0	0	0
977 IDAHO PUC - RATE CASE	CIDA	0	0	0
978 - OTHER	CIDA	0	0	0
979 OREGON PUC - RATE CASE	CODA	0	0	0
980 -OTHER	CODA	0	0	0
981 TOTAL ACCOUNT 928				
982				
983 929 / DUPLICATE CHARGES	SUBEX	0	0	0
984 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
985 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	149,893	143,205	6,688
986 931 / RENTS	L 172	0	0	0
987 935 / GENERAL PLANT MAINTENANCE	P3008	963,324	922,938	40,386
988 TOTAL ADMIN & GENERAL EXPENSES		46,932,968	44,842,166	2,090,802
989 TOTAL OPER & MAINT EXPENSES		129,914,464	124,121,050	5,793,414
990				
991 TOTAL LABOR - RATIO (%)		1	0.9554	0.0446

IDAHO POWER COMPANY
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			<u>ALLOCI/SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1						
2						
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4						
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7						
8	DESCRIPTION					
	992 ***TABLE 14 - ALLOCATIONS FACTORS***					
993						
994	CAPACITY RELATED KW					
995	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVEL	D10		2,382,840.0	2,284,942.0	97,898.0
996	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11		2,382,840.0	2,284,942.0	97,898.0
997	RETAIL TRANSMISSION	D12		2,382,840.0	2,284,942.0	97,898.0
998	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60		2,261,936.0	2,176,484.0	85,452.0
999						
	1000 ENERGY RELATED MWH					
1001	GENERATION LEVEL (PSP)	E10		15,412,426.4	14,708,922.9	703,503.5
1002	RETAIL MWH AT GENERATION LVL	E100		15,412,426.4	14,708,922.9	703,503.5
1003	CUSTOMER LEVEL	EBP		14,200,158.2	13,546,803.0	653,355.2
1004						
	1005 CUSTOMER RELATED FACTORS					
1006	969-DIRECT ASSIGNMENT	DA369		58,081,266	55,210,934	2,870,332
1007	370-METER INVESTMENT	ACCT370		82,386,872	79,599,968	2,786,904
1008	902-CUSTOMER WEIGHTED	CW602		1,843,348	1,764,385	78,963
1009	903-CUSTOMER WEIGHTED	CW603		15,508,389	14,953,292	555,097
1010	904-CUSTOMER WEIGHTED	CW604		4,128,897	3,891,129	237,768
1011	909-DIRECT ASSIGN-AVG NO.CUST.	DA609		519,752	501,160	18,593

**IDAHO POWER COMPANY
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	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1012	***TABLE 14 - ALLOCATION FACTORS***				
1013					
1014	DIRECT ASSIGNMENTS				
1015	252-CUSTOMER ADVANCES	DA252	4,573,212	4,552,725	20,487
1016	350-LAND & LAND RIGHTS	DA350	0	0	0
1017	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1018	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1019	354-TOWERS & FIXTURES	DA354	0	0	0
1020	355-POLES & FIXTURES	DA355	33,842	0	33,842
1021	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1022	359-ROADS & TRAILS	DA359	0	0	0
1023	360-LAND & LAND RIGHTS	ACCT360	5,300,525	5,176,136	124,389
1024	361-STRUCTURES & IMPROVEMENTS	ACCT361	34,175,352	32,644,394	1,530,958
1025	362-STATION EQUIPMENT	ACCT362	216,853,728	207,064,121	9,789,607
1026	364-POLES, TOWERS & FIXTURES	DA364	242,732,282	224,096,153	18,636,129
1027	365-OVERHEAD CONDUCTORS & DEVICES	DA365	127,830,116	119,126,622	8,703,494
1028	366-UNDERGROUND CONDUIT	DA366	47,317,840	46,658,113	659,727
1029	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	222,315,690	219,200,206	3,115,484
1030	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,932,671	2,705,907	226,764
1031	373-STREET LIGHTING SYSTEMS	DA373	4,528,803	4,321,006	207,797
1032	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,119,479	4,036,347	83,132
1033	454-REVENUE - FACILITIES CHARGE	DA454	7,437,701	7,056,515	381,186
1034	908-OTHER CUSTOMER ASSISTANCE	DA908	37,350,572	35,086,799	2,263,773
1035	440-RETAIL SALES REVENUE	RETREV	1,151,038,056	1,098,703,057	52,334,999
1036	447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1037	RIDER FUND DIRECT ASSIGNMENT	DARIDER	30,531,891	28,494,548	2,037,343
1038	411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	232,049	221,918	10,130
1039	403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	549,017	525,295	23,722
1040	IDAHO	CIDA	1	1	0
1041	OREGON	CODA	1	0	1
1042	NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

**IDAHO POWER COMPANY
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			<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1						
2						
3						
4						
5						
6						
7						
8	DESCRIPTION					
1043	***TABLE 14 - ALLOCATION FACTORS***					
1044						
1045	INTERNALLY DEVELOPED ALLOCATION FACTORS					
1046	PLANT - PROD, TRANS&DIST	PTD		4,919,632,532	4,713,383,612	206,248,920
1047	LAB - PROD, TRANS, DIST, CUST ACCT&CSIS	PTDCAS		82,981,496	79,278,883	3,702,613
1048	PLANT - HYDRO, OTHER, TSUBS, DSUBS&GP	P110P		2,386,359,038	2,287,023,854	99,335,184
1049	PLANT - GEN PLT (390,391,397&398)	P300B		217,380,936	208,267,535	9,113,401
1050	PLANT - PROD, TRANS, DIST&GEN	P101P		5,263,634,194	5,042,963,471	220,670,723
1051	O&M - PROD, TRANS, DIST, CUST ACCT&CSIS	SUBEX		660,074,383	628,077,530	31,996,853
1052	LAB - PROD, TRANS, DIST, CUST ACCT&CSIS	RELAB		82,981,496	79,278,883	3,702,613
1053	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR		129,522,668	123,745,998	5,776,670
1054	REV - RETAIL, RESALE & WHEELING	FMREV		1,189,363,016	1,135,236,975	54,126,041
1055	O&M - ALL EXCEPT FUEL	O&M		605,223,159	574,741,841	30,481,318
1056	PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY		799,371,501	766,519,840	32,851,662
1057	O&M - TOTAL (NOT USED)	OM401		800,524,504	761,169,981	39,354,523

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1058	***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1059					
1060	CAPACITY RELATED KW				
1061	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	95.89%	4.11%
1062	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.89%	4.11%
1063	RETAIL TRANSMISSION	D12	100.00%	95.89%	4.11%
1064	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.22%	3.78%
1065					
1066	ENERGY RELATED MWH				
1067	GENERATION LEVEL (PSP)	E10	100.00%	95.44%	4.56%
1068	RETAIL MWH AT GENERATION LVL	E100	100.00%	95.44%	4.56%
1069	CUSTOMER LEVEL	E99	100.00%	95.40%	4.60%
1070					
1071	CUSTOMER RELATED FACTORS				
1072	369-DIRECT ASSIGNMENT	DA369	100.00%	95.06%	4.94%
1073	370-METER INVESTMENT	ACCT370	100.00%	96.62%	3.38%
1074	902-CUSTOMER WEIGHTED	CW902	100.00%	95.72%	4.28%
1075	903-CUSTOMER WEIGHTED	CW903	100.00%	96.42%	3.58%
1076	904-CUSTOMER WEIGHTED	CW904	100.00%	94.24%	5.76%
1077	909-DIRECT ASSIGN-AVG.NO CUST.	DA909	100.00%	96.42%	3.58%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1078	***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1079					
1080	DIRECT ASSIGNMENTS				
1081	252-CUSTOMER ADVANCES	DA252	100.00%	99.55%	0.45%
1082	350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1083	352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1084	353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1085	354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1086	355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1087	356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1088	359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1089	360-LAND & LAND RIGHTS	ACCT360	100.00%	97.65%	2.35%
1090	361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.52%	4.48%
1091	362-STATION EQUIPMENT	ACCT362	100.00%	95.49%	4.51%
1092	364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.32%	7.68%
1093	365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.19%	6.81%
1094	366-UNDERGROUND CONDUIT	DA366	100.00%	98.61%	1.39%
1095	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.60%	1.40%
1096	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.27%	7.73%
1097	373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.41%	4.59%
1098	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.98%	2.02%
1099	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.87%	5.13%
1100	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	93.94%	6.06%
1101	440-RETAIL SALES REVENUE	RETREV	100.00%	95.45%	4.55%
1102	447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1103	IDAHO	CIDA	100.00%	100.00%	0.00%
1104	OREGON	CODA	100.00%	0.00%	100.00%
1105	NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1106	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1107	PLANT - PROD,TRANS&DIST	PTD	100.00%	95.81%	4.19%
1108	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.54%	4.46%
1109	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.84%	4.16%
1110	PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.81%	4.19%
1111	PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.81%	4.19%
1112	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.15%	4.85%
1113	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.54%	4.46%
1114	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.54%	4.46%
1115	REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.45%	4.55%
1116	O&M - ALL EXCEPT FUEL	O&M	100.00%	94.96%	5.04%
1117	PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.89%	4.11%
1118	O&M - TOTAL (NOT USED)	OM401	100.00%	95.08%	4.92%
1119					
1120					

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

**JURISDICTIONAL SEPARATION STUDY
TYPE I ADJUSTED**

IDAHO POWER COMPANY
YEAR-END REPORT TO THE OREGON PUBLIC UTILITY COMMISSION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	223,147.2
Less: Accum Prov for Depreciation	86,888.2
Amort of Other Utility Plant	1,038.3
Net Electric Plant-in-Service	135,220.7
Less: Cust Advances for Construction	20.5
Accumulated Deferred Income Taxes	18,793.6
Add: Fuel Inventory	1,523.0
Materials & Supplies	2,377.9
Prepayments	0.0
Working Cash Allowance	1,503.2
Net Electric Rate Base	121,810.8
Add: Conservation & Deferred Programs	3,397.2
IERCO Rate Base	3,832.1
Total Combined Rate Base	129,040.1
Development of Net Income	
Operation Revenues	56,022.1
Operating Expenses	
Operation & Maintenance Expenses	37,580.0
Depreciation Expense	5,555.2
Amortization Expense	294.5
Accretion Expense	10.1
Taxes Other Than Income Taxes	2,244.4
Regulatory Debits/Credits	82.6
Deferred Income Taxes	1,134.6
Investment Tax Credits Adj - Net	20.6
Federal Income Taxes	(170.3)
State Income Taxes	323.5
Total Operating Expenses	47,075.4
Operating Income	8,946.7
Add: IERCO Operating Income	304.0
Total Operating Income	9,250.7
Rate of Return Earned - Percent	7.169%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
87	***TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
88					
89	INTANGIBLE PLANT				
90	301 - ORGANIZATION	P101P	5,703	5,464	239
91	302 - FRANCHISES & CONSENTS	D10	29,607,581	28,391,166	1,216,415
92	303 - MISCELLANEOUS	P101P	30,049,311	28,789,534	1,259,777
93					
94	TOTAL INTANGIBLE PLANT		59,662,595	57,186,164	2,476,431
95					
96	PRODUCTION PLANT				
97	310-316 / STEAM PRODUCTION	D10	1,023,732,342	981,672,721	42,059,622
98	330-336 / HYDRAULIC PRODUCTION	D10	770,056,269	738,420,742	31,637,527
99	340-346 / OTHER PRODUCTION	D10	549,872,058	527,280,791	22,591,267
100					
101	TOTAL PRODUCTION PLANT		2,343,662,670	2,247,374,254	96,288,416
102					
103	TRANSMISSION PLANT				
104	350 / LAND & LAND RIGHTS				
105	SYSTEM TRANSMISSION SERVICE	D11	36,198,419	34,711,222	1,487,197
106	DIRECT ASSIGNMENT	DA350	0	0	0
107	TOTAL ACCOUNT 350		36,198,419	34,711,222	1,487,197
108					
109	352 / STRUCTURES & IMPROVEMENTS				
110	SYSTEM TRANSMISSION SERVICE	D11	75,594,621	72,488,847	3,105,774
111	DIRECT ASSIGNMENT	DA352	658	0	658
112	TOTAL ACCOUNT 352		75,595,279	72,488,847	3,106,432
113					
114	353 / STATION EQUIPMENT				
115	SYSTEM TRANSMISSION SERVICE	D11	404,519,782	387,900,253	16,619,529
116	DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117	TOTAL ACCOUNT 353		404,631,376	387,975,353	16,656,023

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
118 ***TABLE 1 - ELECTRIC PLANT IN SERVICE***				
120 354/ TOWERS & FIXTURES				
121 SYSTEM TRANSMISSION SERVICE	D11	172,127,469	165,055,683	7,071,786
122 DIRECT ASSIGNMENT	DA354	0	0	0
123 TOTAL ACCOUNT 354		172,127,469	165,055,683	7,071,786
124				
125 355/ POLES & FIXTURES				
126 SYSTEM TRANSMISSION SERVICE	D11	147,572,509	141,509,554	6,062,956
127 DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128 TOTAL ACCOUNT 355		147,606,351	141,509,554	6,096,797
129				
130 356/ OVERHEAD CONDUCTORS & DEVICES				
131 SYSTEM TRANSMISSION SERVICE	D11	199,966,547	191,751,004	8,215,543
132 DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133 TOTAL ACCOUNT 356		199,993,042	191,752,193	8,240,849
134				
135 359/ ROADS & TRAILS				
136 SYSTEM TRANSMISSION SERVICE	D11	390,266	374,232	16,034
137 DIRECT ASSIGNMENT	DA359	0	0	0
138 TOTAL ACCOUNT 359		390,266	374,232	16,034
139				
140 TOTAL TRANSMISSION PLANT		1,036,542,201	993,867,083	42,675,119

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
141 ***TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	5,335,315	5,210,110	125,205
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	33,805,598	32,291,204	1,514,394
147 362 / STATION EQUIPMENT	ACCT362	208,394,796	198,987,058	9,407,738
148 364 / POLES, TOWERS & FIXTURES	DA364	242,732,282	224,096,153	18,636,129
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	127,830,116	119,126,622	8,703,494
150 366 / UNDERGROUND CONDUIT	DA366	47,317,840	46,658,113	659,727
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	222,315,690	219,200,206	3,115,484
152 368 / LINE TRANSFORMERS	D80	503,766,410	484,734,993	19,031,417
153 369 / SERVICES	DA369	58,081,267	55,210,935	2,870,332
154 370 / METERS	ACCT370	82,386,872	79,599,968	2,786,904
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,932,672	2,705,908	226,764
156 373 / STREET LIGHTING SYSTEMS	DA373	4,528,803	4,321,006	207,797
157				
158 TOTAL DISTRIBUTION PLANT		1,539,427,661	1,472,142,275	67,285,386
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	16,582,731	15,887,523	695,209
162 390 / STRUCTURES & IMPROVEMENTS	PTD	108,804,736	104,243,245	4,561,491
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	47,916,734	45,907,890	2,008,844
164 392 / TRANSPORTATION EQUIPMENT	PTD	73,603,927	70,518,183	3,085,745
165 393 / STORES EQUIPMENT	PTD	2,035,029	1,949,713	85,316
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	7,832,616	7,504,245	328,372
167 395 / LABORATORY EQUIPMENT	PTD	12,738,074	12,204,048	534,026
168 396 / POWER OPERATED EQUIPMENT	PTD	13,828,348	13,248,613	579,735
169 397 / COMMUNICATIONS EQUIPMENT	PTD	54,885,421	52,584,424	2,300,997
170 398 / MISCELLANEOUS EQUIPMENT	PTD	5,774,046	5,531,976	242,069
171				
172 TOTAL GENERAL PLANT		344,001,662	329,579,859	14,421,803
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,323,296,789	5,100,149,635	223,147,154
175				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
176 ***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	539,926,174	517,743,530	22,182,644
180 330-338 / HYDRAULIC PRODUCTION	L 98	396,581,941	380,288,536	16,293,406
181 340-346 / OTHER PRODUCTION	L 99	77,467,639	74,284,913	3,182,726
182 TOTAL PRODUCTION PLANT		1,013,975,755	972,316,979	41,658,776
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	7,434,163	7,128,734	305,430
186 362 / STRUCTURES & IMPROVEMENTS	L 112	25,323,897	24,283,264	1,040,633
187 353 / STATION EQUIPMENT	L 117	112,764,656	108,122,874	4,641,782
188 354 / TOWERS & FIXTURES	L 123	54,154,404	51,929,492	2,224,911
189 355 / POLES & FIXTURES	L 128	58,345,400	55,935,476	2,409,924
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	65,132,435	62,448,608	2,683,826
191 359 / ROADS & TRAILS	L 138	271,175	260,034	11,141
192 TOTAL TRANSMISSION PLANT		323,426,129	310,108,482	13,317,648
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	27,707	27,057	650
196 361 / STRUCTURES & IMPROVEMENTS	L 146	10,709,748	10,229,982	479,766
197 362 / STATION EQUIPMENT	L 147	56,493,879	53,943,529	2,550,350
198 364 / POLES, TOWERS & FIXTURES	L 148	130,984,541	120,928,009	10,056,531
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	49,701,020	46,317,056	3,383,964
200 366 / UNDERGROUND CONDUIT	L 150	15,303,622	15,090,251	213,370
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	82,741,115	81,581,589	1,159,516
202 368 / LINE TRANSFORMERS	L 152	160,481,500	154,418,788	6,062,711
203 369 / SERVICES	L 153	41,474,175	39,424,553	2,049,622
204 370 / METERS	L 154	26,241,554	25,353,880	887,674
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,894,834	1,748,319	146,515
206 373 / STREET LIGHTING SYSTEMS	L 156	3,604,637	3,439,244	165,393
207 TOTAL DISTRIBUTION PLANT		579,658,333	552,502,269	27,156,064
208				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
209 ***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	27,674,266	26,514,060	1,160,206
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	20,814,046	19,941,445	872,601
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,385,952	22,405,528	980,424
216 393 / STORES EQUIPMENT	L 165	728,223	697,694	30,530
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,051,612	2,923,677	127,935
218 395 / LABORATORY EQUIPMENT	L 167	6,035,855	5,782,810	253,045
219 396 / POWER OPERATED EQUIPMENT	L 168	4,635,397	4,441,064	194,333
220 397 / COMMUNICATIONS EQUIPMENT	L 169	18,560,121	17,782,013	778,108
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,766,451	2,650,471	115,980
222 TOTAL GENERAL PLANT		107,651,923	103,138,762	4,513,161
223				
224 UNDER-OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,024,712,141	1,938,066,492	86,645,648
226				
227 FAS 143 ADJ & OR DISALLOWED COSTS		5,667,788	5,425,240	242,548
228 TOTAL ACCUM PROVISION DEPRECIATION	L 225	2,030,379,929	1,943,491,733	86,888,196
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	9,815,226	9,407,823	407,403
232 HYDRAULIC PRODUCTION	L 98	15,355,925	14,725,033	630,892
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		25,171,151	24,132,856	1,038,295
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,055,551,080	1,967,624,589	87,926,491
238				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

1 2 3 4 5 6 7 8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
239	***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE***				
240					
241	NET ELECTRIC PLANT IN SERVICE		3,267,745,709	3,132,525,046	135,220,663
242	LESS:				
243	252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244	POWER SUPPLY	D10	0	0	0
245	OTHER	DA652	4,573,212	4,552,725	20,487
246	TOTAL CUSTOMER ADV FOR CONSTRUCTION		4,573,212	4,552,725	20,487
247					
248	ACCUMULATED DEFERRED INCOME TAXES				
249	190 / ACCUMULATED DEFERRED INCOME TAXES				
250	CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,326,974)	(1,321,029)	(5,945)
251	OTHER	LABOR	(22,499,433)	(21,532,297)	(967,136)
252	TOTAL ACCOUNT 190		(23,826,407)	(22,853,326)	(973,081)
253	281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254	282 / OTHER PROPERTY	P101P	446,677,631	427,951,277	18,726,354
255	283 / OTHER	P101P	24,813,986	23,773,693	1,040,293
256	TOTAL ACCUM DEFERRED INCOME TAXES		447,665,210	428,871,644	18,793,566
257					
258	NET ELECTRIC PLANT IN SERVICE		2,815,507,287	2,699,100,677	116,406,611
259	ADD:				
260	WORKING CAPITAL				
261	151 / FUEL INVENTORY	E10	33,366,896	31,843,857	1,523,039
262	154 / PLANT MATERIALS & SUPPLIES				
263	PRODUCTION - GENERAL	L 101	17,127,075	16,423,416	703,659
264	TRANSMISSION - GENERAL	L 139	11,155,634	10,696,349	459,285
265	DISTRIBUTION - GENERAL	L 168	21,173,758	20,248,294	925,464
266	OTHER - UNCLASSIFIED	L 174	6,906,122	6,616,624	289,498
267	TOTAL ACCOUNT 154		56,362,589	53,984,684	2,377,905
268	165 / PREPAID ITEMS				
269	AD VALOREM TAXES	L 695	0	0	0
270	OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271	INSURANCE	L 101	0	0	0
272	PENSION-RELATED PREPAYMENTS	L 969	0	0	0
273	SOFTWARE CONTRACTS	L 92	0	0	0
274	MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275	TOTAL ACCOUNT 165		0	0	0
276	WORKING CASH ALLOWANCE	L 613	32,607,340	31,104,140	1,503,200
277					
278	TOTAL WORKING CAPITAL		122,336,825	116,932,681	5,404,144
279					
280	NET ELECTRIC PLANT IN SERVICE		2,937,844,113	2,816,033,358	121,810,755

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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TWELVE MONTHS ENDED DECEMBER 31, 2015**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
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8	DESCRIPTION				
281	***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE***				
282					
283	NET ELECTRIC PLANT IN SERVICE		2,937,844,113	2,816,033,358	121,810,755
284	ADD:				
285	105 / PLANT HELD FOR FUTURE USE		0	0	0
286	HYDRAULIC PRODUCTION	L 08	0	0	0
287	TRANS LAND & LAND RIGHTS	L 107	0	0	0
288	TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289	TRANS STATION EQUIPMENT	L 117	0	0	0
290	DIST LAND & LAND RIGHTS	L 145	0	0	0
291	DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292	GEN LAND & LAND RIGHTS	L 161	0	0	0
293	GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294	TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295					
296	ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
297					
298	DEFERRED PROGRAMS:				
299	182 / CONSERVATION PROGRAMS				
300	IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301	OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302	TOTAL CONSERVATION PROGRAMS		0	0	0
303	182 / MISC. OTHER REGULATORY ASSETS				
304	CUB FUND INTEREST - OPUC ORDER 15-399	CODA	5,473	0	5,473
305	AM. FALLS BOND REFINANCE	D10	573,388	549,831	23,557
306	SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	3,266,661	0	3,266,661
307	PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	666,978	666,978	0
308	LIDAR SURVEY - IPUC ORDER 32426	CIDA	261,628	261,628	0
309	SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	11,632,907	11,632,907	0
310	SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	17,358,636	17,358,636	0
311	SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	446,876	0	446,876
312	SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	786,315	0	786,315
313	TOTAL OTHER REGULATORY ASSETS		34,998,862	30,469,980	4,528,882
314	186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,131,669)	0	(1,131,669)
316	TOTAL DEFERRED PROGRAMS		33,867,193	30,469,980	3,397,213
317					
318	DEVELOPMENT OF IERCO RATE BASE				
319	INVESTMENT IN IERCO	E10	85,032,776	81,151,437	3,881,339
320	PREPAID COAL ROYALTIES	E10	1,207,501	1,152,384	55,117
321	NOTES RECEIVABLE FROM SUBSIDIARY	E10	(2,286,383)	(2,182,021)	(104,362)
322	TOTAL SUBSIDIARY RATE BASE		83,953,894	80,121,801	3,832,093
323					
324	TOTAL COMBINED RATE BASE		3,055,665,200	2,926,625,138	129,040,062

IDAHO POWER COMPANY
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	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1				
2				
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7				
8	<u>DESCRIPTION</u>			
325	***TABLE 4 - OPERATING REVENUES***			
326	OPERATING REVENUES			
327	FIRM ENERGY SALES			
328	440-448 / RETAIL	1,151,038,054	1,098,703,055	52,334,999
329	447/ FIRM SALES FOR RESALE	0	0	0
330	447/ SYSTEM OPPORTUNITY SALES	30,887,261	29,477,405	1,409,856
331	TOTAL SALES OF ELECTRICITY	1,181,925,315	1,128,180,460	53,744,855
332				
333	OTHER OPERATING REVENUES			
334	415 / MERCHANDISING REVENUES	1,304,085	1,244,560	59,525
335				
336	449 / OATT TARIFF REFUND			
337	NETWORK			
338	POINT-TO-POINT	0	0	0
339	TOTAL ACCOUNT 449	0	0	0
340				
341	451 / MISCELLANEOUS SERVICE REVENUES	4,119,479	4,036,347	83,132
342				
343	454 / RENTS FROM ELECTRIC PROPERTY			
344	SUBSTATION EQUIPMENT	11,395,069	10,926,008	469,060
345	TRANSFORMER RENTALS	14,854	14,293	561
346	LINE RENTALS	2,416,257	2,316,986	99,271
347	COGENERATION	1,071,454	1,022,547	48,907
348	DARK FIBER PROJECT	400,000	400,000	0
349	POLE ATTACHMENTS	1,508,704	1,392,871	115,833
350	FACILITIES CHARGES	7,437,701	7,056,515	381,186
351	OTHER RENTALS	608,939	583,921	25,018
352	MISCELLANEOUS	0	0	0
353	TOTAL ACCOUNT 454	24,852,978	23,713,142	1,139,836
354				

**IDAHO POWER COMPANY
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		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
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8	DESCRIPTION				
355	456 / OTHER ELECTRIC REVENUES	D11	7,523,648	7,214,542	309,106
356	TRANSMISSION - NETWORK SERVICES	D60	846,846	814,854	31,992
357	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D11	15,758,878	15,111,431	647,447
358	TRANSMISSION - POINT-TO-POINT	L 140	0	0	0
359	ALTERNATE TRANSMISSION SERV. CHG.	L 158	0	0	0
360	PHOTOVOLTAIIC STATION SERVICE	DARIDER	0	0	0
361	DSM RIDER FUNDS	CIDA	498,481	498,481	0
362	STANDBY SERVICE CHARGE	E10	68,940	65,793	3,147
363	SIERRA PACIFIC USAGE CHARGE	D10	0	0	0
364	BPA - OTHER REVENUE	L 506	67,672	64,886	2,786
365	ANTELOPE	PTD	7,318	7,011	307
366	MISCELLANEOUS		24,771,783	23,776,998	994,785
367	TOTAL ACCOUNT 456				
368			55,048,325	52,771,046	2,277,279
369	TOTAL OTHER OPERATING REVENUES		1,236,973,640	1,180,951,507	56,022,133
370					
371	TOTAL OPERATING REVENUES				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
372 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
373				
374 STEAM POWER GENERATION				
375 OPERATION				
376 500 / SUPERVISION & ENGINEERING	D10	1,253,315	1,201,823	51,492
377 501 / FUEL	E10	131,286,356	125,293,762	5,992,594
378				
379 502 / STEAM EXPENSES				
380 LABOR	D10	0	0	0
381 OTHER	E10	9,791,611	9,344,671	446,940
382 TOTAL ACCOUNT 502		9,791,611	9,344,671	446,940
383 505 / ELECTRIC EXPENSES				
384 LABOR	D10	0	0	0
385 OTHER	E10	1,262,175	1,204,563	57,612
386 TOTAL ACCOUNT 505		1,262,175	1,204,563	57,612
387 506 / MISCELLANEOUS EXPENSES	D10	6,675,448	6,401,190	274,258
388 507 / RENTS	L 97	432,038	414,288	17,750
389 TOTAL STEAM OPERATION EXPENSES		150,700,943	143,860,297	6,840,646
390				
391 MAINTENANCE				
392 510 / SUPERVISION & ENGINEERING	D10	126,992	121,775	5,217
393 511 / STRUCTURES	D10	878,072	841,997	36,075
394 512 / BOILER PLANT				
395 LABOR	D10	0	0	0
396 OTHER	E10	13,861,559	13,228,845	632,714
397 TOTAL ACCOUNT 512		13,861,559	13,228,845	632,714
398 513 / ELECTRIC PLANT				
399 LABOR	D10	0	0	0
400 OTHER	E10	5,412,553	5,165,496	247,057
401 TOTAL ACCOUNT 513		5,412,553	5,165,496	247,057
402 514 / MISCELLANEOUS STEAM PLANT				
403 TOTAL STEAM MAINTENANCE EXPENSES	D10	6,923,252	6,638,813	284,439
404		27,202,428	25,996,925	1,205,503
405 TOTAL STEAM GENERATION EXPENSES		177,903,371	169,857,222	8,046,149
406				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

				<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1							
2							
3							
4							
5							
6							
7							
8	<u>DESCRIPTION</u>						
407	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***						
408							
409	HYDRAULIC POWER GENERATION						
410	535 / SUPERVISION & ENGINEERING	L 866			5,343,943	5,122,748	221,195
411	536 / WATER FOR POWER						
412	WATER LEASE	D10			2,518,828	2,415,343	103,485
413	OTHER	D10			6,475,696	6,209,645	266,051
414	TOTAL ACCOUNT 536				8,994,524	8,624,988	369,536
415							
416	537 / HYDRAULIC EXPENSES	D10			14,326,764	13,738,155	588,609
417	538 / ELECTRIC EXPENSES						
418	LABOR	D10			1,158,077	1,110,498	47,579
419	OTHER	E10			342,257	326,635	15,622
420	TOTAL ACCOUNT 538				1,500,334	1,437,132	63,202
421							
422	539 / MISCELLANEOUS EXPENSES	D10			5,329,825	5,110,851	218,974
423	540 / RENTS	D10			235,266	225,600	9,666
424							
425	TOTAL HYDRAULIC OPERATION EXPENSES				35,730,656	34,259,474	1,471,182
426							
427	MAINTENANCE						
428	541 / SUPERVISION & ENGINEERING	L 872			110,472	105,933	4,539
429	542 / STRUCTURES	D10			1,047,349	1,004,319	43,030
430	543 / RESERVOIRS, DAMS & WATERWAYS	D10			543,373	521,049	22,324
431	544 / ELECTRIC PLANT						
432	LABOR	D10			1,459,538	1,399,573	59,965
433	OTHER	E10			1,041,154	993,630	47,524
434	TOTAL ACCOUNT 544				2,500,692	2,393,204	107,488
435							
436	545 / MISCELLANEOUS HYDRAULIC PLANT	L 98			2,705,753	2,594,588	111,165
437							
438	TOTAL HYDRAULIC MAINTENANCE EXPENSES				6,907,639	6,619,093	288,546
439							
440	TOTAL HYDRAULIC GENERATION EXPENSES				42,638,295	40,878,567	1,759,728

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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			<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1						
2						
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5						
6						
7						
8	DESCRIPTION					
441	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***					
442	OTHER POWER GENERATION					
443	OPERATION					
444	546 / SUPERVISION & ENGINEERING	L 879		592,306	567,971	24,335
445	547 / FUEL					
446	SALMON DIESEL	E10	3,406		3,251	155
447	OTHER	E10		54,941,236	52,433,432	2,507,804
448	TOTAL ACCOUNT 547			54,944,642	52,436,682	2,507,960
449						
450	548 / GENERATING EXPENSES					
451	LABOR	D10		2,302,379	2,207,787	94,592
452	OTHER	E10		2,056,645	1,962,769	93,876
453	TOTAL ACCOUNT 548			4,359,024	4,170,556	188,468
454						
455	549 / MISCELLANEOUS EXPENSES	D10		893,267	856,567	36,700
456	550 / RENTS	D10		0	0	0
457						
458	TOTAL OTHER POWER OPER EXPENSES			60,789,239	58,031,777	2,757,462
459						
460	MAINTENANCE					
461	551 / SUPERVISION & ENGINEERING	L 885		0	0	0
462	552 / STRUCTURES	D10		344,723	330,560	14,163
463	553 / GENERATING & ELECTRIC PLANT					
464	LABOR	D10		31,200	29,918	1,282
465	OTHER	E10		37,390	35,683	1,707
466	TOTAL ACCOUNT 553			68,590	65,601	2,989
467						
468	554 / MISCELLANEOUS EXPENSES	L 99		1,240,090	1,189,141	50,949
469	TOTAL OTHER POWER MAINT EXPENSES			1,653,403	1,585,303	68,100
470						
471	TOTAL OTHER POWER GENERATION EXP			62,442,642	59,617,080	2,825,562
472						

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
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6					
7					
8	DESCRIPTION				
473	OTHER POWER SUPPLY EXPENSE				
474	555.0 / PURCHASED POWER	E10	732,297	698,871	33,426
475	PURCHASED POWER - TRANS LOSSES	E10	85,524,643	81,620,853	3,903,791
476	OTHER PURCHASED POWER		86,256,940	82,319,724	3,937,216
477	TOTAL ACCOUNT 555.0				
478	555.1 / COGENERATION & SMALL POWER PROD	D10	0	0	0
479	CAPACITY RELATED	E10	151,988,049	145,050,522	6,937,527
480	ENERGY RELATED		151,988,049	145,050,522	6,937,527
481	TOTAL COGEN & SMALL POWER PROD				
482			238,244,989	227,370,246	10,874,743
483	TOTAL ACCOUNT 555				
484				2,331	100
485	556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,431	2,331	
486	557 / OTHER EXPENSES				
487	IDAHO POWER COST-RELATED EXPENSES	CIDA	50,274,347	50,274,347	0
488	OREGON POWER COST-RELATED EXPENSES	CODA	2,293,931	0	2,293,931
489	OTHER	D10	3,556,551	3,410,432	146,119
490	TOTAL ACCOUNT 557		56,124,829	53,684,779	2,440,050
491					
492	TOTAL OTHER POWER SUPPLY EXPENSES		294,372,249	281,057,355	13,314,894
493					
494	TOTAL PRODUCTION EXPENSES		577,356,557	551,410,225	25,946,333

**IDAHO POWER COMPANY
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1 2 3 4 5 6 7 8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
495	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
496	497 TRANSMISSION EXPENSES				
498	499 OPERATION				
500	500 560 / SUPERVISION & ENGINEERING	L 140	3,923,195	3,761,675	161,520
501	501 561 / LOAD DISPATCHING	D12	2,693,310	2,582,656	110,654
502	502 562 / STATION EXPENSES	L 117	2,440,994	2,340,514	100,480
503	503 563 / OVERHEAD LINE EXPENSES	L 123+128+133	930,718	892,378	38,340
504	504 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	6,279,133	5,992,521	286,612
505	505 566 / MISCELLANEOUS EXPENSES	L 140	2,365	2,268	97
506	506 567 / RENTS	L 140	3,084,849	2,957,844	127,005
507	508 TOTAL TRANSMISSION OPERATION		19,354,564	18,529,856	824,708
509	510 MAINTENANCE				
511	511 568 / SUPERVISION & ENGINEERING	L 140	152,031	145,772	6,259
512	512 569 / STRUCTURES	L 112	860,679	825,311	35,368
513	513 570 / STATION EQUIPMENT	L 117	3,112,514	2,984,392	128,122
514	514 571 / OVERHEAD LINES	L 123+128+133	2,851,249	2,733,796	117,453
515	515 573 / MISCELLANEOUS PLANT	L 140	0	0	0
516	517 TOTAL TRANSMISSION MAINTENANCE		6,976,473	6,689,271	287,202
518	518 TOTAL TRANSMISSION EXPENSES		26,331,037	25,219,126	1,111,911

**IDAHO POWER COMPANY
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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
520	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
521	522 DISTRIBUTION EXPENSES				
523	524 OPERATION				
525	526 580 / SUPERVISION & ENGINEERING	L 158	3,976,942	3,803,118	173,824
526	527 581 / LOAD DISPATCHING	D60	3,575,032	3,439,974	135,058
527	528 582 / STATION EXPENSES	L 147	1,256,930	1,200,187	56,743
528	529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,699,129	3,426,212	272,917
529	530 584 / UNDERGROUND LINE EXPENSES	L 150+151	2,777,791	2,738,898	38,893
530	531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	82,126	78,358	3,768
531	532 586 / METER EXPENSES	L 154	4,447,210	4,296,774	150,436
532	533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	733,782	677,044	56,738
533	534 588 / MISCELLANEOUS EXPENSES	L 158	5,647,705	5,400,855	246,850
534	535 589 / RENTS	L 159	262,045	250,592	11,453
535	TOTAL DISTRIBUTION OPERATION		26,458,692	25,312,011	1,146,681
536	537 MAINTENANCE				
537	538 590 / SUPERVISION & ENGINEERING	L 156	9,952	9,517	435
538	539 591 / STRUCTURES	L 146	0	0	0
539	540 592 / STATION EQUIPMENT	L 147	3,410,150	3,256,203	153,947
540	541 593 / OVERHEAD LINES	L 148+149	13,775,278	12,758,955	1,016,323
541	542 594 / UNDERGROUND LINES	L 150+151	562,256	554,384	7,872
542	543 595 / LINE TRANSFORMERS	L 152	34,381	33,082	1,299
543	544 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	460,703	439,564	21,139
544	545 597 / METERS	L 154	706,754	682,847	23,907
545	546 598 / MISCELLANEOUS PLANT	L 158	268,891	257,138	11,753
546	547 TOTAL DISTRIBUTION MAINTENANCE		19,228,365	17,991,690	1,236,675
547	548 TOTAL DISTRIBUTION EXPENSES		45,687,057	43,303,701	2,383,356
548	549				
549	550				

**IDAHO POWER COMPANY
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1	2	3	4	5	6	7	8	9	10	11	12	13	14
							<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>		
551	CUSTOMER ACCOUNTING EXPENSES												
552	901 / SUPERVISION	L 946		443,995					427,799		16,196		
553	902 / METER READING	CW902		1,743,247					1,668,572		74,675		
554	903 / CUSTOMER RECORDS & COLLECTIONS	CW903		14,577,408					14,055,634		521,774		
555	904 / UNCOLLECTIBLE ACCOUNTS	CW904		3,319,967					3,128,782		191,185		
556	905 / MISC EXPENSES	L 553+554+555		395					379		16		
557	TOTAL CUSTOMER ACCOUNTING EXPENSES			20,085,012					19,281,167		803,845		
558	CUSTOMER SERVICES & INFORMATION EXPENSES												
559	907 / SUPERVISION	L 853		748,020					722,823		25,197		
560	908 / CUSTOMER ASSISTANCE												
561	SYSTEM CONSERVATION	E100		256,416					244,712		11,704		
562	OTHER	DA908		6,420,814					6,207,596		213,218		
563	TOTAL ACCOUNT 908			6,677,230					6,452,308		224,922		
564	909 / INFORMATION & INSTRUCTIONAL	DA909		424,680					409,488		15,192		
565	910 / MISCELLANEOUS EXPENSES	L 863+864		706,297					682,417		23,880		
566	TOTAL CUST SERV & INFORMATN EXPENSES			8,556,227					8,267,036		289,191		

**IDAHO POWER COMPANY
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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
	TABLE 5 - OPERATION & MAINTENANCE EXPENSES				
	568 SALES EXPENSES				
	569 912 / DEMO & SELLING EXPENSES	E10	79,720	76,081	3,639
	570 TOTAL ACCOUNT 924		79,720	76,081	3,639
	571				
	572 ADMINISTRATIVE & GENERAL EXPENSES				
	573 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	68,717,714	65,763,889	2,953,825
	574 921 / OFFICE SUPPLIES	LABOR	14,697,809	14,066,025	631,784
	575 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(26,120,468)	(24,997,682)	(1,122,786)
	576 923 / OUTSIDE SERVICES	LABOR	8,177,858	7,826,333	351,525
	577 924 / PROPERTY INSURANCE				
	578 PRODUCTION - STEAM	L 97	482,421	462,601	19,820
	579 ALL RISK & MISCELLANEOUS	P10P	2,873,961	2,754,329	119,632
	580 TOTAL ACCOUNT 924		3,356,382	3,216,930	139,452
	581				
	582 925 / INJURIES & DAMAGES	LABOR	6,633,360	6,348,226	285,134
	583 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	26,004,874	24,887,057	1,117,817
	584 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,845,953	0	1,845,953
	585 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
	586 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
	587 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
	588 928 / REGULATORY COMMISSION EXPENSES				
	589 FERC ADMIN ASSESS & SECURITIES				
	590 CAPACITY RELATED	D10	1,980,570	1,899,199	81,371
	591 ENERGY RELATED	E10	781,345	745,680	35,665
	592 FERC RATE CASE	D11	0	0	0
	593 FERC ORDER 472	E99	544,876	519,806	25,070
	594 FERC OTHER	D11	17,061	16,360	701
	595 FERC - OREGON HYDRO FEE	D10	158,501	151,989	6,512
	596 SEC EXPENSES	L 174	0	0	0
	597 IDAHO PUC -RATE CASE	CIDA	0	0	0
	598 -OTHER	CIDA	1,066	1,066	0
	599 OREGON PUC -RATE CASE	CODA	0	0	0
	600 -OTHER	CODA	132,838	0	132,838
	601 TOTAL ACCOUNT 928		3,616,257	3,334,101	282,156
	602				

**IDAHO POWER COMPANY
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1	2	3	4	5	6	7	8	9	10	11	12	13	14
							DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC		
603	929	/	DUPLICATE CHARGES					LABOR	0	0	0		
604	930.1	/	GENERAL ADVERTISING					LABOR	0	0	0		
605	930.2	/	MISCELLANEOUS EXPENSES					LABOR	5,792,120	5,543,146	248,974		
606	931	/	RENTS					L 172	2,000	1,916	84		
607			TOTAL ADM & GEN OPERATION						129,877,572	123,143,653	6,733,919		
608													
609	935	/	GENERAL PLANT MAINTENANCE					L 172	5,724,468	5,484,477	239,991		
610			TOTAL ADMIN & GENERAL EXPENSES						136,602,040	128,628,131	6,973,909		
611													
612	416	/	MERCHANDISING EXPENSE					E10	1,485,862	1,418,040	67,822		
613			TOTAL OPER & MAINT EXPENSES						815,183,512	777,603,506	37,580,006		
614													

**IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
615 ***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
616 DEPRECIATION EXPENSE				
618 310-316 / STEAM PRODUCTION	L 97	25,480,959	24,434,084	1,046,875
619 330-336 / HYDRAULIC PRODUCTION	L 98	14,513,922	13,917,624	596,299
620 340-346 / OTHER PRODUCTION	L 99	17,072,839	16,371,409	701,431
621 TOTAL PRODUCTION PLANT		57,067,721	54,723,117	2,344,604
622				
623 TRANSMISSION PLANT				
624 350 / LAND & LAND RIGHTS	L 107	443,840	425,605	18,235
625 352 / STRUCTURES & IMPROVEMENTS	L 112	1,387,602	1,330,582	57,021
626 353 / STATION EQUIPMENT	L 117	7,683,057	7,366,796	316,261
627 354 / TOWERS & FIXTURES	L 123	2,908,458	2,788,965	119,493
628 355 / POLES & FIXTURES	L 128	4,087,711	3,918,871	168,841
629 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,477,509	4,293,011	184,499
630 359 / ROADS & TRAILS	L 138	3,083	2,956	127
631 TOTAL TRANSMISSION PLANT		20,991,260	20,126,784	864,476
632				
633 DISTRIBUTION PLANT				
634 360 / LAND & LAND RIGHTS	L 145	14,402	14,064	338
635 361 / STRUCTURES & IMPROVEMENTS	L 146	722,781	690,402	32,378
636 362 / STATION EQUIPMENT	L 147	4,153,798	3,966,279	187,518
637 364 / POLES, TOWERS & FIXTURES	L 148	7,518,869	6,941,596	577,272
638 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,805,592	3,546,483	259,109
639 366 / UNDERGROUND CONDUIT	L 150	921,065	908,223	12,842
640 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,009,595	4,939,392	70,203
641 368 / LINE TRANSFORMERS	L 152	12,971,583	12,481,539	490,044
642 369 / SERVICES	L 153	1,479,605	1,406,484	73,121
643 370 / METERS	L 154	5,131,723	4,958,132	173,591
644 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	44,255	40,833	3,422
645 373 / STREET LIGHTING SYSTEMS	L 156	109,113	104,106	5,006
646 TOTAL DISTRIBUTION PLANT		41,882,379	39,997,533	1,884,846

**IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
647 ***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE***				
648				
649 GENERAL PLANT				
650 389 / LAND & LAND RIGHTS	L 161	0	0	0
651 390 / STRUCTURES & IMPROVEMENTS	L 162	2,259,744	2,165,008	94,737
652 391 / OFFICE FURNITURE & EQUIPMENT	L 163	4,165,654	3,991,014	174,639
653 392 / TRANSPORTATION EQUIPMENT	L 164	82,653	79,188	3,465
654 393 / STORES EQUIPMENT	L 165	66,550	63,760	2,790
655 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	322,837	309,302	13,534
656 395 / LABORATORY EQUIPMENT	L 167	546,586	523,671	22,915
657 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
658 397 / COMMUNICATIONS EQUIPMENT	L 169	2,993,633	2,868,129	125,504
659 398 / MISCELLANEOUS EQUIPMENT	L 170	299,411	286,859	12,552
660 TOTAL GENERAL PLANT		10,737,068	10,286,931	450,137
661				
662 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	549,017	525,295	23,722
663 DEPR EXP BEFORE DISALLOWED COSTS		131,227,445	125,659,661	5,567,784
664				
665 DEPRECIATION ON DISALLOWED COSTS	L 663	(296,299)	(283,728)	(12,572)
666 TOTAL DEPRECIATION EXPENSE		130,931,146	125,375,933	5,555,213
667				
668 AMORTIZATION EXPENSE				
669 INTANGIBLE PLANT	L 94	7,095,926	6,801,393	294,532
670 HYDRAULIC PRODUCTION	L 98	0	0	0
671 ADJUSTMENTS, GAINS & LOSSES	L 94	0	0	0
672 TOTAL AMORTIZATION EXPENSE		7,095,926	6,801,393	294,532
673				
674 TOTAL DEPRECIATION & AMORTIZATION EXP		138,027,071	132,177,326	5,849,745
675				
676 411.0834 / ARO ACCRETION EXPENSE	DMACRETION	232,049	221,918	10,130
677				

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BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
678 ***TABLE 7- TAXES OTHER THAN INCOME TAXES ***				
679				
680 TAXES OTHER THAN INCOME				
681 FEDERAL TAXES				
682 FICA	LABOR	14,633,862	14,004,827	629,035
683 FUTA	LABOR	93,143	89,139	4,004
684 LESS PAYROLL DEDUCTION	LABOR	(15,336,530)	(14,677,291)	(659,239)
685				
686 STATE TAXES				
687 AD VALOREM TAXES				
688 JIM BRIDGER STATION	L 97	1,513,210	1,451,040	62,170
689 VALMY	L 97	1,040,199	997,463	42,736
690 BOARDMAN	L 97	229,067	219,656	9,411
691 OTHER-PRODUCTION PLANT	L 101	7,388,530	7,084,975	303,555
692 OTHER-TRANSMISSION PLANT	L 139	5,616,215	5,384,992	231,223
693 OTHER-DISTRIBUTION PLANT	L 158	9,736,075	9,310,530	425,545
694 OTHER-GENERAL PLANT	L 172	1,940,635	1,859,277	81,358
695 SUB-TOTAL		27,463,931	26,307,933	1,155,998
696				
697 LICENSES - HYDRO PROJECTS	L 98	4,993	4,788	205
698				
699 REGULATORY COMMISSION FEES				
700 STATE OF IDAHO	CIDA	2,842,553	2,842,553	0
701 STATE OF OREGON	CODA	206,569	0	206,569
702				
703 FRANCHISE TAXES				
704 STATE OF OREGON	CODA	824,997	0	824,997
705				
706 OTHER STATE TAXES				
707 UNEMPLOYMENT TAXES	LABOR	609,525	583,325	26,200
708 HYDRO GENERATION KWH TAX	E10	1,241,630	1,184,956	56,674
709 IRRIGATION-PIC	CIDA	223,629	223,629	0
710				
711 CANADA GST TAXES	E10	0	0	0
712				
713 TOTAL TAXES OTHER THAN INCOME		32,808,302	30,563,859	2,244,444
714				
715				

**IDAHO POWER COMPANY
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1	2	3	4	5	6	7	8	9	10	11	12
DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC							
716 ***TABLE 8 - REGULATORY DEBITS/CREDITS ***											
717 REGULATORY DEBITS/CREDITS											
718 STATE OF IDAHO	CIDA	0	0	0							
719 STATE OF OREGON	CODA	82,611	0	82,611							
720											
721 TOTAL REGULATORY DEBITS/CREDITS		82,611	0	82,611							
722											
723											
724 ***TABLE 9 - INCOME TAXES ***											
725											
726 410/411 NET PROVISION FOR DEFERRED INCOME TAXES											
727 ACCOUNT #282 - RELATED	P101P	19,331,092	18,520,662	810,430							
728 ACCOUNTS #190 & #283 - RELATED	L 757	7,922,650	7,598,486	324,163							
729 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		27,253,742	26,119,149	1,134,593							
730											
731 411 4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	492,099	471,488	20,631							
732											
733 SUMMARY OF INCOME TAXES											
734											
735 TOTAL FEDERAL INCOME TAX	L 774	(1,679,445)	(1,509,194)	(170,251)							
736											
737 STATE INCOME TAX											
738 STATE OF IDAHO	L 859	8,017,509	7,694,580	322,929							
739 STATE OF OREGON	L 814	0	0	0							
740 OTHER STATES	L 855	14,863	14,265	599							
741 TOTAL STATE INCOME TAXES		8,032,372	7,708,845	323,528							

**IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
742 ***TABLE 10 - CALCULATION OF FEDERAL INCOME TAX***				
743		1,236,973,640	1,180,951,507	56,022,133
744 OPERATING REVENUES				
745				
746 OPERATING EXPENSES		815,183,512	777,603,506	37,580,006
747 OPERATION & MAINTENANCE		130,931,146	125,375,933	5,555,213
748 DEPRECIATION EXPENSE		7,095,926	6,801,393	294,532
749 AMORTIZATION OF LIMITED TERM PLANT		232,049	221,918	10,130
750 ACCRETION EXPENSE		32,808,302	30,563,859	2,244,444
751 TAXES OTHER THAN INCOME		82,611	0	82,611
752 REGULATORY DEBITS/CREDITS		986,333,545	940,566,610	45,766,936
753 TOTAL OPERATING EXPENSES				
754				
755 BOOK-TAX ADJUSTMENT	L 753	0	0	0
756				
757 INCOME BEFORE TAX ADJUSTMENTS		250,640,094	240,384,897	10,255,198
758				
759 INCOME STATEMENT ADJUSTMENTS		87,106,692	83,428,196	3,678,496
760 LONG TERM DEBT INTEREST EXPENSE	L 24	8,712,689	8,344,754	367,935
761 OTHER INTEREST EXPENSE	L 24	95,819,381	91,772,950	4,046,431
762 TOTAL INTEREST CHARGES				
763				
764 NET OPERATING INCOME BEFORE STATE INCOME TAXES		154,820,713	148,611,947	6,208,766
765				
766 TOTAL STATE INCOME TAXES (ALLOWED)		8,183,520	7,854,182	329,337
767				
768 NET FEDERAL INCOME AFTER STATE INCOME TAXES		146,637,194	140,757,765	5,879,429
769				
770 FEDERAL TAX AT 35 PERCENT		51,323,018	49,265,218	2,057,800
771 ADD : FIN 48 ADJUSTMENT	L 770	(1,762,050)	(1,691,400)	(70,650)
772 PRIOR YEARS' TAX ADJUSTMENT	L 770	7,105,341	6,820,452	284,889
773				
774 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		56,666,309	54,394,269	2,272,040
775				
776 OTHER TAX ADJUSTMENTS				
777 ALLOWANCE FOR AFUDC	P101P	0	0	0
778 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(155,996,168)	(149,456,240)	(6,539,928)
779 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 757	(10,705,986)	(10,267,940)	(438,046)
780 SUM OF OTHER ADJUSTMENTS		(166,702,154)	(159,724,180)	(6,977,974)
781 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(58,345,754)	(55,903,463)	(2,442,291)
782				
783 TOTAL FEDERAL INCOME TAX		(1,679,445)	(1,509,194)	(170,251)

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	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
784	***TABLE 11 - OREGON STATE INCOME TAXES***				
785	NET OPERATING INCOME BEFORE TAXES - OREGON	L 764	154,820,713	148,611,947	6,208,766
787	ALLOWANCE FOR AFUDC	P101P	0	0	0
789	STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(155,996,168)	(149,456,240)	(6,539,928)
791	STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(10,705,986)	(10,267,940)	(438,046)
792	TOTAL STATE INCOME TAX ADJUSTMENTS		(166,702,154)	(159,724,180)	(6,977,974)
793	ADD: MFG DEDUCTION NOT ALLOWED	L 757	2,776,466	2,662,864	113,602
794	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(163,925,688)	(157,061,316)	(6,864,372)
796	INCOME SUBJECT TO OREGON TAX		(9,104,975)	(8,449,369)	(655,606)
799	IERCO TAXABLE INCOME	E10	10,243,100	9,775,552	467,548
800	BONUS DEPRECIATION ADJUSTMENT	P101P	(8,399,464)	(8,047,328)	(352,136)
801	FEDERAL NOL	L 750	0	0	0
802	TOTAL STATE TAXABLE INCOME - OREGON		(7,261,339)	(6,721,145)	(540,193)
803	APPORTIONMENT FACTOR (0.045454550)		0	0	0
804	POST APPOINTMENT ITEMS	L 757	0	0	0
805	TOTAL TAXABLE INCOME - OREGON		0	0	0
806	OREGON TAX AT 6.6 PERCENT		0	0	0
808	LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
809	STATE INCOME TAX ALLOWED - OREGON		0	0	0
811	ADD: FIN 48 ADJUSTMENT	L 806	0	0	0
812	PRIOR YEARS' TAX ADJUSTMENT	L 807	183,637	0	0
813	STATE INCOME TAX PAID - OREGON		0	0	0
815					

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			ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1						
2						
3						
4						
5						
6						
7						
8	DESCRIPTION					
816	***TABLE 12 - IDAHO STATE INCOME TAXES ***					
817						
818	NET OPERATING INCOME BEFORE TAXES - IDAHO	L 764		154,820,713	148,611,947	6,208,766
819						
820	ALLOWANCE FOR AFUDC	P101P		0	0	0
821						
822	STATE INCOME TAX ADJUSTMENTS - PLANT	P101P		(155,996,168)	(149,456,240)	(6,539,928)
823	STATE INCOME TAX ADJUSTMENTS - OTHER	L 767		(10,705,986)	(10,267,940)	(438,046)
824	STATE INCOME TAX ADJUSTMENTS			(166,702,154)	(159,724,180)	(6,977,974)
825						
826	INCOME SUBJECT TO IDAHO TAX			(11,881,441)	(11,112,233)	(769,208)
827						
828	IERCO TAXABLE INCOME	E10		10,243,100	9,775,552	467,548
829	BONUS DEPRECIATION ADJUSTMENT	P101P		71,781,388	68,772,051	3,009,337
830	FEDERAL NOL	L 750		0	0	0
831	TOTAL STATE TAXABLE INCOME - IDAHO			70,143,047	67,435,369	2,707,678
832						
833	IDAHO TAX AT 5.9 PERCENT			4,138,440	3,978,687	159,753
834	LESS: INVESTMENT TAX CREDIT	P101P		(4,045,080)	(3,875,496)	(169,584)
835						
836	STATE INCOME TAX ALLOWED - IDAHO			8,183,520	7,854,182	329,337
837	ADD: FIN 48 ADJUSTMENT	L 852		0	0	0
838	PRIOR YEARS TAX ADJUSTMENT	L 833		(166,011)	(159,603)	(6,408)
839	STATE INCOME TAX PAID - IDAHO			8,017,509	7,694,580	322,929
840						
841						
842	OTHER STATE INCOME TAX					
843	INCOME SUBJECT TO TAX			(11,881,441)	(11,112,233)	(769,208)
844						
845	IERCO TAXABLE INCOME	E10		10,243,100	9,775,552	467,548
846	BONUS DEPRECIATION ADJUSTMENT	P101P		0	0	0
847	FEDERAL NOL	L 750		0	0	0
848	TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES			(1,638,341)	(1,336,681)	(301,659)
849	POST APPORTIONMENT M ITEMS	L 767		0	0	0
850	TOTAL TAXABLE INCOME-OTHER STATES			(1,638,341)	(1,336,681)	(301,659)
851						
852	OTHER TAX AT 0.1 PERCENT			0	0	0
853	ADD: FIN 48 ADJUSTMENT	L 839		0	0	0
854	PRIOR YEARS TAX ADJUSTMENT	L 839		14,863	14,265	599
855	OTHER STATES INCOME TAX PAID			14,863	14,265	599

**IDAHO POWER COMPANY
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8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
886	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
887	STEAM POWER GENERATION	D10	368,150	353,025	15,125
888	500-513 / TOTAL STEAM GENERATION				
889	HYDRAULIC POWER GENERATION	L 866	4,727,264	4,531,594	195,670
890	535 / SUPERVISION & ENGINEERING	E10	788,710	752,709	36,001
891	536 / WATER FOR POWER	D10	6,045,469	5,797,093	248,376
892	537 / HYDRAULIC EXPENSES	D10	1,281,251	1,228,611	52,640
893	538 / ELECTRIC EXPENSES	D10	3,594,020	3,446,361	147,659
894	539 / MISCELLANEOUS EXPENSES	D10	0	0	0
895	540 / RENTS				
896	TOTAL HYDRAULIC OPERATION EXPENSES		16,436,714	15,756,369	680,345
897	541 / SUPERVISION & ENGINEERING	L 872	102,590	98,375	4,215
898	542 / STRUCTURES	D10	760,748	729,493	31,255
899	543 / RESERVOIRS, DAMS & WATERWAYS	D10	333,602	319,896	13,706
900	544 / ELECTRIC PLANT	D10	1,614,775	1,548,433	66,342
901	545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,605,460	1,539,500	65,960
902	TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,417,175	4,235,697	181,478
903	TOTAL HYDRAULIC GENERATION EXPENSES		20,853,889	19,992,066	861,823
904	OTHER POWER GENERATION				
905	546 / SUPERVISION & ENGINEERING	L 879	565,107	541,890	23,217
906	548 / GENERATING EXPENSES	D10	2,547,262	2,442,609	104,653
907	549 / MISCELLANEOUS EXPENSES	D10	427,618	410,049	17,569
908	550 / RENTS	D10	0	0	0
909	TOTAL OTHER POWER OPER EXPENSES		3,539,987	3,394,548	145,439
910	SUPERVISION & ENGINEERING	L 885	0	0	0
911	552 / STRUCTURES	D10	197,345	189,237	8,108
912	553 / GENERATING & ELECTRIC PLANT	D10	34,519	33,101	1,418
913	554 / MISCELLANEOUS EXPENSES	D10	313,384	300,509	12,875
914	TOTAL OTHER POWER MAINT EXPENSES		545,248	522,847	22,401
915	TOTAL OTHER POWER GENERATION EXP		4,085,235	3,917,395	167,840
916	555 / PURCHASE POWER	E10	0	0	0
917	556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	54	52	2
918	TOTAL OTHER POWER SUPPLY EXPENSES		3,046,829	2,921,651	125,178
919	TOTAL PRODUCTION EXPENSES		3,046,883	2,921,703	125,180
920	TOTAL PRODUCTION EXPENSES		28,354,157	27,184,189	1,169,968

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BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
894	***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
895					
896	TRANSMISSION EXPENSES				
897	560 / SUPERVISION & ENGINEERING	L 140	2,217,565	2,126,266	91,299
898	561 / LOAD DISPATCHING	D12	2,550,991	2,446,185	104,806
899	562 / STATION EXPENSES	L 117	2,000,647	1,918,293	82,354
900	563 / OVERHEAD LINE EXPENSES	L 123+128+133	380,919	365,228	15,691
901	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
902	566 / MISCELLANEOUS EXPENSES	L 519	0	0	0
903	567 / RENTS	L 140	0	0	0
904	TOTAL TRANSMISSION OPERATION		7,150,122	6,855,972	294,150
905	568 / SUPERVISION & ENGINEERING	L 140	52,214	50,064	2,150
906	569 / STRUCTURES	L 112	748,310	717,560	30,750
907	570 / STATION EQUIPMENT	L 117	1,808,014	1,733,590	74,424
908	571 / OVERHEAD LINES	L 123+128+133	874,423	838,402	36,021
909	573 / MISCELLANEOUS PLANT	L 140	0	0	0
910	TOTAL TRANSMISSION MAINTENANCE		3,482,961	3,339,616	143,345
911	TOTAL TRANSMISSION EXPENSES		10,633,083	10,195,588	437,495
912					
913	DISTRIBUTION EXPENSES				
914	580 / SUPERVISION & ENGINEERING	L 158	3,249,141	3,107,127	142,014
915	581 / LOAD DISPATCHING	D60	3,351,729	3,225,107	126,622
916	582 / STATION EXPENSES	L 147	859,346	820,552	38,794
917	583 / OVERHEAD LINE EXPENSES	L 148+149	2,796,881	2,590,531	206,350
918	584 / UNDERGROUND LINE EXPENSES	L 150+151	1,160,395	1,144,148	16,247
919	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	60,646	57,863	2,783
920	586 / METER EXPENSES	L 154	3,349,541	3,236,236	113,305
921	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	523,997	483,480	40,517
922	588 / MISCELLANEOUS EXPENSES	L 549	4,091,372	3,877,937	213,435
923	589 / RENTS	L 158	268	256	12
924	TOTAL DISTRIBUTION OPERATION		19,443,316	18,543,237	900,079

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

6	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
925	***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
926					
927					
928	590 / SUPERVISION & ENGINEERING	L 158	7,020	6,713	307
929	591 / STRUCTURES	L 146	0	0	0
930	592 / STATION EQUIPMENT	L 147	2,293,302	2,189,774	103,528
931	593 / OVERHEAD LINES	L 148+149	4,454,053	4,125,439	328,614
932	594 / UNDERGROUND LINES	L 150+151	438,967	432,821	6,146
933	595 / LINE TRANSFORMERS	L 152	23,117	22,244	873
934	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	271,951	259,473	12,478
935	597 / METERS	L 154	636,966	615,410	21,546
936	598 / MISCELLANEOUS PLANT	L 158	215,623	206,199	9,424
937	TOTAL DISTRIBUTION MAINTENANCE		8,340,989	7,858,071	482,918
938	TOTAL DISTRIBUTION EXPENSES		27,784,305	26,401,308	1,382,997
939					
940	CUSTOMER ACCOUNTING EXPENSES				
941	901 / SUPERVISION	L 946	420,820	405,470	15,350
942	902 / METER READING	CW902	1,041,246	996,642	44,604
943	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,684,033	9,337,409	346,624
944	904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
945	905 / MISC. EXPENSES	L 942-944	0	0	0
946	TOTAL CUSTOMER ACCOUNTING EXPENSES		11,146,099	10,739,521	406,578
947					
948	CUSTOMER SERVICES & INFORMATION EXPENSES				
949	907 / SUPERVISION	L 952	620,926	600,010	20,916
950	908 / CUSTOMER ASSISTANCE	L 953	4,138,608	3,999,199	139,409
951	909 / INFORMATION & INSTRUCTIONAL	L 954	0	0	0
952	910 / MISCELLANEOUS EXPENSES	L 955+951	304,318	294,067	10,251
953	TOTAL CUST SERV & INFORMATN EXPENSES		5,063,852	4,893,276	170,576
954					
955	SALES EXPENSES				
956	912 / DEMO & SELLING EXPENSES	L 959	0	0	0
957	TOTAL SALES EXPENSES		0	0	0

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
959 ***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960 ADMINISTRATIVE & GENERAL EXPENSES				
961 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	45,198,050	43,254,856	1,943,194
962 921 / OFFICE SUPPLIES	PTDCAS	229,905	220,021	9,884
963 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
964 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
965 924 / PROPERTY INSURANCE	L 97	0	0	0
966 PRODUCTION - STEAM	P101P	272,794	261,357	11,437
967 ALL RISK & MISCELLANEOUS				
968 TOTAL ACCOUNT 924		119,002	113,887	5,115
969				
970 925 / INJURIES & DAMAGES	LABOR	0	0	0
971 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
972 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
973 928 / REGULATORY COMMISSION EXPENSES				
974 FERC ADMIN ASSESSMENTS	L 174	0	0	0
975 FERC RATE CASE EXPENSE	RESREV	0	0	0
976 SEC EXPENSES	L 174	0	0	0
977 IDAHO PUC - RATE CASE	CIDA	0	0	0
978 - OTHER	CIDA	0	0	0
979 OREGON PUC - RATE CASE	CODA	0	0	0
980 -OTHER	CODA	0	0	0
981 TOTAL ACCOUNT 928		0	0	0
982				
983 929 / DUPLICATE CHARGES	SUBEX	0	0	0
984 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
985 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	149,893	143,449	6,444
986 931 / RENTS	L 172	0	0	0
987 935 / GENERAL PLANT MAINTENANCE	P3808	963,324	922,938	40,386
988 TOTAL ADMIN & GENERAL EXPENSES		46,932,968	44,916,508	2,016,460
989 TOTAL OPER & MAINT EXPENSES		129,914,464	124,330,391	5,584,073
990				
991 TOTAL LABOR - RATIO (%)		1	0.9570	0.0430

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
992	***TABLE 14 - ALLOCATION FACTORS***				
993					
994	CAPACITY RELATED KW				
995	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVEL	D10	2,382,840.0	2,284,942.0	97,898.0
996	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,382,840.0	2,284,942.0	97,898.0
997	RETAIL TRANSMISSION	D12	2,382,840.0	2,284,942.0	97,898.0
998	DISTRIBUTION SERVICE @ GENERATION LEVEL	D80	2,261,936.0	2,176,484.0	85,452.0
999					
1000	ENERGY RELATED MWH				
1001	GENERATION LEVEL (PSP)	E10	15,412,426.4	14,708,922.9	703,503.5
1002	RETAIL MWH AT GENERATION LVL	E100	15,412,426.4	14,708,922.9	703,503.5
1003	CUSTOMER LEVEL	E88	14,200,158.2	13,546,803.0	653,355.2
1004					
1005	CUSTOMER RELATED FACTORS				
1006	369-DIRECT ASSIGNMENT	DA369	58,081,266	55,210,934	2,870,332
1007	370-METER INVESTMENT	ACCT370	82,386,872	79,599,968	2,786,904
1008	902-CUSTOMER WEIGHTED	CW902	1,843,348	1,764,385	78,963
1009	903-CUSTOMER WEIGHTED	CW903	15,508,389	14,953,292	555,097
1010	904-CUSTOMER WEIGHTED	CW904	4,128,897	3,891,129	237,768
1011	909-DIRECT ASSIGN-AVG INO CUST.	DA909	519,752	501,160	18,593

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
1012	***TABLE 14. ALLOCATION FACTORS***				
1013					
1014	DIRECT ASSIGNMENTS				
1015	252-CUSTOMER ADVANCES	DA252	4,573,212	4,552,725	20,487
1016	350-LAND & LAND RIGHTS	DA350	0	0	0
1017	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1018	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1019	354-TOWERS & FIXTURES	DA354	0	0	0
1020	355-POLES & FIXTURES	DA355	33,842	0	33,842
1021	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1022	359-ROADS & TRAILS	DA359	0	0	0
1023	360-LAND & LAND RIGHTS	ACCT360	5,300,525	5,176,136	124,389
1024	361-STRUCTURES & IMPROVEMENTS	ACCT361	34,175,352	32,644,394	1,530,958
1025	362-STATION EQUIPMENT	ACCT362	216,853,728	207,064,121	9,789,607
1026	364-POLES, TOWERS & FIXTURES	DA364	242,732,282	224,096,153	18,636,129
1027	365-OVERHEAD CONDUCTORS & DEVICES	DA365	127,830,116	119,126,622	8,703,494
1028	366-UNDERGROUND CONDUIT	DA366	47,317,840	46,658,113	659,727
1029	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	222,315,690	219,200,206	3,115,484
1030	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,932,671	2,705,907	226,764
1031	373-STREET LIGHTING SYSTEMS	DA373	4,528,803	4,321,006	207,797
1032	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,119,479	4,036,347	83,132
1033	454-REVENUE - FACILITIES CHARGE	DA454	7,437,701	7,056,515	381,186
1034	908-OTHER CUSTOMER ASSISTANCE	DA908	6,818,681	6,592,251	226,430
1035	440-RETAIL SALES REVENUE	RETREV	1,151,038,056	1,098,703,057	52,334,999
1036	447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1037	RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1038	411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	232,049	221,918	10,130
1039	403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	549,017	525,295	23,722
1040	IDAHO	CIDA	1	1	0
1041	OREGON	CODA	1	0	1
1042	NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

6	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1043	***TABLE 14 - ALLOCATION FACTORS***				
1044					
1045	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1046	PLANT - PROD, TRANS&DIST	PTD	4,919,632,532	4,713,383,612	206,248,920
1047	LAB - PROD, TRANS, DIST, CUST ACCT&CSIS	PTDCAS	82,981,496	79,413,883	3,567,613
1048	PLANT - HYDRO, OTHER, TSUBS, DSUBS&GP	P110P	2,386,359,038	2,287,023,854	99,335,184
1049	PLANT - GEN PLT (390,391,397&398)	P300B	217,380,936	208,267,535	9,113,401
1050	PLANT - PROD, TRANS, DIST, & GEN	P101P	5,263,634,194	5,042,963,471	220,670,723
1051	O&M - PROD, TRANS, DIST, CUST ACCT&CSIS	SUBEX	678,015,890	647,481,255	30,534,635
1052	LAB - PROD, TRANS, DIST, CUST ACCT&CSIS	RELAB	82,981,496	79,413,883	3,567,613
1053	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	129,522,668	123,955,147	5,567,521
1054	REV - RETAIL, RESALE & WHEELING	FMREV	1,189,363,016	1,135,236,975	54,126,041
1055	O&M - ALL EXCEPT FUEL	O&M	619,957,990	591,248,075	28,709,916
1056	PLANT - 88%*HYD PROD + 11%*TRANS	SURVEY	799,371,501	766,519,840	32,851,662
1057	O&M - TOTAL (NOT USED)	OM401	815,183,512	777,603,506	37,580,006

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1058	***TABLE 15- ALLOCATION FACTORS - RATIOS***				
1059					
1060	CAPACITY RELATED KW				
1061	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	95.89%	4.11%
1062	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.89%	4.11%
1063	RETAIL TRANSMISSION	D12	100.00%	95.89%	4.11%
1064	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.22%	3.78%
1065					
1066	ENERGY RELATED MWH				
1067	GENERATION LEVEL (PSP)	E10	100.00%	95.44%	4.56%
1068	RETAIL MWH AT GENERATION LVL	E100	100.00%	95.44%	4.56%
1069	CUSTOMER LEVEL	E99	100.00%	95.40%	4.60%
1070					
1071	CUSTOMER RELATED FACTORS				
1072	369-DIRECT ASSIGNMENT	DA369	100.00%	95.06%	4.94%
1073	370-METER INVESTMENT	ACCT370	100.00%	96.62%	3.38%
1074	902-CUSTOMER WEIGHTED	CW902	100.00%	95.72%	4.28%
1075	903-CUSTOMER WEIGHTED	CW903	100.00%	96.42%	3.58%
1076	904-CUSTOMER WEIGHTED	CW904	100.00%	94.24%	5.76%
1077	909-DIRECT ASSIGN-AVG NO.CUST.	DA909	100.00%	96.42%	3.58%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
1078	***TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1079					
1080	DIRECT ASSIGNMENTS				
1081	252-CUSTOMER ADVANCES	DA252	100.00%	99.55%	0.45%
1082	350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1083	352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1084	353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1085	354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1086	355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1087	356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1088	359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1089	360-LAND & LAND RIGHTS	ACCT360	100.00%	97.65%	2.35%
1090	361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.52%	4.48%
1091	362-STATION EQUIPMENT	ACCT362	100.00%	95.49%	4.51%
1092	364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.32%	7.68%
1093	365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.19%	6.81%
1094	366-UNDERGROUND CONDUIT	DA366	100.00%	1.39%	1.39%
1095	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.60%	1.40%
1096	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.27%	7.73%
1097	373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.41%	4.59%
1098	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.98%	2.02%
1099	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.87%	5.13%
1100	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.68%	3.32%
1101	440-RETAIL SALES REVENUE	RETREV	100.00%	95.45%	4.55%
1102	447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1103	IDAHO	CIDA	100.00%	100.00%	0.00%
1104	OREGON	CODA	100.00%	0.00%	100.00%
1105	NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1106	***TABLE 15- ALLOCATION FACTORS - RATIOS***				
1107					
1108	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1109	PLANT - PROD,TRANS&DIST	PTD	100.00%	95.81%	4.19%
1110	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.70%	4.30%
1111	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.84%	4.16%
1112	PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.81%	4.19%
1113	PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.81%	4.19%
1114	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.50%	4.50%
1115	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.70%	4.30%
1116	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.70%	4.30%
1117	REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.45%	4.55%
1118	O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.37%	4.63%
1119	PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.89%	4.11%
1120	O&M - TOTAL (NOT USED)	OM401	100.00%	95.39%	4.61%

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

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

**IDAHO POWER COMPANY
YEAR-END REPORT TO THE OREGON PUBLIC UTILITY COMMISSION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	226,622.4
Less: Accum Prov for Depreciation	88,271.6
Amort of Other Utility Plant	1,058.9
Net Electric Plant-in-Service	137,291.8
Less: Cust Advances for Construction	20.5
Accumulated Deferred Income Taxes	19,064.6
Add: Fuel Inventory	1,550.3
Materials & Supplies	2,411.5
Prepayments	0.0
Working Cash Allowance	1,321.1
Net Electric Rate Base	123,489.7
Add: Conservation & Deferred Programs	3,397.7
IERCO Rate Base	3,900.6
Total Combined Rate Base	130,788.0
Development of Net Income	
Operation Revenues	53,483.2
Operating Expenses	
Operation & Maintenance Expenses	33,028.1
Depreciation Expense	5,783.9
Amortization Expense	301.3
Accretion Expense	10.1
Taxes Other Than Income Taxes	2,240.4
Regulatory Debits/Credits	82.6
Deferred Income Taxes	1,147.3
Investment Tax Credits Adj - Net	21.0
Federal Income Taxes	441.6
State Income Taxes	431.6
Total Operating Expenses	43,487.9
Operating Income	9,995.3
Add: IERCO Operating Income	309.4
Total Operating Income	10,304.7
Rate of Return Earned - Percent	7.879%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
87	***TABLE 1 - ELECTRIC PLANT IN SERVICE***				
88					
89	INTANGIBLE PLANT				
90	301 - ORGANIZATION	P101P	5,703	5,460	243
91	302 - FRANCHISES & CONSENTS	D10	29,607,581	28,366,781	1,240,801
92	303 - MISCELLANEOUS	P101P	30,049,311	28,769,946	1,279,365
93					
94	TOTAL INTANGIBLE PLANT		59,662,595	57,142,187	2,520,409
95					
96	PRODUCTION PLANT				
97	310-316 / STEAM PRODUCTION	D10	1,023,732,342	980,829,552	42,902,791
98	330-336 / HYDRAULIC PRODUCTION	D10	770,058,269	737,786,505	32,271,764
99	340-346 / OTHER PRODUCTION	D10	549,872,058	526,827,904	23,044,154
100					
101	TOTAL PRODUCTION PLANT		2,343,662,670	2,245,443,960	98,218,709
102					
103	TRANSMISSION PLANT				
104	350 / LAND & LAND RIGHTS				
105	SYSTEM TRANSMISSION SERVICE	D11	36,198,419	34,681,408	1,517,011
106	DIRECT ASSIGNMENT	DA350	0	0	0
107	TOTAL ACCOUNT 350		36,198,419	34,681,408	1,517,011
108					
109	352 / STRUCTURES & IMPROVEMENTS				
110	SYSTEM TRANSMISSION SERVICE	D11	75,594,621	72,426,565	3,168,035
111	DIRECT ASSIGNMENT	DA352	658	0	658
112	TOTAL ACCOUNT 352		75,995,279	72,426,585	3,168,694
113					
114	353 / STATION EQUIPMENT				
115	SYSTEM TRANSMISSION SERVICE	D11	404,519,782	387,567,082	16,952,700
116	DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117	TOTAL ACCOUNT 353		404,631,376	387,642,182	16,989,194

**IDAHO POWER COMPANY
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1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	2	3	4	5	6	7	8	9	10	11	12	13	14
118	***	TABLE 1 - ELECTRIC PLANT IN SERVICE ***											
119													
120	354	TOWERS & FIXTURES											
121		SYSTEM TRANSMISSION SERVICE	D11				172,127,469	164,913,914			7,213,554		
122		DIRECT ASSIGNMENT	DA354				0	0			0		
123		TOTAL ACCOUNT 354					172,127,469	164,913,914			7,213,554		
124													
125	355	POLES & FIXTURES											
126		SYSTEM TRANSMISSION SERVICE	D11				147,572,509	141,388,010			6,184,500		
127		DIRECT ASSIGNMENT	DA355				33,842	0			33,842		
128		TOTAL ACCOUNT 355					147,606,351	141,388,010			6,218,341		
129													
130	356	OVERHEAD CONDUCTORS & DEVICES											
131		SYSTEM TRANSMISSION SERVICE	D11				199,966,547	191,586,307			8,380,240		
132		DIRECT ASSIGNMENT	DA356				26,495	1,189			25,306		
133		TOTAL ACCOUNT 356					199,993,042	191,587,496			8,405,546		
134													
135	359	ROADS & TRAILS											
136		SYSTEM TRANSMISSION SERVICE	D11				390,266	373,911			16,355		
137		DIRECT ASSIGNMENT	DA359				0	0			0		
138		TOTAL ACCOUNT 359					390,266	373,911			16,355		
139													
140		TOTAL TRANSMISSION PLANT					1,036,542,201	993,013,505			43,528,696		

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
141	***TABLE 1 - ELECTRIC PLANT IN SERVICE***				
142					
143	DISTRIBUTION PLANT				
144					
145	360 / LAND & LAND RIGHTS	ACCT360	5,335,315	5,210,110	125,205
146	361 / STRUCTURES & IMPROVEMENTS	ACCT361	33,805,598	32,291,204	1,514,394
147	362 / STATION EQUIPMENT	ACCT362	208,394,796	198,987,058	9,407,738
148	364 / POLES, TOWERS & FIXTURES	DA364	242,732,282	224,096,153	18,636,129
149	365 / OVERHEAD CONDUCTORS & DEVICES	DA365	127,830,116	119,126,622	8,703,494
150	366 / UNDERGROUND CONDUIT	DA366	47,317,840	46,658,113	659,727
151	367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	222,315,690	219,200,206	3,115,484
152	368 / LINE TRANSFORMERS	D80	503,766,410	484,311,865	19,454,546
153	369 / SERVICES	DA369	58,081,267	55,210,935	2,870,332
154	370 / METERS	ACCT370	82,386,872	79,599,968	2,786,904
155	371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,932,672	2,705,908	226,764
156	373 / STREET LIGHTING SYSTEMS	DA373	4,528,803	4,321,006	207,797
157					
158	TOTAL DISTRIBUTION PLANT		1,539,427,661	1,471,719,146	67,708,515
159					
160	GENERAL PLANT				
161	369 / LAND & LAND RIGHTS	PTD	16,582,731	15,876,713	706,018
162	390 / STRUCTURES & IMPROVEMENTS	PTD	108,804,736	104,172,317	4,632,418
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD	47,916,734	45,876,654	2,040,080
164	392 / TRANSPORTATION EQUIPMENT	PTD	73,603,927	70,470,202	3,133,726
165	393 / STORES EQUIPMENT	PTD	2,035,029	1,948,386	86,642
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	7,832,616	7,499,139	333,478
167	395 / LABORATORY EQUIPMENT	PTD	12,738,074	12,195,744	542,330
168	396 / POWER OPERATED EQUIPMENT	PTD	13,828,348	13,239,598	588,749
169	397 / COMMUNICATIONS EQUIPMENT	PTD	54,885,421	52,548,645	2,336,775
170	398 / MISCELLANEOUS EQUIPMENT	PTD	5,774,046	5,528,213	245,833
171					
172	TOTAL GENERAL PLANT		344,001,662	329,355,611	14,646,050
173					
174	TOTAL ELECTRIC PLANT IN SERVICE		5,323,296,789	5,096,674,410	226,622,379
175					

**IDAHO POWER COMPANY
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8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
176	***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION***				
177					
178	PRODUCTION PLANT				
179	310-316 / STEAM PRODUCTION	L 97	540,510,072	517,858,262	22,651,810
180	330-336 / HYDRAULIC PRODUCTION	L 98	396,662,642	380,039,221	16,623,422
181	340-346 / OTHER PRODUCTION	L 99	77,470,332	74,223,689	3,246,643
182	TOTAL PRODUCTION PLANT		1,014,643,047	972,121,173	42,521,875
183					
184	TRANSMISSION PLANT				
185	350 / LAND & LAND RIGHTS	L 107	7,434,856	7,123,275	311,582
186	352 / STRUCTURES & IMPROVEMENTS	L 112	25,338,693	24,276,582	1,062,111
187	353 / STATION EQUIPMENT	L 117	112,755,392	108,021,149	4,734,243
188	354 / TOWERS & FIXTURES	L 123	54,269,404	51,995,070	2,274,334
189	355 / POLES & FIXTURES	L 128	58,474,976	56,011,550	2,463,426
190	356 / OVERHEAD CONDUCTORS & DEVICES	L 133	65,273,284	62,529,900	2,743,384
191	359 / ROADS & TRAILS	L 138	271,175	259,810	11,364
192	TOTAL TRANSMISSION PLANT		323,817,779	310,217,336	13,600,443
193					
194	DISTRIBUTION PLANT				
195	360 / LAND & LAND RIGHTS	L 145	28,429	27,762	667
196	361 / STRUCTURES & IMPROVEMENTS	L 148	10,713,185	10,233,265	479,920
197	362 / STATION EQUIPMENT	L 147	56,577,172	54,023,062	2,554,110
198	364 / POLES, TOWERS & FIXTURES	L 148	131,069,190	121,006,159	10,063,030
199	365 / OVERHEAD CONDUCTORS & DEVICES	L 149	49,722,307	46,336,893	3,385,413
200	366 / UNDERGROUND CONDUIT	L 150	15,310,962	15,097,489	213,472
201	367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	82,816,141	81,655,574	1,160,567
202	368 / LINE TRANSFORMERS	L 152	160,624,509	154,421,481	6,203,027
203	369 / SERVICES	L 153	41,482,689	39,432,646	2,050,043
204	370 / METERS	L 154	26,333,880	25,443,083	890,797
205	371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,894,933	1,748,410	146,523
206	373 / STREET LIGHTING SYSTEMS	L 158	3,604,847	3,439,445	165,403
207	TOTAL DISTRIBUTION PLANT		580,178,245	552,865,271	27,312,974
208					

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
209 ***TABLE 2--ACCUMULATED PROVISION FOR DEPRECIATION***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	27,689,148	26,510,269	1,178,880
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	20,921,281	20,030,546	890,734
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,386,966	22,391,254	995,712
216 393 / STORES EQUIPMENT	L 165	730,989	699,867	31,122
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,052,216	2,922,266	129,950
218 395 / LABORATORY EQUIPMENT	L 167	6,040,287	5,783,119	257,168
219 396 / POWER OPERATED EQUIPMENT	L 168	4,635,397	4,438,042	197,354
220 397 / COMMUNICATIONS EQUIPMENT	L 169	18,577,515	17,786,568	790,947
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,777,704	2,659,442	118,262
222 TOTAL GENERAL PLANT		107,811,503	103,221,372	4,590,131
223				
224 UNDER-/OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,026,450,575	1,938,425,152	88,025,423
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,667,788	5,421,589	246,199
228 TOTAL ACCUM PROVISION DEPRECIATION		2,032,118,363	1,943,846,741	88,271,621
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	9,815,881	9,401,215	414,666
232 HYDRAULIC PRODUCTION	L 98	15,373,547	14,729,269	644,278
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		25,189,428	24,130,485	1,058,944
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,057,307,791	1,967,977,226	89,330,565
238				

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
239 ***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE****				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,265,988,998	3,128,697,184	137,291,814
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA352	4,573,212	4,552,725	20,487
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		4,573,212	4,552,725	20,487
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES		(1,326,974)	(1,321,029)	(5,945)
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA352	(22,489,433)	(21,522,360)	(977,073)
251 OTHER	LABOR	(23,826,407)	(22,843,390)	(983,017)
252 TOTAL ACCOUNT 190		0	0	0
253 281 / ACCELERATED AMORTIZATION	P101P	446,057,511	427,066,380	18,991,131
254 282 / OTHER PROPERTY	P101P	24,813,986	23,757,518	1,056,468
255 283 / OTHER	P101P	447,045,090	427,980,508	19,064,582
256 TOTAL ACCUM DEFERRED INCOME TAXES		2,814,370,696	2,696,163,951	118,206,745
257				
258 NET ELECTRIC PLANT IN SERVICE				
259 ADD:				
260 WORKING CAPITAL		33,366,896	31,816,620	1,550,276
261 151 / FUEL INVENTORY	E10			
262 154 / PLANT MATERIALS & SUPPLIES		17,127,075	16,409,310	717,765
263 PRODUCTION - GENERAL	L 101	11,155,634	10,687,163	468,471
264 TRANSMISSION - GENERAL	L 139	21,173,758	20,242,474	931,284
265 DISTRIBUTION - GENERAL	L 156	6,906,122	6,612,116	294,006
266 OTHER - UNCLASSIFIED	L 174	56,362,689	53,951,063	2,411,526
267 TOTAL ACCOUNT 154				
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 695	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 989	0	0	0
273 SOFTWARE CONTRACTS	L 92	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 613	28,121,288	26,800,163	1,321,125
277				
278 TOTAL WORKING CAPITAL		117,850,773	112,567,846	5,282,927
279				
280 NET ELECTRIC PLANT IN SERVICE		2,932,221,469	2,808,731,797	123,489,672

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
281 ***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE***		2,932,221,469	2,808,731,797	123,489,672
282				
283 NET ELECTRIC PLANT IN SERVICE				
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE	L 98	0	0	0
286 HYDRAULIC PRODUCTION	L 107	0	0	0
287 TRANS LAND & LAND RIGHTS	L 112	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 117	0	0	0
289 TRANS STATION EQUIPMENT	L 145	0	0	0
290 DIST LAND & LAND RIGHTS	L 146	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 181	0	0	0
292 GEN LAND & LAND RIGHTS	L 182	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS		0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	5,473	0	5,473
305 AM. FALLS BOND REFINANCE	D10	573,388	549,358	24,030
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	3,266,661	0	3,266,661
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	666,978	666,978	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	261,628	261,628	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	11,632,907	11,632,907	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	17,358,636	17,358,636	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	446,876	0	446,876
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	786,315	0	786,315
313 TOTAL OTHER REGULATORY ASSETS		34,998,862	30,469,507	4,529,355
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,131,669)	0	(1,131,669)
316 TOTAL DEFERRED PROGRAMS		33,867,193	30,469,507	3,397,686
317				
318 DEVELOPMENT OF IERCO RATE BASE				
319 INVESTMENT IN IERCO	E10	85,032,776	81,082,025	3,950,751
320 PREPAID COAL ROYALTIES	E10	1,207,501	1,151,399	56,102
321 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(2,286,383)	(2,180,154)	(106,229)
322 TOTAL SUBSIDIARY RATE BASE		83,953,894	80,053,269	3,900,625
323				
324 TOTAL COMBINED RATE BASE		3,050,042,556	2,919,254,573	130,787,983

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1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	2	3	4	5	6	7	8	9	10	11	12	13	14
325	OPERATING REVENUES												
326	OPERATING REVENUES												
327	FIRM ENERGY SALES												
328	440-448 / RETAIL	RETRV					1,038,038,037	988,636,277				49,401,760	
329	447 / FIRM SALES FOR RESALE	E10					0	0				0	
330	447 / SYSTEM OPPORTUNITY SALES	E10					38,103,300	36,332,963				1,770,337	
331	TOTAL SALES OF ELECTRICITY						1,076,141,337	1,024,969,240				51,172,097	
332													
333	OTHER OPERATING REVENUES												
334	415 / MERCHANDISING REVENUES	E10					1,304,085	1,243,495				60,590	
335													
336	449 / OATT TARIFF REFUND												
337	NETWORK	D11					0	0				0	
338	POINT-TO-POINT	D11					0	0				0	
339	TOTAL ACCOUNT 449						0	0				0	
340													
341	451 / MISCELLANEOUS SERVICE REVENUES	DA451					4,119,479	4,036,347				83,132	
342													
343	454 / RENTS FROM ELECTRIC PROPERTY	L 117					11,395,069	10,916,626				478,443	
344	SUBSTATION EQUIPMENT	L 152					14,854	14,281				574	
345	TRANSFORMER RENTALS	D11					2,416,257	2,314,996				101,261	
346	LINE RENTALS	L 481					1,071,454	1,021,672				49,781	
347	COGENERATION	CIDA					400,000	400,000				0	
348	DARK FIBER PROJECT	L 148					1,508,704	1,392,871				115,833	
349	POLE ATTACHMENTS	DA454					7,437,701	7,056,515				381,186	
350	FACILITIES CHARGES	L 101					608,939	583,420				25,520	
351	OTHER RENTALS	L 172					0	0				0	
352	MISCELLANEOUS												
353	TOTAL ACCOUNT 454						24,852,978	23,700,380				1,152,598	
354													

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
355	456 / OTHER ELECTRIC REVENUES				
356	TRANSMISSION - NETWORK SERVICES	D11	7,523,648	7,208,345	315,303
357	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D80	846,846	814,142	32,704
358	TRANSMISSION - POINT-TO-POINT	D11	15,758,878	15,098,452	660,426
359	ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
360	PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
361	DSM RIDER FUNDS	DARIDER	0	0	0
362	STANDBY SERVICE CHARGE	CIDA	498,481	498,481	0
363	SIERRA PACIFIC USAGE CHARGE	E10	68,940	65,737	3,203
364	BPA - OTHER REVENUE	D10	0	0	0
365	ANTELOPE	L 508	67,672	64,830	2,842
366	MISCELLANEOUS	PTD	7,318	7,007	312
367	TOTAL ACCOUNT 456		24,771,783	23,756,994	1,014,789
368					
369	TOTAL OTHER OPERATING REVENUES		55,048,325	52,737,216	2,311,109
370					
371	TOTAL OPERATING REVENUES		1,131,189,662	1,077,706,456	53,483,206

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
372 ***TABLE 5-- OPERATION & MAINTENANCE EXPENSES***				
373				
374 STEAM POWER GENERATION				
375 OPERATION				
376 500 / SUPERVISION & ENGINEERING	D10	1,255,153	1,202,552	52,601
377 501 / FUEL	E10	91,616,100	87,359,477	4,256,623
378				
379 502 / STEAM EXPENSES				
380 LABOR	D10	0	0	0
381 OTHER	E10	9,791,611	9,336,678	454,933
382 TOTAL ACCOUNT 502		9,791,611	9,336,678	454,933
383 505 / ELECTRIC EXPENSES				
384 LABOR	D10	0	0	0
385 OTHER	E10	1,262,175	1,203,532	58,643
386 TOTAL ACCOUNT 505		1,262,175	1,203,532	58,643
387 506 / MISCELLANEOUS EXPENSES	D10	6,675,492	6,395,734	279,758
388 507 / RENTS	L 97	432,038	413,932	18,106
389 TOTAL STEAM OPERATION EXPENSES		111,032,569	105,911,906	5,120,663
390				
391 MAINTENANCE				
392 510 / SUPERVISION & ENGINEERING	D10	126,992	121,670	5,322
393 511 / STRUCTURES	D10	878,072	841,274	36,798
394 512 / BOILER PLANT				
395 LABOR	D10	0	0	0
396 OTHER	E10	13,861,559	13,217,530	644,029
397 TOTAL ACCOUNT 512		13,861,559	13,217,530	644,029
398 513 / ELECTRIC PLANT				
399 LABOR	D10	0	0	0
400 OTHER	E10	5,412,553	5,161,078	251,475
401 TOTAL ACCOUNT 513		5,412,553	5,161,078	251,475
402 514 / MISCELLANEOUS STEAM PLANT				
403 TOTAL STEAM MAINTENANCE EXPENSES	D10	6,923,252	6,633,111	290,141
404			25,974,662	1,227,766
405 TOTAL STEAM GENERATION EXPENSES		138,234,997	131,886,568	6,348,429
406				

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
407 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
408				
409 HYDRAULIC POWER GENERATION				
410 535 / SUPERVISION & ENGINEERING	L 866	5,368,100	5,141,486	226,614
411 536 / WATER FOR POWER				
412 WATER LEASE	D10	2,518,828	2,413,268	105,560
413 OTHER	D10	6,479,726	6,208,172	271,554
414 TOTAL ACCOUNT 536		8,998,554	8,621,441	377,113
415				
416 537 / HYDRAULIC EXPENSES	D10	14,357,657	13,755,953	601,704
417 538 / ELECTRIC EXPENSES				
418 LABOR	D10	1,164,624	1,115,817	48,807
419 OTHER	E10	342,257	326,355	15,902
420 TOTAL ACCOUNT 538		1,506,881	1,442,172	64,709
421				
422 539 / MISCELLANEOUS EXPENSES	D10	5,348,191	5,124,058	224,133
423 540 / RENTS	D10	235,266	225,406	9,860
424				
425 TOTAL HYDRAULIC OPERATION EXPENSES		35,814,649	34,310,516	1,504,133
426				
427 MAINTENANCE				
428 541 / SUPERVISION & ENGINEERING	L 872	110,996	106,344	4,652
429 542 / STRUCTURES	D10	1,051,236	1,007,181	44,055
430 543 / RESERVOIRS, DAMS & WATERWAYS	D10	545,078	522,235	22,843
431 544 / ELECTRIC PLANT				
432 LABOR	D10	1,467,790	1,406,278	61,512
433 OTHER	E10	1,041,154	992,780	48,374
434 TOTAL ACCOUNT 544		2,508,944	2,399,058	109,886
435				
436 545 / MISCELLANEOUS HYDRAULIC PLANT	L 88	2,713,957	2,600,220	113,737
437				
438 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,930,211	6,635,038	295,173
439				
440 TOTAL HYDRAULIC GENERATION EXPENSES		42,744,860	40,945,554	1,799,306

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

8	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
441	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
442	OTHER POWER GENERATION				
443	OPERATION				
444	546 / SUPERVISION & ENGINEERING	L 879	595,194	570,250	24,944
445	547 / FUEL				
446	SALMON DIESEL	E10	3,406	3,248	158
447	OTHER	E10	44,721,900	42,644,053	2,077,847
448	TOTAL ACCOUNT 547		44,725,306	42,647,301	2,078,005
449					
450	548 / GENERATING EXPENSES				
451	LABOR	D10	2,315,396	2,218,362	97,034
452	OTHER	E10	2,056,645	1,961,090	95,555
453	TOTAL ACCOUNT 548		4,372,041	4,179,452	192,589
454					
455	549 / MISCELLANEOUS EXPENSES	D10	895,452	857,925	37,527
456	550 / RENTS	D10	0	0	0
457					
458	TOTAL OTHER POWER OPER EXPENSES		50,587,993	48,254,928	2,333,065
459					
460	MAINTENANCE				
461	551 / SUPERVISION & ENGINEERING	L 885	0	0	0
462	552 / STRUCTURES	D10	345,731	331,242	14,489
463	553 / GENERATING & ELECTRIC PLANT				
464	LABOR	D10	31,376	30,061	1,315
465	OTHER	E10	37,390	35,653	1,737
466	TOTAL ACCOUNT 553		68,766	65,714	3,052
467					
468	554 / MISCELLANEOUS EXPENSES	L 89	1,241,691	1,189,654	52,037
469	TOTAL OTHER POWER MAINT EXPENSES		1,656,188	1,586,610	69,578
470					
471	TOTAL OTHER POWER GENERATION EXP		52,244,181	49,841,538	2,402,643
472					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
473	OTHER POWER SUPPLY EXPENSE				
474	555.0 / PURCHASED POWER	E10	732,297	698,273	34,024
475	PURCHASED POWER - TRANS LOSSES	E10	54,928,200	52,376,153	2,552,047
476	OTHER PURCHASED POWER		55,660,497	53,074,426	2,586,071
477	TOTAL ACCOUNT 555.0				
478	555.1 / COGENERATION & SMALL POWER PROD	D10	0	0	0
479	CAPACITY RELATED	E10	172,214,611	164,213,260	8,001,351
480	ENERGY RELATED		172,214,611	164,213,260	8,001,351
481	TOTAL COGEN & SMALL POWER PROD				
482					
483	TOTAL ACCOUNT 555		227,875,108	217,287,686	10,587,422
484					
485	556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,431	2,329	102
486	557 / OTHER EXPENSES				
487	IDAHO POWER COST-RELATED EXPENSES	CIDA	0	0	0
488	OREGON POWER COST-RELATED EXPENSES	CODA	0	0	0
489	OTHER	D10	3,572,121	3,422,420	149,701
490	TOTAL ACCOUNT 557		3,572,121	3,422,420	149,701
491					
492	TOTAL OTHER POWER SUPPLY EXPENSES		231,449,660	220,712,435	10,737,225
493					
494	TOTAL PRODUCTION EXPENSES		464,673,698	443,386,095	21,287,603

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
495 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
496 497 TRANSMISSION EXPENSES				
498				
499 OPERATION				
500 560 / SUPERVISION & ENGINEERING	L 140	3,934,527	3,769,300	165,227
501 561 / LOAD DISPATCHING	D12	2,706,346	2,592,928	113,418
502 562 / STATION EXPENSES	L 117	2,451,217	2,348,298	102,919
503 563 / OVERHEAD LINE EXPENSES	L 123+128+133	932,665	893,477	39,188
504 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	6,279,133	5,987,395	291,738
505 566 / MISCELLANEOUS EXPENSES	L 140	2,365	2,266	99
506 567 / RENTS	L 140	3,084,849	2,955,303	129,546
507				
508 TOTAL TRANSMISSION OPERATION		19,391,102	18,548,967	842,135
509				
510 MAINTENANCE				
511 568 / SUPERVISION & ENGINEERING	L 140	152,298	145,902	6,396
512 569 / STRUCTURES	L 112	864,503	828,266	36,237
513 570 / STATION EQUIPMENT	L 117	3,121,753	2,990,680	131,073
514 571 / OVERHEAD LINES	L 123+128+133	2,855,717	2,735,728	119,989
515 573 / MISCELLANEOUS PLANT	L 140	0	0	0
516				
517 TOTAL TRANSMISSION MAINTENANCE		6,994,271	6,700,577	293,694
518				
519 TOTAL TRANSMISSION EXPENSES		26,385,373	25,249,544	1,135,829

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
520	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
521					
522	DISTRIBUTION EXPENSES				
523					
524	OPERATION				
525	580 / SUPERVISION & ENGINEERING	L 158	3,993,545	3,817,897	175,648
526	581 / LOAD DISPATCHING	D60	3,592,160	3,453,437	138,723
527	582 / STATION EXPENSES	L 147	1,261,321	1,204,380	56,941
528	583 / OVERHEAD LINE EXPENSES	L 148**149	3,713,421	3,439,450	273,971
529	584 / UNDERGROUND LINE EXPENSES	L 150**151	2,783,721	2,744,745	38,976
530	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	82,436	78,654	3,782
531	586 / METER EXPENSES	L 154	4,464,326	4,313,311	151,015
532	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	736,460	679,514	56,946
533	588 / MISCELLANEOUS EXPENSES	L 158	5,668,612	5,419,290	249,322
534	589 / RENTS	L 159	262,046	250,520	11,526
535	TOTAL DISTRIBUTION OPERATION		26,558,048	25,401,199	1,156,849
536					
537	MAINTENANCE				
538	590 / SUPERVISION & ENGINEERING	L 158	9,988	9,549	439
539	591 / STRUCTURES	L 146	0	0	0
540	592 / STATION EQUIPMENT	L 147	3,421,869	3,267,393	154,476
541	593 / OVERHEAD LINES	L 148**149	13,798,039	12,780,037	1,018,002
542	594 / UNDERGROUND LINES	L 150**151	564,499	556,595	7,904
543	595 / LINE TRANSFORMERS	L 152	34,499	33,167	1,332
544	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	462,093	440,891	21,202
545	597 / METERS	L 154	710,009	685,991	24,018
546	598 / MISCELLANEOUS PLANT	L 154	269,993	258,118	11,875
547	TOTAL DISTRIBUTION MAINTENANCE	L 159	19,270,989	18,031,741	1,239,248
548					
549	TOTAL DISTRIBUTION EXPENSES		45,829,037	43,432,940	2,396,097
550					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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1	2	3	4	5	6	7	8	9	10	11	12
							DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
551	CUSTOMER ACCOUNTING EXPENSES										
552	901 / SUPERVISION	L 946	446,145						429,871	16,274	
553	902 / METER READING	CW602	1,748,568						1,673,665	74,903	
554	903 / CUSTOMER RECORDS & COLLECTIONS	CW603	14,626,894						14,103,349	523,545	
555	904 / UNCOLLECTIBLE ACCOUNTS	CW604	3,308,234						3,117,725	190,509	
556	905 / MISC EXPENSES	L 553+554+555	395						379	16	
557	TOTAL CUSTOMER ACCOUNTING EXPENSES		20,130,236						19,324,989	805,247	
558	CUSTOMER SERVICES & INFORMATION EXPENSES										
559	907 / SUPERVISION	L 953	751,193						725,867	25,326	
560	908 / CUSTOMER ASSISTANCE										
561	SYSTEM CONSERVATION	E100	256,416						244,503	11,913	
562	OTHER	DA808	6,441,963						6,228,043	213,920	
563	TOTAL ACCOUNT 908		6,698,379						6,472,545	225,834	
564	909 / INFORMATION & INSTRUCTIONAL	DA809	424,680						409,488	15,192	
565	910 / MISCELLANEOUS EXPENSES	L 563+564	707,852						683,900	23,952	
566	TOTAL CUST SERV & INFORMATN EXPENSES		8,582,104						8,291,800	290,304	

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
568 SALES EXPENSES				
569 912 / DEMO & SELLING EXPENSES	E10	79,720	76,016	3,704
570 TOTAL ACCOUNT 924		79,720	76,016	3,704
571				
572 ADMINISTRATIVE & GENERAL EXPENSES				
573 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	68,948,679	65,954,475	2,994,204
574 921 / OFFICE SUPPLIES	LABOR	14,698,984	14,060,658	638,326
575 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(26,120,468)	(24,986,146)	(1,134,322)
576 923 / OUTSIDE SERVICES	LABOR	8,177,858	7,822,722	355,136
577 924 / PROPERTY INSURANCE				
578 PRODUCTION - STEAM	L 97	482,421	462,204	20,217
579 ALL RISK & MISCELLANEOUS	P110P	2,875,355	2,753,608	121,747
580 TOTAL ACCOUNT 924		3,357,776	3,215,812	141,964
581				
582 925 / INJURIES & DAMAGES	LABOR	6,633,968	6,345,878	288,090
583 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	26,029,176	24,898,819	1,130,357
584 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,845,953	0	1,845,953
585 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
586 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
587 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
588 928 / REGULATORY COMMISSION EXPENSES				
589 FERC ADMIN ASSESS & SECURITIES		1,980,570	1,897,568	83,002
590 CAPACITY RELATED	D10	781,345	745,043	36,302
591 ENERGY RELATED	D11	0	0	0
592 FERC RATE CASE	E99	544,876	519,364	25,512
593 FERC ORDER 472	D11	17,061	16,346	715
594 FERC OTHER	D10	158,501	151,859	6,642
595 FERC - OREGON HYDRO FEE	L 174	0	0	0
596 SEC EXPENSES		0	0	0
597 IDAHO PUC -RATE CASE	CIDA	1,066	1,066	0
598 -OTHER	CIDA	0	0	0
599 OREGON PUC -RATE CASE	CODA	0	0	0
600 -OTHER	CODA	132,838	0	132,838
601 TOTAL ACCOUNT 928		3,616,257	3,331,245	285,012
602				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I & II
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1 2 3 4 5 6	7 8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
		LABOR	0	0	0
		LABOR	0	0	0
		LABOR	5,792,886	5,541,321	251,565
		L 172	2,000	1,915	85
			130,136,782	123,340,410	6,796,372
		L 172	5,729,391	5,485,459	243,932
			135,866,173	128,825,869	7,040,304
		E10	1,485,862	1,416,827	69,035
			703,032,203	670,004,079	33,028,124

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
615 ***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
616				
617 DEPRECIATION EXPENSE				
618 310-316 / STEAM PRODUCTION	L 87	26,648,755	25,531,954	1,116,802
619 330-336 / HYDRAULIC PRODUCTION	L 98	14,675,324	14,060,308	615,017
620 340-346 / OTHER PRODUCTION	L 99	17,078,226	16,362,509	715,718
621 TOTAL PRODUCTION PLANT		58,402,306	55,954,770	2,447,536
622				
623 TRANSMISSION PLANT				
624 350 / LAND & LAND RIGHTS	L 107	445,226	426,567	18,659
625 352 / STRUCTURES & IMPROVEMENTS	L 112	1,417,194	1,357,790	59,404
626 353 / STATION EQUIPMENT	L 117	7,664,530	7,342,720	321,809
627 354 / TOWERS & FIXTURES	L 123	3,138,458	3,006,930	131,527
628 355 / POLES & FIXTURES	L 128	4,346,863	4,163,739	183,124
629 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,759,207	4,559,182	200,026
630 359 / ROADS & TRAILS	L 138	3,082	2,953	129
631 TOTAL TRANSMISSION PLANT		21,774,560	20,859,882	914,678
632				
633 DISTRIBUTION PLANT				
634 360 / LAND & LAND RIGHTS	L 145	15,846	15,474	372
635 361 / STRUCTURES & IMPROVEMENTS	L 146	729,654	696,967	32,686
636 362 / STATION EQUIPMENT	L 147	4,320,384	4,125,345	195,039
637 364 / POLES, TOWERS & FIXTURES	L 148	7,688,166	7,097,895	590,270
638 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,848,167	3,586,159	262,008
639 366 / UNDERGROUND CONDUIT	L 150	935,744	922,697	13,047
640 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,159,646	5,067,340	72,306
641 368 / LINE TRANSFORMERS	L 152	13,257,602	12,745,618	511,985
642 369 / SERVICES	L 153	1,496,633	1,422,671	73,962
643 370 / METERS	L 154	5,316,376	5,136,538	179,837
644 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	44,454	41,017	3,437
645 373 / STREET LIGHTING SYSTEMS	L 156	109,533	104,507	5,026
646 TOTAL DISTRIBUTION PLANT		42,922,203	40,982,228	1,939,975

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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1 2 3 4 5 6 7 8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
647	***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE***				
648					
649	GENERAL PLANT				
650	389/ LAND & LAND RIGHTS	L 161	0	0	0
651	390/ STRUCTURES & IMPROVEMENTS	L 162	2,289,509	2,192,032	97,477
652	391/ OFFICE FURNITURE & EQUIPMENT	L 163	4,380,124	4,193,638	186,486
653	392/ TRANSPORTATION EQUIPMENT	L 164	84,681	81,075	3,605
654	393/ STORES EQUIPMENT	L 165	72,081	69,012	3,069
655	394/ TOOLS, SHOP & GARAGE EQUIPMENT	L 166	324,045	310,248	13,796
656	395/ LABORATORY EQUIPMENT	L 167	555,450	531,801	23,649
657	396/ POWER OPERATED EQUIPMENT	L 168	0	0	0
658	397/ COMMUNICATIONS EQUIPMENT	L 169	3,028,422	2,899,486	128,937
659	398/ MISCELLANEOUS EQUIPMENT	L 170	321,916	308,210	13,706
660	TOTAL GENERAL PLANT		11,056,228	10,585,503	470,725
661					
662	403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	549,017	525,295	23,722
663	DEPR EXP BEFORE DISALLOWED COSTS		134,704,314	128,907,678	5,796,636
664					
665	DEPRECIATION ON DISALLOWED COSTS		(296,299)	(283,549)	(12,750)
666	TOTAL DEPRECIATION EXPENSE	L 663	134,408,015	128,624,129	5,783,886
667					
668	AMORTIZATION EXPENSE				
669	INTANGIBLE PLANT	L 94	7,132,481	6,831,173	301,307
670	HYDRAULIC PRODUCTION	L 98	0	0	0
671	ADJUSTMENTS, GAINS & LOSSES	L 94	0	0	0
672	TOTAL AMORTIZATION EXPENSE		7,132,481	6,831,173	301,307
673					
674	TOTAL DEPRECIATION & AMORTIZATION EXP		141,540,495	135,455,303	6,085,193
675					
676	411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	232,049	221,918	10,130
677					

**IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
680 TAXES OTHER THAN INCOME				
681 FEDERAL TAXES				
682 FICA	LABOR	0	0	0
683 FUTA	LABOR	0	0	0
684 LESS PAYROLL DEDUCTION	LABOR	0	0	0
685				
686 STATE TAXES				
687 AD VALOREM TAXES	L 97	1,513,210	1,449,794	63,416
688 JIM BRIDGER STATION	L 97	1,040,199	996,606	43,593
689 VALMY	L 97	229,067	219,467	9,600
690 BOARDMAN	L 101	7,388,530	7,078,890	309,640
691 OTHER-PRODUCTION PLANT	L 139	5,616,215	5,380,367	235,848
692 OTHER-TRANSMISSION PLANT	L 158	9,736,075	9,307,854	428,221
693 OTHER-DISTRIBUTION PLANT	L 172	1,940,635	1,858,011	82,624
694 OTHER-GENERAL PLANT		27,463,931	26,290,990	1,172,941
695 SUB-TOTAL		4,993	4,784	209
696 LICENSES - HYDRO PROJECTS	L 98			
697				
698 REGULATORY COMMISSION FEES				
699 STATE OF IDAHO	CIDA	2,842,553	2,842,553	0
700 STATE OF OREGON	CODA	202,902	0	202,902
701				
702 FRANCHISE TAXES				
703 STATE OF OREGON	CODA	783,932	0	783,932
704				
705 OTHER STATE TAXES				
706 UNEMPLOYMENT TAXES	LABOR	0	0	0
707 HYDRO GENERATION KWH TAX	E10	1,730,598	1,650,192	80,406
708 IRRIGATION-PIC	CIDA	342,822	342,822	0
709				
710 CANADA GST TAXES	E10	0	0	0
711				
712 TOTAL TAXES OTHER THAN INCOME		33,371,731	31,131,340	2,240,391
713				
714				
715				

**IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
716 ***TABLE 8 - REGULATORY DEBITS/CREDITS ***				
717 REGULATORY DEBITS/CREDITS				
718 STATE OF IDAHO	CIDA	0	0	0
719 STATE OF OREGON	CODA	82,611	0	82,611
720				
721 TOTAL REGULATORY DEBITS/CREDITS		82,611	0	82,611
722				
723				
724 ***TABLE 9 - INCOME TAXES ***				
725				
726 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
727 ACCOUNT #282 - RELATED	P101P	18,090,853	17,320,626	770,228
728 ACCOUNTS #190 & #283 - RELATED	L 787	7,922,650	7,545,617	377,032
729 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		26,013,503	24,866,243	1,147,260
730				
731 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	492,099	471,148	20,951
732				
733 SUMMARY OF INCOME TAXES				
734				
735 TOTAL FEDERAL INCOME TAX	L 774	280,552	(161,058)	441,609
736				
737 STATE INCOME TAX				
738 STATE OF IDAHO	L 859	8,369,118	7,943,193	425,925
739 STATE OF OREGON	L 814	3,551	0	3,551
740 OTHER STATES	L 865	19,185	17,019	2,165
741 TOTAL STATE INCOME TAXES		8,391,853	7,960,212	431,641

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
7	DESCRIPTION				
8	***TABLE 10 - CALCULATION OF FEDERAL INCOME TAX***				
743	744 OPERATING REVENUES		1,131,189,662	1,077,706,456	53,483,206
745	746 OPERATING EXPENSES				
747	OPERATION & MAINTENANCE		703,032,203	670,004,079	33,028,124
748	DEPRECIATION EXPENSE		134,408,015	128,624,129	5,783,886
749	AMORTIZATION OF LIMITED TERM PLANT		7,132,481	6,831,173	301,307
750	ACCRETION EXPENSE		232,049	221,918	10,130
751	TAXES OTHER THAN INCOME		33,371,731	31,131,340	2,240,391
752	REGULATORY DEBITS/CREDITS		82,611	0	82,611
753	TOTAL OPERATING EXPENSES		878,259,089	836,812,641	41,446,448
754					
755	BOOK-TAX ADJUSTMENT	L 753	0	0	0
756	757 INCOME BEFORE TAX ADJUSTMENTS		252,930,573	240,893,816	12,036,757
758	759 INCOME STATEMENT ADJUSTMENTS				
760	LONG TERM DEBT INTEREST EXPENSE	L 24	86,951,123	83,222,597	3,728,526
761	OTHER INTEREST EXPENSE	L 24	8,712,689	8,339,083	373,606
762	TOTAL INTEREST CHARGES		95,663,812	91,561,680	4,102,132
763	764 NET OPERATING INCOME BEFORE STATE INCOME TAXES		157,266,761	149,332,136	7,934,625
765	766 TOTAL STATE INCOME TAXES (ALLOWED)		8,543,000	8,102,376	440,624
767	768 NET FEDERAL INCOME AFTER STATE INCOME TAXES		148,723,761	141,229,760	7,494,001
769	770 FEDERAL TAX AT 35 PERCENT		52,053,316	49,430,416	2,622,900
771	ADD : FIN 48 ADJUSTMENT	L 770	(1,762,050)	(1,673,263)	(88,787)
772	PRIOR YEARS' TAX ADJUSTMENT	L 770	7,105,341	6,747,312	358,029
773	774 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		57,396,607	54,504,465	2,892,142
775	776 OTHER TAX ADJUSTMENTS				
777	ALLOWANCE FOR AFUDC	P101P	0	0	0
778	FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(152,482,744)	(145,990,712)	(6,492,032)
779	FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 757	(10,705,986)	(10,196,497)	(509,489)
780	SUM OF OTHER ADJUSTMENTS		(163,188,730)	(156,187,209)	(7,001,521)
781	FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(57,116,056)	(54,665,523)	(2,450,532)
782	783 TOTAL FEDERAL INCOME TAX		280,552	(161,058)	441,609

**IDAHO POWER COMPANY
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			<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1						
2						
3						
4						
5						
6						
7						
8	DESCRIPTION					
784	***TABLE 11 - OREGON STATE INCOME TAXES***					
785						
786	NET OPERATING INCOME BEFORE TAXES - OREGON	L 784		157,266,761	149,332,136	7,934,625
787						
788	ALLOWANCE FOR AFUDC	P101P		0	0	0
789						
790	STATE INCOME TAX ADJUSTMENTS - PLANT	P101P		(152,482,744)	(145,990,712)	(6,492,032)
791	STATE INCOME TAX ADJUSTMENTS - OTHER	L 787		(10,705,986)	(10,196,497)	(509,489)
792	TOTAL STATE INCOME TAX ADJUSTMENTS			(163,188,730)	(156,187,209)	(7,001,521)
793	ADD: MFG DEDUCTION NOT ALLOWED	L 787		2,776,466	2,644,336	132,130
794						
795	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON			(160,412,264)	(153,542,872)	(6,869,392)
796						
797	INCOME SUBJECT TO OREGON TAX			(3,145,503)	(4,210,737)	1,065,234
798						
799	IERCO TAXABLE INCOME	E10		10,243,100	9,767,190	475,910
800	BONUS DEPRECIATION ADJUSTMENT	P101P		(8,399,464)	(8,041,852)	(357,612)
801	FEDERAL NOL	L 780		0	0	0
802	TOTAL STATE TAXABLE INCOME - OREGON			(1,301,867)	(2,485,399)	1,183,532
803	APPORTIONMENT FACTOR (0.04546550)			53,797	0	53,797
804	POST APPOINTMENT M ITEMS	L 787		0	0	0
805	TOTAL TAXABLE INCOME - OREGON			53,797	0	53,797
806						
807	OREGON TAX AT 6.6 PERCENT			3,551	0	3,551
808	LESS: INVESTMENT TAX CREDIT	P101P		0	0	0
809						
810	STATE INCOME TAX ALLOWED - OREGON			3,551	0	3,551
811	ADD: FIN 48 ADJUSTMENT	L 808		0	0	0
812	PRIOR YEARS' TAX ADJUSTMENT	L 807		183,637	0	0
813						
814	STATE INCOME TAX PAID - OREGON			3,551	0	3,551
815						

IDAHO POWER COMPANY
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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
816	***TABLE 12- IDAHO STATE INCOME TAXES ***													
817														
818	NET OPERATING INCOME BEFORE TAXES - IDAHO			L 764			157,266,761				149,332,136		7,934,625	
819														
820	ALLOWANCE FOR AFUDC				P101P		0				0		0	
821														
822	STATE INCOME TAX ADJUSTMENTS - PLANT				P101P		(152,482,744)				(145,990,712)		(6,492,032)	
823	STATE INCOME TAX ADJUSTMENTS - OTHER				L 757		(10,705,986)				(10,196,497)		(509,489)	
824	STATE INCOME TAX ADJUSTMENTS						(163,188,730)				(156,187,209)		(7,001,521)	
825														
826	INCOME SUBJECT TO IDAHO TAX						(5,921,969)				(6,855,073)		933,104	
827														
828	IERCO TAXABLE INCOME				E10		10,243,100				9,767,190		475,910	
829	BONUS DEPRECIATION ADJUSTMENT				P101P		71,781,388				68,725,258		3,056,130	
830	FEDERAL NOL				L 750		0				0		0	
831	TOTAL STATE TAXABLE INCOME - IDAHO						76,102,519				71,637,375		4,465,144	
832														
833	IDAHO TAX AT 5.9 PERCENT						4,490,049				4,226,605		263,443	
834	LESS: INVESTMENT TAX CREDIT						(4,045,080)				(3,872,859)		(172,221)	
835														
836	STATE INCOME TAX ALLOWED - IDAHO						8,535,129				8,099,464		435,665	
837	ADD: FIN 48 ADJUSTMENT				L 832		0				0		0	
838	PRIOR YEARS' TAX ADJUSTMENT				L 833		(166,011)				(156,271)		(9,740)	
839	STATE INCOME TAX PAID - IDAHO						8,369,118				7,943,193		425,925	
840														
841														
842	OTHER STATE INCOME TAX						(5,921,969)				(6,855,073)		933,104	
843	INCOME SUBJECT TO TAX													
844														
845	IERCO TAXABLE INCOME				E10		10,243,100				9,767,190		475,910	
846	BONUS DEPRECIATION ADJUSTMENT				P101P		0				0		0	
847	FEDERAL NOL				L 750		0				0		0	
848	TOTAL TAXABLE INCOME BEFORE APPOINTMENT-OTHER STATES						4,321,131				2,912,117		1,409,014	
849	POST APPOINTMENT M ITEMS				L 757		0				0		0	
850	TOTAL TAXABLE INCOME-OTHER STATES						4,321,131				2,912,117		1,409,014	
851														
852	OTHER TAX AT 0.1 PERCENT						4,321				2,912		1,409	
853	ADD: FIN 48 ADJUSTMENT				L 839		0				0		0	
854	PRIOR YEARS' TAX ADJUSTMENT				L 839		14,863				14,107		756	
855	OTHER STATES' INCOME TAX PAID						19,185				17,019		2,165	

**IDAHO POWER COMPANY
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1 2 3 4 5 6 7 8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
856	***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
857	STEAM POWER GENERATION	D10	368,150	352,721	15,429
858	800-513 / TOTAL STEAM GENERATION				
859	HYDRAULIC POWER GENERATION	L 866	4,727,264	4,527,703	199,561
860	535 / SUPERVISION & ENGINEERING	E10	788,710	752,065	36,645
861	536 / WATER FOR POWER	D10	6,045,469	5,792,114	253,355
862	537 / HYDRAULIC EXPENSES	D10	1,281,251	1,227,556	53,695
863	538 / ELECTRIC EXPENSES	D10	3,594,020	3,443,401	150,619
864	539 / MISCELLANEOUS EXPENSES	D10	0	0	0
865	540 / RENTS	D10	16,436,714	15,742,840	693,874
866	TOTAL HYDRAULIC OPERATION EXPENSES		102,590	98,291	4,299
867	541 / SUPERVISION & ENGINEERING	L 872	760,748	728,866	31,882
868	542 / STRUCTURES	D10	333,602	319,621	13,981
869	543 / RESERVOIRS, DAMS & WATERWAYS	D10	1,614,775	1,547,103	67,672
870	544 / ELECTRIC PLANT	D10	1,605,460	1,538,178	67,282
871	545 / MISCELLANEOUS HYDRAULIC PLANT	D10	4,417,175	4,232,059	185,116
872	TOTAL HYDRAULIC MAINTENANCE EXPENSES		20,853,889	19,974,899	878,990
873	TOTAL HYDRAULIC GENERATION EXPENSES				
874	OTHER POWER GENERATION				
875	546 / SUPERVISION & ENGINEERING	L 879	565,107	541,424	23,683
876	548 / GENERATING EXPENSES	D10	2,547,262	2,440,511	106,751
877	549 / MISCELLANEOUS EXPENSES	D10	427,618	409,697	17,921
878	550 / RENTS	D10	0	0	0
879	TOTAL OTHER POWER OPER EXPENSES		3,539,987	3,391,632	148,355
880					
881	551 / SUPERVISION & ENGINEERING	L 885	0	0	0
882	552 / STRUCTURES	D10	197,345	189,075	8,270
883	553 / GENERATING & ELECTRIC PLANT	D10	34,519	33,072	1,447
884	554 / MISCELLANEOUS EXPENSES	D10	313,384	300,251	13,133
885	TOTAL OTHER POWER MAINT EXPENSES		545,248	522,398	22,850
886	TOTAL OTHER POWER GENERATION EXP		4,085,235	3,914,030	171,205
887	555 / PURCHASE POWER	E10	0	0	0
888	556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	54	52	2
889		D10	3,046,829	2,919,142	127,687
890	TOTAL OTHER POWER SUPPLY EXPENSES		3,046,883	2,919,194	127,689
891					
892	TOTAL PRODUCTION EXPENSES		28,354,157	27,160,844	1,193,313
893					

**IDAHO POWER COMPANY
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			ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1						
2						
3						
4						
5						
6						
7						
8	DESCRIPTION					
894	***TABLE 13 - DEVELOPMENT OF LABOR-RELATED ALLOCATOR***					
895						
896	TRANSMISSION EXPENSES					
897	560 / SUPERVISION & ENGINEERING	L 140		2,217,565	2,124,440	93,125
898	561 / LOAD DISPATCHING	D12		2,550,991	2,444,084	106,907
899	562 / STATION EXPENSES	L 117		2,000,647	1,916,646	84,001
900	563 / OVERHEAD LINE EXPENSES	L 123+128+133		380,919	364,914	16,005
901	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10		0	0	0
902	566 / MISCELLANEOUS EXPENSES	L 519		0	0	0
903	567 / RENTS	L 140		0	0	0
904	TOTAL TRANSMISSION OPERATION			7,150,122	6,850,084	300,038
905	568 / SUPERVISION & ENGINEERING	L 140		52,214	50,021	2,193
906	569 / STRUCTURES	L 112		748,310	716,943	31,367
907	570 / STATION EQUIPMENT	L 117		1,808,014	1,732,101	75,913
908	571 / OVERHEAD LINES	L 123+128+133		874,423	837,682	36,741
909	573 / MISCELLANEOUS PLANT	L 140		0	0	0
910	TOTAL TRANSMISSION MAINTENANCE			3,482,961	3,336,748	146,213
911	TOTAL TRANSMISSION EXPENSES			10,633,083	10,186,832	446,251
912						
913	DISTRIBUTION EXPENSES					
914	580 / SUPERVISION & ENGINEERING	L 158		3,249,141	3,106,234	142,907
915	581 / LOAD DISPATCHING	D60		3,351,729	3,222,291	129,438
916	582 / STATION EXPENSES	L 147		859,346	820,552	38,794
917	583 / OVERHEAD LINE EXPENSES	L 148+149		2,796,881	2,590,531	206,350
918	584 / UNDERGROUND LINE EXPENSES	L 150+151		1,160,395	1,144,148	16,247
919	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156		60,646	57,863	2,783
920	586 / METER EXPENSES	L 154		3,349,541	3,236,236	113,305
921	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155		523,997	483,480	40,517
922	588 / MISCELLANEOUS EXPENSES	L 549		4,091,372	3,877,461	213,911
923	589 / RENTS	L 158		268	256	12
924	TOTAL DISTRIBUTION OPERATION			19,443,316	18,539,053	904,263

**IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
925 ***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
926				
927				
928 590 / SUPERVISION & ENGINEERING	L 158	7,020	6,711	309
929 591 / STRUCTURES	L 146	0	0	0
930 592 / STATION EQUIPMENT	L 147	2,293,302	2,189,774	103,528
931 593 / OVERHEAD LINES	L 148+149	4,454,053	4,125,439	328,614
932 594 / UNDERGROUND LINES	L 150+151	438,967	432,821	6,146
933 595 / LINE TRANSFORMERS	L 152	23,117	22,224	893
934 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	271,951	259,473	12,478
935 597 / METERS	L 154	636,956	615,410	21,546
936 598 / MISCELLANEOUS PLANT	L 158	215,623	206,139	9,484
937 TOTAL DISTRIBUTION MAINTENANCE		8,340,989	7,857,991	482,998
938 TOTAL DISTRIBUTION EXPENSES		27,784,305	26,397,043	1,387,262
939				
940 CUSTOMER ACCOUNTING EXPENSES				
941 901 / SUPERVISION	L 946	420,820	405,470	15,350
942 902 / METER READING	CW902	1,041,246	996,642	44,604
943 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,684,033	9,337,409	346,624
944 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
945 905 / MISC EXPENSES	L 942,944	0	0	0
946 TOTAL CUSTOMER ACCOUNTING EXPENSES		11,146,099	10,739,521	406,578
947				
948 CUSTOMER SERVICES & INFORMATION EXPENSES				
949 907 / SUPERVISION	L 952	620,926	599,992	20,934
950 908 / CUSTOMER ASSISTANCE	L 563	4,138,608	3,999,076	139,532
951 909 / INFORMATION & INSTRUCTIONAL	L 564	0	0	0
952 910 / MISCELLANEOUS EXPENSES	L 950+951	304,318	294,058	10,260
953 TOTAL CUST SERV & INFORMATN EXPENSES		5,063,852	4,893,126	170,726
954				
955 SALES EXPENSES				
956 912 / DEMO & SELLING EXPENSES	L 569	0	0	0
957 TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
958 ***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
959				
960 ADMINISTRATIVE & GENERAL EXPENSES				
961 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	45,198,050	43,234,966	1,963,084
962 921 / OFFICE SUPPLIES	PTDCAS	229,905	219,920	9,985
963 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
964 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
965 924 / PROPERTY INSURANCE	L 97	0	0	0
966 PRODUCTION - STEAM	P101P	272,794	261,180	11,614
967 ALL RISK & MISCELLANEOUS				
968 TOTAL ACCOUNT 924				
969				
970 925 / INJURIES & DAMAGES	LABOR	119,002	113,834	5,168
971 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
972 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
973 928 / REGULATORY COMMISSION EXPENSES				
974 FERC ADMIN ASSESSMENTS	L 174	0	0	0
975 FERC RATE CASE EXPENSE	RESREV	0	0	0
976 SEC EXPENSES	L 174	0	0	0
977 IDAHO PUC - RATE CASE	CIDA	0	0	0
978 - OTHER	CIDA	0	0	0
979 OREGON PUC - RATE CASE	CODA	0	0	0
980 -OTHER	CODA	0	0	0
981 TOTAL ACCOUNT 928				
982				
983 929 / DUPLICATE CHARGES	SUBEX	0	0	0
984 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
985 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	149,893	143,383	6,510
986 931 / RENTS	L 172	0	0	0
987 935 / GENERAL PLANT MAINTENANCE	P9808	963,324	922,310	41,014
988 TOTAL ADMIN & GENERAL EXPENSES		46,932,968	44,895,592	2,037,376
989 TOTAL OPER & MAINT EXPENSES		129,914,464	124,272,958	5,641,506
990				
991 TOTAL LABOR - RATIO (%)		1	0.9566	0.0434

**IDAHO POWER COMPANY
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				<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1							
2							
3							
4							
5							
6							
7							
8	DESCRIPTION						
992	***TABLE 14 - ALLOCATION FACTORS***						
993							
994	CAPACITY RELATED KW						
995	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVEL	D10			2,363,785.0	2,264,723.0	99,062.0
996	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11			2,363,785.0	2,264,723.0	99,062.0
997	RETAIL TRANSMISSION	D12			2,363,785.0	2,264,723.0	99,062.0
998	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60			2,242,881.0	2,156,265.0	86,616.0
999							
1000	ENERGY RELATED MWH						
1001	GENERATION LEVEL (PSP)	E10			15,262,159.0	14,553,056.0	709,103.0
1002	RETAIL MWH AT GENERATION LVL	E100			15,262,159.0	14,553,056.0	709,103.0
1003	CUSTOMER LEVEL	E99			14,063,052.0	13,404,588.0	658,464.0
1004							
1005	CUSTOMER RELATED FACTORS						
1006	369-DIRECT ASSIGNMENT	DA989			58,081,266	55,210,934	2,870,332
1007	370-METER INVESTMENT	ACCT970			82,386,872	79,599,968	2,786,904
1008	902-CUSTOMER WEIGHTED	CW902			1,843,348	1,764,385	78,963
1009	903-CUSTOMER WEIGHTED	CW903			15,508,389	14,953,292	555,097
1010	904-CUSTOMER WEIGHTED	CW904			4,128,897	3,891,129	237,768
1011	909-DIRECT ASSIGN-AVG NO.CUST.	DA909			519,752	501,160	18,593

**IDAHO POWER COMPANY
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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1	8	DESCRIPTION			
2	1012	***TABLE 14 - ALLOCATION FACTORS***			
3	1013				
4	1014	DIRECT ASSIGNMENTS			
5	1015	252-CUSTOMER ADVANCES	4,573,212	4,552,725	20,487
6	1016	350-LAND & LAND RIGHTS	0	0	0
7	1017	352-STRUCTURES & IMPROVEMENTS	658	0	658
8	1018	353-STATION EQUIPMENT	111,594	75,100	36,494
9	1019	354-TOWERS & FIXTURES	0	0	0
10	1020	355-POLES & FIXTURES	33,842	0	33,842
11	1021	356-OVERHEAD CONDUCTORS & DEVICES	26,495	1,189	25,306
12	1022	359-ROADS & TRAILS	0	0	0
13	1023	360-LAND & LAND RIGHTS	5,300,525	5,176,136	124,389
14	1024	361-STRUCTURES & IMPROVEMENTS	34,175,352	32,644,394	1,530,958
15	1025	362-STATION EQUIPMENT	216,853,728	207,064,121	9,789,607
16	1026	364-POLES, TOWERS & FIXTURES	242,732,282	224,096,153	18,636,129
17	1027	365-OVERHEAD CONDUCTORS & DEVICES	127,830,116	119,126,622	8,703,494
18	1028	366-UNDERGROUND CONDUIT	47,317,840	46,658,113	659,727
19	1029	367-UNDERGROUND CONDUCTORS & DEVICES	222,315,690	219,200,206	3,115,484
20	1030	371-INSTALLATIONS ON CUSTOMER PREMISES	2,932,671	2,705,907	226,764
21	1031	373-STREET LIGHTING SYSTEMS	4,528,803	4,321,006	207,797
22	1032	451-REVENUE - MISCELLANEOUS SERVICE	4,119,479	4,036,347	83,132
23	1033	454-REVENUE - FACILITIES CHARGE	7,437,701	7,056,515	381,186
24	1034	908-OTHER CUSTOMER ASSISTANCE	6,818,681	6,592,251	226,430
25	1035	440-RETAIL SALES REVENUE	1,038,038,037	988,636,277	49,401,760
26	1036	447-WHOLESALE SALES REVENUE	0	0	0
27	1037	RIDER FUND DIRECT ASSIGNMENT	0	0	0
28	1038	411 - BOARDMAN ARO ACCRETION EXP	232,049	221,918	10,130
29	1039	403 - BOARDMAN ARO DEPRECIATION EXP	549,017	525,295	23,722
30	1040	IDAHO	1	1	0
31	1041	OREGON	1	0	1
32	1042	NET TO GROSS TAX MULTIPLIER	1.642	1.642	1.642

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
1043	***TABLE 14- ALLOCATION FACTORS***				
1044					
1045	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1046	PLANT - PROD,TRANS&DIST	PTD	4,919,632,532	4,710,176,612	209,455,920
1047	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	82,981,496	79,377,366	3,604,130
1048	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,386,359,038	2,285,317,049	101,041,989
1049	PLANT - GEN PLT (390,391,397&398)	P3908	217,380,936	208,125,829	9,255,107
1050	PLANT - PROD,TRANS,DIST&GEN	P101P	5,263,634,194	5,039,532,224	224,101,970
1051	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	565,600,448	539,685,367	25,915,081
1052	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	82,981,496	79,377,366	3,604,130
1053	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	129,522,668	123,897,945	5,624,723
1054	REV - RETAIL, RESALE & WHEELING	FMREV	1,083,579,038	1,032,025,755	51,553,283
1055	O&M - ALL EXCEPT FUEL	O&M M	557,692,243	531,375,861	26,316,382
1056	PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	799,371,501	765,861,475	33,510,027
1057	O&M - TOTAL (NOT USED)	OM401	703,032,203	670,004,079	33,028,124

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1058	***TABLE 15 - ALLOCATION FACTORS - RATIOS ***										
1059											
1060	CAPACITY RELATED KW								100.00%	95.81%	4.19%
1061	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10							100.00%	95.81%	4.19%
1062	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11							100.00%	95.81%	4.19%
1063	RETAIL TRANSMISSION	D12							100.00%	96.14%	3.86%
1064	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60							100.00%		
1065											
1066	ENERGY RELATED MWH								100.00%	95.35%	4.65%
1067	GENERATION LEVEL (PSP)	E10							100.00%	95.35%	4.65%
1068	RETAIL MWH AT GENERATION LVL	E100							100.00%	95.32%	4.68%
1069	CUSTOMER LEVEL	E99							100.00%		
1070											
1071	CUSTOMER RELATED FACTORS								100.00%	95.06%	4.94%
1072	369-DIRECT ASSIGNMENT	DA369							100.00%	96.62%	3.38%
1073	370-METER INVESTMENT	ACCT370							100.00%	95.72%	4.28%
1074	902-CUSTOMER WEIGHTED	CW902							100.00%	96.42%	3.58%
1075	903-CUSTOMER WEIGHTED	CW903							100.00%	94.24%	5.76%
1076	904-CUSTOMER WEIGHTED	CW904							100.00%	96.42%	3.58%
1077	909-DIRECT ASSIGN-AVG.NO CUST.	DA909							100.00%		

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
1078	***TABLE 15- ALLOCATION FACTORS - RAITOS ***				
1079					
1080	DIRECT ASSIGNMENTS				
1081	252-CUSTOMER ADVANCES	DA252	100.00%	99.55%	0.45%
1082	350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1083	352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1084	353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1085	354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1086	355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1087	356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1088	359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1089	360-LAND & LAND RIGHTS	ACCT360	100.00%	97.65%	2.35%
1090	361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.52%	4.48%
1091	362-STATION EQUIPMENT	ACCT362	100.00%	95.49%	4.51%
1092	364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.32%	7.68%
1093	365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.19%	6.81%
1094	366-UNDERGROUND CONDUIT	DA366	100.00%	98.61%	1.39%
1095	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.60%	1.40%
1096	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.27%	7.73%
1097	373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.41%	4.59%
1098	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.98%	2.02%
1099	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.87%	5.13%
1100	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.68%	3.32%
1101	440-RETAIL SALES REVENUE	RETREV	100.00%	95.24%	4.76%
1102	447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1103	IDAHO	CIDA	100.00%	100.00%	0.00%
1104	OREGON	CODA	100.00%	0.00%	100.00%
1105	NET TO GROSS TAX MULTIPLIER	DA980	1.642	1.642	1.642

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
106	***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1107					
1108	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1109	PLANT - PROD,TRANS&DIST	PTD	100.00%	95.74%	4.26%
1110	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.66%	4.34%
1111	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.77%	4.23%
1112	PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.74%	4.26%
1113	PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.74%	4.26%
1114	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.42%	4.58%
1115	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.66%	4.34%
1116	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.66%	4.34%
1117	REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.24%	4.76%
1118	O&M - ALL EXCEPT FUEL	O&MM	100.00%	95.28%	4.72%
1119	PLANT - 85%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.81%	4.19%
1120	O&M - TOTAL (NOT USED)	OM401	100.00%	95.30%	4.70%

IDAHO POWER COMPANY

**WORKING PAPERS
FOR 2015 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

APRIL 2016

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ELECTRIC PLANT-IN-SERVICE

IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2015

Acct	Account Description	Dec 2014	Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	June 2015	Jul 2015
		Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01
302	Franchises & Consents	29,296,781.38	29,288,559.01	29,580,187.83	29,565,820.33	29,565,820.33	29,759,309.27	29,759,309.27	29,759,309.27
303	Misc Intangible Plant	29,627,505.89	29,790,817.34	30,494,167.88	30,582,626.55	31,090,976.71	31,145,237.58	29,434,649.68	29,725,020.28
	TOTAL INTANGIBLE PLANT	58,929,990.28	59,082,371.91	59,876,888.57	60,080,500.95	60,862,760.92	59,199,661.96	59,490,032.56	59,490,032.56
310	Land Owned in Fee-Thermal	1,712,207.03	1,712,407.77	1,712,594.18	1,712,953.68	1,712,953.68	1,713,066.41	1,713,066.41	1,716,480.81
311	Structures & Improve-Thermal	150,084,363.80	150,118,114.83	150,398,556.00	150,621,631.15	151,143,454.33	151,737,211.62	150,472,583.71	150,805,260.97
312	Boiler Plant Equip - Scrubbers	595,163,146.97	595,252,109.91	595,631,681.55	596,548,706.33	605,846,390.01	606,285,324.56	625,936,050.06	633,345,802.79
314	Turbogenerator Units	159,336,727.05	159,381,156.06	159,329,192.34	159,252,148.26	159,252,148.26	158,843,599.78	166,988,722.05	167,389,296.91
315	Access Elec Equip-Thermal	70,043,046.54	70,114,189.20	70,053,293.80	70,213,195.63	70,213,195.63	70,509,787.70	70,517,760.72	70,517,760.72
316	Misc Power Plant Equip-Thermal	15,934,814.16	15,872,966.88	15,983,021.48	16,155,271.35	16,199,400.31	16,215,295.31	17,440,649.84	17,155,789.68
	TOTAL STEAM PRODUCTION PLANT	992,274,305.55	992,550,964.65	994,496,918.83	1,004,367,542.22	1,005,008,089.85	1,032,470,899.77	1,040,930,381.86	1,040,930,381.86
330	Land & Land Rights - Hydro	31,188,340.91	31,188,811.19	31,197,576.10	31,199,568.79	31,223,913.79	31,223,913.79	31,223,913.79	31,223,913.79
331	Structures & Improvement-Hydro	175,002,423.40	175,035,098.57	174,984,281.55	175,035,516.28	175,153,181.10	175,181,161.20	175,201,938.17	175,273,573.56
332	Reservoirs, Dams & Waterways	262,578,900.51	262,772,251.75	262,306,403.53	262,447,497.31	262,957,884.13	262,957,884.13	263,068,231.00	263,129,487.59
333	Water Wheels, Turbines & Gens	207,190,560.23	207,253,158.48	207,661,112.01	207,605,493.50	207,714,735.98	209,512,069.59	210,296,905.83	210,353,768.15
334	Access Electric Equip-Hydro	56,827,892.60	56,824,993.12	56,891,171.82	57,112,774.40	57,589,863.07	57,614,565.24	57,595,149.90	57,800,620.38
335	Misc Power Plant Equip-Hydro	21,769,922.26	21,798,761.93	21,829,617.00	21,829,617.00	22,141,489.03	22,332,998.85	22,431,640.97	22,589,202.99
336	Roads, Railroads & Bridges	9,584,639.58	9,616,482.57	9,616,482.57	9,616,482.57	9,616,482.57	9,616,482.57	9,616,482.57	9,616,482.57
	TOTAL HYDRO PRODUCTION PLANT	764,142,679.49	763,788,557.81	764,286,644.58	764,948,593.13	766,397,569.67	768,432,857.06	769,434,262.23	769,957,049.03
340	Land & Land Rights-Other	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46
341	Structures & Improvement-Other	140,902,354.00	140,902,354.00	140,902,354.00	140,902,354.00	141,273,066.77	141,273,066.77	141,274,729.30	141,318,408.62
342	Fuel Holders, Produces & Acces	10,452,546.60	10,452,546.60	10,452,546.60	10,452,546.60	10,452,546.60	10,452,546.60	10,452,546.60	10,452,546.60
343	Prime Movers	238,896,447.39	238,896,447.39	234,254,916.11	234,260,907.27	234,260,907.27	234,260,907.27	234,260,907.27	234,260,907.27
344	Generators	66,355,256.59	66,355,256.59	66,355,256.59	66,355,256.59	66,355,256.59	66,355,256.59	66,531,876.55	66,531,876.55
345	Access Electric Equip-Other	88,607,564.90	88,607,564.90	88,607,564.90	88,607,564.90	88,525,349.81	88,525,349.81	88,572,571.61	88,572,571.61
346	Misc Power Plant Equip-Other	6,247,393.55	6,253,279.80	6,269,756.23	6,282,812.16	6,443,375.35	6,453,964.95	6,456,216.79	6,460,521.66
	TOTAL OTHER PRODUCTION PLANT	554,151,569.49	554,157,455.74	549,532,400.89	549,551,447.98	550,000,508.85	550,011,097.55	550,238,854.58	550,286,838.77
350	Land Owned in Fee - Transm Sta	36,146,122.60	36,148,881.62	36,149,481.62	36,182,921.22	36,182,921.22	36,183,406.62	36,188,940.65	36,192,346.57
352	Structures & Improve-Transm	72,737,969.85	73,982,798.48	74,018,980.57	74,128,230.50	74,947,752.49	74,884,572.53	74,909,516.73	76,511,480.20
353	Station Equip - Transmission	399,787,968.82	398,411,868.94	401,572,864.89	404,043,157.81	404,246,886.25	404,111,578.78	404,538,044.78	406,186,947.07
354	Towers & Fixtures-Transmission	168,186,850.97	168,186,850.97	168,188,310.82	168,188,310.82	168,596,839.25	168,596,839.25	168,599,896.00	168,669,392.55
355	Poles & Fixtures-Transmission	142,597,658.33	142,752,341.40	143,153,225.93	143,563,775.90	144,348,350.24	144,350,960.13	146,412,802.89	146,769,315.64
356	Overhd Conductors/Devc-Transm	196,360,600.75	196,512,424.90	196,632,980.48	195,954,108.76	195,779,799.85	195,697,591.03	195,956,867.55	196,343,937.08
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18
	TOTAL TRANSMISSION PLANT	1,016,207,457.50	1,016,385,432.49	1,020,106,210.49	1,022,450,771.19	1,024,492,817.48	1,024,215,214.52	1,025,956,344.78	1,031,063,685.29
360	Land & Land Rights-Distrib	5,175,131.52	5,175,303.63	5,245,133.19	5,253,625.53	5,407,217.62	5,410,349.54	5,417,374.39	5,417,374.39
361	Structures/Improvements-Distrb	33,716,698.68	33,707,214.98	33,707,284.22	33,826,704.82	33,632,284.04	33,640,433.19	33,714,750.07	33,748,529.02
362	Station Equipment-Distribution	202,030,199.45	202,815,110.72	203,335,342.84	204,374,560.42	204,374,560.42	206,767,820.32	207,997,403.51	209,999,703.71
	TOTAL SUBSTATION EQUIPMENT	240,922,029.65	241,563,537.25	241,767,528.13	242,415,673.19	243,260,469.99	245,815,473.12	247,122,503.12	249,165,607.12

IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2015

Acct	Account Description	Dec 2014	Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	June 2015	Jul 2015
		Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance
364	Poles Towers & Fixtures-Distri	241,088,379.40	239,381,352.24	240,177,137.46	241,729,748.44	241,397,685.99	241,497,988.33	242,331,573.92	242,632,097.47
365	Ovnd Conductors/Devices-Distri	128,008,024.81	127,213,686.61	127,257,216.29	127,246,651.40	126,987,603.39	126,958,297.44	127,189,677.15	127,306,109.35
366	Underground Conduit	47,294,325.33	46,542,853.94	46,517,632.07	46,913,594.83	46,944,669.86	46,933,043.52	47,450,149.58	47,264,350.96
367	Undergrnd Conductors & Devices	218,656,605.91	216,382,905.18	216,867,552.83	218,548,410.47	216,396,794.89	219,113,924.92	223,255,835.42	223,253,835.42
368	Line Transformers	494,614,876.35	494,782,526.77	496,098,406.18	498,241,116.34	499,589,745.60	500,960,416.59	503,319,560.45	504,973,202.12
369	Services	57,867,385.09	57,644,511.05	57,749,147.87	57,790,982.29	57,793,623.23	57,783,771.47	58,003,881.92	58,088,545.10
37000	Meters	16,482,596.99	16,527,488.27	16,548,301.63	16,646,483.80	16,684,152.41	16,707,384.34	16,745,654.15	16,846,913.15
37010	Meters - AMI	64,045,977.80	64,072,216.52	64,074,350.21	64,213,290.01	64,291,185.35	64,295,541.58	64,881,586.74	65,080,945.94
371	Installations On Cust Premise	2,914,525.20	2,922,138.42	2,926,807.72	2,928,597.00	2,930,236.08	2,932,458.81	2,934,337.10	2,935,723.13
373	Street Lighting & Signal Syst	4,504,500.40	4,511,705.73	4,520,484.42	4,518,488.43	4,515,453.74	4,515,006.92	4,531,066.75	4,540,670.17
	TOTAL DISTRIBUTION LINES	1,275,477,197.28	1,269,981,364.73	1,272,737,036.68	1,278,777,363.01	1,279,511,140.54	1,281,697,823.92	1,290,643,272.57	1,292,622,392.81
389	Land & Land Rights-General	16,578,583.20	16,578,583.20	16,578,583.20	16,578,583.20	16,578,583.20	16,583,919.22	16,591,000.69	16,584,425.15
390	Structures/Improve-CHQ Bldg	107,036,337.29	106,948,765.89	107,011,378.94	106,905,921.65	109,364,887.23	109,649,539.91	108,573,667.02	108,643,073.61
391	Office Furniture	45,902,760.79	46,323,469.23	46,467,920.12	47,377,365.07	47,554,500.35	47,689,994.86	48,461,353.30	48,633,767.85
392	Transp Equip - Automobiles	74,214,376.36	76,470,214.89	75,956,276.13	73,162,923.65	73,260,441.28	71,466,356.10	71,474,838.16	71,801,803.32
393	Stores Equipment	1,936,396.50	1,936,396.50	1,933,689.05	1,933,689.05	1,991,634.16	1,991,634.16	1,997,598.95	1,997,598.95
394	Tools, Shop & Garage Equipment	7,574,779.25	7,624,300.37	7,629,347.28	7,733,385.22	7,790,493.14	7,817,896.22	7,869,631.94	7,952,506.66
395	Laboratory Equipment	12,652,487.71	12,652,487.71	12,682,919.63	12,708,580.23	12,708,580.23	12,708,580.23	12,733,906.60	12,733,906.60
396	Power Operated Equipment	13,938,120.84	13,962,210.25	13,962,210.25	13,568,583.42	13,645,221.53	13,641,798.39	13,678,222.39	13,678,222.39
397	Comm Equip - Microwave	53,788,304.51	54,533,941.17	54,736,924.75	54,736,043.44	54,867,042.21	55,087,086.94	55,047,310.94	55,179,285.59
398	Miscellaneous Equip-Other	5,577,125.68	5,578,798.55	5,575,095.01	5,578,195.33	5,590,418.44	5,693,944.10	5,694,389.29	5,744,444.19
	TOTAL GENERAL EQUIPMENT PLANT	339,201,272.11	342,609,167.76	342,534,344.36	342,283,240.26	343,351,801.77	342,330,750.13	342,079,530.49	342,949,034.31
	ELECTRIC PLANT W/O ARO	5,241,306,501.35	5,240,118,852.14	5,243,949,393.05	5,255,004,068.31	5,272,044,350.57	5,278,228,065.08	5,318,145,289.50	5,336,665,021.77
317	Asset Retire Cost Steam Prod	6,372,117.98	6,372,117.98	6,372,117.98	6,481,576.81	6,481,576.81	6,481,576.81	13,597,006.60	13,597,006.60
374	Asset Retirement Cost-Distr	533,711.66	533,711.66	533,711.66	533,711.66	533,711.66	533,711.66	438,496.68	438,496.68
	TOTAL ASSET RETIREMENT	6,905,829.64	6,905,829.64	6,905,829.64	7,015,288.47	7,015,288.47	7,015,288.47	14,035,503.28	14,035,503.28
	TOTAL ELECTRIC PLANT IN SERVICE	5,248,212,330.99	5,247,024,681.78	5,250,855,222.69	5,262,019,356.78	5,279,059,639.04	5,285,243,353.55	5,332,180,792.78	5,350,700,525.05

**IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2015**

Acct	Account Description	Aug 2015 Balance	Sep 2015 Balance	Oct 2015 Balance	Nov 2015 Balance	Dec 2015 Balance	Total	13-Month Average
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	74,139.13	5,703.01
302	Franchises & Consents	29,759,309.27	29,759,309.27	29,759,682.21	29,759,309.24	29,607,581.40	384,898,558.24	30,049,310.76
303	Misc Intangible Plant	29,875,176.69	30,056,547.85	30,169,360.07	30,355,156.42	28,493,796.88	390,641,039.82	59,662,595.17
TOTAL	INTANGIBLE PLANT	59,440,188.97	59,834,372.35	59,934,372.35	60,120,168.67	59,259,182.10	775,613,737.19	59,662,595.17
310	Land Owned in Fee-Thermal	1,716,576.84	1,716,576.84	1,716,576.84	1,723,525.33	1,730,470.51	22,309,456.33	1,716,112.03
311	Structures & Improve-Thermal	150,590,733.36	150,514,457.49	151,245,558.71	151,368,021.40	153,468,728.55	1,962,508,675.92	150,962,205.84
312	Boiler Plant Equip - Scrubbers	623,686,948.93	622,714,433.30	623,772,756.84	681,830,041.47	682,889,150.00	8,088,902,542.72	622,223,272.52
314	Turbogenerator Units	163,330,169.60	163,303,016.62	163,307,631.27	161,939,933.17	162,544,078.44	2,103,607,819.79	161,815,966.14
315	Access Elec Equip-Thermal	70,338,201.31	70,319,497.49	70,340,684.04	70,348,854.39	70,701,788.01	914,020,090.08	70,309,237.70
316	Misc Power Plant Equip-Thermal	17,243,064.51	17,243,427.23	17,109,830.08	17,114,429.20	17,503,885.25	217,171,865.28	16,705,528.10
TOTAL	STEAM PRODUCTION PLANT	1,026,905,694.55	1,025,811,408.97	1,027,493,037.78	1,084,324,804.96	1,088,778,101.76	13,308,520,450.12	1,023,732,342.33
330	Land & Land Rights - Hydro	31,223,913.79	31,223,913.79	31,223,913.79	31,223,913.79	31,223,913.79	405,790,521.10	31,214,655.47
331	Structures & Improvement-Hydro	175,367,407.01	175,489,199.37	175,614,850.37	175,637,800.48	175,996,370.50	2,278,972,801.56	175,305,600.12
332	Reservoirs, Dams & Waterways	263,113,894.41	263,605,840.65	267,679,469.89	269,022,988.67	269,959,841.89	3,435,104,357.15	264,238,796.70
333	Water Wheels, Turbines & Gens	210,813,661.69	211,066,672.28	211,273,860.78	211,168,733.12	211,679,355.31	2,723,590,086.95	209,506,929.77
334	Access Electric Equip-Hydro	58,270,455.73	58,364,958.87	58,457,867.88	58,348,296.11	58,474,320.28	749,772,949.40	57,874,842.26
335	Misc Power Plant Equip-Hydro	22,601,840.07	22,651,893.82	22,625,136.06	22,688,061.25	22,796,263.57	290,146,090.08	22,318,930.01
336	Roads, Railroads & Bridges	9,636,515.88	9,636,515.88	9,636,515.88	10,690,621.56	10,880,501.98	127,380,688.75	9,798,514.52
TOTAL	HYDRO PRODUCTION PLANT	771,027,688.58	772,038,994.66	776,511,614.65	778,780,414.98	781,010,567.32	10,010,757,494.99	770,058,268.85
340	Land & Land Rights-Other	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46	34,970,083.98	2,690,006.46
341	Structures & Improvemntis-Other	141,816,995.95	141,837,913.77	141,837,913.77	141,837,913.77	142,711,065.06	1,838,790,489.78	141,445,422.29
342	Fuel Holders, Produces & Acces	10,452,546.60	10,452,546.60	10,452,546.60	10,452,546.60	10,452,546.60	135,883,105.80	10,452,546.60
343	Prime Movers	234,260,907.27	234,260,907.27	234,260,907.27	234,949,302.75	218,960,891.49	3,040,045,263.29	233,849,635.64
344	Generators	66,531,876.55	66,531,876.55	66,531,876.55	66,531,876.55	66,531,876.55	863,854,675.39	66,450,359.65
345	Access Electric Equip-Other	88,572,571.61	88,572,571.61	88,572,571.61	88,572,571.61	91,098,987.69	1,154,015,376.57	88,770,413.58
346	Misc Power Plant Equip-Other	5,962,159.41	5,962,159.41	5,965,176.04	6,010,475.15	6,010,475.15	80,777,764.75	6,213,674.21
TOTAL	OTHER PRODUCTION PLANT	550,287,063.85	550,307,981.67	550,310,988.30	551,044,692.89	538,453,849.00	7,148,336,759.56	549,872,058.43
350	Land Owned in Fee - Transm Sta	36,192,903.78	36,193,381.76	36,220,734.30	36,220,734.30	36,379,078.00	470,579,444.95	36,198,418.84
352	Structures & Improve-Transm	77,389,735.21	77,488,578.75	76,927,107.47	77,021,636.34	77,780,245.72	962,738,624.84	75,595,278.83
353	Station Equip - Transmission	405,930,065.87	418,658,662.64	401,720,291.36	403,396,815.48	407,602,629.96	5,260,207,884.65	404,631,375.74
354	Towers & Fixtures-Transmission	168,673,104.62	168,814,771.26	183,752,652.03	184,615,229.92	184,628,054.44	2,237,657,092.90	172,127,469.68
355	Poles & Fixtures-Transmission	147,060,349.71	150,766,286.50	154,015,717.46	154,711,580.12	158,380,196.64	1,918,682,560.89	147,606,350.84
356	Ovhd Conductors/Devic-Transm	196,752,350.84	199,322,242.75	211,171,667.41	211,520,298.93	211,904,657.93	2,699,908,548.26	199,893,042.17
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	5,073,460.34	390,266.18
TOTAL	TRANSMISSION PLANT	1,032,388,776.21	1,051,644,189.84	1,064,196,026.90	1,067,876,561.27	1,077,065,128.87	13,475,048,616.83	1,036,542,201.28
360	Land & Land Rights-Distrib	5,417,374.39	5,430,779.58	5,434,873.64	5,437,779.23	5,300,524.80	69,359,094.59	5,335,314.97
361	Structures/Improvements-Distrib	33,749,616.22	33,866,377.86	33,891,593.35	34,095,941.35	34,175,351.84	439,472,779.64	33,805,598.43
362	Station Equipment-Distribution	210,335,521.24	212,745,440.92	213,177,325.22	216,019,176.83	216,853,728.15	2,709,132,351.97	208,394,796.31
TOTAL	SUBSTATION EQUIPMENT	249,502,511.85	252,042,600.36	252,503,792.21	255,552,897.41	256,329,604.79	3,217,964,226.20	247,535,709.71

**IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2015**

Acct	Account Description	Aug 2015 Balance	Sep 2015 Balance	Oct 2015 Balance	Nov 2015 Balance	Dec 2015 Balance	Total	13-Month Average
364	Poles Towers & Fixtures-Distr	243,424,424.35	244,217,320.97	244,821,363.88	245,934,948.20	246,985,666.24	3,155,519,666.89	242,732,282.07
365	Overhd Conductors/Devices-Distr	127,804,289.88	128,227,203.02	129,129,012.44	129,132,262.21	129,331,468.81	1,661,791,502.80	127,830,115.60
366	Underground Conduit	47,347,149.36	47,610,156.95	48,004,340.73	47,987,044.94	48,322,608.41	615,131,920.48	47,317,840.04
367	Undergrnd Conductors & Devices	223,733,747.81	225,506,841.27	227,941,989.04	228,302,423.25	230,143,166.97	2,890,103,972.77	222,315,680.21
368	Line Transformers	506,137,246.63	508,503,599.27	512,241,569.72	513,868,789.91	515,652,279.89	6,548,963,335.79	503,766,410.45
369	Services	58,115,924.62	58,200,961.15	58,555,151.07	58,691,819.22	58,770,763.63	755,056,467.71	58,081,266.75
37000	Meters	16,870,868.98	16,911,619.72	16,931,392.07	16,946,362.76	16,978,858.07	217,828,066.34	16,766,005.10
37010	Meters - AMI	66,961,732.83	67,375,035.43	67,680,447.45	67,960,360.13	68,268,601.04	853,201,271.03	65,630,867.00
371	Installations On Cust Premise	2,934,850.68	2,931,632.27	2,934,574.90	2,944,191.48	2,954,459.08	38,124,731.87	2,932,671.66
373	Street Lighting & Signal Syst	4,542,122.05	4,541,963.29	4,544,123.24	4,545,600.68	4,543,249.72	58,874,435.54	4,528,802.73
	TOTAL DISTRIBUTION LINES	1,297,872,357.19	1,304,026,533.34	1,312,783,954.54	1,316,313,802.78	1,321,951,121.86	16,794,595,371.22	1,291,891,951.63
389	Land & Land Rights-General	16,584,425.15	16,590,821.92	16,590,830.97	16,578,583.20	16,578,583.20	215,575,505.50	16,582,731.19
390	Structures/Improve-CHQ Bldg	108,153,925.40	109,591,259.14	109,496,637.83	110,159,516.44	110,924,654.65	1,414,461,565.00	108,804,735.77
391	Office Furniture	48,598,753.03	49,411,826.00	49,652,546.88	50,161,197.53	46,692,081.09	622,917,538.10	47,916,733.70
392	Transp Equip - Automobiles	72,847,785.22	73,872,443.91	73,197,818.19	73,246,915.56	75,878,864.60	956,851,057.37	73,603,927.49
393	Stores Equipment	1,997,598.95	2,151,651.36	2,153,793.47	2,184,255.31	2,255,402.62	26,455,374.24	2,035,028.79
394	Tools, Shop & Garage Equipment	7,970,931.33	7,988,997.11	8,004,068.43	7,846,120.59	8,021,555.24	101,824,012.78	7,832,616.37
395	Laboratory Equipment	12,720,644.71	12,820,743.80	12,820,743.80	12,947,566.45	12,703,817.61	165,594,965.31	12,738,074.25
396	Power Operated Equipment	13,678,222.39	13,752,487.36	13,491,312.63	13,726,325.12	15,082,035.78	179,768,518.74	13,828,347.60
397	Comm Equip - Microwave	55,229,341.52	54,954,414.15	54,930,657.05	55,004,918.77	55,415,199.85	713,510,470.89	54,885,420.84
398	Miscellaneous Equip-Other	5,845,919.26	5,857,087.65	6,168,769.90	6,190,699.52	5,967,704.79	75,062,591.69	5,774,045.51
	TOTAL GENERAL EQUIPMENT PLANT	343,617,546.96	346,991,734.40	346,507,179.15	348,046,098.49	349,519,899.43	4,472,021,599.62	344,001,661.51
	ELECTRIC PLANT W/O ARO	5,331,041,828.16	5,362,685,003.37	5,390,240,985.88	5,462,059,441.45	5,471,369,455.13	69,202,858,255.73	5,323,296,788.91
317	Asset Retire Cost Steam Prod	13,597,006.60	13,597,006.60	13,597,006.60	13,597,006.60	13,930,061.15	134,073,185.12	10,313,321.93
374	Asset Retirement Cost-Distr	438,496.68	438,496.68	438,496.68	438,496.68	164,191.04	5,997,441.08	461,341.62
	TOTAL ASSET RETIREMENT	14,035,503.28	14,035,503.28	14,035,503.28	14,035,503.28	14,094,252.19	140,070,626.20	10,774,663.55
	TOTAL ELECTRIC PLANT IN SERVICE	5,345,077,331.44	5,376,720,506.65	5,404,276,489.16	5,476,094,944.73	5,485,463,707.32	69,342,928,881.93	5,334,071,452.46



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2014	BALANCE AS OF YEAR END 2015	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
5	SUBFUNCTION				
6	350 / LAND & LAND RIGHTS				
7	TRANSMISSION SERVICE	36,146,123	36,379,078	36,262,600	36,198,419
8	DIRECT ASSIGNMENT	-	-	-	-
9	TOTAL ACCOUNT 350	36,146,123	36,379,078	36,262,600	36,198,419
10					
11	352 / STRUCTURES & IMPROVEMENTS				
12	TRANSMISSION SERVICE	72,737,332	77,779,588	75,258,460	75,594,621
13	DIRECT ASSIGNMENT	658	658	658	658
14	TOTAL ACCOUNT 352	72,737,990	77,780,246	75,259,118	75,595,279
15					
16	353 / STATION EQUIPMENT				
17	TRANSMISSION SERVICE	399,676,375	407,491,036	403,583,706	404,519,782
18	DIRECT ASSIGNMENT	111,594	111,594	111,594	111,594
19	TOTAL ACCOUNT 353	399,787,969	407,602,630	403,695,300	404,631,376
20					
21	354 / TOWERS & FIXTURES				
22	TRANSMISSION SERVICE	168,186,851	184,628,054	176,407,453	172,127,469
23	DIRECT ASSIGNMENT	-	-	-	-
24	TOTAL ACCOUNT 354	168,186,851	184,628,054	176,407,453	172,127,469
25					
26	355 / POLES & FIXTURES				
27	TRANSMISSION SERVICE	142,563,817	158,346,355	150,455,086	147,572,509
28	DIRECT ASSIGNMENT	33,842	33,842	33,842	33,842
29	TOTAL ACCOUNT 355	142,597,658	158,380,197	150,488,928	147,606,351
30					
31	356 / OVERHEAD CONDUCTORS & DEVICES				
32	TRANSMISSION SERVICE	196,334,105	211,878,163	204,106,134	199,966,547
33	DIRECT ASSIGNMENT	26,495	26,495	26,495	26,495
34	TOTAL ACCOUNT 356	196,360,601	211,904,658	204,132,629	199,993,042



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2014	BALANCE AS OF YEAR END 2015	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
35	359 / ROADS & TRAILS				
37	TRANSMISSION SERVICE	390,266	390,266	390,266	390,266
38	DIRECT ASSIGNMENT	-	-	-	-
39	TOTAL ACCOUNT 359	390,266	390,266	390,266	390,266
41					
42	TOTAL TRANSMISSION PLANT	1,016,207,458	1,077,065,129	1,046,636,294	1,036,542,201
43					
44	DIRECT ASSIGNMENTS				
45	350 350 IPUC RETAIL	-	-	-	-
46	350 OPUC RETAIL	-	-	-	-
47	350 OPUC Facilities	-	-	-	-
48	350 IPUC Facilities	-	-	-	-
49	TOTAL 350	-	-	-	-
50					
51	352 352 IPUC RETAIL				
52	352 OPUC RETAIL	658	658	658	658
53	352 OPUC Facilities	-	-	-	-
54	352 IPUC Facilities	-	-	-	-
55	TOTAL 352	658	658	658	658
56					
57	353 353 HOKU				
58	353 OPUC RETAIL	75,100	75,100	75,100	75,100
59	353 OPUC Facilities	36,494	36,494	36,494	36,494
60	353 IPUC Facilities	-	-	-	-
61	TOTAL 353	111,594	111,594	111,594	111,594
62					
63	354 354 IPUC RETAIL				
64	354 OPUC RETAIL	-	-	-	-
65	354 OPUC Facilities	-	-	-	-
66	354 IPUC Facilities	-	-	-	-
67	TOTAL 354	-	-	-	-
68					



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2014	BALANCE AS OF YEAR END 2015	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
355	355 IPUC RETAIL	-	-	-	-
355	355 OPUC RETAIL	-	-	-	-
355	355 OPUC Facilities	33,842	33,842	33,842	33,842
355	355 IPUC Facilities	-	-	-	-
TOTAL 355		33,842	33,842	33,842	33,842
356	356 IPUC RETAIL	-	-	-	-
356	356 OPUC RETAIL	-	-	-	-
356	356 OPUC Facilities	25,306	25,306	25,306	25,306
356	356 IPUC Facilities	1,189	1,189	1,189	1,189
TOTAL 356		26,495	26,495	26,495	26,495
359	359 IPUC RETAIL	-	-	-	-
359	359 OPUC RETAIL	-	-	-	-
359	359 OPUC Facilities	-	-	-	-
359	359 IPUC Facilities	-	-	-	-
TOTAL 359		-	-	-	-
TOTAL		172,589	172,589	172,589	172,589



DISTRIBUTION SUBSTATION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2014	BALANCE AS OF YEAR END 2015	13-MONTH AVERAGE
5	SUBFUNCTION			
6	360 / LAND & LAND RIGHTS			
7	TOTAL ACCOUNT 360	5,175,132	5,300,525	5,335,315
9	361 / STRUCTURES & IMPROVEMENTS			
10	TOTAL ACCOUNT 361	33,716,699	34,175,352	33,805,598
12	362 / STATION EQUIPMENT			
13	TOTAL ACCOUNT 362	202,030,199	216,853,728	208,394,796
TOTAL		240,922,030	256,329,605	247,535,710

PLANT BOOK
DISTRIBUTION INVESTMENT



DISTRIBUTION LINE INVESTMENT

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

	Year End		
	IDAHO	OREGON	TOTAL
1			
2			
3			
4	Account 364	18,842,485	246,985,666
5	Account 365	8,804,153	129,331,469
6	Account 366	650,604	48,322,608
7	Account 367	3,122,355	230,143,167
8	Account 369	2,871,692	58,770,764
9	Account 370	2,913,941	85,247,459
10	Account 371	224,697	2,954,459
11	Account 373	209,733	4,543,250
12	TOTAL	37,639,660	806,298,842

	13 Month Average		
	IDAHO	OREGON	TOTAL
13			
14			
15			
16			
17	Account 364	18,636,129	242,732,282
18	Account 365	8,703,494	127,830,116
19	Account 366	659,727	47,317,840
20	Account 367	3,115,484	222,315,690
21	Account 369	2,870,332	58,081,267
22	Account 370	2,786,904	82,386,872
23	Account 371	226,764	2,932,672
24	Account 373	207,797	4,528,803
25	TOTAL	37,206,631	788,125,541

PLANT BOOK
DISTRIBUTION INVESTMENT

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
 TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$3,475,225 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$3,475,225 (D)

(A) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
(B)	\$223,147,154	\$223,147,154	\$0

(C) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
(D)	\$223,147,154	\$226,622,379	\$3,475,225

**ACCUMULATED DEPRECIATION
& AMORTIZATION**

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/15

FERC Account	Reserve Balance @ 12/31/2014	Reserve Balance @ 1/31/2015	Reserve Balance @ 2/28/2015	Reserve Balance @ 3/31/2015	Reserve Balance @ 4/30/2015	Reserve Balance @ 5/31/2015	Reserve Balance @ 6/30/2015
302	(9,285,611.19)	(9,373,627.95)	(9,461,644.71)	(9,549,661.47)	(9,638,115.67)	(9,726,569.87)	(9,815,024.07)
303	(13,879,797.74)	(14,516,564.92)	(15,011,493.27)	(14,643,309.43)	(15,600,665.71)	(16,118,848.66)	(14,711,955.58)
Total Accumulated Amortization Reserve (Account 111)	(23,165,408.93)	(23,890,192.87)	(24,473,137.98)	(24,192,970.90)	(25,238,781.38)	(25,845,418.53)	(24,526,979.65)
310	(243,158.94)	(245,113.53)	(247,068.32)	(249,023.30)	(250,978.64)	(252,933.98)	(254,889.43)
311	(101,762,497.63)	(101,993,292.59)	(102,156,520.30)	(102,387,868.32)	(102,620,071.95)	(102,847,424.20)	(102,880,053.96)
312	(312,427,643.43)	(312,379,632.17)	(313,328,549.59)	(314,370,290.01)	(315,396,312.17)	(315,110,688.35)	(316,052,304.73)
314	(72,434,116.41)	(72,856,125.31)	(73,234,117.23)	(73,710,386.30)	(74,132,563.38)	(74,148,462.26)	(74,598,570.26)
315	(45,294,428.61)	(45,378,660.80)	(45,463,115.71)	(45,547,360.44)	(45,631,803.96)	(45,708,352.72)	(45,792,797.99)
316	(5,381,485.74)	(5,367,550.32)	(5,401,019.87)	(5,449,196.96)	(5,482,977.72)	(5,532,905.44)	(5,583,135.94)
Total Steam Production	(537,543,330.76)	(538,220,374.72)	(539,730,391.02)	(541,714,145.33)	(543,514,707.82)	(543,600,766.95)	(545,161,752.31)
331	(85,393,704.19)	(85,715,148.45)	(85,917,380.63)	(86,236,810.55)	(86,585,731.74)	(86,891,820.98)	(87,247,736.00)
332	(169,148,063.92)	(169,506,483.65)	(169,864,561.96)	(170,221,549.98)	(170,582,139.24)	(170,941,072.59)	(171,299,483.86)
333	(105,762,778.04)	(106,050,045.46)	(106,333,852.39)	(106,161,146.58)	(106,460,911.27)	(106,758,134.19)	(107,018,951.08)
334	(17,672,635.66)	(17,727,268.75)	(17,758,203.44)	(17,853,877.46)	(17,870,736.42)	(17,973,463.21)	(18,252,469.72)
335	(8,242,599.67)	(8,287,106.73)	(8,331,838.78)	(8,376,649.99)	(8,405,893.93)	(8,433,573.73)	(8,461,359.28)
336	(4,450,557.30)	(4,469,015.09)	(4,487,778.04)	(4,506,540.99)	(4,525,303.94)	(4,544,066.89)	(4,520,534.65)
Total Hydro Production	(390,670,338.78)	(391,755,068.13)	(392,693,615.24)	(393,356,575.55)	(394,430,716.54)	(395,542,131.59)	(396,600,534.59)
341	(11,290,150.16)	(11,630,976.72)	(11,971,803.26)	(12,312,629.80)	(12,653,456.34)	(12,995,256.00)	(13,337,055.66)
342	(1,707,567.31)	(1,733,483.61)	(1,759,399.91)	(1,785,316.21)	(1,811,232.51)	(1,837,148.81)	(1,863,065.11)
343	(28,957,065.44)	(29,636,111.88)	(29,664,546.81)	(26,321,911.05)	(26,979,308.63)	(27,636,706.21)	(28,294,103.79)
344	(18,672,022.15)	(18,807,675.32)	(18,943,328.49)	(19,078,981.66)	(19,214,634.83)	(19,350,288.00)	(19,485,941.17)
345	(10,741,125.24)	(10,983,233.17)	(11,225,341.10)	(11,467,449.03)	(11,609,556.96)	(11,851,382.05)	(12,093,207.14)
346	(1,133,278.26)	(1,150,697.76)	(1,168,133.64)	(1,185,615.40)	(1,203,133.50)	(1,221,106.46)	(1,239,109.17)
Total Other Production	(72,501,208.58)	(73,942,178.46)	(70,732,553.21)	(72,151,903.15)	(73,471,322.77)	(74,891,887.53)	(76,312,482.04)
Total Production	(1,000,714,878.12)	(1,003,917,621.31)	(1,003,156,559.47)	(1,007,222,624.03)	(1,011,416,747.13)	(1,014,034,786.07)	(1,018,074,768.94)
352	(24,831,656.37)	(24,940,888.69)	(25,049,151.22)	(25,158,695.20)	(25,250,406.04)	(25,335,737.47)	(25,384,274.62)
353	(110,450,703.30)	(110,987,310.54)	(111,573,756.78)	(114,297,375.44)	(114,592,335.60)	(114,537,693.92)	(113,709,790.91)
Total Transmission Stations	(135,282,359.67)	(135,928,199.23)	(136,622,908.00)	(139,456,070.64)	(139,842,741.64)	(139,873,421.39)	(139,094,065.53)
350	(7,212,398.95)	(7,249,324.67)	(7,286,253.99)	(7,323,183.81)	(7,360,152.37)	(7,397,120.93)	(7,434,090.05)
354	(50,627,888.79)	(50,866,153.50)	(51,104,418.21)	(51,342,684.99)	(51,580,951.77)	(51,819,797.30)	(52,021,689.58)
355	(57,008,071.91)	(57,299,672.88)	(57,597,870.39)	(57,751,917.99)	(58,059,129.24)	(58,147,939.89)	(58,415,303.05)
356	(62,222,687.12)	(62,554,307.54)	(62,891,312.82)	(63,102,617.35)	(63,450,824.51)	(63,605,123.11)	(63,910,301.78)
359	(269,633.33)	(269,890.26)	(270,147.19)	(270,404.12)	(270,661.05)	(270,917.98)	(271,174.91)
Total Transmission Lines	(177,340,660.10)	(178,239,349.05)	(179,150,002.60)	(179,790,808.26)	(180,721,718.94)	(181,240,899.21)	(182,052,559.37)
Total Transmission	(312,623,039.77)	(314,167,548.28)	(315,772,910.60)	(319,246,878.90)	(320,564,460.58)	(321,114,320.60)	(321,146,624.90)

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/15

FERC Account	Reserve Balance @ 12/31/2014	Reserve Balance @ 1/31/2015	Reserve Balance @ 2/28/2015	Reserve Balance @ 3/31/2015	Reserve Balance @ 4/30/2015	Reserve Balance @ 5/31/2015	Reserve Balance @ 6/30/2015
361	(10,411,429.69)	(10,459,335.86)	(10,517,013.32)	(10,555,073.80)	(10,615,159.84)	(10,672,281.81)	(10,703,837.39)
362	(55,458,426.03)	(55,652,588.19)	(55,986,695.03)	(56,056,671.25)	(56,349,548.05)	(56,700,257.82)	(56,273,805.95)
Total Distribution Stations	(65,869,855.72)	(66,111,924.07)	(66,483,708.35)	(66,611,745.05)	(66,960,707.89)	(67,372,539.63)	(66,977,643.34)
360	(20,838.58)	(21,805.39)	(22,772.71)	(23,933.81)	(25,118.48)	(26,303.15)	(27,533.16)
364	(128,740,733.35)	(129,232,785.45)	(129,628,967.02)	(129,873,082.41)	(130,120,650.78)	(130,515,235.33)	(130,942,287.51)
365	(49,019,850.11)	(49,293,680.17)	(49,491,289.93)	(49,401,414.66)	(49,279,172.48)	(49,450,533.57)	(49,623,056.72)
366	(14,969,716.24)	(15,039,966.95)	(15,108,323.36)	(15,154,539.22)	(15,224,977.52)	(15,249,253.48)	(15,296,574.09)
367	(81,019,243.34)	(81,454,647.78)	(81,822,647.44)	(82,095,088.12)	(82,328,260.77)	(82,661,767.96)	(82,827,815.98)
368	(158,057,258.28)	(158,673,298.64)	(159,278,308.56)	(159,450,660.70)	(159,597,254.99)	(159,885,647.73)	(160,388,017.04)
369	(40,946,299.40)	(41,078,828.11)	(41,177,864.73)	(41,235,743.33)	(41,333,712.72)	(41,412,831.43)	(41,496,712.54)
37000	(7,861,146.98)	(7,965,460.14)	(8,036,739.24)	(8,299,311.39)	(8,452,536.83)	(8,500,165.03)	(8,607,713.67)
37010	(15,516,563.83)	(15,888,030.50)	(16,259,649.36)	(16,631,280.60)	(17,003,717.69)	(17,376,606.57)	(17,749,520.72)
371	(1,929,019.99)	(1,924,774.98)	(1,920,764.27)	(1,913,800.47)	(1,910,106.29)	(1,905,653.70)	(1,899,311.19)
373	(3,583,731.19)	(3,593,679.84)	(3,600,698.25)	(3,600,782.94)	(3,601,452.64)	(3,602,764.53)	(3,603,146.69)
Total Distribution Lines	(501,664,401.29)	(504,166,957.95)	(506,348,024.89)	(507,679,637.65)	(508,876,961.19)	(510,586,762.48)	(512,461,689.31)
Total Distribution	(567,534,257.01)	(570,278,882.02)	(572,831,733.24)	(574,291,382.70)	(575,837,669.08)	(577,959,302.11)	(579,439,332.65)
390	(27,824,821.64)	(28,011,705.97)	(28,177,922.42)	(28,152,787.28)	(28,339,793.39)	(28,493,825.08)	(27,444,482.05)
391	(19,063,447.12)	(19,392,369.08)	(19,725,222.40)	(20,059,400.38)	(20,400,908.15)	(20,744,067.99)	(21,088,483.41)
392	(25,689,689.98)	(25,991,745.24)	(25,762,251.49)	(23,214,594.79)	(23,469,707.38)	(21,715,590.59)	(21,998,989.90)
393	(698,727.79)	(704,052.88)	(709,377.97)	(714,695.61)	(720,013.25)	(725,490.24)	(730,967.23)
394	(2,899,022.95)	(2,924,092.82)	(2,950,333.12)	(2,976,590.79)	(3,011,325.64)	(3,038,137.93)	(3,065,044.53)
395	(5,789,942.86)	(5,835,175.51)	(5,880,408.16)	(5,925,749.60)	(5,971,182.78)	(6,016,615.96)	(6,062,049.14)
396	(4,838,019.01)	(4,857,300.08)	(4,876,614.47)	(4,471,868.52)	(4,517,682.49)	(4,626,174.71)	(4,645,045.88)
397	(17,290,031.89)	(17,523,110.90)	(17,718,559.72)	(17,975,466.50)	(18,230,144.86)	(18,483,257.67)	(18,735,309.19)
398	(2,628,649.27)	(2,652,816.81)	(2,676,991.60)	(2,701,150.34)	(2,725,322.52)	(2,749,547.67)	(2,774,221.43)
Total General Accumulated Depreciation Reserve (Account 108000)	(106,721,352.51)	(107,892,369.29)	(108,477,681.35)	(106,192,283.81)	(107,386,080.46)	(106,592,707.84)	(106,544,592.76)
Reserve for Disallowed Costs (Account 108400)	(1,987,593,527.41)	(1,996,256,420.90)	(2,000,238,884.66)	(2,006,953,169.44)	(2,015,204,957.25)	(2,019,701,116.62)	(2,025,205,319.25)
Regulatory Accumulated Reserve for ARO	(5,815,937.48)	(5,791,245.87)	(5,766,554.26)	(5,741,862.65)	(5,717,171.04)	(5,692,479.43)	(5,667,787.82)
317	(1,993,409,464.89)	(2,002,047,666.77)	(2,006,005,438.92)	(2,012,695,032.09)	(2,020,922,128.29)	(2,025,393,596.05)	(2,030,873,107.07)
374	(4,138,898.52)	(4,182,772.27)	(4,226,646.03)	(4,247,319.78)	(4,291,193.53)	(4,335,067.29)	(4,355,741.03)
Total Reserve for ARO	(360,054.75)	(360,054.75)	(360,054.75)	(368,676.27)	(368,676.27)	(368,676.27)	(307,334.60)
Total Reserve for ARO	(4,498,953.27)	(4,542,827.02)	(4,586,700.78)	(4,615,996.05)	(4,659,889.80)	(4,703,743.56)	(4,663,075.63)
ARO	(1,997,908,418.16)	(2,006,590,493.79)	(2,010,592,139.70)	(2,017,311,028.14)	(2,025,581,998.09)	(2,030,097,339.61)	(2,035,536,182.70)
G/L Balance							

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/15

FERC Account	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	13 Month Total	13 Month Average
302	(9,903,478.27)	(9,991,932.47)	(10,080,386.68)	(10,168,840.89)	(10,257,295.10)	(10,345,749.17)	(127,597,937.51)	(9,815,225.96)
303	(15,104,378.77)	(15,466,290.38)	(15,960,757.68)	(16,406,578.23)	(16,904,400.90)	(17,350,985.39)	(199,627,026.66)	(15,355,925.13)
Total Accumulated Amortization Reserve (Account 111)	(25,007,857.04)	(25,458,222.85)	(26,041,144.36)	(26,575,419.12)	(27,161,696.00)	(27,696,734.56)	(327,224,964.17)	(25,171,151.09)
310	(256,844.88)	(258,803.74)	(260,762.70)	(262,721.66)	(264,680.62)	(266,646.56)	(3,313,626.30)	(254,894.33)
311	(103,105,029.44)	(103,087,252.28)	(103,249,971.31)	(103,481,516.87)	(103,714,530.56)	(103,947,790.42)	(1,337,233,839.83)	(102,864,141.53)
312	(317,378,808.80)	(310,844,916.24)	(311,560,950.91)	(312,236,648.00)	(313,650,533.99)	(312,905,856.89)	(4,077,543,135.28)	(313,657,164.25)
314	(75,044,987.30)	(70,693,570.24)	(70,938,141.80)	(71,228,096.79)	(66,288,318.27)	(66,288,457.05)	(935,595,912.60)	(71,968,916.35)
315	(45,877,629.11)	(45,962,470.69)	(45,898,102.81)	(45,982,349.41)	(46,067,044.92)	(46,151,764.69)	(594,755,881.86)	(45,750,452.45)
316	(5,335,775.53)	(5,388,969.97)	(5,442,400.74)	(5,357,795.42)	(5,410,806.58)	(5,463,850.55)	(70,597,870.78)	(5,430,605.44)
Total Steam Production	(546,999,075.06)	(536,235,983.16)	(537,350,330.27)	(538,549,128.15)	(535,395,914.94)	(535,024,366.16)	(7,019,040,266.65)	(539,926,174.36)
331	(87,868,740.33)	(87,882,684.90)	(88,186,661.83)	(88,474,336.25)	(88,795,927.40)	(89,110,870.40)	(1,134,007,553.65)	(87,231,350.28)
332	(171,644,695.52)	(171,904,053.83)	(172,245,613.00)	(172,619,973.34)	(172,967,077.46)	(173,333,221.26)	(2,226,277,989.61)	(171,252,153.05)
333	(107,315,779.59)	(107,553,315.57)	(107,835,047.63)	(108,071,813.00)	(108,360,146.82)	(108,648,539.77)	(1,392,330,461.39)	(107,102,343.18)
334	(18,330,791.49)	(18,366,044.42)	(18,374,194.80)	(18,347,053.02)	(18,404,664.20)	(18,441,464.90)	(235,372,867.49)	(18,105,605.19)
335	(8,507,836.78)	(8,510,300.00)	(8,555,981.42)	(8,566,702.68)	(8,613,234.98)	(8,660,261.18)	(109,953,339.15)	(8,457,948.17)
336	(4,339,297.60)	(4,358,060.55)	(4,376,849.54)	(4,395,638.53)	(4,414,427.52)	(4,434,955.61)	(57,623,026.25)	(4,432,540.48)
Total Hydro Production	(397,707,141.31)	(398,574,459.27)	(399,574,348.22)	(400,475,516.82)	(401,555,478.38)	(402,629,313.12)	(5,155,565,237.54)	(396,581,941.35)
341	(13,678,859.34)	(14,020,768.58)	(14,363,882.74)	(14,707,047.45)	(15,050,212.16)	(15,393,376.87)	(173,405,475.10)	(13,338,882.70)
342	(1,888,981.41)	(1,914,897.71)	(1,940,814.01)	(1,966,730.31)	(1,992,646.61)	(2,018,562.88)	(24,219,846.40)	(1,863,065.11)
343	(28,951,501.37)	(29,608,898.95)	(30,266,296.53)	(30,923,694.11)	(31,581,091.69)	(32,238,490.27)	(382,414,519.72)	(29,416,519.72)
344	(19,622,047.67)	(19,758,154.17)	(19,894,260.67)	(20,030,367.17)	(20,166,473.67)	(20,302,580.12)	(253,326,755.09)	(19,486,673.47)
345	(12,335,186.34)	(12,577,165.54)	(12,819,144.74)	(13,061,123.94)	(13,303,103.14)	(13,545,082.31)	(157,612,100.70)	(12,124,007.75)
346	(1,257,118.22)	(1,275,139.29)	(1,291,773.25)	(1,308,407.22)	(1,325,049.58)	(1,341,817.92)	(16,100,379.67)	(1,238,490.74)
Total Other Production	(77,733,684.35)	(79,155,024.24)	(80,576,171.94)	(81,997,370.20)	(83,418,576.85)	(84,841,940.02)	(1,007,079,313.34)	(77,467,639.49)
Total Production	(1,022,439,910.72)	(1,013,965,466.67)	(1,017,500,850.43)	(1,021,022,015.17)	(1,020,369,970.17)	(1,027,848,619.30)	(13,181,684,817.53)	(1,013,975,755.19)
352	(25,507,080.70)	(25,563,886.18)	(25,682,599.21)	(25,395,384.11)	(25,493,414.83)	(25,617,486.16)	(329,210,660.80)	(25,323,896.98)
353	(114,280,072.16)	(114,899,516.35)	(115,344,457.08)	(110,036,609.11)	(110,533,233.55)	(110,697,685.94)	(1,485,940,530.68)	(112,764,656.21)
Total Transmission Stations	(139,787,152.86)	(140,463,402.53)	(141,027,056.29)	(135,431,993.22)	(136,026,648.38)	(136,315,172.10)	(1,795,151,191.48)	(138,088,553.19)
350	(7,471,073.56)	(7,508,061.02)	(7,545,049.13)	(7,582,037.79)	(7,619,136.50)	(7,656,238.63)	(96,644,121.60)	(7,434,163.20)
354	(52,254,848.14)	(52,493,796.45)	(52,598,867.32)	(52,717,326.43)	(52,831,642.63)	(52,945,960.74)	(704,007,245.85)	(54,154,403.53)
355	(58,688,766.29)	(58,921,442.36)	(59,155,339.89)	(59,388,230.99)	(59,621,126.08)	(59,854,018.18)	(758,490,198.55)	(58,345,399.89)
356	(64,209,764.77)	(64,522,004.30)	(64,835,159.15)	(65,148,064.23)	(65,462,970.31)	(65,782,876.40)	(846,721,650.11)	(65,132,434.62)
359	(271,431.84)	(271,688.77)	(271,945.70)	(272,202.63)	(272,459.56)	(272,716.43)	(3,525,273.77)	(271,174.91)
Total Transmission Lines	(182,895,884.60)	(183,716,992.90)	(183,104,919.05)	(183,373,051.97)	(183,641,641.57)	(183,909,982.26)	(2,409,368,489.88)	(185,337,576.14)
Total Transmission	(322,683,037.46)	(324,180,395.43)	(324,131,975.34)	(334,805,045.19)	(336,428,289.95)	(337,675,154.36)	(4,204,539,681.36)	(323,426,129.34)

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/15

FERC Account	Reserve Balance @ 7/31/2015	Reserve Balance @ 8/31/2015	Reserve Balance @ 9/30/2015	Reserve Balance @ 10/31/2015	Reserve Balance @ 11/30/2015	Reserve Balance @ 12/31/2015	13 Month Total	13 Month Average
361	(10,760,322.45)	(10,811,815.42)	(10,859,187.25)	(10,902,248.68)	(10,955,993.39)	(11,003,028.42)	(139,226,727.34)	(10,709,748.26)
362	(56,468,105.09)	(56,738,335.78)	(56,972,551.94)	(57,167,083.29)	(57,205,681.84)	(57,414,677.19)	(734,420,427.45)	(56,483,879.03)
Total Distribution Stations	(67,228,427.54)	(67,550,151.20)	(67,831,739.19)	(68,069,331.97)	(68,161,675.23)	(68,417,705.61)	(873,647,154.79)	(67,203,627.29)
360	(28,777.71)	(30,041.76)	(31,305.81)	(32,607.06)	(33,919.65)	(35,240.14)	(360,197.41)	(27,707.49)
364	(131,351,602.56)	(131,754,389.55)	(132,134,952.97)	(132,425,599.22)	(132,928,741.19)	(133,149,999.59)	(1,702,799,026.93)	(130,984,540.53)
365	(49,753,097.56)	(49,970,268.99)	(50,095,741.25)	(50,109,357.18)	(50,293,968.65)	(50,331,824.44)	(646,113,256.71)	(49,701,019.75)
366	(15,357,793.07)	(15,405,589.77)	(15,477,944.86)	(15,513,132.74)	(15,556,131.45)	(15,591,137.46)	(198,947,080.23)	(15,303,621.56)
367	(82,974,735.49)	(83,318,885.59)	(83,693,111.33)	(83,544,425.44)	(83,899,317.09)	(83,994,552.24)	(1,075,634,498.57)	(82,741,115.27)
368	(160,831,272.40)	(161,019,494.30)	(161,749,737.11)	(162,012,694.96)	(162,619,696.84)	(162,686,156.79)	(2,086,259,498.34)	(160,481,499.87)
369	(41,583,217.06)	(41,654,433.50)	(41,695,982.60)	(41,771,549.56)	(41,852,945.10)	(41,924,158.92)	(539,164,279.00)	(41,474,175.31)
37000	(8,641,220.15)	(8,683,640.41)	(8,706,741.67)	(8,745,832.16)	(8,809,333.16)	(8,859,773.29)	(110,169,614.12)	(8,474,585.70)
37010	(18,125,833.93)	(18,503,166.92)	(18,891,113.12)	(19,281,888.34)	(19,674,592.82)	(20,068,629.38)	(230,970,593.78)	(17,766,968.75)
371	(1,893,167.77)	(1,884,443.14)	(1,872,389.30)	(1,865,856.95)	(1,859,810.26)	(1,853,744.51)	(24,632,842.82)	(1,894,834.06)
373	(3,604,551.01)	(3,608,174.62)	(3,608,496.12)	(3,614,027.57)	(3,615,673.30)	(3,623,105.73)	(46,860,284.43)	(3,604,637.26)
Total Distribution Lines	(514,145,268.71)	(515,832,528.55)	(517,957,516.14)	(518,916,971.18)	(521,146,130.51)	(522,128,322.49)	(6,661,911,172.34)	(512,454,705.56)
Total Distribution	(581,373,696.25)	(583,382,679.75)	(585,789,255.33)	(586,986,303.15)	(589,307,805.74)	(590,546,028.10)	(7,535,558,327.13)	(579,658,332.86)
390	(27,627,292.52)	(27,304,209.20)	(26,948,300.27)	(27,130,016.09)	(27,084,356.52)	(27,225,971.59)	(359,785,464.02)	(27,674,266.46)
391	(21,440,046.76)	(21,793,098.86)	(22,145,824.40)	(22,503,925.21)	(22,864,221.93)	(19,361,575.79)	(270,582,591.48)	(20,814,045.50)
392	(22,281,004.45)	(22,833,844.46)	(23,123,223.84)	(22,261,407.34)	(22,686,563.66)	(22,988,761.98)	(304,017,375.10)	(23,385,951.93)
393	(736,444.22)	(741,937.61)	(747,431.00)	(753,348.03)	(759,270.95)	(725,146.52)	(9,466,903.30)	(728,223.33)
394	(3,092,129.19)	(3,119,499.08)	(3,146,932.38)	(3,174,427.86)	(3,201,975.21)	(3,072,442.29)	(39,670,953.79)	(3,051,611.83)
395	(6,107,572.86)	(6,153,096.58)	(6,198,572.89)	(6,244,407.05)	(6,290,241.21)	(5,991,105.00)	(78,466,119.60)	(6,035,855.35)
396	(4,663,917.05)	(4,682,838.61)	(4,701,760.17)	(4,458,196.51)	(4,477,798.17)	(4,442,939.92)	(60,260,155.59)	(4,635,396.58)
397	(18,985,272.60)	(19,221,517.48)	(19,380,183.21)	(19,651,294.52)	(19,855,291.33)	(18,232,137.40)	(241,281,577.27)	(18,560,121.33)
398	(2,798,897.12)	(2,823,789.71)	(2,848,122.03)	(2,874,502.75)	(2,901,234.10)	(2,807,617.87)	(35,963,863.22)	(2,766,451.02)
Total General Accumulated Depreciation Reserve (Account 108000)	(107,732,576.77)	(108,673,831.59)	(109,241,350.19)	(109,051,525.36)	(110,120,953.08)	(104,847,698.36)	(1,399,475,003.37)	(107,651,923.34)
Reserve for Disallowed Costs (Account 108400)	(2,034,229,221.20)	(2,030,202,373.44)	(2,036,663,431.29)	(2,051,864,888.87)	(2,056,227,018.94)	(2,060,917,500.12)	(26,321,257,829.39)	(2,024,712,140.72)
Regulatory Accumulated Reserve for ARO	(5,643,096.21)	(5,618,404.60)	(5,593,712.99)	(5,569,021.38)	(5,544,329.77)	(5,519,638.16)	(73,681,241.66)	(5,667,787.82)
Total Reserve for ARO	(2,039,872,317.41)	(2,035,820,778.04)	(2,042,257,144.28)	(2,057,433,910.25)	(2,061,771,348.71)	(2,066,437,138.28)	(26,394,939,071.05)	(2,030,379,928.54)
317	(4,399,614.78)	(4,443,488.54)	(4,790,690.10)	(4,894,583.85)	(4,878,437.60)	(5,227,703.98)	(58,352,137.30)	(4,488,625.95)
374	(307,334.60)	(307,334.60)	(313,430.94)	(313,430.94)	(313,430.94)	(119,433.66)	(4,167,923.34)	(320,609.49)
Total Reserve for ARO	(4,706,949.38)	(4,750,823.14)	(5,104,121.04)	(5,147,994.79)	(5,191,868.54)	(5,347,137.64)	(62,520,060.64)	(4,809,235.43)
G/L Balance	(2,044,579,266.79)	(2,040,571,601.18)	(2,047,361,265.32)	(2,062,581,905.04)	(2,066,963,217.25)	(2,071,784,275.92)	(26,457,459,131.69)	(2,035,189,163.98)

**IDAHO POWER COMPANY
ACCUMULATED DEPRECIATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	13-Month Average	Annualizing Adjustment	Adjusted Total
PRODUCTION PLANT			
Steam Production	539,926,174	583,898	540,510,072
Hydraulic Production	396,581,941	80,701	396,662,642
Other Production	77,467,639	2,693	77,470,333
TOTAL PRODUCTION PLANT	1,013,975,755	667,292	1,014,643,047
TRANSMISSION PLANT			
Account 350	7,434,163	693	7,434,856
Account 352	25,323,897	14,796	25,338,693
Account 353	112,764,656	(9,264)	112,755,393
Account 354	54,154,404	115,000	54,269,403
Account 355	58,345,400	129,576	58,474,976
Account 356	65,132,435	140,849	65,273,283
Account 359	271,175	(0)	271,175
TOTAL TRANSMISSION PLANT	323,426,129	391,649	323,817,779
DISTRIBUTION PLANT			
Account 360	27,707	722	28,430
Account 361	10,709,748	3,437	10,713,185
Account 362	56,493,879	83,293	56,577,172
Account 364	130,984,541	84,649	131,069,189
Account 365	49,701,020	21,287	49,722,307
Account 366	15,303,622	7,340	15,310,961
Account 367	82,741,115	75,026	82,816,141
Account 368	160,481,500	143,009	160,624,509
Account 369	41,474,175	8,514	41,482,689
Account 370	26,241,554	92,326	26,333,881
Account 371	1,894,834	99	1,894,934
Account 373	3,604,637	210	3,604,847
TOTAL DISTRIBUTION PLANT	579,658,333	519,912	580,178,245
GENERAL PLANT			
Account 390	27,674,266	14,882	27,689,149
Account 391	20,814,046	107,235	20,921,281
Account 392	23,385,952	1,014	23,386,966
Account 393	728,223	2,766	730,989
Account 394	3,051,612	604	3,052,216
Account 395	6,035,855	4,432	6,040,288
Account 396	4,635,397	-	4,635,397
Account 397	18,560,121	17,394	18,577,516
Account 398	2,766,451	11,253	2,777,704
TOTAL GENERAL PLANT	107,651,923	159,580	107,811,504
RESERVE FOR DISALLOWED COSTS	5,667,788	-	5,667,788
TOTAL ACCUMULATED DEPRECIATION	2,030,379,929	1,738,434	2,032,118,363

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
 TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.28%	\$1,738,434	\$74,395
Allocator Impacts		\$0	\$1,309,031 (C)
TOTAL TYPE II ADJUSTMENTS		\$1,738,434	\$1,383,425 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$86,888,196	\$86,888,196	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$86,888,196	\$88,271,621	\$1,383,425

**IDAHO POWER COMPANY
ACCUMULATED AMORTIZATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	13-MONTH AVERAGE	ANNUALIZING ADJUSTMENT	ADJUSTED TOTAL
PRODUCTION PLANT			
INTANGIBLE	9,815,226	655	9,815,881
HYDRO	15,355,925	17,622	15,373,547
TOTAL	25,171,151	18,278	25,189,429

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.12%	\$18,277	\$754
Allocator Impacts		\$0	\$19,895 (C)
TOTAL TYPE II ADJUSTMENTS		\$18,277	\$20,649 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,038,295	\$1,038,295	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$1,038,295	\$1,058,944	\$20,649

OTHER RATE BASE ITEMS

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

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

(A) Effect of Other Allocators

(B)	OREGON CUST ADV BEFORE TYPE I ADJ	OREGON CUST ADV AFTER TYPE I ADJ	DIFFERENCE
	\$20,487	\$20,487	\$0

(C) Effect of Other Allocators

(D)	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$20,487	\$20,487	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.19%	\$0	\$0
Allocator Impacts		\$0	\$36,331 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$36,331 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.20%	(\$620,120)	(\$26,033)
Allocator Impacts		\$0	\$297,050 (C)
TOTAL TYPE II ADJUSTMENTS		(\$620,120)	\$271,016 (D)

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$18,757,234	\$18,793,566	\$36,331

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

(D)	OREGON ADIT BEFORE TYPE II ADJ	OREGON ADIT AFTER TYPE II ADJ	DIFFERENCE
	\$18,793,566	\$19,064,582	\$271,016

IDAHO POWER COMPANY
 Calculation of Required Fuel Inventory
 For the 13 Months Ending December 2015

	A	B	C	D	E	F	G	H	I	J	K
PLANT	Generator Nameplate (kw)	IPC Capacity Factors %	Capacity at % Levels (kw)	Plant Heat Rate (btu/kwh)	Coal Rating (btu/lb)	Required Coal (days)	Required Coal (tons)	Average Cost Per Ton	Required Coal Inventory	Required Oil Inventory	Required Fuel Inventory
BRIDGER	770,501	68.52%	527,951	10,347	9,173	43	416,667	\$ 48.305	\$ 20,127,083	\$ 641,317	\$ 20,768,400
VALMY	283,500	10.94%	31,026	10,419	11,398	57	180,000	\$ 58.176	\$ 10,471,680	\$ 114,171	\$ 10,585,851
BOARDMAN	64,200	35.70%	22,918	10,255	8,559	60	47,000	\$ 40.490	\$ 1,903,030	\$ 71,481	\$ 1,974,511
SALMON										\$ 38,134	\$ 38,134
TOTAL							<u>643,667</u>		<u>\$ 32,501,793</u>	<u>\$ 865,103</u>	<u>\$ 33,366,896</u>

MONTH	BRIDGER		VALMY		BOARDMAN		SALMON	
	COAL TONS	COAL DOLLARS	COAL TONS	COAL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	OIL DOLLARS
Dec-14	526,957	\$ 23,823,954	459,349	\$ 26,536,838	86,211	\$ 3,484,123		\$ 39,811
Jan-15	517,991	23,430,092	459,349	26,620,430	98,031	3,975,395		39,811
Feb-15	516,072	23,633,568	479,914	27,828,793	109,179	4,495,254		39,811
Mar-15	533,734	24,722,135	494,627	28,640,038	117,477	4,769,914		39,064
Apr-15	465,047	22,248,607	512,654	29,682,523	117,477	4,784,109		38,322
May-15	466,621	23,038,167	512,654	29,771,888	120,203	4,950,018		38,322
Jun-15	449,526	22,582,768	495,892	28,882,508	119,987	4,862,382		38,322
Jul-15	447,458	22,376,063	478,256	27,935,655	120,775	4,876,305		37,934
Aug-15	419,092	20,696,521	456,310	26,464,394	116,310	4,692,738		37,934
Sep-15	484,662	24,067,436	450,208	26,158,532	118,334	4,758,030		37,194
Oct-15	499,018	25,021,660	481,302	28,168,120	117,407	4,709,429		36,405
Nov-15	493,979	24,888,471	501,335	29,409,189	112,578	4,513,993		36,405
Dec-15	484,083	24,000,024	545,263	31,988,670	122,701	4,918,151		36,405
TOTAL	6,304,242	\$ 304,529,465	6,327,115	\$ 368,087,577	1,476,670	\$ 59,789,840	\$ 929,254	\$ 495,741

AVERAGE	484,942	\$ 23,425,343	486,701	\$ 28,314,429	113,590	\$ 4,599,218	\$ 71,481
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AVERAGE COST PER TON	\$ 48.305	\$ 58.176	\$ 40.490
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**ALLOCATED OREGON
REQUIRED FUEL INVENTORY
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Fuel Inventory Adj	4.56%	(\$24,109,690)	(\$1,100,492)
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$24,109,690)	(\$1,100,492) (B)

TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$27,237 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$27,237 (D)

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$2,623,531	\$1,523,039	(\$1,100,492)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$1,523,039	\$1,550,276	\$27,237

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$33,621 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$33,621 (D)

(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$2,377,905	\$2,377,905	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$2,377,905	\$2,411,526	\$33,621

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

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

(A) Effect of Other Allocators

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

(C) Effect of Other Allocators

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

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Change in O&M Expense	4.92%	\$586,360	\$28,826
Allocator Impacts		\$0	(\$99,807) (A)
TOTAL TYPE I ADJUSTMENTS		\$586,360	(\$70,981) (B)
TYPE II ADJUSTMENTS			
Change in O&M Expense	4.61%	(\$4,486,052)	(\$206,807)
Allocator Impacts		\$0	\$24,732 (C)
TOTAL TYPE II ADJUSTMENTS		(\$4,486,052)	(\$182,075) (D)

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,574,181	\$1,503,200	(\$70,981)

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$1,503,200	\$1,321,125	(\$182,075)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$472 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$472 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
	\$3,397,213	\$3,397,213	\$0

(C) Effect of Other Allocators

(D)	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
	\$3,397,213	\$3,397,686	\$472

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$68,531 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$68,531 (D)

(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$3,832,093	\$3,832,093	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$3,832,093	\$3,900,625	\$68,531

OPERATING REVENUES

IDAHO POWER COMPANY
ELECTRIC REVENUES
December-2015

	MONTH	YTD	12 MONTHS
IDAHO			
Residential	\$ 56,310,682.53	\$ 494,611,468.15	\$ 494,611,468.15
Commercial	24,892,173.60	289,619,453.22	289,619,453.22
Industrial (including specials)	13,508,499.87	166,580,123.17	166,580,123.17
Irrigation	120,954.01	157,851,870.66	157,851,870.66
Street Lights	330,239.97	3,905,149.95	3,905,149.95
Def. Rev. HCC Relicensing AFUDC	(848,284.95)	(10,706,039.99)	(10,706,039.99)
Revenue Sharing	(3,159,478.00)	(3,159,478.00)	(3,159,478.00)
<i>TOTAL GENERAL BUSINESS</i>	91,154,787.03	1,098,702,547.16	1,098,702,547.16
Provision for rate refunds	-	-	-
Sales for resale (<i>not available by state</i>)			
<i>TOTAL IDAHO</i>	\$ 91,154,787.03	\$ 1,098,702,547.16	\$ 1,098,702,547.16
Idaho Unbilled	7,804,892.00	7,438,098.00	7,438,098.00
Idaho OATT Revenue Deficiency Deferral	-	(286,731.84)	(286,731.84)
Idaho FCA Revenue Deferral and Amortization	2,307,965.05	12,851,757.72	12,851,757.72
<hr/>			
OREGON			
Residential	\$ 2,194,799.13	\$ 17,456,866.92	\$ 17,456,866.92
Commercial	1,257,282.33	12,519,591.77	12,519,591.77
Industrial	1,309,358.38	15,674,164.28	15,674,164.28
Irrigation	14,227.25	6,550,653.13	6,550,653.13
Street Lights	12,376.38	134,231.22	134,231.22
<i>TOTAL GENERAL BUSINESS</i>	4,788,043.47	52,335,507.32	52,335,507.32
Provision for rate refunds	-	-	-
Sales for resale (<i>not available by state</i>)			
Bridger Revenue Deferral	-	-	-
<i>TOTAL OREGON</i>	\$ 4,788,043.47	\$ 52,335,507.32	\$ 52,335,507.32
Oregon Unbilled	512,185.00	253,387.00	253,387.00

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	49,685,737	46,381,949	39,412,445	33,969,498	28,740,799	29,606,100
3 - Residential Master Meter	40,928	43,129	34,469	27,483	23,442	20,265
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	219,024	209,596	174,015	152,627	132,953	134,213
7 - Small General Serv.	1,631,520	1,616,695	1,402,430	1,270,236	1,168,359	1,239,997
9 - Large General Serv.	20,801,145	21,133,144	19,895,636	19,494,796	18,843,544	20,481,941
15 - Dusk/Dawn Lighting	113,606	113,922	114,248	113,358	114,123	113,872
19 - Uniform Rate Cont.	9,965,961	9,929,870	8,991,221	9,873,698	9,216,125	9,505,121
24 - Irrigation & Pump.	199,410	188,165	400,962	3,502,372	14,741,048	22,893,520
40 - Unmetered Gen. Serv.	78,544	78,528	78,507	78,484	78,528	78,504
41 - Municipal St. Light.	320,627	313,829	312,574	310,296	307,524	307,210
42 - Traffic Control Light.	14,465	14,275	14,247	14,106	13,747	13,837
Total All Rates	83,070,966	80,023,103	70,830,755	68,806,953	73,380,192	84,334,581
Special Contracts						
26 - Micron	1,739,544	1,638,214	1,779,247	1,755,079	1,818,059	1,890,793
29 - J R Simplot	708,234	648,417	662,574	628,819	650,093	499,574
30 - DOE	909,789	791,022	724,510	631,453	632,871	645,972
Total Specials	3,357,567	3,077,653	3,166,332	3,015,351	3,101,022	3,036,339
Total Firm Retail Sales	86,428,533	83,100,756	74,017,086	71,822,304	76,481,214	87,370,919

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
TOTAL COMPANY

BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	37,779,834	43,170,255	37,919,859	28,926,413	32,899,651	43,909,633	452,402,173
3 - Residential Master Meter	22,402	26,763	25,758	20,577	24,408	35,790	345,413
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	168,214	197,818	173,280	129,966	139,226	185,295	2,016,227
7 - Small General Serv.	1,507,231	1,541,787	1,493,143	1,229,166	1,263,569	1,528,109	16,892,242
9 - Large General Serv.	23,772,556	24,688,952	24,004,145	20,488,789	20,084,911	20,566,785	254,256,346
15 - Dusk/Dawn Lighting	113,876	114,173	114,140	113,902	113,900	113,944	1,367,064
19 - Uniform Rate Cont.	12,322,185	12,168,881	12,596,506	9,910,299	10,297,441	9,573,030	124,350,338
24 - Irrigation & Pump.	33,786,853	29,936,164	27,078,992	8,550,515	1,892,022	223,996	143,334,021
40 - Unmetered Gen. Serv.	78,525	78,540	78,445	74,505	74,506	74,507	930,125
41 - Municipal St. Light.	303,699	296,963	300,072	301,856	302,556	304,385	3,681,591
42 - Traffic Control Light.	12,595	12,634	13,233	13,344	13,593	13,820	163,896
Total All Rates	109,867,968	112,232,931	103,797,574	69,759,332	67,105,784	76,529,295	999,739,434
Special Contracts							
26 - Micron	1,954,883	1,943,702	1,872,862	1,887,700	1,762,981	1,796,279	21,839,345
29 - J R Simplot	674,837	679,406	662,055	658,550	679,663	679,795	7,852,017
30 - DOE	645,000	586,485	507,669	589,464	924,673	1,028,335	8,607,243
Total Specials	3,274,720	3,219,593	3,042,587	3,115,714	3,367,317	3,504,409	38,298,604
Total Firm Retail Sales	113,142,688	115,452,524	106,840,162	72,875,046	70,473,101	80,033,704	1,038,038,037

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	36,499,451	41,857,710	36,687,101	27,926,580	31,641,657	42,087,173	435,158,992
3 - Residential Master Meter	22,402	26,763	25,758	20,577	24,408	35,790	345,413
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	168,214	197,818	173,280	129,966	139,226	185,295	2,016,227
7 - Small General Serv.	1,399,280	1,383,238	1,342,278	1,102,689	1,117,328	1,345,961	15,086,743
9 - Large General Serv.	22,954,837	23,889,352	23,193,359	19,875,657	19,218,980	19,641,136	244,453,859
15 - Dusk/Dawn Lighting	104,822	105,204	105,180	104,989	104,952	104,978	1,258,802
19 - Uniform Rate Cont.	10,808,918	10,830,681	11,105,302	8,765,295	9,037,567	8,512,191	109,918,186
24 - Irrigation & Pump.	32,372,914	28,415,956	26,024,360	8,307,100	1,864,741	211,623	137,471,633
40 - Unmetered Gen. Serv.	78,484	78,499	78,405	74,465	74,465	74,467	929,621
41 - Municipal St. Light.	292,166	285,475	288,492	290,203	290,856	292,555	3,536,199
42 - Traffic Control Light.	12,449	12,495	13,088	13,201	13,421	13,635	161,999
Total Idaho Rates	104,653,937	107,083,192	99,036,604	66,410,720	63,527,600	72,504,804	950,337,673
<u>Special Contracts</u>							
26 - Micron	1,954,883	1,943,702	1,872,862	1,887,700	1,762,981	1,796,279	21,839,345
29 - J R Simplot	674,837	679,406	662,055	658,550	679,663	679,795	7,852,017
30 - DOE	645,000	596,485	507,669	569,464	924,673	1,028,335	8,607,243
Total Specials	3,274,720	3,219,593	3,042,587	3,115,714	3,367,317	3,504,409	38,298,604
Total Idaho Firm Sales	107,928,657	110,302,785	102,079,191	69,526,434	66,894,917	76,009,213	988,636,277

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	47,470,236	44,380,449	37,751,243	32,637,557	27,652,754	28,567,080
3 - Residential Master Meter	40,928	43,129	34,469	27,483	23,442	20,265
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	219,024	209,596	174,015	152,627	132,953	134,213
7 - Small General Serv.	1,453,059	1,442,509	1,254,230	1,140,339	1,048,121	1,117,713
9 - Large General Serv.	19,837,317	20,189,234	19,075,862	18,779,591	18,179,681	19,808,853
15 - Dusk/Dawn Lighting	104,571	104,864	105,162	104,274	105,020	104,786
19 - Uniform Rate Cont.	8,789,578	8,903,572	8,148,350	8,616,426	8,058,334	8,341,973
24 - Irrigation & Pump.	186,774	178,909	388,114	3,424,640	14,251,998	21,844,504
40 - Unmetered Gen. Serv.	78,494	78,480	78,467	78,444	78,488	78,464
41 - Municipal St. Light.	307,747	301,134	299,962	297,734	295,085	294,791
42 - Traffic Control Light.	14,281	14,102	14,087	13,953	13,596	13,690
Total Idaho Rates	78,502,008	75,855,980	67,323,961	65,273,066	69,839,471	80,326,331
Special Contracts						
26 - Micron	1,739,544	1,638,214	1,779,247	1,755,079	1,818,059	1,890,793
29 - J R Simplot	708,234	648,417	682,574	628,819	650,093	499,574
30 - DOE	909,789	791,022	724,510	631,453	632,871	645,972
Total Specials	3,357,567	3,077,653	3,186,332	3,015,351	3,101,022	3,036,339
Total Idaho Firm Sales	81,859,575	78,933,633	70,510,293	68,288,417	72,940,493	83,362,669

IDAHO POWER COMPANY
SUMMARY OF PERFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	2,215,501	2,001,500	1,661,202	1,331,941	1,088,045	1,039,020
07 - Small General Serv.	178,461	174,187	148,200	129,897	120,238	122,284
09 - Large General Serv.	963,828	933,910	819,774	715,205	663,864	673,088
15 - Dusk/Dawn Lighting	9,036	9,058	9,086	9,085	9,102	9,086
19 - Uniform Rate Cont.	1,176,383	1,026,297	842,872	1,257,272	1,157,792	1,163,148
24 - Irrigation Service	12,637	9,256	12,849	77,732	489,050	989,016
40 - Unmetered Gen. Serv.	50	48	41	41	41	41
41 - Municipal St. Light.	12,880	12,694	12,612	12,563	12,439	12,419
42 - Traffic Control Light	184	173	160	153	151	147
Total Oregon Firm Sales	4,568,958	4,167,123	3,506,794	3,533,887	3,540,721	4,008,250

IDAHO POWER COMPANY
SUMMARY OF PERFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	1,280,383	1,312,545	1,232,758	999,834	1,257,994	1,822,460	17,243,181
07 - Small General Serv.	167,951	158,549	150,865	126,477	146,241	182,148	1,805,499
09 - Large General Serv.	817,719	799,600	810,787	813,132	865,932	925,649	9,802,487
15 - Dusk/Dawn Lighting	9,053	8,969	8,960	8,913	8,949	8,966	108,262
19 - Uniform Rate Cont.	1,513,267	1,338,200	1,491,204	1,145,004	1,259,874	1,060,839	14,432,152
24 - Irrigation Service	1,413,939	1,520,208	1,054,632	243,415	27,281	12,373	5,862,387
40 - Unmetered Gen. Serv.	41	41	41	41	41	41	503
41 - Municipal St. Light.	11,533	11,489	11,580	11,654	11,700	11,830	145,392
42 - Traffic Control Light.	146	139	145	143	173	185	1,897
Total Oregon Firm Sales	5,214,031	5,149,739	4,760,971	3,348,612	3,578,184	4,024,491	49,401,760

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

BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	534,759,233	474,172,529	403,149,408	346,615,648	303,234,268	342,223,761
3 - Residential Master Meter	453,921	451,963	359,939	285,012	252,657	250,559
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,494,322	2,232,913	1,839,615	1,593,128	1,435,393	1,607,966
7 - Small General Serv.	14,680,425	13,947,875	12,023,169	10,923,748	10,146,314	11,080,611
9 - Large General Serv.	319,898,166	315,449,112	293,806,440	289,190,120	280,728,714	307,384,371
15 - Dusk/Dawn Lighting	565,201	566,322	567,510	561,258	566,302	565,008
19 - Uniform Rate Cont.	200,103,509	200,096,173	176,667,971	197,767,765	181,712,702	190,231,658
24 - Irrigation & Pump.	2,011,153	1,834,995	5,023,995	93,624,536	262,252,145	279,821,683
40 - Unmetered Gen. Serv.	964,354	964,188	963,893	963,654	815,909	963,900
41 - Municipal St. Light.	2,631,200	2,494,708	2,469,010	2,423,079	2,366,504	2,301,479
42 - Traffic Control Light.	249,849	246,615	246,213	243,804	237,585	239,176
Total All Rates	1,078,811,333	1,012,457,392	897,117,163	944,191,751	1,043,748,493	1,136,670,172
<u>Special Contracts</u>	January	February	March	April	May	June
26 - Micron	37,667,600	34,420,879	38,675,771	37,695,634	39,402,390	39,800,610
29 - J R Simplot	16,606,555	14,463,900	15,893,884	14,069,853	14,948,368	9,673,136
30 - DOE	20,293,042	17,331,866	15,484,370	13,858,198	14,557,989	14,969,442
Total Specials	74,567,197	66,216,645	70,054,025	65,623,685	68,908,747	64,443,188
Unbilled kWh	27,103,563	(101,625,252)	(12,805,246)	86,096,217	(812,374)	324,222,564
Total Firm Retail Sales	1,180,482,094	977,048,786	954,365,942	1,095,911,653	1,111,844,866	1,525,335,924

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

BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	477,950,971	431,627,947	410,293,809	321,484,184	355,864,284	508,575,367	4,909,951,409
3 - Residential Master Meter	325,508	301,151	303,342	233,819	269,273	427,475	3,914,619
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	2,278,114	2,076,073	1,928,746	1,477,160	1,537,804	2,258,287	22,759,521
7 - Small General Serv.	13,765,611	12,826,183	12,930,806	10,980,080	11,147,553	14,101,629	148,554,004
9 - Large General Serv.	350,696,770	336,233,330	346,760,210	316,781,722	305,312,302	322,168,458	3,784,409,715
15 - Dusk/Dawn Lighting	565,487	572,939	569,418	567,491	567,846	569,837	6,804,618
19 - Uniform Rate Cont.	204,662,203	202,718,181	211,270,706	196,201,598	206,881,061	191,068,599	2,359,382,126
24 - Irrigation & Pump.	501,866,101	381,291,453	348,264,702	139,592,839	28,368,039	2,347,861	2,046,289,502
40 - Unmetered Gen. Serv.	1,112,315	964,336	963,168	816,902	1,109,887	817,456	11,419,962
41 - Municipal St. Light.	1,649,894	2,271,098	2,332,021	2,367,001	2,390,000	2,430,509	28,126,503
42 - Traffic Control Light.	217,636	218,355	228,716	230,648	234,791	238,651	2,832,039
Total All Rates	1,555,090,610	1,371,101,046	1,335,845,644	990,723,444	913,682,839	1,045,004,130	13,324,444,018
Special Contracts	July	August	September	October	November	December	Total
26 - Micron	42,436,341	41,834,326	39,973,744	41,123,532	37,873,015	39,022,853	469,926,695
29 - J R Simplot	15,761,897	15,907,326	15,290,793	15,192,695	15,602,852	15,821,650	179,232,909
30 - DOE	14,948,463	13,279,009	11,258,351	12,599,495	20,647,086	23,713,073	192,940,384
Total Specials	73,146,701	71,020,661	66,522,888	68,915,722	74,122,953	78,557,576	842,099,988
Unbilled kWh	(85,460,188)	57,774,141	(280,246,710)	(81,622,037)	66,369,917	98,954,656	97,949,252
Total Firm Retail Sales	1,542,777,123	1,499,895,848	1,122,121,822	978,017,129	1,054,175,709	1,222,516,362	14,264,493,258

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	513,373,349	455,866,858	387,999,796	333,964,042	292,812,345	331,107,001
3 - Residential Master Meter	453,921	451,963	359,939	285,012	252,657	250,559
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,494,322	2,232,913	1,839,615	1,593,128	1,435,393	1,607,966
7 - Small General Serv.	12,893,278	12,284,428	10,641,067	9,679,873	8,994,507	9,873,062
9 - Large General Serv.	306,173,404	302,619,354	282,879,749	279,450,870	271,765,290	288,232,340
15 - Dusk/Dawn Lighting	528,044	528,175	530,259	523,995	528,964	527,726
19 - Uniform Rate Cont.	178,094,789	181,458,232	162,304,745	173,833,875	160,151,089	166,720,947
24 - Irrigation & Pump.	1,911,681	1,780,937	4,922,201	92,653,584	253,771,557	289,545,460
40 - Unmetered Gen. Serv.	963,805	963,659	963,444	963,205	815,460	963,451
41 - Municipal St. Light.	2,542,744	2,410,779	2,387,094	2,342,368	2,288,809	2,281,105
42 - Traffic Control Light.	247,813	244,698	244,441	242,114	235,911	237,545
Total Idaho Rates	1,019,677,150	960,842,996	855,072,350	895,532,065	993,051,982	1,083,347,162
Special Contracts						
26 - Micron	37,667,600	34,420,879	38,675,771	37,695,634	39,402,390	39,800,610
29 - J R Simplot	16,606,555	14,463,900	15,893,884	14,069,853	14,948,368	9,673,136
30 - DOE	20,293,042	17,331,866	15,484,370	13,858,198	14,557,989	14,969,442
Total Specials	74,567,197	66,216,645	70,054,025	65,623,685	68,908,747	64,443,188
Unbilled kWh	29,211,114	(93,868,386)	(17,380,975)	87,241,933	(3,097,060)	311,079,186
Total Idaho Firm Sales	1,123,455,461	933,191,253	907,745,400	1,048,397,683	1,058,663,669	1,458,869,536

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	462,098,642	417,977,678	397,220,663	311,189,986	343,382,346	489,257,897	4,736,250,603
3 - Residential Master Meter	325,508	301,151	303,342	233,819	269,273	427,475	3,914,619
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	2,278,114	2,076,073	1,928,746	1,477,160	1,537,804	2,258,287	22,759,521
7 - Small General Serv.	12,116,988	11,377,044	11,500,635	9,739,381	9,695,910	12,193,181	130,989,354
9 - Large General Serv.	339,989,484	326,366,665	336,313,793	305,186,409	292,990,560	308,589,602	3,650,557,520
15 - Dusk/Dawn Lighting	528,332	536,264	532,907	531,194	531,405	533,330	6,361,594
19 - Uniform Rate Cont.	179,715,811	181,323,214	186,531,168	175,115,632	183,046,969	171,666,473	2,101,962,944
24 - Irrigation & Pump.	484,460,660	365,012,808	337,703,645	136,508,651	27,672,339	2,256,516	1,978,200,039
40 - Unmetered Gen. Serv.	1,111,866	963,887	962,719	816,453	1,109,438	817,007	11,414,394
41 - Municipal St. Light.	1,576,686	2,198,541	2,257,246	2,290,421	2,312,279	2,349,631	27,237,704
42 - Traffic Control Light.	216,024	216,817	227,110	229,065	232,880	236,602	2,811,020
Total Idaho Rates	1,484,418,115	1,308,350,142	1,275,481,974	943,318,172	862,781,202	990,586,002	12,672,459,312
Special Contracts							
26 - Micron	42,436,341	41,834,326	39,973,744	41,123,532	37,873,015	39,022,853	469,926,695
29 - J R Simplot	15,761,897	15,907,326	15,290,793	15,192,695	15,602,852	15,821,650	179,232,909
30 - DOE	14,948,463	13,279,009	11,258,351	12,599,495	20,647,086	23,713,073	192,940,384
Total Specials	73,146,701	71,020,661	66,522,888	68,915,722	74,122,953	78,557,576	842,099,988
Unbilled kWh	(80,248,840)	55,395,232	(267,234,902)	(83,846,245)	65,567,793	93,085,922	95,904,771
Total Idaho Firm Sales	1,477,315,976	1,434,766,035	1,074,769,960	928,387,649	1,002,471,948	1,162,229,500	13,610,464,071

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	21,385,884	18,305,671	15,149,612	12,651,606	10,421,923	11,116,760
07 - Small General Serv.	1,787,147	1,663,447	1,382,102	1,243,875	1,151,807	1,207,549
09 - Large General Serv.	13,724,762	12,829,768	10,926,691	9,739,250	8,963,424	9,152,031
15 - Dusk/Dawn Lighting	37,157	37,147	37,252	37,263	37,338	37,282
19 - Uniform Rate Cont.	22,008,720	18,637,941	14,363,226	23,933,890	21,561,613	21,510,711
24 - Irrigation Service	99,472	54,058	101,794	970,952	8,480,588	10,276,223
40 - Unmetered Gen. Serv.	549	529	449	449	449	449
41 - Municipal St. Light.	88,456	83,928	81,916	80,711	77,695	20,374
42 - Traffic Control Light.	2,036	1,917	1,772	1,690	1,674	1,631
Total Oregon Tariff	59,134,183	51,614,396	42,044,814	48,659,686	50,696,511	53,323,010
Unbilled kWh	(2,107,551)	(7,756,864)	4,575,729	(1,145,716)	2,284,686	13,143,378
Total Oregon Firm Sales	57,026,632	43,857,532	46,620,543	47,513,970	52,981,197	66,466,388

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	15,852,329	13,650,269	13,073,146	10,294,198	12,481,938	19,317,470	173,700,806
07 - Small General Serv.	1,648,623	1,449,139	1,430,171	1,240,699	1,451,643	1,908,448	17,564,650
09 - Large General Serv.	10,707,286	9,866,665	10,446,417	11,595,313	12,321,742	13,578,856	133,852,195
15 - Dusk/Dawn Lighting	37,155	36,675	36,511	36,296	36,441	36,507	443,024
19 - Uniform Rate Cont.	24,946,392	21,394,967	24,739,538	21,085,966	23,834,092	19,402,126	257,419,182
24 - Irrigation Service	17,405,441	16,278,645	10,561,057	3,074,188	685,700	91,345	68,089,463
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,568
41 - Municipal St. Light.	73,208	72,557	74,775	76,580	77,721	80,878	888,799
42 - Traffic Control Light.	1,612	1,538	1,606	1,583	1,911	2,049	21,019
Total Oregon Tariff	70,672,495	62,750,904	60,363,670	47,405,272	50,901,637	54,418,128	651,984,706
Unbilled kWh	(5,211,348)	2,378,909	(13,011,808)	2,224,208	802,124	5,868,734	2,044,481
Total Oregon Firm Sales	65,461,147	65,129,813	47,351,862	49,629,480	51,703,761	60,286,862	654,029,187

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

TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	558,486,733	524,179,530	446,972,269	385,892,494	324,885,292	319,556,473
3 - Residential Master Meter	472,975	498,480	398,131	317,179	270,359	233,546
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,599,023	2,462,730	2,034,813	1,772,931	1,535,959	1,498,786
7 - Small General Serv.	14,927,586	14,784,729	12,627,899	11,276,470	10,264,827	10,612,122
9 - Large General Serv.	323,871,449	331,165,201	305,853,451	297,256,759	283,952,731	295,878,587
15 - Dusk/Dawn Lighting	565,201	566,322	567,510	561,258	566,302	565,008
19 - Uniform Rate Cont.	200,104,323	200,095,359	176,667,971	198,082,271	181,763,789	189,827,152
24 - Irrigation & Pump.	2,011,153	1,834,995	5,023,995	51,554,470	219,750,549	260,282,631
40 - Unmetered Gen. Serv.	964,354	964,188	963,893	963,654	964,112	963,900
41 - Municipal St. Light.	2,554,796	2,418,303	2,392,166	2,346,235	2,289,660	2,281,476
42 - Traffic Control Light.	249,849	246,615	246,213	243,804	237,585	239,176
Total All Rates	1,106,807,441	1,079,216,452	953,748,312	950,267,525	1,026,481,165	1,081,938,858
Special Contracts						
26 - Micron	37,667,600	34,420,879	38,675,771	37,695,634	39,402,390	39,800,610
29 - J R Simplot	16,606,555	14,463,900	15,893,884	14,069,853	14,948,368	9,673,136
30 - DOE	20,293,042	17,331,866	15,484,370	13,858,198	14,557,989	14,969,442
Total Specials	74,567,197	66,216,645	70,054,025	65,623,685	68,908,747	64,443,188
Total Firm Retail Sales	1,181,374,638	1,145,433,097	1,023,802,337	1,015,891,210	1,095,389,912	1,146,382,046

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

TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	380,104,663	442,589,076	402,227,503	326,152,652	372,424,467	492,501,267	4,975,972,420
3 - Residential Master Meter	258,305	308,846	297,197	237,160	281,547	413,445	3,987,170
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,807,785	2,129,121	1,889,673	1,498,266	1,607,903	2,184,169	23,021,160
7 - Small General Serv.	12,595,363	12,959,963	12,866,181	10,845,247	11,239,396	13,914,818	148,914,601
9 - Large General Serv.	323,848,928	339,321,386	345,122,274	313,074,562	307,217,060	318,005,908	3,784,568,296
15 - Dusk/Dawn Lighting	565,487	572,939	569,418	567,491	567,846	569,837	6,804,618
19 - Uniform Rate Cont.	204,623,337	202,795,960	211,270,706	196,201,598	206,881,061	191,068,599	2,359,382,126
24 - Irrigation & Pump.	424,012,468	397,540,357	347,304,262	127,153,308	27,993,670	2,347,861	1,866,209,719
40 - Unmetered Gen. Serv.	964,112	964,336	963,168	914,748	914,748	914,749	11,419,962
41 - Municipal St. Light.	2,262,040	2,271,098	2,332,021	2,367,001	2,390,000	2,430,509	28,335,306
42 - Traffic Control Light.	217,636	218,355	228,716	230,648	234,791	238,651	2,832,039
Total All Rates	1,351,260,124	1,401,671,438	1,325,071,119	979,242,681	931,152,488	1,024,589,814	13,211,447,417
<u>Special Contracts</u>							
26 - Micron	42,436,341	41,834,326	39,973,744	41,123,532	37,873,015	39,022,853	469,926,695
29 - J R Simplot	15,761,897	15,907,326	15,290,793	15,192,695	15,602,652	15,821,650	179,232,909
30 - DOE	14,948,463	13,279,009	11,258,351	12,599,495	20,647,086	23,713,073	192,940,384
Total Specials	73,146,701	71,020,661	66,522,888	68,915,722	74,122,953	78,557,576	842,099,988
Total Firm Retail Sales	1,424,406,825	1,472,692,099	1,391,594,007	1,048,158,403	1,005,275,441	1,103,147,390	14,053,547,405

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	534,922,502	502,785,777	429,169,771	371,655,762	313,327,317	308,625,107
3 - Residential Master Meter	472,975	498,480	398,131	317,179	270,359	233,546
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,599,023	2,462,730	2,034,813	1,772,931	1,535,959	1,498,786
7 - Small General Serv.	13,056,337	12,963,748	11,117,401	9,988,923	9,096,281	9,466,622
9 - Large General Serv.	309,585,410	317,295,560	294,058,748	287,233,033	274,862,308	287,111,527
15 - Dusk/Dawn Lighting	528,044	529,175	530,259	523,995	528,964	527,726
19 - Uniform Rate Cont.	178,095,603	181,457,418	162,304,745	174,148,381	160,202,176	168,316,441
24 - Irrigation & Pump.	1,911,681	1,780,937	4,922,201	50,583,518	213,266,561	251,005,937
40 - Unmetered Gen. Serv.	963,805	963,659	963,444	963,205	963,663	963,451
41 - Municipal St. Light.	2,470,201	2,338,236	2,314,111	2,269,385	2,215,826	2,208,122
42 - Traffic Control Light.	247,813	244,698	244,441	242,114	235,911	237,545
Total Idaho Rates	1,044,853,393	1,023,320,418	908,058,066	899,698,426	976,525,325	1,030,194,811
Special Contracts						
26 - Micron	37,667,600	34,420,879	38,675,771	37,695,634	39,402,390	39,800,610
29 - J R Simplot	16,606,555	14,463,900	15,893,884	14,069,853	14,948,368	9,673,136
30 - DOE	20,293,042	17,331,866	15,484,370	13,858,198	14,557,989	14,969,442
Total Specials	74,567,197	66,216,645	70,054,025	65,623,685	68,908,747	64,443,188
Total Idaho Firm Sales	1,119,420,590	1,089,537,063	978,112,091	965,322,111	1,045,434,072	1,094,637,999

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	366,695,831	428,657,974	389,173,727	315,636,370	359,034,964	473,200,221	4,792,885,324
3 - Residential Master Meter	258,305	308,846	297,197	237,160	281,547	413,445	3,987,170
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,807,785	2,129,121	1,889,673	1,498,266	1,607,903	2,184,169	23,021,160
7 - Small General Serv.	11,052,302	11,501,787	11,436,406	9,603,883	9,760,917	12,007,089	131,051,696
9 - Large General Serv.	313,709,733	329,403,886	334,678,291	301,473,892	294,701,545	304,431,379	3,648,565,312
15 - Dusk/Dawn Lighting	528,332	536,264	532,907	531,194	531,405	533,330	6,361,594
19 - Uniform Rate Cont.	179,676,945	181,400,993	186,531,168	175,115,632	183,046,969	171,666,473	2,101,962,944
24 - Irrigation & Pump.	408,973,809	380,599,883	336,323,547	123,961,879	27,103,379	2,256,516	1,802,689,848
40 - Unmetered Gen. Serv.	963,663	963,887	962,719	914,299	914,299	914,300	11,414,394
41 - Municipal St. Light.	2,188,832	2,198,541	2,257,246	2,290,421	2,312,279	2,349,631	27,412,832
42 - Traffic Control Light.	216,024	216,817	227,110	229,065	232,880	236,602	2,811,020
Total Idaho Rates	1,286,071,561	1,337,918,000	1,264,309,991	931,492,062	879,528,086	970,193,156	12,552,163,294
Special Contracts							
26 - Micron	42,436,341	41,834,326	39,973,744	41,123,532	37,873,015	39,022,853	469,926,695
29 - J R Simplot	15,761,897	15,907,326	15,290,793	15,192,695	15,602,852	15,821,650	179,232,909
30 - DOE	14,948,463	13,279,009	11,258,351	12,599,495	20,647,086	23,713,073	192,940,384
Total Specials	73,146,701	71,020,661	66,522,888	68,915,722	74,122,953	78,557,576	842,099,988
Total Idaho Firm Sales	1,359,218,262	1,408,938,661	1,330,832,879	1,000,407,784	953,651,039	1,048,750,732	13,394,263,282

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	23,564,231	21,393,753	17,802,498	14,236,732	11,557,975	10,931,366
07 - Small General Serv.	1,871,249	1,820,981	1,510,498	1,287,547	1,168,546	1,145,500
09 - Large General Serv.	14,286,039	13,869,641	11,794,703	10,023,726	9,070,423	8,767,060
15 - Dusk/Dawn Lighting	37,157	37,147	37,252	37,263	37,338	37,282
19 - Uniform Rate Cont.	22,008,720	18,637,941	14,363,226	23,933,890	21,561,613	21,510,711
24 - Irrigation Service	99,472	54,058	101,794	970,952	6,483,988	9,276,694
40 - Unmetered Gen. Serv.	549	529	449	449	449	449
41 - Municipal St. Light.	84,595	80,067	78,055	76,850	73,834	73,354
42 - Traffic Control Light.	2,036	1,917	1,772	1,690	1,674	1,631
Total Oregon Firm Sales	61,954,048	55,896,034	45,690,247	50,569,099	49,955,840	51,744,047

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2015

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	13,408,832	13,931,102	13,053,776	10,516,282	13,389,503	19,301,046	183,087,096
07 - Small General Serv.	1,543,061	1,458,176	1,429,775	1,241,364	1,478,479	1,907,729	17,862,905
09 - Large General Serv.	10,139,195	9,917,500	10,443,983	11,600,670	12,515,515	13,574,529	136,002,984
15 - Dusk/Dawn Lighting	37,155	36,675	36,511	36,296	36,441	36,507	443,024
19 - Uniform Rate Cont.	24,946,392	21,394,967	24,739,538	21,085,966	23,834,092	19,402,126	257,419,182
24 - Irrigation Service	15,038,659	16,940,474	10,980,715	3,191,429	290,291	91,345	63,519,871
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,568
41 - Municipal St. Light.	73,208	72,557	74,775	76,580	77,721	80,878	922,474
42 - Traffic Control Light.	1,612	1,538	1,606	1,583	1,911	2,049	21,019
Total Oregon Firm Sales	65,188,563	63,753,438	60,761,128	47,750,619	51,624,402	54,396,658	659,284,123

IPCO POWER SUPPLY EXPENSES FOR 2015 NORMALIZED LOADS OVER 88 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	756,893.3	835,489.5	852,750.7	879,008.2	940,909.2	915,680.2	701,108.8	517,837.6	528,192.2	535,943.0	458,703.7	678,135.2	8,600,651.6
Bridger Energy (MWh)	286,168.1	177,518.8	202,229.3	83,611.3	104,245.7	192,635.1	344,217.9	396,488.0	212,540.0	163,387.5	121,194.9	182,689.1	2,466,925.6
Expense (\$ x 1000)	\$ 8,193.0	\$ 5,203.4	\$ 5,907.0	\$ 2,653.4	\$ 3,253.1	\$ 5,673.2	\$ 9,833.0	\$ 11,238.2	\$ 6,232.6	\$ 4,886.2	\$ 3,757.1	\$ 5,439.2	\$ 72,269.3
Boardman Energy (MWh)	30,639.7	20,517.3	23,073.9	8,603.7	-	18,339.2	33,795.8	38,054.4	29,089.1	25,044.6	21,103.0	25,482.8	273,743.3
Expense (\$ x 1000)	\$ 770.3	\$ 528.4	\$ 590.4	\$ 240.2	\$ -	\$ 479.3	\$ 847.6	\$ 975.6	\$ 737.3	\$ 643.6	\$ 552.0	\$ 652.6	\$ 7,017.3
Valmy Energy (MWh)	33,126.5	16,865.8	13,931.3	2,680.3	4,299.5	18,877.7	42,119.3	62,197.9	28,008.9	16,744.2	3,568.9	9,409.1	251,829.5
Expense (\$ x 1000)	\$ 1,412.4	\$ 891.0	\$ 786.6	\$ 435.6	\$ 491.4	\$ 964.0	\$ 1,704.5	\$ 2,343.3	\$ 1,259.2	\$ 902.1	\$ 467.4	\$ 662.0	\$ 12,329.5
Langley Gulch Energy (MWh)	93,920.8	127,836.9	164,911.5	135,915.9	136,178.7	142,047.4	195,407.5	191,415.3	173,837.2	162,176.6	176,664.6	166,024.6	1,866,337.0
Expense (\$ x 1000)	\$ 2,519.3	\$ 2,956.5	\$ 3,607.0	\$ 2,715.7	\$ 2,662.7	\$ 3,146.8	\$ 3,887.7	\$ 4,146.9	\$ 3,750.4	\$ 3,438.1	\$ 3,329.3	\$ 3,580.2	\$ 39,720.8
Danskin Energy (MWh)	112.3	403.2	356.7	636.7	170.6	1,356.5	46,795.9	40,289.6	11,453.8	6,405.3	8,780.4	4,521.0	121,282.0
Expense (\$ x 1000)	\$ 3.9	\$ 10.7	\$ 10.5	\$ 13.0	\$ 4.0	\$ 40.6	\$ 1,464.4	\$ 1,308.6	\$ 341.0	\$ 153.9	\$ 186.9	\$ 105.7	\$ 3,643.3
Bennett Mountain Energy (MWh)	12.8	9.7	12.1	30.2	4.2	180.5	21,038.4	17,293.6	2,781.0	1,548.8	2,504.5	1,090.2	46,506.0
Expense (\$ x 1000)	\$ 0.4	\$ 0.2	\$ 0.4	\$ 0.6	\$ 0.1	\$ 5.3	\$ 641.9	\$ 529.6	\$ 67.8	\$ 35.4	\$ 51.4	\$ 24.7	\$ 1,357.8
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 752.3	\$ 681.2	\$ 752.3	\$ 728.6	\$ 752.3	\$ 737.6	\$ 770.9	\$ 770.9	\$ 746.6	\$ 752.3	\$ 728.6	\$ 752.3	\$ 8,925.8
Purchased Power (Excluding PURPA)													
Market Energy (MWh)	38,343.9	3,273.8	3,058.0	4,899.8	15,236.2	25,949.0	74,294.6	104,606.7	63,487.0	25,655.6	126,135.9	46,282.8	531,233.4
Expense (\$ x 1000)	\$ 24,269.2	\$ 2,158.8	\$ 2,532.8	\$ 25,790.0	\$ 24,592.0	\$ 23,934.6	\$ 26,559.8	\$ 24,064.4	\$ 19,958.8	\$ 20,960.4	\$ 30,426.8	\$ 29,073.2	\$ 302,320.5
Elkhorn Wind Energy (MWh)	18,771.9	16,390.4	16,765.0	14,428.9	10,944.1	10,589.7	8,576.6	9,969.0	11,983.4	11,852.7	15,933.5	18,307.4	164,512.6
Expense (\$ x 1000)	\$ 6,881.8	\$ 6,316.0	\$ 6,487.3	\$ 6,205.5	\$ 5,104.8	\$ 5,217.3	\$ 5,857.9	\$ 5,944.6	\$ 5,944.6	\$ 6,852.5	\$ 6,914.7	\$ 7,159.1	\$ 76,036.7
Raft River Geothermal Energy (MWh)	88,266.8	50,139.0	54,843.1	51,324.2	55,877.0	65,690.6	115,288.8	143,935.3	101,373.8	67,121.3	179,411.0	100,832.4	1,074,103.3
Expense (\$ x 1000)	\$ 1,112.0	\$ 76.6	\$ 74.4	\$ 120.9	\$ 376.4	\$ 823.2	\$ 2,364.6	\$ 3,379.3	\$ 2,073.0	\$ 715.1	\$ 3,096.4	\$ 1,151.6	\$ 15,363.6
Elkhorn Wind Expense (\$ x 1000)	\$ 1,386.5	\$ 1,380.2	\$ 1,198.1	\$ 1,082.9	\$ 1,032.6	\$ 1,367.4	\$ 1,820.9	\$ 1,649.9	\$ 1,140.2	\$ 1,197.5	\$ 2,086.1	\$ 1,993.3	\$ 17,335.5
Neal Hot Springs Expense (\$ x 1000)	\$ 2,004.7	\$ 1,750.3	\$ 1,312.4	\$ 1,129.5	\$ 866.7	\$ 1,130.9	\$ 1,099.1	\$ 1,277.5	\$ 1,279.7	\$ 1,265.8	\$ 2,041.9	\$ 2,346.1	\$ 17,494.5
Raft River Geothermal Expense (\$ x 1000)	\$ 426.7	\$ 391.6	\$ 295.6	\$ 282.8	\$ 232.6	\$ 323.5	\$ 435.8	\$ 394.0	\$ 366.6	\$ 536.5	\$ 514.5	\$ 532.6	\$ 4,734.7
Total Expense Excl. PURPA (\$ x 1000)	\$ 4,929.8	\$ 3,598.7	\$ 2,880.5	\$ 2,616.1	\$ 2,498.4	\$ 3,644.9	\$ 5,720.5	\$ 6,700.6	\$ 4,861.5	\$ 3,714.7	\$ 7,738.8	\$ 6,023.6	\$ 64,928.2
Surplus Sales													
Energy (MWh)	131,981.0	292,569.1	368,184.8	278,903.1	203,584.4	159,958.5	32,546.2	13,504.7	23,736.6	82,363.4	12,281.1	66,424.9	1,666,007.9
Revenue Including Transmission Expenses (\$ x 1000)	\$ 3,755.7	\$ 7,467.1	\$ 9,216.8	\$ 5,783.3	\$ 3,984.6	\$ 3,667.2	\$ 847.6	\$ 410.1	\$ 569.5	\$ 2,102.8	\$ 252.6	\$ 1,712.1	\$ 39,769.3
Transmission Expenses (\$ x 1000)	\$ 132.0	\$ 292.6	\$ 388.2	\$ 278.9	\$ 203.6	\$ 160.0	\$ 32.5	\$ 13.5	\$ 23.7	\$ 82.4	\$ 12.3	\$ 66.4	\$ 1,666.0
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 3,623.7	\$ 7,174.5	\$ 8,848.6	\$ 5,504.4	\$ 3,781.1	\$ 3,507.2	\$ 815.0	\$ 396.6	\$ 545.7	\$ 2,020.4	\$ 240.3	\$ 1,645.6	\$ 38,103.3
Net Power Supply Expenses (\$ x 1000)	\$ 14,957.8	\$ 6,695.7	\$ 5,696.1	\$ 3,898.7	\$ 5,880.9	\$ 11,184.5	\$ 24,055.3	\$ 27,617.2	\$ 17,430.7	\$ 12,505.9	\$ 16,571.2	\$ 15,594.7	\$ 162,088.7

2015 Oregon Report NPSE Account Summary

Account 501, Coal	\$ 10,375.76	\$ 6,622.78	\$ 7,293.94	\$ 3,329.15	\$ 3,744.53	\$ 7,116.45	\$ 12,385.08	\$ 14,557.16	\$ 8,229.05	\$ 6,431.92	\$ 4,776.45	\$ 6,753.78	\$ 91,616.04
Account 547, Gas	\$ 3,275.90	\$ 3,648.65	\$ 4,370.23	\$ 3,457.91	\$ 3,419.05	\$ 3,930.36	\$ 6,764.80	\$ 6,756.07	\$ 4,885.89	\$ 4,379.72	\$ 4,296.24	\$ 4,462.95	\$ 53,647.67
Account 555, Non-PURPA Purchased Power	\$ 4,929.8	\$ 3,598.7	\$ 2,880.5	\$ 2,616.1	\$ 2,498.4	\$ 3,644.9	\$ 5,720.5	\$ 6,700.6	\$ 4,861.5	\$ 3,714.7	\$ 7,788.8	\$ 6,023.6	\$ 54,928.2
Account 447, Surplus Sales	\$ 3,623.7	\$ 7,174.5	\$ 8,848.6	\$ 5,504.4	\$ 3,781.1	\$ 3,507.2	\$ 815.0	\$ 396.6	\$ 545.7	\$ 2,020.4	\$ 240.3	\$ 1,645.6	\$ 38,103.3
Total NPSE	\$ 14,957.76	\$ 6,695.66	\$ 5,696.09	\$ 3,898.70	\$ 5,880.91	\$ 11,184.52	\$ 24,055.31	\$ 27,617.21	\$ 17,430.68	\$ 12,505.93	\$ 16,571.25	\$ 15,594.70	\$ 162,088.61

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2015

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions.....	\$ 14,007
2	Hydro Services.....	5,552
3	Water Management Services.....	286,739
4	QRE Reporting.....	3,600
5	Operating Agreements.....	754,780
6	Joint Use (Pole) - Idaho.....	237,365
7	Joint Use (Pole) - Oregon.....	<u>2,042</u>
8	Total.....	<u><u>\$ 1,304,085</u></u>
Other Expenses (Acct 416):		
9	Power Solutions.....	\$ 18,414
10	Hydro Services.....	3,156
11	Water Management Services.....	198,576
12	QRE Reporting.....	1,049
13	Operating Agreements.....	754,780
14	Joint Use - Idaho.....	508,118
15	Joint Use - Oregon.....	<u>1,769</u>
16	Total.....	<u><u>\$ 1,485,862</u></u>

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	ACTUAL REVENUES	TYPE I		TYPE II		ADJUSTED TOTAL - TYPE I & II
		ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE II	
SALES OF ELECTRICITY						
FIRM ENERGY SALES						
Retail Sales						
IPUC	1,098,703,055	0	1,098,703,055	(110,066,778)		988,636,277
OPUC	52,334,999	0	52,334,999	(2,933,239)		49,401,760
SUBTOTAL	1,151,038,054	0	1,151,038,054	(113,000,017)		1,038,038,037
Sales for Resale						
Raft River	0	0	0	0	0	0
SUBTOTAL	0	0	0	0	0	0
Total Firm Energy Sales	1,151,038,054	0	1,151,038,054	(113,000,017)		1,038,038,037
OPPORTUNITY SALES	30,887,261	0	30,887,261	7,216,039		38,103,300
TOTAL SALES OF ELECTRICITY	1,181,925,315	0	1,181,925,315	(105,783,978)		1,076,141,337

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER OPERATING REVENUES					
415 - Merchandising Revenues	0	1,304,085	1,304,085	0	1,304,085
449 - OATT Tariff Refund	0	0	0	0	0
451 - Misc Service Revenue	4,119,479	0	4,119,479	0	4,119,479
454 - Rents from Electric Property					
Substation Equipment	11,395,069	0	11,395,069	0	11,395,069
Transformer Rentals	14,854	0	14,854	0	14,854
Line Rentals	2,416,257	0	2,416,257	0	2,416,257
Cogeneration	1,071,454	0	1,071,454	0	1,071,454
Dark Fiber Project	400,000	0	400,000	0	400,000
Pole Attachments	1,508,704	0	1,508,704	0	1,508,704
Facilities Charges	7,437,701	0	7,437,701	0	7,437,701
Other Rentals	608,939	0	608,939	0	608,939
Miscellaneous	0	0	0	0	0
Total Account 454	24,852,978	0	24,852,978	0	24,852,978
456 - Other Electric Revenues					
Transmission for Others - Network	7,523,648	0	7,523,648	0	7,523,648
Transmission - Network Dist Facilities	846,846	0	846,846	0	846,846
Transmission - Point-to-Point & Other	15,758,878	0	15,758,878	0	15,758,878
Photovoltaic Station Service	0	0	0	0	0
DSM Rider Funds	30,531,891	(30,531,891)	0	0	0
Standby Service Charge	498,481	0	498,481	0	498,481
Sierra Pacific Usage Charge	68,940	0	68,940	0	68,940
Antelope	67,672	0	67,672	0	67,672
Miscellaneous	7,318	0	7,318	0	7,318
Total Account 456	55,303,674	(30,531,891)	24,771,783	0	24,771,783
TOTAL OTHER OPERATING REVENUE	84,276,131	(29,227,806)	55,048,325	0	55,048,325
TOTAL OPERATING REVENUES	1,266,201,446	(29,227,806)	1,236,973,640	(105,783,978)	1,131,189,662

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON TYPE I ALLOCATION
TYPE I ADJUSTMENTS			
DSM Rider Funds	Direct Allocation	(\$30,531,891)	(\$2,037,343)
Other Revenue - Acct #415	Allocate over E10	\$1,304,085	\$59,525
Allocator Impacts		\$0	\$105 (A)
TOTAL TYPE I ADJUSTMENTS		(\$29,227,806)	(\$1,977,713) (B)

(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$57,999,846	\$56,022,133	(\$1,977,713)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalizing/Annualizing Firm Sales Revenues	Direct Allocation	(\$113,000,017)	(\$2,933,239)
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	\$7,216,039	\$360,481
Allocator Impacts		\$0	\$33,830
TOTAL TYPE II ADJUSTMENTS		(\$105,783,978)	(\$2,538,928) (B)

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

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$56,022,133	\$53,483,206	(\$2,538,928)

OPERATING EXPENSES

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	12/31/2015 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
STEAM POWER GENERATION					
OPERATION					
500 / SUPERVISION & ENGINEERING	1,287,886	(34,571)	1,253,315	1,838	1,255,153
501 / FUEL	131,286,356	0	131,286,356	(39,670,256)	91,616,100
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	9,791,611	0	9,791,611	0	9,791,611
TOTAL ACCOUNT 502	9,791,611	0	9,791,611	0	9,791,611
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,262,175	0	1,262,175	0	1,262,175
TOTAL ACCOUNT 505	1,262,175	0	1,262,175	0	1,262,175
506 / MISCELLANEOUS EXPENSES	6,676,269	(821)	6,675,448	44	6,675,492
507 / RENTS	432,038	0	432,038	0	432,038
TOTAL STEAM OPERATION EXPENSES	150,736,335	(35,392)	150,700,943	(39,668,374)	111,032,569
MAINTENANCE					
510 / SUPERVISION & ENGINEERING	126,992	0	126,992	0	126,992
511 / STRUCTURES	878,072	0	878,072	0	878,072
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	13,861,559	0	13,861,559	0	13,861,559
TOTAL ACCOUNT 512	13,861,559	0	13,861,559	0	13,861,559
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	5,412,553	0	5,412,553	0	5,412,553
TOTAL ACCOUNT 513	5,412,553	0	5,412,553	0	5,412,553
514 / MISCELLANEOUS STEAM PLANT	6,923,252	0	6,923,252	0	6,923,252
TOTAL STEAM MAINTENANCE EXPENSES	27,202,428	0	27,202,428	0	27,202,428
TOTAL STEAM GENERATION EXPENSES	177,938,763	(35,392)	177,903,371	(39,668,374)	138,234,997

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	12/31/2015 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
HYDRAULIC POWER GENERATION OPERATION					
535 / SUPERVISION & ENGINEERING	5,798,402	(454,459)	5,343,943	24,157	5,368,100
536 / WATER FOR POWER WATER LEASE	2,594,651	(75,823)	2,518,828	0	2,518,828
OTHER	6,475,696	0	6,475,696	4,030	6,479,726
TOTAL ACCOUNT 536	9,070,347	(75,823)	8,994,524	4,030	8,998,554
537 / HYDRAULIC EXPENSES	14,907,949	(581,185)	14,326,764	30,893	14,357,657
538 / ELECTRIC EXPENSES	1,281,251	(123,174)	1,158,077	6,547	1,164,624
LABOR	342,257	0	342,257	0	342,257
OTHER	1,623,508	(123,174)	1,500,334	6,547	1,506,881
TOTAL ACCOUNT 538	5,675,338	(345,513)	5,329,825	18,366	5,348,191
539 / MISCELLANEOUS EXPENSES	235,266	0	235,266	0	235,266
540 / RENTS					
TOTAL HYDRAULIC OPERATION EXPENSES	37,310,810	(1,580,154)	35,730,656	83,993	35,814,649
MAINTENANCE					
541 / SUPERVISION & ENGINEERING	120,335	(9,863)	110,472	524	110,996
542 / STRUCTURES	1,120,484	(73,135)	1,047,349	3,887	1,051,236
543 / RESERVOIRS, DAMS & WATERWAYS	575,444	(32,071)	543,373	1,705	545,078
544 / ELECTRIC PLANT	1,614,775	(155,237)	1,459,538	8,252	1,467,790
LABOR	1,041,154	0	1,041,154	0	1,041,154
OTHER	2,655,929	(155,237)	2,500,692	8,252	2,508,944
TOTAL ACCOUNT 544	2,860,095	(154,342)	2,705,753	8,204	2,713,957
545 / MISCELLANEOUS HYDRAULIC PLANT					
TOTAL HYDRAULIC MAINTENANCE EXPENSES	7,332,287	(424,648)	6,907,639	22,572	6,930,211
TOTAL HYDRAULIC GENERATION EXPENSES	44,643,097	(2,004,802)	42,638,295	106,565	42,744,860

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	12/31/2015 ACTUAL	TYPE I		TYPE II		ADJUSTED TOTAL - TYPE I	ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
		ADJUSTMENTS		ADJUSTMENTS				
OTHER POWER GENERATION								
OPERATION								
546 / SUPERVISION & ENGINEERING	646,633	(54,327)				592,306	2,888	595,194
547 / FUEL								
SALMON DIESEL	3,406	0			3,406		0	3,406
OTHER	54,941,236	0			54,941,236		(10,219,336)	44,721,900
TOTAL ACCOUNT 547	54,944,642	0			54,944,642		(10,219,336)	44,725,306
548 / GENERATING EXPENSES								
LABOR	2,547,262	(244,883)			2,302,379		13,017	2,315,396
OTHER	2,056,645	0			2,056,645		0	2,056,645
TOTAL ACCOUNT 548	4,603,907	(244,883)			4,359,024		13,017	4,372,041
549 / MISCELLANEOUS EXPENSES								
550 / RENTS	934,376	(41,109)			893,267		2,185	895,452
	0	0			0		0	0
TOTAL OTHER POWER OPER EXPENSES	61,129,558	(340,319)			60,789,239		(10,201,246)	50,587,993
MAINTENANCE								
551 / SUPERVISION & ENGINEERING	0	0			0		0	0
552 / STRUCTURES	363,695	(18,972)			344,723		1,008	345,731
553 / GENERATING & ELECTRIC PLANT								
LABOR	34,519	(3,319)			31,200		176	31,376
OTHER	37,390	0			37,390		0	37,390
TOTAL ACCOUNT 553	71,909	(3,319)			68,590		176	68,766
554 / MISCELLANEOUS EXPENSES								
TOTAL OTHER POWER MAINT EXPENSES	1,270,217	(30,127)			1,240,090		1,601	1,241,691
	1,705,821	(52,418)			1,653,403		2,785	1,656,188
TOTAL OTHER POWER GENERATION EXP	62,835,379	(392,737)			62,442,642		(10,198,461)	52,244,181
OTHER POWER SUPPLY EXPENSE								
555.0 / PURCHASED POWER								
PURCHASED POWER - TRANS LOSSES	732,297	0			732,297		0	732,297
OTHER PURCHASED POWER	85,524,643	0			85,524,643		(30,596,443)	54,928,200
TOTAL ACCOUNT 555.0	86,256,940	0			86,256,940		(30,596,443)	55,660,497
555.1 / COGENERATION & SMALL POWER PROD CAPACITY RELATED	2,815,124	(2,815,124)			0		0	0

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	12/31/2015 ACTUAL	TYPE I		ADJUSTED		TYPE II		ADJUSTED TOTAL - TYPE I & II
		ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE II	
ENERGY RELATED								
TOTAL COGEN & SMALL POWER PROD	128,524,540	23,463,509	151,988,049	20,226,562	172,214,611	20,226,562	172,214,611	172,214,611
	131,339,664	20,648,385	151,988,049	20,226,562	172,214,611	20,226,562	172,214,611	172,214,611
TOTAL ACCOUNT 555	217,596,604	20,648,385	238,244,989	(10,369,881)	227,875,108	(10,369,881)	227,875,108	227,875,108
556 / LOAD CONTROL & DISPATCHING EXPENSES								
557 / OTHER EXPENSES	2,436	(5)	2,431	0	2,431	0	2,431	2,431
IDAHO POWER COST-RELATED EXPENSES	14,471,849	35,802,498	50,274,347	(50,274,347)	0	(50,274,347)	0	0
OREGON POWER COST-RELATED EXPENSES	2,293,931	0	2,293,931	(2,293,931)	0	(2,293,931)	0	0
OTHER	3,849,465	(292,914)	3,556,551	15,570	3,572,121	15,570	3,572,121	3,572,121
TOTAL ACCOUNT 557	20,615,245	35,509,584	56,124,829	(52,552,708)	3,572,121	(52,552,708)	3,572,121	3,572,121
TOTAL OTHER POWER SUPPLY EXPENSES	238,214,285	56,157,964	294,372,249	(62,922,589)	231,449,660	(62,922,589)	231,449,660	231,449,660
TOTAL PRODUCTION EXPENSES	523,631,524	53,725,033	577,356,557	(112,682,859)	464,673,698	(112,682,859)	464,673,698	464,673,698

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

DESCRIPTION	12/31/2015 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TRANSMISSION EXPENSES					
OPERATION					
560 / SUPERVISION & ENGINEERING	4,136,382	(213,187)	3,923,195	11,332	3,934,527
561 / LOAD DISPATCHING	2,938,551	(245,241)	2,693,310	13,036	2,706,346
562 / STATION EXPENSES	2,633,328	(192,334)	2,440,994	10,223	2,451,217
563 / OVERHEAD LINE EXPENSES	967,338	(36,620)	930,718	1,947	932,665
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	6,279,133	0	6,279,133	0	6,279,133
566 / MISCELLANEOUS EXPENSES	2,365	0	2,365	0	2,365
567 / RENTS	3,084,849	0	3,084,849	0	3,084,849
TOTAL TRANSMISSION OPERATION	20,041,946	(687,382)	19,354,564	36,538	19,391,102
MAINTENANCE					
568 / SUPERVISION & ENGINEERING	157,051	(5,020)	152,031	267	152,298
569 / STRUCTURES	932,618	(71,939)	860,679	3,824	864,503
570 / STATION EQUIPMENT	3,286,329	(173,815)	3,112,514	9,239	3,121,753
571 / OVERHEAD LINES	2,935,312	(84,063)	2,851,249	4,468	2,855,717
573 / MISCELLANEOUS PLANT	0	0	0	0	0
TOTAL TRANSMISSION MAINTENANCE	7,311,310	(334,837)	6,976,473	17,798	6,994,271
TOTAL TRANSMISSION EXPENSES	27,353,256	(1,022,219)	26,331,037	54,336	26,385,373
DISTRIBUTION EXPENSES					
OPERATION					
580 / SUPERVISION & ENGINEERING	4,289,300	(312,358)	3,976,942	16,603	3,993,545
581 / LOAD DISPATCHING	3,897,253	(322,221)	3,575,032	17,128	3,592,160
582 / STATION EXPENSES	1,339,544	(82,614)	1,256,930	4,391	1,261,321
583 / OVERHEAD LINE EXPENSES	3,968,009	(268,880)	3,699,129	14,292	3,713,421
584 / UNDERGROUND LINE EXPENSES	2,889,346	(111,555)	2,777,791	5,930	2,783,721
585 / STREET LIGHTING & SIGNAL SYSTEMS	87,956	(5,830)	82,126	310	82,436
586 / METER EXPENSES	4,769,220	(322,010)	4,447,210	17,116	4,464,326
587 / CUSTOMER INSTALLATIONS EXPENSE	784,157	(50,375)	733,782	2,678	736,460
588 / MISCELLANEOUS EXPENSES	6,041,032	(393,327)	5,647,705	20,907	5,668,612
589 / RENTS	262,071	(26)	262,045	1	262,046
TOTAL DISTRIBUTION OPERATION	28,327,886	(1,869,196)	26,458,692	99,356	26,558,048

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	12/31/2015 ACTUAL	ADJUSTED		ADJUSTMENTS	ADJUSTED		ADJUSTMENTS	TOTAL - TYPE I & II
		TYPE I	TOTAL - TYPE I		TYPE II	TOTAL - TYPE I & II		
MAINTENANCE								
590 / SUPERVISION & ENGINEERING	10,627	(675)	9,952		36			9,988
591 / STRUCTURES	0	0	0		0			0
592 / STATION EQUIPMENT	3,630,618	(220,468)	3,410,150		11,719			3,421,869
593 / OVERHEAD LINES	14,203,471	(428,193)	13,775,278		22,761			13,798,039
594 / UNDERGROUND LINES	604,456	(42,200)	562,256		2,243			564,499
595 / LINE TRANSFORMERS	36,603	(2,222)	34,381		118			34,499
596 / STREET LIGHTING & SIGNAL SYSTEMS	486,847	(26,144)	460,703		1,390			462,093
597 / METERS	767,988	(61,234)	706,754		3,255			710,009
598 / MISCELLANEOUS PLANT	289,620	(20,729)	268,891		1,102			269,993
TOTAL DISTRIBUTION MAINTENANCE	20,030,230	(801,865)	19,228,365		42,624			19,270,989
TOTAL DISTRIBUTION EXPENSES	48,358,118	(2,671,061)	45,687,057		141,980			45,829,037
CUSTOMER ACCOUNTING EXPENSES								
901 / SUPERVISION	484,451	(40,456)	443,995		2,150			446,145
902 / METER READING	1,843,348	(100,101)	1,743,247		5,321			1,748,568
903 / CUSTOMER RECORDS & COLLECTIONS	15,508,389	(930,981)	14,577,408		49,486			14,626,894
904 / UNCOLLECTIBLE ACCOUNTS	3,319,967	0	3,319,967		(11,733)			3,308,234
905 / MISC EXPENSES	395	0	395		0			395
TOTAL CUSTOMER ACCOUNTING EXPENSES	21,156,550	(1,071,538)	20,085,012		45,224			20,130,236
CUSTOMER SERVICES & INFORMATION EXPENSES								
907 / SUPERVISION	807,713	(59,693)	748,020		3,173			751,193
908 / CUSTOMER ASSISTANCE								
SYSTEM CONSERVATION	256,416	0	256,416		0			256,416
OTHER	37,350,573	(30,929,759)	6,420,814		21,149			6,441,963
TOTAL ACCOUNT 908	37,606,989	(30,929,759)	6,677,230		21,149			6,698,379
909 / INFORMATION & INSTRUCTIONAL	424,680	0	424,680		0			424,680
910 / MISCELLANEOUS EXPENSES	735,553	(29,256)	706,297		1,555			707,852
TOTAL CUST SERV & INFORMATN EXPENSES	39,574,935	(31,018,708)	8,556,227		25,877			8,582,104

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

DESCRIPTION	12/31/2015 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ADMINISTRATIVE & GENERAL EXPENSES					
920 / ADMINISTRATIVE & GENERAL SALARIES	73,062,858	(4,345,144)	68,717,714	230,965	68,948,679
921 / OFFICE SUPPLIES	14,719,911	(22,102)	14,697,809	1,175	14,698,984
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CI	(26,120,468)	0	(26,120,468)	0	(26,120,468)
923 / OUTSIDE SERVICES	8,177,858	0	8,177,858	0	8,177,858
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	482,421	0	482,421	0	482,421
ALL RISK & MISCELLANEOUS	2,900,186	(26,225)	2,873,961	1,394	2,875,355
TOTAL ACCOUNT 924	3,382,607	(26,225)	3,356,382	1,394	3,357,776
925 / INJURIES & DAMAGES	6,644,800	(11,440)	6,633,360	608	6,633,968
926 / EMPLOYEE PENSIONS & BENEFITS	45,004,540	0	45,004,540	24,302	45,028,842
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	1,980,570	0	1,980,570	0	1,980,570
ENERGY RELATED	781,345	0	781,345	0	781,345
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	544,876	0	544,876	0	544,876
FERC OTHER	17,061	0	17,061	0	17,061
FERC - OREGON HYDRO FEE	158,501	0	158,501	0	158,501
SEC EXPENSES	0	0	0	0	0
IDAHO PUC -RATE CASE	0	0	0	0	0
-OTHER	1,066	0	1,066	0	1,066
OREGON PUC -RATE CASE	0	0	0	0	0
-OTHER	132,838	0	132,838	0	132,838
TOTAL ACCOUNT 928	3,616,257	0	3,616,257	0	3,616,257
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	618,107	(618,107)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	5,444,853	347,267	5,792,120	766	5,792,886
931 / RENTS	2,000	0	2,000	0	2,000
TOTAL ADM & GEN OPERATION	134,553,323	(4,675,751)	129,877,572	259,210	130,136,782
935 / GENERAL PLANT MAINTENANCE	5,817,078	(92,610)	5,724,468	4,923	5,729,391
TOTAL ADMIN & GENERAL EXPENSES	140,370,401	(4,768,361)	135,602,040	284,133	135,886,173
416 / MERCHANDISING EXPENSE	0	1,485,862	1,485,862	0	1,485,862
TOTAL OPER & MAINT EXPENSES	800,524,504	14,659,008	815,183,512	(112,151,309)	703,032,203

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2015

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions.....	\$ 14,007
2	Hydro Services.....	5,552
3	Water Management Services.....	286,739
4	QRE Reporting.....	3,600
5	Operating Agreements.....	754,780
6	Joint Use (Pole) - Idaho.....	237,365
7	Joint Use (Pole) - Oregon.....	<u>2,042</u>
8	Total.....	<u><u>\$ 1,304,085</u></u>
Other Expenses (Acct 416):		
9	Power Solutions.....	\$ 18,414
10	Hydro Services.....	3,156
11	Water Management Services.....	198,576
12	QRE Reporting.....	1,049
13	Operating Agreements.....	754,780
14	Joint Use - Idaho.....	508,118
15	Joint Use - Oregon.....	<u>1,769</u>
16	Total.....	<u><u>\$ 1,485,862</u></u>

IPCO POWER SUPPLY EXPENSES FOR 2015 NORMALIZED LOADS OVER 88 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	756,893.3	835,489.5	852,750.7	879,008.2	940,909.2	915,680.2	701,108.8	517,837.6	528,192.2	635,943.0	458,703.7	678,195.2	8,600,651.6
Bridger													
Energy (MWh)	286,168.1	177,518.8	202,229.3	83,611.3	104,245.7	192,635.1	344,217.9	396,488.0	212,540.0	163,387.5	121,194.9	182,689.1	2,466,925.6
Expense (\$ x 1000)	\$ 8,193.0	\$ 5,203.4	\$ 5,907.0	\$ 2,653.4	\$ 3,253.1	\$ 5,673.2	\$ 9,833.0	\$ 11,238.2	\$ 6,232.8	\$ 4,886.2	\$ 3,757.1	\$ 5,439.2	\$ 72,269.3
Boardman													
Energy (MWh)	30,639.7	20,517.3	23,073.9	8,603.7	-	18,339.2	33,795.8	38,054.4	29,089.1	25,044.6	21,103.0	25,482.8	273,743.3
Expense (\$ x 1000)	\$ 770.3	\$ 528.4	\$ 590.4	\$ 240.2	\$ -	\$ 479.3	\$ 847.6	\$ 975.6	\$ 737.3	\$ 643.6	\$ 552.0	\$ 652.6	\$ 7,017.3
Valmy													
Energy (MWh)	33,126.5	16,865.8	13,931.3	2,680.3	4,299.5	18,877.7	42,119.3	62,197.9	28,008.9	16,744.2	3,568.9	9,409.1	251,829.5
Expense (\$ x 1000)	\$ 1,412.4	\$ 891.0	\$ 786.6	\$ 435.6	\$ 491.4	\$ 964.0	\$ 1,704.5	\$ 2,343.3	\$ 1,259.2	\$ 902.1	\$ 467.4	\$ 662.0	\$ 12,329.5
Langley Gulch													
Energy (MWh)	93,920.8	127,836.9	164,911.5	135,915.9	136,178.7	142,047.4	195,407.5	191,415.3	173,837.2	162,176.6	176,664.6	166,024.6	1,866,337.0
Expense (\$ x 1000)	\$ 2,519.3	\$ 2,956.5	\$ 3,607.0	\$ 2,715.7	\$ 2,662.7	\$ 3,146.8	\$ 3,887.7	\$ 4,146.9	\$ 3,730.4	\$ 3,438.1	\$ 3,329.3	\$ 3,580.2	\$ 39,720.8
Danskin													
Energy (MWh)	112.3	403.2	356.7	636.7	170.6	1,356.5	46,795.9	40,289.6	11,453.8	6,405.3	8,780.4	4,521.0	121,282.0
Expense (\$ x 1000)	\$ 3.9	\$ 10.7	\$ 10.5	\$ 13.0	\$ 4.0	\$ 40.6	\$ 1,464.4	\$ 1,308.6	\$ 341.0	\$ 153.9	\$ 186.9	\$ 105.7	\$ 3,643.3
Bennett Mountain													
Energy (MWh)	12.8	9.7	12.1	30.2	4.2	180.5	21,038.4	17,293.6	2,781.0	1,548.8	2,504.5	1,090.2	46,506.0
Expense (\$ x 1000)	\$ 0.4	\$ 0.2	\$ 0.4	\$ 0.6	\$ 0.1	\$ 5.3	\$ 641.9	\$ 529.6	\$ 67.8	\$ 35.4	\$ 51.4	\$ 24.7	\$ 1,357.8
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 752.3	\$ 681.2	\$ 752.3	\$ 728.6	\$ 752.3	\$ 737.6	\$ 770.9	\$ 770.9	\$ 746.6	\$ 752.3	\$ 728.6	\$ 752.3	\$ 8,925.8
Purchased Power (Excluding PURPA)													
Market Energy (MWh)	38,343.9	3,273.8	3,058.0	4,899.8	15,236.2	25,949.0	74,294.6	104,606.7	63,487.0	25,655.6	126,135.9	46,292.8	531,233.4
Expense (\$ x 1000)	\$ 24,269.2	\$ 2,416.8	\$ 2,416.8	\$ 2,416.8	\$ 7,924.5	\$ 13,396.9	\$ 40,446.9	\$ 60,155.0	\$ 38,140.4	\$ 15,671.0	\$ 79,961.2	\$ 27,446.1	\$ 325,929.4
Elkhorn Wind Energy (MWh)	18,771.9	16,390.4	16,785.0	14,428.9	10,944.1	10,589.0	8,576.6	9,969.0	11,852.7	15,933.5	18,307.4	18,307.4	184,512.6
Expense (\$ x 1000)	\$ 6,881.8	\$ 6,316.0	\$ 6,487.3	\$ 6,205.5	\$ 5,104.8	\$ 5,217.3	\$ 5,857.9	\$ 5,944.6	\$ 6,944.6	\$ 8,652.5	\$ 6,914.7	\$ 7,159.1	\$ 76,036.7
Raft River Geothermal Energy (MWh)	88,266.8	50,139.0	54,843.1	51,324.2	55,877.0	65,890.6	115,288.8	143,935.3	101,373.8	67,121.3	179,411.0	100,832.4	1,074,103.3
Expense (\$ x 1000)	\$ 1,112.0	\$ 76.6	\$ 74.4	\$ 120.9	\$ 376.4	\$ 823.2	\$ 2,364.6	\$ 3,379.3	\$ 2,073.0	\$ 715.1	\$ 3,096.4	\$ 1,151.6	\$ 15,363.6
Elkhorn Wind Expense (\$ x 1000)	\$ 1,386.5	\$ 1,380.2	\$ 1,188.1	\$ 1,082.9	\$ 1,032.6	\$ 1,367.4	\$ 1,820.9	\$ 1,649.9	\$ 1,140.2	\$ 1,197.5	\$ 2,086.1	\$ 1,993.3	\$ 17,335.5
Neal Hot Springs Expense (\$ x 1000)	\$ 2,004.7	\$ 1,750.3	\$ 1,312.4	\$ 1,129.5	\$ 856.7	\$ 1,130.9	\$ 1,099.1	\$ 1,277.5	\$ 1,279.7	\$ 1,265.8	\$ 2,041.9	\$ 2,346.1	\$ 17,494.5
Raft River Geothermal Expense (\$ x 1000)	\$ 426.7	\$ 391.6	\$ 295.6	\$ 282.8	\$ 232.6	\$ 323.5	\$ 435.8	\$ 394.0	\$ 368.6	\$ 536.5	\$ 514.5	\$ 532.6	\$ 4,734.7
Total Expense Excl. PURPA (\$ x 1000)	\$ 4,929.8	\$ 3,598.7	\$ 2,880.5	\$ 2,616.1	\$ 2,498.4	\$ 3,644.9	\$ 5,720.5	\$ 6,700.6	\$ 4,861.5	\$ 3,714.7	\$ 7,738.8	\$ 6,023.6	\$ 54,928.2
Surplus Sales													
Energy (MWh)	131,961.0	292,559.1	368,164.8	278,903.1	203,584.4	159,958.5	32,546.2	13,504.7	23,736.6	82,363.4	12,281.1	66,424.9	1,666,007.9
Revenue Including Transmission Expenses (\$ x 1000)	\$ 3,755.7	\$ 7,467.1	\$ 9,216.8	\$ 5,783.3	\$ 3,984.6	\$ 3,667.2	\$ 847.6	\$ 410.1	\$ 569.5	\$ 2,102.8	\$ 252.6	\$ 1,712.1	\$ 39,769.3
Transmission Expenses (\$ x 1000)	\$ 132.0	\$ 292.6	\$ 368.2	\$ 278.9	\$ 203.6	\$ 160.0	\$ 32.5	\$ 13.5	\$ 23.7	\$ 82.4	\$ 12.3	\$ 66.4	\$ 1,666.0
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 3,623.7	\$ 7,174.5	\$ 8,848.6	\$ 5,504.4	\$ 3,781.1	\$ 3,507.2	\$ 815.0	\$ 396.6	\$ 545.7	\$ 2,020.4	\$ 240.3	\$ 1,645.6	\$ 38,103.3
Net Power Supply Expenses (\$ x 1000)	\$ 14,957.8	\$ 6,695.7	\$ 5,696.1	\$ 3,898.7	\$ 5,880.9	\$ 11,184.5	\$ 24,055.3	\$ 27,617.2	\$ 17,430.7	\$ 12,505.9	\$ 16,571.2	\$ 15,594.7	\$ 162,088.7
2015 Oregon Report NPSE Account Summary													
Account 501, Coal	\$ 10,375.76	\$ 6,622.78	\$ 7,293.94	\$ 3,329.15	\$ 3,744.53	\$ 7,116.45	\$ 12,385.08	\$ 14,557.16	\$ 8,229.05	\$ 6,431.92	\$ 4,776.45	\$ 6,753.78	\$ 91,616.04
Account 547, Gas	\$ 3,275.90	\$ 3,648.65	\$ 4,370.23	\$ 3,457.91	\$ 3,413.05	\$ 3,930.36	\$ 6,764.80	\$ 6,756.07	\$ 4,885.89	\$ 4,379.72	\$ 4,296.24	\$ 4,462.95	\$ 53,647.67
Account 555, Non-PURPA Purchased Power	\$ 4,929.8	\$ 3,598.7	\$ 2,880.5	\$ 2,616.1	\$ 2,498.4	\$ 3,644.9	\$ 5,720.5	\$ 6,700.6	\$ 4,861.5	\$ 3,714.7	\$ 7,738.8	\$ 6,023.6	\$ 54,928.2
Account 447, Surplus Sales	\$ 3,623.7	\$ 7,174.5	\$ 8,848.6	\$ 5,504.4	\$ 3,781.1	\$ 3,507.2	\$ 815.0	\$ 396.6	\$ 545.7	\$ 2,020.4	\$ 240.3	\$ 1,645.6	\$ 38,103.3
Total NPSE	\$ 14,957.76	\$ 6,695.66	\$ 5,696.09	\$ 3,898.70	\$ 5,880.91	\$ 11,184.52	\$ 24,055.31	\$ 27,617.21	\$ 17,430.68	\$ 12,505.93	\$ 16,571.25	\$ 15,594.70	\$ 162,088.61

Idaho Power Company
Cogeneration and Small Power Production

2015 Normalized Generation - Summary of Results

Normalized Generation (MWh)		2,224,530
Fixed Energy Payments	\$136,070,866	
Variable Energy Payments	\$9,757,041	
Total Energy Payments	\$145,827,907	
Capacity Payments	\$2,815,124	
Total Payments	\$148,643,031	
<u>Oregon</u>	Payment Energy	2,224,530
Normalized Generation (MWh)		
Total Payments	\$172,214,611	

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2015

Line No	Acct No.	Description	Total
		Other operations and maintenance:	
1	557000	Other power supply.....	<u>\$ 3,849,465</u>
2		Total other operations and maintenance.....	<u>3,849,465</u>
		PCA/EPC adjustments:	
3	557001	PCA deferral - Idaho.....	(35,802,498)
4	557002	PCA amortization - Idaho.....	50,274,347
5	557003	Excess Power Cost deferral - Oregon.....	-
6	557004	Excess Power Cost amortization - Oregon.....	<u>2,293,931</u>
7		Total PCA/EPC expense.....	<u>16,765,780</u>
8		Total other expenses.....	<u>\$ 20,615,245</u>

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	49,401,760	49,401,760	49,401,760
Actual	52,334,999	52,334,999	52,334,999
Normalization Adj	(2,933,239)	(2,933,239)	(2,933,239)
Recommended Ratio	0.400%	1.400%	0.125%
Revenue Sensitive Adjustment	(11,733)	(41,065)	(3,667)

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2015

TOTAL DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSE:

<u>Line No</u>		<u>(1) Amount</u>
1	General advertising expense.....	\$ 618,107
2	Memberships and contributions	<u>361,677</u>
3	Total deductions.....	<u>\$ 979,784</u>

GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
4	January, 2015.....	\$ 5,732
5	February.....	26,618
6	March.....	155,040
7	April.....	11,253
8	May.....	39,117
9	June.....	35,682
10	July.....	2,734
11	August.....	49,894
12	September.....	11,201
13	October.....	247,811
14	November.....	26,881
15	December.....	<u>6,144</u>
16	Total.....	<u>\$ 618,107</u>

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2015

Line No	Acct No	Organization	(1)	(2)		(3)	(4)
			Contributions 100.00%	Actual		Memberships 100.00%	Total
1	536	Donation.....	\$ 72	\$ -	\$ -	\$ -	\$ 72
2	537	Donation.....	58,617	-	-	-	58,617
3	539	Donation.....	73	-	-	-	73
4	580	Donation.....	117	-	-	-	117
5	588	Donation.....	550	-	-	-	550
6	593	Chamber of Commerce	-	250	-	-	250
7	593	Donation.....	6,000	-	-	-	6,000
8	908	Chamber of Commerce Boise Metro.....	-	63	-	-	63
9	908	Chamber of Commerce Eagle.....	-	7	-	-	7
10	908	Chamber of Commerce Meridian.....	-	25	-	-	25
11	908	Chamber of Commerce Star.....	-	23	-	-	23
12	908	Chamber of Commerce Twin Falls.....	-	12	-	-	12
13	908	Donation.....	3,425	-	-	-	3,425
14	908	Edison Electric Institute.....	-	308	-	-	308
15	908	Kiwanis Club Les Bois.....	-	227	-	-	227
16	908	Kiwanis Club Nampa.....	-	203	-	-	203
17	908	Lions Club Jordon Valley.....	-	10	-	-	10
18	908	Rotary Club	-	125	-	-	125
19	908	Rotary Club Boise Centennial.....	-	330	-	-	330
20	908	Rotary Club Boise Metro.....	-	250	-	-	250
21	908	Rotary Club Caldwell.....	-	67	-	-	67
22	908	Rotary Club Eagle/Garden City.....	-	248	-	-	248
23	908	Rotary Club Emmett.....	-	38	-	-	38
24	908	Rotary Club Nampa.....	-	96	-	-	96
25	910	Rotary Club Gate City.....	-	93	-	-	93
26	921	Arid Club.....	-	-	334	-	334
27	921	Chamber of Commerce Boise Metro.....	-	41	-	-	41
28	921	Chamber of Commerce Idaho Hispanic.....	-	175	-	-	175
29	921	Donation.....	42,301	-	-	-	42,301
30	921	Edison Electric Institute.....	-	934	-	-	934
31	921	Lions Twin Falls.....	-	149	-	-	149
32	921	Montana Tax Foundation.....	-	-	780	-	780
33	921	Nevada Tax Association.....	-	-	300	-	300
34	921	Rotary Club Buhl.....	-	58	-	-	58
35	921	Rotary Club Gooding.....	-	228	-	-	228
36	921	Rotary Club Hailey.....	-	75	-	-	75
37	921	Rotary Club Jerome.....	-	244	-	-	244
38	921	Rotary Club Ketchum/Sun Valley.....	-	96	-	-	96
39	921	Rotary Club McCall.....	-	473	-	-	473
40	921	Rotary Club of Boise - Southwest.....	-	323	-	-	323
41	921	Rotary Club of Boise - Sunrise.....	-	340	-	-	340
42	921	Rotary Club Twin Falls.....	-	450	-	-	450
43	923	Donation.....	4,000	-	-	-	4,000
44	930	Associated Tax Payers of Idaho.....	-	-	22,000	-	22,000
45	930	Association of Idaho Cities.....	-	100	-	-	100
46	930	Cambridge Commercial Club.....	-	10	-	-	10
47	930	Castleford Mens Club.....	-	-	20	-	20
48	930	Chamber of Commerce.....	-	2,033	-	-	2,033
49	930	Chamber of Commerce Aberdeen.....	-	17	-	-	17
50	930	Chamber of Commerce Blackfoot.....	-	575	-	-	575
51	930	Chamber of Commerce Boise Metro.....	-	8,767	-	-	8,767
52	930	Chamber of Commerce Buhl.....	-	122	-	-	122
53	930	Chamber of Commerce Caldwell.....	-	322	-	-	322
54	930	Chamber of Commerce Eagle.....	-	158	-	-	158
55	930	Chamber of Commerce Garden City.....	-	83	-	-	83
56	930	Chamber of Commerce Gooding.....	-	40	-	-	40
57	930	Chamber of Commerce Hailey.....	-	132	-	-	132
58	930	Chamber of Commerce Homedale.....	-	20	-	-	20
59	930	Chamber of Commerce Idaho Falls.....	-	83	-	-	83
60	930	Chamber of Commerce Jerome.....	-	167	-	-	167
61	930	Chamber of Commerce McCall.....	-	332	-	-	332
62	930	Chamber of Commerce Meridian.....	-	294	-	-	294
63	930	Chamber of Commerce Middleton.....	-	33	-	-	33
64	930	Chamber of Commerce Mini Cassia.....	-	116	-	-	116
65	930	Chamber of Commerce Nyssa.....	-	50	-	-	50
66	930	Chamber of Commerce Pocatello.....	-	1,071	-	-	1,071
67	930	Chamber of Commerce Twin Falls.....	-	315	-	-	315
68	930	Chamber of Commerce Vale.....	-	53	-	-	53
69	930	Donation.....	14,960	-	-	-	14,960
70	930	Economic Development	-	1,150	-	-	1,150
71	930	Economic Development Bingham.....	-	567	-	-	567
72	930	Economic Development Buhl.....	-	233	-	-	233
73	930	Economic Development Ida-Lew.....	-	67	-	-	67
74	930	Economic Development Jerome.....	-	833	-	-	833

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2015

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Contributions 100.00%	Actual Memberships 33.33%	100.00%	Total
75	930	Economic Development Lemhi.....	-	670	-	670
76	930	Economic Development Southern Idaho.....	-	1,278	-	1,278
77	930	Economic Development Sun Valley.....	-	1,667	-	1,667
78	930	Economic Development Western Alliance.....	-	333	-	333
79	930	Edison Electric Institute.....	-	168,283	-	168,283
80	930	Idaho Association of Commerce.....	-	5,000	-	5,000
81	930	Idaho Association of Counties.....	-	117	-	117
82	908	Kiwanis Club New Plymouth.....	-	22	-	22
83	930	Optimist Club Twin Falls.....	-	33	-	33
84	930	Rotary Club Emmett.....	-	12	-	12
85	930	Rotary Club Pocatello.....	-	209	-	209
86	930	Sponsorships.....	6,800	-	-	6,800
87		Total.....	\$ 136,915	\$ 201,328	\$ 23,434	\$ 361,677

Idaho Power Company
Summary of December 2015 Annualizing Adjustments
to Operating Expenses
Prepared for the 2015 Oregon Report

<u>Line</u> <u>No.</u>	<u>Source</u> <u>Page</u>		<u>Amount</u>
Operation & Maintenance Expenses:			
1	A	Operating Payroll	\$ 663,872
2	A	Payroll Related Items	24,302
3	A	Incentive Adjustment	-12,489,412
4		Total Operation & Maintenance Expenses	<u>-11,801,238</u>
Other Operating Expenses:			
5	B	Depreciation	3,476,870
6		Total Other Operating Expenses	<u>3,476,870</u>
7		Total Annualizing Adjustments to Operating Expenses	<u><u>\$ -8,324,368</u></u>

Idaho Power Company
Detail of December 2015 Annualizing Adjustments
to Operating Expenses
Prepared for the 2015 Oregon Report

Line No.	Source Page		Amount
Operation & Maintenance Expenses:			
1) Operating Payroll			
December 2015 Annualized:			
1	1	Last Pay Period December 2015 (Straight Time)	\$ 6,625,291
2		Times 26 pay periods	172,257,566
3	1	Less 2015 Actual	<u>171,219,618</u>
4		Gross Adjustment	<u>1,037,948</u>
5	1	Operating Percent	63.96%
6		Adjustment to Operating Expense	<u>\$ 663,872</u>
2) Annualizing Effect on Payroll Related Items:			
7	A	Annualized Gross Payroll Increase/-Decrease	\$ 1,037,948
8	A	2015 Actual Gross Payroll	171,219,618
9		Annualized Increase/-Decrease - Percent of 2015 Actual	0.61%
10	2	Employee Savings Plan - Employer Contribution	<u>6,228,622</u>
11		Annualized Increase % Times 2015 Employer Contribution	37,995
12	1	Operating Percent	<u>63.96%</u>
13		Net Adjustment to Operating Expense (926)	<u>\$ 24,302</u>
3) Incentive Accrual Adjustment			
14	3	2015 Non-Officer Incentive - Operating Portion	\$ 12,375,066
15		Non-Officer Incentive > 6% - Operating Portion	\$ -1,794,188
16		6% Target Non-Officer Incentive - Operating Portion	\$ 10,580,878
17		50% Allowed Non-Officer Incentive - Operating Portion	<u>\$ 5,290,439</u>
18		Not allowed Non-Officer Target Incentive - Operating Portion	<u>\$ -5,290,439</u>
19		Not allowed & > 6% Non-Officer Incentive - Operating Portion	\$ -7,084,627
20	3	Officer Incentive Accrual - Operating Portion	<u>-4,587,519</u>
21		Net Incentive Reduction Before Taxes	<u>\$ -11,672,146</u>
22		Add: Payroll Taxes	<u>-817,266</u>
23		Net Reduction to Operating Expense	<u>\$ -12,489,412</u>

Idaho Power Company
Detail of December 2015 Annualizing Adjustments
to Operating Expenses
Prepared for the 2015 Oregon Report

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Other Operating Expenses:			
		1) Depreciation (Acct. 403)	
		December 2015 Annualized	
1	4	December 2015 Actual	11,200,668
2		Times 12 Months	134,408,016
3	4	Less: Actual 12 Months Ended December, 2015	<u>130,931,146</u>
4		Annualizing Adjustment	<u><u>\$ 3,476,870</u></u>

**Idaho Power Company
2015 Actual Payroll**

Non Officer - Regular Straight Time Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,15	6,269,755	6,448,418	6,463,512	0	0	19,181,685
Feb,15	6,440,273	6,471,412	0	0	0	12,911,685
Mar,15	6,443,887	6,444,707	0	0	0	12,888,594
Apr,15	6,433,443	6,432,885	0	0	0	12,866,328
May,15	6,417,434	6,434,166	0	0	0	12,851,600
Jun,15	6,443,973	6,419,368	0	0	0	12,863,341
Jul,15	6,416,978	6,442,945	6,432,413	0	0	19,292,336
Aug,15	6,424,704	6,432,391	0	0	0	12,857,095
Sep,15	6,434,933	6,430,544	0	0	0	12,865,477
Oct,15	6,416,264	6,416,653	0	0	0	12,832,917
Nov,15	6,423,429	6,438,030	0	0	0	12,861,459
Dec,15	6,452,457	6,479,060	0	0	0	12,931,517
						167,204,034

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

Total ST Payroll Excl 242

	Actual 2015 LE	Percent of Total
1 - O&M	96,259,351	63.96%
2 - Construction	43,636,243	28.99%
3 - Other	10,612,939	7.05%
Total	150,508,533	100.00%

From ProClarity Payroll Cube Source LE accounts excl 242 DCE 111

2005 Incentive Expense Excl PR Tax

Overtime

	Actual 2015 LE
1 - O&M	5,106,232
2 - Construction	3,663,115
3 - Other	374,588
Grand Total	9,143,935

ProClarity - Source LE - DCE 112

Officer - Straight Time Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,15	154,923	154,923	154,923			464,769
Feb,15	154,923	169,115				324,038
Mar,15	169,115	169,115				338,231
Apr,15	169,115	169,115				338,231
May,15	169,115	169,115				338,231
Jun,15	157,962	157,962				315,923
Jul,15	146,231	146,231	146,231			438,692
Aug,15	146,231	146,231				292,461
Sep,15	146,231	146,231				292,461
Oct,15	146,231	146,231				292,461
Nov,15	141,994	145,630				287,624
Dec,15	146,231	146,231				292,461
						4,015,585

Total Straight Time Regular Employee Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,15	6,424,678	6,603,341	6,618,435			19,646,454
Feb,15	6,595,196	6,640,528				13,235,723
Mar,15	6,613,003	6,613,823				13,226,825
Apr,15	6,602,558	6,602,000				13,204,558
May,15	6,586,550	6,603,282				13,189,831
Jun,15	6,601,934	6,577,330				13,179,264
Jul,15	6,563,209	6,589,175	6,578,644			19,731,028
Aug,15	6,570,935	6,578,622				13,149,557
Sep,15	6,581,163	6,576,775				13,157,938
Oct,15	6,562,495	6,562,883				13,125,379
Nov,15	6,565,423	6,583,660				13,149,083
Dec,15	6,598,688	6,625,291				13,223,978
						171,210,618

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

FERC Account 926.141

Voucher 003, 106 & 108 - Employee Savings Plan

Jan-15	731,590
Feb-15	470,988
Mar-15	476,256
Apr-15	484,786
May-15	482,125
Jun-15	485,406
Jul-15	729,130
Aug-15	480,756
Sep-15	478,680
Oct-15	474,702
Nov-15	470,717
Dec-15	<u>463,486</u>
Total	6,228,622

**Idaho Power Company
2015 Incentive Expense**

3

	1 - Operating	2 - Non-Operating	Grand Total
Non Executive Incentive			
Voucher 046 - INCENTIVE ACCRUAL	12,375,066	22,660	12,397,726
Total Before Payroll Tax	12,375,066	22,660	12,397,726
Percent	99.8%	0.2%	100.0%
PR Tax	872,669	680	873,349
Total Including Payroll Tax	13,247,735	23,340	13,271,075
Percent	99.8%	0.2%	100.0%
Executive Incentive			
Voucher 146 - EXEC INCENTIVE	4,587,519	189,334	4,776,853
Total Before Payroll Tax	4,587,519	189,334	4,776,853
Percent	96.0%	4.0%	100.0%
PR Tax	323,504	5,685	329,189
Total Including Payroll Tax	4,911,023	195,019	5,106,042
Percent	96.2%	3.8%	100.0%
Total Taxes	1,196,173	6,365	1,202,538
Grand Total	18,158,758	218,359	18,377,117
Percent	98.8%	1.2%	100.0%

Idaho Power Company
Depreciation Expense - Account 403

4

	<u>Total 2015</u>	<u>Dec-15</u>
403001 Depr Exp Stm Gnr PI-Bridger	14,147,190	1,250,258
403002 Depr Exp Stm Gnr PI-Boardman	3,124,959	260,620
403003 Depr Exp Stm Gnr PI-Valmy	8,671,984	744,916
403200 Depr Exp	104,734,295	8,923,815
403393 Depr Exp-ID Aro Depreciation	525,295	43,775
403394 Depr Exp-OR Aro Depreciation	23,722	1,977
403400 Depr Exp-Disallowed Plant Amort	-296,299	-24,692
	130,931,146	11,200,668

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON ALLOCATION
REMOVAL OF #557 OUT OF PERIOD DEFERRAL			
#557	Direct Assign	35,802,498	0
REMOVAL OF DSM RIDER FUNDS			
Idaho DSM Rider Funds	Direct Assign	(28,494,548)	\$0
Oregon DSM Rider Funds	Direct Assign	(2,037,343)	(\$2,037,343)
CSPP AT OREGON RATES			
#555-CSPP	4.55%	\$20,648,385	\$940,482
REMOVAL OF ADVERTISING EXPENSES			
#930.1	4.30%	(618,107)	(\$26,569)
#930.2	4.30%	361,677	\$15,547
		(\$256,430)	(\$11,023)
EMPLOYEE INCENTIVE			
Labor Allocator	4.30%	(\$12,489,412)	(\$536,856)
OTHER OPERATING O&M EXP			
#416	4.56%	\$1,485,862	\$67,822
SUBTOTAL		\$14,659,012	(\$1,576,918)
ALLOCATOR IMPACTS		\$0	(\$197,599) (A)
TOTAL O&M TYPE I ADJUSTMENTS		\$14,659,012	(\$1,774,517) (B)

(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$39,354,523	\$37,580,006	(\$1,774,517)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
ANNUALIZED OPERATING PAYROLL ADJ			
Labor Allocator	4.30%	\$663,872	\$28,536
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.30%	\$24,302	\$1,045
#926 EGLI	4.30%	\$0	\$0
POWER COST NORMALIZATION			
#501-Fuel	4.56%	(\$39,670,256)	(\$1,810,757)
#547-Fuel	4.56%	(\$10,219,336)	(\$466,464)
#555-PP	4.56%	(\$30,596,443)	(\$1,396,581)
#555-CSPP	4.56%	\$20,226,562	\$923,246
REMOVAL OF #557 AMORTIZATION EXPENSE			
#557 Idaho	Direct Assignment	(\$50,274,347)	\$0
#557 Oregon - EPC	Direct Assignment	(\$2,293,931)	(\$2,293,931)
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	(\$11,733)	(\$11,733)
SUBTOTAL		(\$112,151,310)	(\$5,026,639)
ALLOCATOR IMPACTS		\$0	\$474,757 (A)
TOTAL O&M TYPE II ADJUSTMENTS		(\$112,151,310)	(\$4,551,882) (B)

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

(B)	OREGON O&M BEFORE TYPE II ADJ	OREGON O&M AFTER TYPE II ADJ	DIFFERENCE
	\$37,580,006	\$33,028,124	(\$4,551,882)

**IDAHO POWER COMPANY
DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	DEPR EXP DEC 2015	ANNUALIZED DEPR EXPENSE	ACTUAL TOTAL DEPRECIATION 2015	DEPR EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM DEPR ANNUALIZING ADJUSTMENTS
PRODUCTION PLANT					
Steam Production - Accounts 310-316	2,220,730	26,648,755	25,480,959	1,167,796	583,898
Hydro Production - Accounts 330-336	1,222,944	14,675,324	14,513,922	161,402	80,701
Other Production - Accounts 340-346	<u>1,423,186</u>	<u>17,078,226</u>	<u>17,072,839</u>	<u>5,387</u>	<u>2,693</u>
*TOTAL PRODUCTION PLANT	4,866,859	58,402,305	57,067,721	1,334,584	667,292
TRANSMISSION PLANT					
Account 350	37,102	445,226	443,840	1,386	693
Account 352	118,100	1,417,194	1,387,602	29,592	14,796
Account 353	638,711	7,664,529	7,683,057	(18,527)	(9,264)
Account 354	261,538	3,138,457	2,908,457.61	230,000	115,000
Account 355	362,239	4,346,863	4,087,711.20	259,152	129,576
Account 356	396,601	4,759,207	4,477,509.41	281,698	140,849
Account 359	<u>257</u>	<u>3,082</u>	<u>3,083.10</u>	<u>(1)</u>	<u>(0)</u>
*TOTAL TRANSMISSION PLANT	1,814,547	21,774,559	20,991,260	783,299	391,649
DISTRIBUTION PLANT					
Account 360	1,320	15,846	14,402	1,444	722
Account 361	60,804	729,654	722,781	6,873	3,437
Account 362	360,032	4,320,384	4,153,798	166,586	83,293
Account 364	640,681	7,688,166	7,518,868.68	169,297	84,649
Account 365	320,681	3,848,167	3,805,592.19	42,575	21,287
Account 366	77,979	935,744	921,064.62	14,679	7,340
Account 367	429,971	5,159,646	5,009,594.88	150,051	75,026
Account 368	1,104,800	13,257,602	12,971,583.07	286,019	143,009
Account 369	124,719	1,496,633	1,479,605.14	17,028	8,514
Account 370	443,031	5,316,375	5,131,723	184,653	92,326
Account 371	3,705	44,454	44,255	199	99
Account 373	<u>9,128</u>	<u>109,532</u>	<u>109,113</u>	<u>420</u>	<u>210</u>
*TOTAL DISTRIBUTION PLANT	3,576,850	42,922,204	41,882,379	1,039,825	519,912
GENERAL PLANT					
Account 390	190,792	2,289,509	2,259,744	29,765	14,882
Account 391	365,010	4,380,124	4,165,654	214,470	107,235
Account 392	7,057	84,681	82,653	2,028	1,014
Account 393	6,007	72,081	66,550	5,531	2,766
Account 394	27,004	324,044	322,837	1,208	604
Account 395	46,288	555,450	546,586	8,864	4,432
Account 396		0	0	0	0
Account 397	252,368	3,028,422	2,993,633	34,789	17,394
Account 398	<u>26,826</u>	<u>321,916</u>	<u>299,411</u>	<u>22,505</u>	<u>11,253</u>
*TOTAL GENERAL PLANT	921,352	11,056,229	10,737,068	319,161	159,580
DEPR BEFORE DISALLOWED COSTS	11,179,608	134,155,296	130,678,428	3,476,869	1,738,434
Depr On Disallowed Accounts	(24,692)	(296,299)	(296,299)	0	0
Depr On Idaho ARO	45,751	549,017	549,017	(0)	(0)
***TOTAL DEPRECIATION	11,200,668	134,408,015	130,931,146	3,476,869	1,738,434

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.24%	\$3,476,869	\$147,518
Allocator Impacts		\$0	\$81,155 (C)
TOTAL TYPE II ADJUSTMENTS		\$3,476,869	\$228,673 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$5,555,213	\$5,555,213	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$5,555,213	\$5,783,886	\$228,673

**IDAHO POWER COMPANY
AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	AMORT EXP DEC 2015	ANNUALIZED AMORT EXPENSE	ACTUAL AMORTIZATION 2015	AMORT EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM AMORT ANNUALIZING ADJUSTMENTS
Account 404					
#302	88,454	1,061,449	1,060,138	1,311	655
#303	505,919	6,071,032	6,035,788	35,244	17,622
	-----	-----	-----	-----	-----
SUBTOTAL	594,373	7,132,481	7,095,926	36,555	18,278
Account 406			0		
Account 411.6			0		
Account 411.7			0		
Account 411.8			-97,422	97,422	
			-----	-----	
SUBTOTAL			-97,422	97,422	
GRAND TOTAL	594,373	7,132,481	6,998,504	133,977	

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Acct #411.8 - Clean Air Credits	4.15%	\$97,422	\$4,044
Allocator Impacts		\$0	(\$41) (A)
TOTAL TYPE I ADJUSTMENTS		\$97,422	\$4,003 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.15%	\$36,555	\$1,517
Allocator Impacts		\$0	\$5,257 (C)
TOTAL TYPE II ADJUSTMENTS		\$36,555	\$6,775 (D)

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$290,530	\$294,532	\$4,003

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

(D)	OREGON AMORT EXP BEFORE TYPE II ADJ	OREGON AMORT EXP AFTER TYPE II ADJ	DIFFERENCE
	\$294,532	\$301,307	\$6,775

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
ARO Accretion Adjustment	4.37%	\$0	\$0
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$10,130	\$10,130	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$10,130	\$10,130	\$0

**IDAHO POWER COMPANY
NORMALIZED KWH TAX
2015**

Normalized annual Idaho hydro KWH	(1)	5,372,150,000	KWH
% Of Total KWH Bartered, Sold or Exchanged	(2)	94.8305%	TAXES
Adjusted Idaho Hydro KWH		5,094,436,276	2,547,218
Normalized KWH sold to Idaho Customers	(3)	13,394,263,282	
% of Total Adjusted Idaho Hydro to ID Customers		38.0345%	
LESS EXEMPTIONS:			
Normalized Irrigation Exemption	(4)	1,802,689,848	342,822
Normalized Industrial Use Exemption	(5)	2,491,417,375	473,799
TOTAL EXEMPTIONS minus % of total adj. ID hydro ID customers		1,633,240,676	
Net taxable Normalized KWH		3,461,195,600	
NORMALIZED TAX DUE, 1/2 MIL PER TAXABLE KWH		1,730,598	1,730,598
Portion refunded to irrigation customers		342,822	342,822
TOTAL TAX AND REFUND		2,073,420	2,073,420

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

	Uncollectible Accounts #904	Franchise Fees #408	OPUC Fee #408
Oregon Retail Revenues			
Normalized	49,401,760	49,401,760	49,401,760
Actual	52,334,999	52,334,999	52,334,999
Normalization Adj	(2,933,239)	(2,933,239)	(2,933,239)
 Recommended Ratio	 0.400%	 1.400%	 0.125%
 Revenue Sensitive Adjustment	 (11,733)	 (41,065)	 (3,667)

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

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

	OREGON OTHER TAXES BEFORE TYPE I ADJ	OREGON OTHER TAXES AFTER TYPE I ADJ	DIFFERENCE
(A)	\$2,244,444	\$2,244,444	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJUSTMENTS	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalization of Hyrdo kWh Tax	4.56%	\$488,968	\$22,319
Normalization of Irrigation PIC	Direct Allocation	\$119,193	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	(\$3,667)	(\$3,667)
Franchise Taxes	Direct Allocation	(\$41,065)	(\$41,065)
Allocator Impacts		\$0	\$18,360 (A)
TOTAL TYPE II ADJUSTMENTS		\$563,429	(\$4,053) (B)

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

(B)	OREGON OTHER TAXES BEFORE TYPE II ADJ	OREGON OTHER TAXES AFTER TYPE II ADJ	DIFFERENCE
	\$2,244,444	\$2,240,391	(\$4,053)

IDAHO POWER COMPANY
REGULATORY DEBITS AND CREDITS
For The Twelve Months Ended December 31, 2015

No	Program	(1) Total
Regulatory Debits and Credits:		
1	Deferred Pension - Oregon.....	\$ 82,611
2	Total.....	<u>\$ 82,611</u>

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

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

(A) No Type I Adjustments

	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	DIFFERENCE
(B)	\$82,611	\$82,611	\$0

(C) No Type II Adjustments

	OREGON REG DEB/ CRED EXP BEFORE TYPE II ADJ	OREGON REG DEB/ CRED EXP AFTER TYPE II ADJ	DIFFERENCE
(D)	\$82,611	\$82,611	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.09%	(\$930,076)	(\$38,056)
Allocator Impacts		\$0	\$19,438 (A)
TOTAL TYPE I ADJUSTMENTS		(\$930,076)	(\$18,618) (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.16%	(\$1,240,239)	(\$51,632)
Allocator Impacts		\$0	\$64,299 (C)
TOTAL TYPE II ADJUSTMENTS		(\$1,240,239)	\$12,667 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	\$1,153,212	\$1,134,593	(\$18,618)

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

(D)	ORE DEFERRED I/T BEFORE TYPE II ADJ	ORE DEFERRED I/T AFTER TYPE II ADJ	DIFFERENCE
	\$1,134,593	\$1,147,260	\$12,667

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.19%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.19%	\$0	\$0
Allocator Impacts		\$0	\$321 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$321 (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$20,631	\$20,631	\$0

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

(D)	OREGON ITC ADJ BEFORE TYPE II ADJ	OREGON ITC ADJ AFTER TYPE II ADJ	DIFFERENCE
	\$20,631	\$20,951	\$321

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Adjustment	4.02%	\$3,890,074	\$156,297
Allocator Impacts		\$0	(\$280,133) (A)
TOTAL TYPE I ADJUSTMENTS		\$3,890,074	(\$123,835) (B)
TYPE II ADJUSTMENTS			
Cumulative Adjustment	4.19%	\$3,513,424	\$147,068
Other Allocator Impacts		\$0	(\$170,615) (C)
TOTAL TYPE II ADJUSTMENTS		\$3,513,424	(\$23,547) (D)

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

(B)	OREGON SCH M ADJ BEFORE TYPE I ADJ	OREGON SCH M ADJ AFTER TYPE I ADJ	DIFFERENCE
	(\$6,854,139)	(\$6,977,974)	(\$123,835)

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

(D)	OREGON SCH M ADJ BEFORE TYPE II ADJ	OREGON SCH M ADJ AFTER TYPE II ADJ	DIFFERENCE
	(\$6,977,974)	(\$7,001,521)	(\$23,547)

IDAHO POWER COMPANY
Interest Synchronization
For the Historical Year Ended December 31, 2015

LINE NO.	<u>DESCRIPTION</u>	<u>ADJUSTED - TYPE I</u>	<u>ADJUSTED - TYPE I & II</u>
1	Total Company Rate Base	3,055,665,200	3,049,422,436
	Adjustments to Rate Base:		
2	Construction Work-in-Progress	439,787,946	439,787,946
3	Adjusted Rate Base	3,495,453,146	3,489,210,382
4	Company Weighted Cost of Debt	2.492%	2.492%
5	Synchronized Interest Expense	87,106,692	86,951,123

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Long-Term Interest Synchronization	4.23%	\$4,050,887	\$171,350
Allocator Impacts		\$0	(\$6,672) (A)
TOTAL TYPE I ADJUSTMENTS		\$4,050,887	\$164,678 (B)
TYPE II ADJUSTMENTS			
Long-Term Interest Synchronization	4.22%	(\$155,569)	(\$6,570)
Allocator Impacts		\$0	\$62,270 (C)
TOTAL TYPE II ADJUSTMENTS		(\$155,569)	\$55,701 (D)

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$3,881,753	\$4,046,431	\$164,678

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$4,046,431	\$4,102,132	\$55,701

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$5,437 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$5,437 (D)

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$303,994	\$303,994	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$303,994	\$309,431	\$5,437

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

Line No.		TOTAL TYPE I ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$1,977,713)	(\$887,892)	(\$124,596)
	OPERATING EXPENSES			
2	O&M	(\$1,774,517)	(\$796,668)	(\$111,795)
3	Depreciation	\$0	\$0	\$0
4	Amortization	\$4,003	\$1,797	\$252
6	Taxes Other Than I/T	\$0	\$0	\$0
7	Interest Expense	\$164,678	\$73,932	\$10,375
8	AFUDC & Federal Sch M Adj (Neg)	\$123,835	\$55,596	\$7,802
9	Total Operating Exp	(\$1,482,001)	(\$665,343)	(\$93,366)
10	NET OPERATING INCOME	(\$495,712)	(\$222,549)	(\$31,230)
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$28,391)		(\$1,789)
12	Add: IERCO Inc * 6.300%	(\$0)		(\$0)
13	Taxable Income *6.300%	(\$467,321) (L.9 - L.10 + L.11)		(\$29,441)
14	Less: State Investment Tax Credits			(\$169,584)
15	Subtotal			\$140,143
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$24,375 \$0
17	Total State Tax			\$164,518
	FEDERAL:			
18	Less: State Tax (L.15)	\$140,143		
19	Taxable Income * 35%	(\$635,855) (L.9 - L.18)	(\$222,549)	
20	PLUS: FIN 48 Tax Adjustment		(\$13,178)	
21	Prior Year's Tax Adj		\$106,257	
22	Federal Income Taxes		(\$129,471)	

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

Line No.		TOTAL TYPE II ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$2,538,928)	(\$830,532)	(\$159,952)
	OPERATING EXPENSES			
2	O&M	(\$4,551,882)	(\$1,489,007)	(\$286,769)
3	Depreciation	\$228,673	\$74,803	\$14,406
4	Amortization	\$6,775	\$2,216	\$427
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	(\$4,053)	(\$1,326)	(\$255)
7	Interest Expense	\$55,701	\$18,221	\$3,509
8	AFUDC & Federal Sch M Adj (Neg)	\$23,547	\$7,703	\$1,483
9	Total Operating Exp	(\$4,241,239)	(\$1,387,390)	(\$267,198)
10	NET OPERATING INCOME	\$1,702,312	\$556,859	\$107,246
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$30,245		\$1,905
12	Add: IERCO Inc * 6.300%	\$52,541		\$3,310
13	Taxable Income *6.300%	\$1,724,607 (L.9 - L.10 + L.11)		\$108,650
14	Less: State Investment Tax Credits			(\$2,637)
15	Subtotal			\$111,287
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			(\$3,174) \$0
17	Total State Tax			\$108,113
	FEDERAL:			
18	Less: State Tax (L.15)	\$111,287		
19	Taxable Income * 35%	\$1,591,025 (L.9 - L.18)	\$556,859	
20	PLUS: FIN 48 Tax Adjustment		(\$18,138)	
21	Prior Year's Tax Adj		\$73,140	
22	Federal Income Taxes		\$611,861	

ALLOCATION FACTORS

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2015

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals
Power production expenses:			
Steam power generation -			
Operation -			
1	500	Oper and supv engineering	\$ 359,610
2	501	Fuel	-
3	502	Steam expenses	-
4	505	Electric expenses	-
5	506	Misc steam power expenses	8,540
6	507	Rents	-
7		Total operation	<u>368,150</u>
Maintenance -			
8	510	Main supv and engineering	-
9	511	Main of structures	-
10	512	Main of boiler plant	-
11	513	Main of electric plant	-
12	514	Main of misc steam plant	-
13		Total maintenance	<u>-</u>
14		Total steam power generation	<u>368,150</u>
Hydraulic power generation -			
Operation -			
15	535	Oper supv and engineering	4,727,264
16	536	Water for power	788,710
17	537	Hydraulic expenses	6,045,469
18	538	Electric expenses	1,281,251
19	539	Misc hydro pwr gen exp	3,594,020
20	540	Rents	-
21		Total operation	<u>16,436,714</u>
Maintenance -			
22	541	Main supv and engineering	102,590
23	542	Main of structures	760,748
24	543	Main of res,dams,waterwys	333,602
25	544	Main of electric plant	1,614,775
26	545	Main of misc hydro plant	1,605,460
27		Total maintenance	<u>4,417,175</u>
28		Total hydraulic power generation	<u>20,853,889</u>
Other power generation -			
Operation -			
29	546	Oper supv and engineering	565,107
30	547	Fuel	-
31	548	Generation expenses	2,547,262
32	549	Misc other pwr gen exp	427,618
33		Total operation	<u>3,539,987</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2015

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
		Other power generation - (continued)	
		Maintenance -	
1	551	Main supv and engineering	-
2	552	Main of structures	197,345
3	553	Main of gen and elec plt	34,519
4	554	Main misc oth pwr gen plt	<u>313,384</u>
5		Total maintenance	<u>545,248</u>
6		Total other power generation	<u>4,085,235</u>
		Other power supply expenses -	
7	555	Purchased power	-
8	556	System cont and load disp	54
9	557	Other expenses	<u>3,046,829</u>
10		Total other power supply expenses	<u>3,046,883</u>
11		Total power production expenses	<u>28,354,157</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2015

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals
Transmission expenses:			
Operation -			
1	560	Oper supv and engineering	2,217,565
2	561	Load dispatching	2,550,991
3	562	Station expenses	2,000,647
4	563	Overhead line expenses	380,919
5	564	Underground line expenses	-
6	565	Trans of elec by others	-
7	566	Misc trans expenses	-
8	567	Rents	-
9		Total operation	<u>7,150,122</u>
Maintenance -			
10	568	Main supv and engineering	52,214
11	569	Main of structures	748,310
12	570	Main of station equip	1,808,014
13	571	Main of overhead lines	874,423
14	573	Main of misc trans plant	-
15		Total maintenance	<u>3,482,961</u>
16		Total transmission expenses	<u>10,633,083</u>
Distribution expenses:			
Operation -			
17	580	Oper supv and engineering	3,249,141
18	581	Load dispatching	3,351,729
19	582	Station expenses	859,346
20	583	Overhead line expenses	2,796,881
21	584	Underground line expenses	1,160,395
22	585	St light and sgnl sys exp	60,646
23	586	Meter expenses	3,349,541
24	587	Customer install expenses	523,997
25	588	Misc distribution exp	4,091,372
26	589	Rents	268
27		Total operation	<u>19,443,316</u>
Maintenance -			
28	590	Main supv and engineering	7,020
29	591	Main of structures	-
30	592	Main of station equip	2,293,302
31	593	Main of overhead lines	4,454,053
32	594	Main of underground lines	438,967
33	595	Main of line transformers	23,117
34	596	Main of st lght-sgnl sys	271,951
35	597	Main of meters	636,956
36	598	Main of misc dist plant	215,623
37		Total maintenance	<u>8,340,989</u>
38		Total distribution expenses	<u>27,784,305</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2015

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals
Customer accounts expenses:			
Operation -			
1	901	Supervision	420,820
2	902	Meter reading expenses	1,041,246
3	903	Cust recrds - collect exp	9,684,033
4	904	Uncollectible accounts	-
5	905	Misc customer accts exp	-
6	Total customer accounts expenses		<u>11,146,099</u>
Customer service and informational expenses:			
Operation -			
7	907	Supervision	620,926
8	908	Customer assistance exp	4,138,608
9	909	Info and instruct adv exp	-
10	910	Misc cust svc and inf exp	304,318
11	912	Demo and selling exp	-
12	Total customer service and informational expenses		<u>5,063,852</u>
Administrative and general expenses:			
Operation -			
13	920	Admin and gen salaries	45,198,050
14	921	Office supplies and exp	229,905
15	922	Admin exp transf - cr	-
16	923	Outside services employed	-
17	924	Property insurance	272,794
18	925	Injuries and damages	119,002
19	926	Emp pensions and benefits	-
20	927	Franchise requirements	-
21	928	Reg commission expenses	-
22	929	Duplicate charges - cr	-
23	930.1	General advertising exp	-
24	930.2	Misc general expenses	149,893
25	931	Rents	-
26	Total operation		<u>45,969,644</u>
Maintenance -			
27	935	Main of general plant	<u>963,324</u>
28	Total maintenance		<u>963,324</u>
29	Total administrative and general expenses		<u>46,932,968</u>
30	Total electric operation and maintenance expenses		<u>\$ 129,914,464</u>

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2015
ACTUAL

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Mwh E99	LOSS FACTORS	GENERATION LEVEL-Mwh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E999 - Mwh
I. RETAIL JURISDICTIONS						
State of Idaho						
Transmission Level	138 KV	227,446	3.4%	235,179.0	235,179.0	
Distribution Station	13.2 KV	649,160	4.0%	675,126.0	675,126.0	
Distribution Primary	12.4-34.5	2,511,963	6.1%	2,665,192.8	2,665,192.8	
All Other Service		10,158,235	9.6%	11,133,425.1	11,133,425.1	
Total Idaho Retail		13,546,803		14,708,923	14,708,922.9	13,546,803.0
State of Oregon						
Transmission Level	138 KV	104,940	3.4%	108,508.0	108,508.0	
Distribution Primary	12.4-34.5	173,357	6.1%	183,931.8	183,931.8	
All Other Service		375,058	9.6%	411,063.8	411,063.8	
Total Oregon Retail		653,355		703,504	703,503.5	653,355.2
Total Retail Jurisdictions		14,200,158		15,412,426.4	15,412,426.4	14,200,158.2
II. WHOLESALE CONTRACTS:						
Raft River Coop.		0	5.0%	0.0	0.0	0.0
Total Wholesale Contracts		0		0.0	0.0	0.0
III. TRANSMISSION CONTRACTS:						
BPA-South		0	NA	0.0	0.0	0.0
BPA-OTECC	138 KV	0	NA	0.0	0.0	0.0
Total Transmission Contracts		0		0.0	0.0	0.0
Total Jurisdictional Sales(Including Transmission)		14,200,158		15,412,426.4	15,412,426.4	14,200,158.2
Total System Sales (Excluding Transmission)		14,200,158		15,412,426.4	15,412,426.4	14,200,158.2

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2015
NORMALIZED

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Mwh E99	LOSS FACTORS	GENERATION LEVEL-Mwh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E999 - Mwh
I. RETAIL JURISDICTIONS						
State of Idaho						
Transmission Level	138 kV	227,446	3.4%	235,179	235,179	
Distribution Station	13.2 kV	649,160	4.0%	675,126	675,126	
Distribution Primary	12.4-34.5	2,511,963	6.1%	2,665,193	2,665,193	
All Other Service		10,016,020	9.6%	10,977,558	10,977,558	
Total Idaho Retail		13,404,588		14,553,056	14,553,056	13,404,588
State of Oregon						
Transmission Level	138 kV	104,940	3.4%	108,508	108,508	
Distribution Primary	12.4-34.5	173,357	6.1%	183,932	183,932	
All Other Service		380,167	9.6%	416,663	416,663	
Total Oregon Retail		658,464		709,103	709,103	658,464
Total Retail Jurisdictions		14,063,053		15,262,159	15,262,159	14,063,053
II. WHOLESALE CONTRACTS:						
Raft River Coop.		0	5.0%	0.0	0.0	0.0
Total Wholesale Contracts		0		0.0	0.0	0.0
III. TRANSMISSION CONTRACTS:						
BPA-South		0	NA	0.0	0.0	0.0
BPA-OTECC	138 kV	0	NA	0.0	0.0	0.0
Total Transmission Contracts		0		0.0	0.0	0.0
Total Jurisdictional Sales(Including Transmission)		14,063,053		15,262,159	15,262,159	14,063,053
Total System Sales (Excluding Transmission)		14,063,053		15,262,159	15,262,159	14,063,053

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2015
ACTUAL

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-KW	LOSS FACTORS	GENERATION LEVEL-KW	PRODUCTION D10	TRANSMISSION D11	RETAIL TRANS D12	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):								
State of Idaho								
Transmission Level	138 kV	29,238	3.6%	30,291				
Distribution Station	13.2kV	75,016	4.2%	78,167				
Distribution Primary	12.4-34.5kV	317,043	7.0%	339,236				
All Other Service		1,674,793	9.7%	1,837,248				
Total Idaho Retail		2,096,091		2,284,942	2,284,942	2,284,942	2,284,942	2,176,484
State of Oregon								
Transmission Level	138 kV	12,013	3.6%	12,446				
Distribution Primary	12.4-34.5kV	19,189	7.0%	20,532				
All Other Service		59,180	9.7%	64,920				
Total Oregon Retail		90,382		97,898	97,898	97,898	97,898	85,452
Total Retail Jurisdictions		2,186,472		2,382,840	2,382,840	2,382,840	2,382,840	2,261,936
II. WHOLESALE CONTRACTS:								
Raft River Coop.	69 kV	0	6.5%	0.0	0.0	0.0	0.0	0.0
Total FERC		0		0.0	0.0	0.0	0.0	0.0
III. TRANSMISSION CONTRACTS:								
BPA-South	12.5-345 kV	0	5.5%	0.0		0.0		0.0
BPA-OTECC	69&138 kV	0	6.0%	0.0		0.0		0.0
Total Transmission Contracts		0		0.0		0.0		0.0
Total Jurisdictional Sales(Including Transmission)		2,186,472		2,382,840	2,382,840	2,382,840	2,382,840	2,261,936
Total System Sales (Excluding Transmission)		2,186,472		2,382,840	2,382,840	2,382,840	2,382,840	2,261,936
Wells REA	139 kV	0		0.0				

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2015
NORMALIZED

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Kw	LOSS FACTORS	GENERATION LEVEL-Kw	PRODUCTION D10	TRANSMISSION D11	RETAIL TRANS D12	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):								
State of Idaho								
Transmission Level	138 kV	29,238	3.6%	30,291				
Distribution Station	13.2kV	75,016	4.2%	78,167				
Distribution Primary	12.4-34.5kV	317,043	7.0%	339,236				
All Other Service		1,656,362	9.7%	1,817,029				
Total Idaho Retail		2,077,659		2,264,723	2,264,723	2,264,723	2,264,723	2,156,265
State of Oregon								
Transmission Level	138 kV	12,013	3.6%	12,446				
Distribution Primary	12.4-34.5kV	19,189	7.0%	20,532				
All Other Service		60,241	9.7%	66,084				
Total Oregon Retail		91,443		99,062	99,062	99,062	99,062	86,616
Total Retail Jurisdictions		2,169,102		2,363,785	2,363,785	2,363,785	2,363,785	2,242,881
II. WHOLESALE CONTRACTS:								
Raft River Coop.	69 kV	0	6.5%	0.0	0.0	0.0	0.0	0.0
Total FERC		0		0.0	0.0	0.0	0.0	0.0
III. TRANSMISSION CONTRACTS:								
BPA-South	12.5-345 kV	0	5.5%	0.0				0.0
BPA-OTECC	69&138 kV	0	6.0%	0.0				0.0
Total Transmission Contracts		0		0.0				0.0
Total Jurisdictional Sales(Including Transmission)		2,169,102		2,363,785	2,363,785	2,363,785	2,363,785	2,242,881
Total System Sales (Excluding Transmission)		2,169,102		2,363,785	2,363,785	2,363,785	2,363,785	2,242,881
Wells REA	139 kV	0		0.0				

Oregon Report

Year: 2015
Prepared by: Courtney Waites

Blue tabs: Input required
Black tabs: Jurisdictional separation studies
Green tabs: Oregon Report
Red tabs: Workpapers
Purple tabs: Section breaks
No color: Supplemental electronic files not included in printed reports

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



primarily for data entry and are not included.

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

Payroll Annualizing Adjustments:

Operating Payroll	\$663,872
Payroll Related Items	\$24,302
Employee Incentive Costs	(\$12,489,412)

Capital Structure/Cost of Capital:

2015 Actual

Long Term Debt	47.407%
Preferred Stock	0.000%
Common Equity	52.593%
Embedded Cost of Debt	5.256%
Embedded Cost of Preferred Stock	0.000%
Current Approved Oregon ROE	9.900%
Overall Rate of Return Required	7.699%

r JSS tabs.

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

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

*** **SUMMARY OF RESULTS** ***

DEVELOPMENT OF RATE BASE COMPONENTS

ELECTRIC PLANT IN SERVICE	5,323,296,789	0
LESS: ACCUM PROVISION FOR DEPRECIATION	2,030,379,929	0
AMORT OF OTHER UTILITY PLANT	25,171,151	0
NET ELECTRIC PLANT IN SERVICE	3,267,745,709	0
LESS: CUSTOMER ADV FOR CONSTRUCTION	4,573,212	0
LESS: ACCUM DEFERRED INCOME TAXES	447,665,210	0
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ	7,090,431	0
ADD : WORKING CAPITAL	131,684,726	0
ADD : CONSERVATION+OTHER DFRD PROG.	33,867,193	0
ADD : SUBSIDIARY RATE BASE	83,953,894	0
TOTAL COMBINED RATE BASE	3,072,103,532	0

RATE OF RETURN UNDER PRESENT RATES

OPERATING REVENUES		
SALES REVENUES	1,181,925,315	0
OTHER OPERATING REVENUES	84,276,131	(30,531,891)
TOTAL OPERATING REVENUES	1,266,201,446	(30,531,891)
OPERATING EXPENSES		
OPERATION & MAINTENANCE EXPENSES	800,524,504	(30,170,214)
DEPRECIATION EXPENSE	130,931,146	0
AMORTIZATION OF LIMITED TERM PLANT	6,998,504	0
ACCRETION EXPENSE	232,049	0
TAXES OTHER THAN INCOME	32,808,302	0
REGULATORY DEBITS/CREDITS	82,611	0

38	PROVISION FOR DEFERRED INCOME TAXES	28,183,818	0
39	INVESTMENT TAX CREDIT ADJUSTMENT	492,099	0
40	FEDERAL INCOME TAXES	12,593,365	(118,612)
41	STATE INCOME TAXES	5,986,110	(22,786)
42	TOTAL OPERATING EXPENSES	1,018,832,506	(30,311,612)
43	OPERATING INCOME	247,368,940	(220,280)
44	ADD: IERCO OPERATING INCOME	6,659,942	0
45	CONSOLIDATED OPERATING INCOME	254,028,882	(220,280)
46			
47	RATE OF RETURN UNDER PRESENT RATES	8.269%	

48 *** SUMMARY OF RESULTS ***

49

50 RATE OF RETURN UNDER PRESENT RATES

51	TOTAL COMBINED RATE BASE	3,072,103,532	0
52			
53	SALES REVENUES	1,181,925,315	0
54	OTHER OPERATING REVENUES	84,276,131	(30,531,891)
55	TOTAL OPERATING REVENUES	1,266,201,446	(30,531,891)
56	OPERATING EXPENSES		
57	OPERATION & MAINTENANCE EXPENSES	800,524,504	(30,170,214)
58	DEPRECIATION EXPENSE	130,931,146	0
59	AMORTIZATION OF LIMITED TERM PLANT	6,998,504	0
60	ACCRETION EXPENSE	232,049	0
61	TAXES OTHER THAN INCOME	32,808,302	0
62	REGULATORY DEBITS/CREDITS	82,611	0
63	PROVISION FOR DEFERRED INCOME TAXES	28,183,818	0
64	INVESTMENT TAX CREDIT ADJUSTMENT	492,099	0
65	FEDERAL INCOME TAXES	12,593,365	(118,612)
66	STATE INCOME TAXES	5,986,110	(22,786)
67	TOTAL OPERATING EXPENSES	1,018,832,506	(30,311,612)
68	OPERATING INCOME	247,368,940	(220,280)
69	ADD: IERCO OPERATING INCOME	6,659,942	0
70	CONSOLIDATED OPERATING INCOME	254,028,882	(220,280)
71	RATE OF RETURN UNDER PRESENT RATES	8.269%	

72

73 DEVELOPMENT OF REVENUE REQUIREMENTS

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

75

76	RETURN AT CLAIMED RATE OF RETURN		
77	EARNINGS DEFICIENCY		
78	NET-TO-GROSS TAX MULTIPLIER		
79			
80	REVENUE DEFICIENCY		
81			
82	FIRM JURISDICTIONAL REVENUES		
83			
84	PERCENT INCREASE REQUIRED		
85			
86	SALES AND WHEELING REVENUES REQUIRED		
87	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***		
88			
89	INTANGIBLE PLANT		
90	301 - ORGANIZATION	5,703	0
91	302 - FRANCHISES & CONSENTS	29,607,581	0
92	303 - MISCELLANEOUS	30,049,311	0
93			
94	TOTAL INTANGIBLE PLANT	59,662,595	0
95			
96	PRODUCTION PLANT		
97	310-316 / STEAM PRODUCTION	1,023,732,342	0
98	330-336 / HYDRAULIC PRODUCTION	770,058,269	0
99	340-346 / OTHER PRODUCTION	549,872,058	0
100			
101	TOTAL PRODUCTION PLANT	2,343,662,670	0
102			
103	TRANSMISSION PLANT		
104	350 / LAND & LAND RIGHTS		
105	TRANSMISSION SERVICE	36,198,419	0
106	DIRECT ASSIGNMENT	0	0
107	TOTAL ACCOUNT 350	36,198,419	0
108			
109	352 / STRUCTURES & IMPROVEMENTS		
110	TRANSMISSION SERVICE	75,594,621	0
111	DIRECT ASSIGNMENT	658	0
112	TOTAL ACCOUNT 352	75,595,279	0
113			

114	353 / STATION EQUIPMENT		
115	TRANSMISSION SERVICE	404,519,782	0
116	DIRECT ASSIGNMENT	111,594	0
117	TOTAL ACCOUNT 353	404,631,376	0
118	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***		
119			
120	354 / TOWERS & FIXTURES		
121	TRANSMISSION SERVICE	172,127,469	0
122	DIRECT ASSIGNMENT	0	0
123	TOTAL ACCOUNT 354	172,127,469	0
124			
125	355 / POLES & FIXTURES		
126	TRANSMISSION SERVICE	147,572,509	0
127	DIRECT ASSIGNMENT	33,842	0
128	TOTAL ACCOUNT 355	147,606,351	0
129			
130	356 / OVERHEAD CONDUCTORS & DEVICES		
131	TRANSMISSION SERVICE	199,966,547	0
132	DIRECT ASSIGNMENT	26,495	0
133	TOTAL ACCOUNT 356	199,993,042	0
134			
135	359 / ROADS & TRAILS		
136	TRANSMISSION SERVICE	390,266	0
137	DIRECT ASSIGNMENT	0	0
138	TOTAL ACCOUNT 359	390,266	0
139			
140	TOTAL TRANSMISSION PLANT	1,036,542,201	0
141	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***		
142			
143	DISTRIBUTION PLANT		
144			
145	360 / LAND & LAND RIGHTS	5,335,315	0
146	361 / STRUCTURES & IMPROVEMENTS	33,805,598	0
147	362 / STATION EQUIPMENT	208,394,796	0
148	364 / POLES, TOWERS & FIXTURES	242,732,282	0
149	365 / OVERHEAD CONDUCTORS & DEVICES	127,830,116	0
150	366 / UNDERGROUND CONDUIT	47,317,840	0
151	367 / UNDERGROUND CONDUCTORS & DEVICES	222,315,690	0

152	368 / LINE TRANSFORMERS	503,766,410	0
153	369 / SERVICES	58,081,267	0
154	370 / METERS	82,386,872	0
155	371 / INSTALLATIONS ON CUSTOMER PREMISES	2,932,672	0
156	373 / STREET LIGHTING SYSTEMS	4,528,803	0
157			
158	TOTAL DISTRIBUTION PLANT	1,539,427,661	0
159			
160	GENERAL PLANT		
161	389 / LAND & LAND RIGHTS	16,582,731	0
162	390 / STRUCTURES & IMPROVEMENTS	108,804,736	0
163	391 / OFFICE FURNITURE & EQUIPMENT	47,916,734	0
164	392 / TRANSPORTATION EQUIPMENT	73,603,927	0
165	393 / STORES EQUIPMENT	2,035,029	0
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	7,832,616	0
167	395 / LABORATORY EQUIPMENT	12,738,074	0
168	396 / POWER OPERATED EQUIPMENT	13,828,348	0
169	397 / COMMUNICATIONS EQUIPMENT	54,885,421	0
170	398 / MISCELLANEOUS EQUIPMENT	5,774,046	0
171			
172	TOTAL GENERAL PLANT	344,001,662	0
173			
174	TOTAL ELECTRIC PLANT IN SERVICE	5,323,296,789	0
175			
176	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***		
177			
178	PRODUCTION PLANT		
179	310-316 / STEAM PRODUCTION	539,926,174	0
180	330-336 / HYDRAULIC PRODUCTION	396,581,941	0
181	340-346 / OTHER PRODUCTION	77,467,639	0
182	TOTAL PRODUCTION PLANT	1,013,975,755	0
183			
184	TRANSMISSION PLANT		
185	350 / LAND & LAND RIGHTS	7,434,163	0
186	352 / STRUCTURES & IMPROVEMENTS	25,323,897	0
187	353 / STATION EQUIPMENT	112,764,656	0
188	354 / TOWERS & FIXTURES	54,154,404	0
189	355 / POLES & FIXTURES	58,345,400	0

190	356 / OVERHEAD CONDUCTORS & DEVICES	65,132,435	0
191	359 / ROADS & TRAILS	271,175	0
192	TOTAL TRANSMISSION PLANT	323,426,129	0
193			
194	DISTRIBUTION PLANT		
195	360 / LAND & LAND RIGHTS	27,707	0
196	361 / STRUCTURES & IMPROVEMENTS	10,709,748	0
197	362 / STATION EQUIPMENT	56,493,879	0
198	364 / POLES, TOWERS & FIXTURES	130,984,541	0
199	365 / OVERHEAD CONDUCTORS & DEVICES	49,701,020	0
200	366 / UNDERGROUND CONDUIT	15,303,622	0
201	367 / UNDERGROUND CONDUCTORS & DEVICES	82,741,115	0
202	368 / LINE TRANSFORMERS	160,481,500	0
203	369 / SERVICES	41,474,175	0
204	370 / METERS	26,241,554	0
205	371 / INSTALLATIONS ON CUSTOMER PREMISES	1,894,834	0
206	373 / STREET LIGHTING SYSTEMS	3,604,637	0
207	TOTAL DISTRIBUTION PLANT	579,658,333	0
208			
209	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***		
210			
211	GENERAL PLANT		
212	389 / LAND & LAND RIGHTS	0	0
213	390 / STRUCTURES & IMPROVEMENTS	27,674,266	0
214	391 / OFFICE FURNITURE & EQUIPMENT	20,814,046	0
215	392 / TRANSPORTATION EQUIPMENT	23,385,952	0
216	393 / STORES EQUIPMENT	728,223	0
217	394 / TOOLS, SHOP & GARAGE EQUIPMENT	3,051,612	0
218	395 / LABORATORY EQUIPMENT	6,035,855	0
219	396 / POWER OPERATED EQUIPMENT	4,635,397	0
220	397 / COMMUNICATIONS EQUIPMENT	18,560,121	0
221	398 / MISCELLANEOUS EQUIPMENT	2,766,451	0
222	TOTAL GENERAL PLANT	107,651,923	0
223			
224	UNDER- /OVERALLOCATED SALVAGE	0	0
225	TOTAL DEPR BEFORE FAS 143 / OTHER	2,024,712,141	0
226			
227	FAS 143 ADJ &/OR DISALLOWED COSTS	5,667,788	0

228	TOTAL ACCUM PROVISION DEPRECIATION	2,030,379,929	0
229			
230	AMORTIZATION OF OTHER UTILITY PLANT		
231	INTANGIBLE PLANT	9,815,226	0
232	HYDRAULIC PRODUCTION	15,355,925	0
233			
234	TOTAL AMORT OF OTHER UTILITY PLANT	25,171,151	0
235			
236	TOTAL ACCUM PROVISION FOR DEPR		
237	& AMORTIZATION OF OTHER UTILITY PLANT	2,055,551,080	0
238			
239	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***		
240			
241	NET ELECTRIC PLANT IN SERVICE	3,267,745,709	0
242	LESS:		
243	252 CUSTOMER ADVANCES FOR CONSTRUCTION		
244	POWER SUPPLY	0	0
245	OTHER	4,573,212	0
246	TOTAL CUSTOMER ADV FOR CONSTRUCTION	4,573,212	0
247			
248	ACCUMULATED DEFERRED INCOME TAXES		
249	190 / ACCUMULATED DEFERRED INCOME TAXES		
250	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,326,974)	0
251	OTHER	(22,499,433)	0
252	TOTAL ACCOUNT 190	(23,826,407)	0
253	281 / ACCELERATED AMORTIZATION	0	0
254	282 / OTHER PROPERTY	446,677,631	0
255	283 / OTHER	24,813,986	0
256	TOTAL ACCUM DEFERRED INCOME TAXES	447,665,210	0
257			
258	NET ELECTRIC PLANT IN SERVICE	2,815,507,287	0
259	ADD:		
260	WORKING CAPITAL		
261	151 / FUEL INVENTORY	57,476,586	0
262	154 / PLANT MATERIALS & SUPPLIES		
263	PRODUCTION - GENERAL	17,127,075	0
264	TRANSMISSION - GENERAL	11,155,634	0
265	DISTRIBUTION - GENERAL	21,173,758	0

266	OTHER - UNCLASSIFIED	6,906,122	0
267	TOTAL ACCOUNT 154	56,362,589	0
268	165 / PREPAID ITEMS		
269	AD VALOREM TAXES	2,133,107	0
270	OTHER PROD-RELATED PREPAYMENTS	4,046,202	0
271	INSURANCE	3,577,145	0
272	PENSION-RELATED PREPAYMENTS	77,539	0
273	SOFTWARE CONTRACTS	3,660,261	0
274	MISCELLANEOUS PREPAYMENTS	4,351,298	0
275	TOTAL ACCOUNT 165	17,845,551	0
276	WORKING CASH ALLOWANCE	0	0
277			
278	TOTAL WORKING CAPITAL	131,684,726	0
279			
280	NET ELECTRIC PLANT IN SERVICE	2,947,192,014	0
281	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***		
282			
283	NET ELECTRIC PLANT IN SERVICE	2,947,192,014	0
284	ADD:		
285	105 / PLANT HELD FOR FUTURE USE		
286	HYDRAULIC PRODUCTION	109,962	0
287	TRANS LAND & LAND RIGHTS	1,036,097	0
288	TRANS STRUCTURES & IMPROVEMENTS	384,466	0
289	TRANS STATION EQUIPMENT	32,400	0
290	DIST LAND & LAND RIGHTS	1,542,879	0
291	DIST STRUCTURES & IMPROVEMENTS	625,881	0
292	GEN LAND & LAND RIGHTS	3,285,962	0
293	GEN STRUCTURES & IMPROVEMENTS	72,785	0
294	TOTAL PLANT HELD FOR FUTURE USE	7,090,431	0
295			
296	ELECTRIC PLANT ACQUISITION ADJ.-114/5	0	0
297			
298	DEFERRED PROGRAMS:		
299	182 / CONSERVATION PROGRAMS		
300	IDAHO DEFERRED CONSERVATION PROGRAMS	0	0
301	OREGON DEFERRED CONSERVATION PROGRAMS	0	0
302	TOTAL CONSERVATION PROGRAMS	0	0
303	182 / MISC. OTHER REGULATORY ASSETS		

304	CUB FUND INTEREST - OPUC ORDER 15-399	5,473	0
305	AM. FALLS BOND REFINANCING	573,388	0
306	SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	3,266,661	0
307	PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	666,978	0
308	LIDAR SURVEY - IPUC ORDER 32426	261,628	0
309	SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	11,632,907	0
310	SIEMENS LTP RATE BASE - IPUC ORDER 33420	17,358,636	0
311	SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	446,876	0
312	SIEMENS LTP RATE BASE - OPUC ORDER 15-387	786,315	0
313	TOTAL OTHER REGULATORY ASSETS	34,998,862	0
314	186 / MISC. OTHER DEFERRED PROGRAMS	0	0
315	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORDER 12-296	(1,131,669)	0
316	TOTAL DEFERRED PROGRAMS	33,867,193	0
317			
318	DEVELOPMENT OF IERCO RATE BASE		
319	INVESTMENT IN IERCO	85,032,776	0
320	PREPAID COAL ROYALTIES	1,207,501	0
321	NOTES RECEIVABLE FROM SUBSIDIARY	(2,286,383)	0
322	TOTAL SUBSIDIARY RATE BASE	83,953,894	0
323			
324	TOTAL COMBINED RATE BASE	3,072,103,532	0
325	*** TABLE 4 - OPERATING REVENUES ***		
326	OPERATING REVENUES		
327	FIRM ENERGY SALES		
328	440-448 / RETAIL	1,151,038,054	0
329	447 / FIRM SALES FOR RESALE	0	0
330	447 / SYSTEM OPPORTUNITY SALES	30,887,261	0
331	TOTAL SALES OF ELECTRICITY	1,181,925,315	0
332			
333	OTHER OPERATING REVENUES		
334	415 / MERCHANDISING REVENUES	0	0
335			
336	449 / OATT TARIFF REFUND		
337	NETWORK	0	0
338	POINT-TO-POINT	0	0
339	TOTAL ACCOUNT 449	-	-
340			
341	451 / MISCELLANEOUS SERVICE REVENUES	4,119,479	0

342

343 454 / RENTS FROM ELECTRIC PROPERTY

344	SUBSTATION EQUIPMENT	11,395,069	0
345	TRANSFORMER RENTALS	14,854	0
346	LINE RENTALS	2,416,257	0
347	COGENERATION	1,071,454	0
348	DARK FIBER PROJECT	400,000	0
349	POLE ATTACHMENTS	1,508,704	0
350	FACILITIES CHARGES	7,437,701	0
351	OTHER RENTALS	608,939	0
352	MISCELLANEOUS	-	0
353	TOTAL ACCOUNT 454	24,852,978	0

354

355 456 / OTHER ELECTRIC REVENUES

356	TRANSMISSION - NETWORK SERVICES	7,523,648	0
357	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	846,846	0
358	TRANSMISSION - POINT-TO-POINT	15,758,878	0
359	ALTERNATE TRANSMISSION SERV. CHG.	0	0
360	PHOTOVOLTAIC STATION SERVICE	0	0
361	DSM RIDER FUNDS	30,531,891	(30,531,891)
362	STANDBY SERVICE CHARGE	498,481	0
363	SIERRA PACIFIC USAGE CHARGE	68,940	0
364	BPA - OTHER REVENUE	0	0
365	ANTELOPE	67,672	0
366	MISCELLANEOUS	7,318	0
367	TOTAL ACCOUNT 456	55,303,674	(30,531,891)

368

369	TOTAL OTHER OPERATING REVENUES	84,276,131	(30,531,891)
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370

371	TOTAL OPERATING REVENUES	1,266,201,446	(30,531,891)
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372 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***

373

374 STEAM POWER GENERATION

375 OPERATION

376	500 / SUPERVISION & ENGINEERING	1,287,886	0
377	501 / FUEL	131,286,356	0

378

379 502 / STEAM EXPENSES

380	LABOR	0	0
381	OTHER	9,791,611	0
382	TOTAL ACCOUNT 502	9,791,611	0
383	505 / ELECTRIC EXPENSES		
384	LABOR	0	0
385	OTHER	1,262,175	0
386	TOTAL ACCOUNT 505	1,262,175	0
387	506 / MISCELLANEOUS EXPENSES	6,676,269	0
388	507 / RENTS	432,038	0
389	TOTAL STEAM OPERATION EXPENSES	150,736,335	0
390			
391	MAINTENANCE		
392	510 / SUPERVISION & ENGINEERING	126,992	0
393	511 / STRUCTURES	878,072	0
394	512 / BOILER PLANT		
395	LABOR	0	0
396	OTHER	13,861,559	0
397	TOTAL ACCOUNT 512	13,861,559	0
398	513 / ELECTRIC PLANT		
399	LABOR	0	0
400	OTHER	5,412,553	0
401	TOTAL ACCOUNT 513	5,412,553	0
402	514 / MISCELLANEOUS STEAM PLANT	6,923,252	0
403	TOTAL STEAM MAINTENANCE EXPENSES	27,202,428	0
404			
405	TOTAL STEAM GENERATION EXPENSES	177,938,763	0
406			
407	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
408			
409	HYDRAULIC POWER GENERATION		
410	535 / SUPERVISION & ENGINEERING	5,798,402	0
411	536 / WATER FOR POWER		
412	WATER LEASE	2,594,651	0
413	OTHER	6,475,696	0
414	TOTAL ACCOUNT 536	9,070,347	0
415			
416	537 / HYDRAULIC EXPENSES	14,907,949	0
417	538 / ELECTRIC EXPENSES		

418	LABOR	1,281,251	0
419	OTHER	342,257	0
420	TOTAL ACCOUNT 538	1,623,508	0
421			
422	539 / MISCELLANEOUS EXPENSES	5,675,338	0
423	540 / RENTS	235,266	0
424			
425	TOTAL HYDRAULIC OPERATION EXPENSES	37,310,810	0
426			
427	MAINTENANCE		
428	541 / SUPERVISION & ENGINEERING	120,335	0
429	542 / STRUCTURES	1,120,484	0
430	543 / RESERVOIRS, DAMS & WATERWAYS	575,444	0
431	544 / ELECTRIC PLANT		
432	LABOR	1,614,775	0
433	OTHER	1,041,154	0
434	TOTAL ACCOUNT 544	2,655,929	0
435			
436	545 / MISCELLANEOUS HYDRAULIC PLANT	2,860,095	0
437			
438	TOTAL HYDRAULIC MAINTENANCE EXPENSES	7,332,287	0
439			
440	TOTAL HYDRAULIC GENERATION EXPENSES	44,643,097	0
441	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
442	OTHER POWER GENERATION		
443	OPERATION		
444	546 / SUPERVISION & ENGINEERING	646,633	0
445	547 / FUEL		
446	SALMON DIESEL	3,406	0
447	OTHER	54,941,236	0
448	TOTAL ACCOUNT 547	54,944,642	0
449			
450	548 / GENERATING EXPENSES		
451	LABOR	2,547,262	0
452	OTHER	2,056,645	0
453	TOTAL ACCOUNT 548	4,603,907	0
454			
455	549 / MISCELLANEOUS EXPENSES	934,376	0

456	550 / RENTS	0	0
457			
458	TOTAL OTHER POWER OPER EXPENSES	61,129,558	0
459			
460	MAINTENANCE		
461	551 / SUPERVISION & ENGINEERING	0	0
462	552 / STRUCTURES	363,695	0
463	553 / GENERATING & ELECTRIC PLANT		
464	LABOR	34,519	0
465	OTHER	37,390	0
466	TOTAL ACCOUNT 553	71,909	0
467			
468	554 / MISCELLANEOUS EXPENSES	1,270,217	0
469	TOTAL OTHER POWER MAINT EXPENSES	1,705,821	0
470			
471	TOTAL OTHER POWER GENERATION EXP	62,835,379	0
472			
473	OTHER POWER SUPPLY EXPENSE		
474	555.0/ PURCHASED POWER		
475	PURCHASED POWER - TRANS LOSSES	732,297	0
476	OTHER PURCHASED POWER	85,524,643	0
477	TOTAL ACCOUNT 555.0	86,256,940	0
478	555.1 / COGENERATION & SMALL POWER PROD		
479	CAPACITY RELATED	2,815,124	0
480	ENERGY RELATED	128,524,540	0
481	TOTAL COGEN & SMALL POWER PROD	131,339,664	0
482			
483	TOTAL ACCOUNT 555	217,596,604	0
484			
485	556 / LOAD CONTROL & DISPATCHING EXPENSES	2,436	0
486	557 / OTHER EXPENSES		
487	IDAHO POWER COST-RELATED EXPENSES	14,471,849	0
488	OREGON POWER COST-RELATED EXPENSES	2,293,931	0
489	OTHER	3,849,465	0
490	TOTAL ACCOUNT 557	20,615,245	0
491			
492	TOTAL OTHER POWER SUPPLY EXPENSES	238,214,285	0
493			

494	TOTAL PRODUCTION EXPENSES	523,631,524	0
495	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
496			
497	TRANSMISSION EXPENSES		
498			
499	OPERATION		
500	560 / SUPERVISION & ENGINEERING	4,136,382	0
501	561 / LOAD DISPATCHING	2,938,551	0
502	562 / STATION EXPENSES	2,633,328	0
503	563 / OVERHEAD LINE EXPENSES	967,338	0
504	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	6,279,133	0
505	566 / MISCELLANEOUS EXPENSES	2,365	0
506	567 / RENTS	3,084,849	0
507			
508	TOTAL TRANSMISSION OPERATION	20,041,946	0
509			
510	MAINTENANCE		
511	568 / SUPERVISION & ENGINEERING	157,051	0
512	569 / STRUCTURES	932,618	0
513	570 / STATION EQUIPMENT	3,286,329	0
514	571 / OVERHEAD LINES	2,935,312	0
515	573 / MISCELLANEOUS PLANT	0	0
516			
517	TOTAL TRANSMISSION MAINTENANCE	7,311,310	0
518			
519	TOTAL TRANSMISSION EXPENSES	27,353,256	0
520	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
521			
522	DISTRIBUTION EXPENSES		
523			
524	OPERATION		
525	580 / SUPERVISION & ENGINEERING	4,289,300	0
526	581 / LOAD DISPATCHING	3,897,253	0
527	582 / STATION EXPENSES	1,339,544	0
528	583 / OVERHEAD LINE EXPENSES	3,968,009	0
529	584 / UNDERGROUND LINE EXPENSES	2,889,346	0
530	585 / STREET LIGHTING & SIGNAL SYSTEMS	87,956	0
531	586 / METER EXPENSES	4,769,220	0

532 587 / CUSTOMER INSTALLATIONS EXPENSE	784,157	0
533 588 / MISCELLANEOUS EXPENSES	6,041,032	0
534 589 / RENTS	262,071	0
535 TOTAL DISTRIBUTION OPERATION	28,327,888	0
536		
537 MAINTENANCE		
538 590 / SUPERVISION & ENGINEERING	10,627	0
539 591 / STRUCTURES	0	0
540 592 / STATION EQUIPMENT	3,630,618	0
541 593 / OVERHEAD LINES	14,203,471	0
542 594 / UNDERGROUND LINES	604,456	0
543 595 / LINE TRANSFORMERS	36,603	0
544 596 / STREET LIGHTING & SIGNAL SYSTEMS	486,847	0
545 597 / METERS	767,988	0
546 598 / MISCELLANEOUS PLANT	289,620	0
547 TOTAL DISTRIBUTION MAINTENANCE	20,030,230	0
548		
549 TOTAL DISTRIBUTION EXPENSES	48,358,118	0
550		
551 CUSTOMER ACCOUNTING EXPENSES		
552 901 / SUPERVISION	484,451	0
553 902 / METER READING	1,843,348	0
554 903 / CUSTOMER RECORDS & COLLECTIONS	15,508,389	0
555 904 / UNCOLLECTIBLE ACCOUNTS	3,319,967	0
556 905 / MISC EXPENSES	395	0
557 TOTAL CUSTOMER ACCOUNTING EXPENSES	21,156,550	0
558 CUSTOMER SERVICES & INFORMATION EXPENSES		
559 907 / SUPERVISION	807,713	0
560 908 / CUSTOMER ASSISTANCE		
561 SYSTEM CONSERVATION	256,416	0
562 OTHER	37,350,573	(30,531,891)
563 TOTAL ACCOUNT 908	37,606,989	(30,531,891)
564 909 / INFORMATION & INSTRUCTIONAL	424,680	0
565 910 / MISCELLANEOUS EXPENSES	735,553	0
566 TOTAL CUST SERV & INFORMATN EXPENSES	39,574,935	(30,531,891)
567 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
568 SALES EXPENSES		
569 912 / DEMO & SELLING EXPENSES	79,720	0

570	TOTAL SALES EXPENSES	79,720	0
571			
572	ADMINISTRATIVE & GENERAL EXPENSES		
573	920 / ADMINISTRATIVE & GENERAL SALARIES	73,062,858	0
574	921 / OFFICE SUPPLIES	14,719,911	0
575	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	(26,120,468)	0
576	923 / OUTSIDE SERVICES	8,177,858	0
577	924 / PROPERTY INSURANCE		
578	PRODUCTION - STEAM	482,421	0
579	ALL RISK & MISCELLANEOUS	2,900,186	0
580	TOTAL ACCOUNT 924	3,382,607	0
581			
582	925 / INJURIES & DAMAGES	6,644,800	0
583	926 / EMPLOYEE PENSIONS & BENEFITS	26,004,874	0
584	EMPLOYEE PENSIONS & BENEFITS - OREGON	1,845,953	0
585	EMPLOYEE PENSIONS & BENEFITS - IDAHO	17,153,713	0
586	EMPLOYEE PENSIONS & BENEFITS - FERC	0	0
587	927 / FRANCHISE REQUIREMENTS	0	0
588	928 / REGULATORY COMMISSION EXPENSES		
589	FERC ADMIN ASSESS & SECURITIES		
590	CAPACITY RELATED	1,980,570	0
591	ENERGY RELATED	781,345	0
592	FERC RATE CASE	0	0
593	FERC ORDER 472	544,876	0
594	FERC OTHER	17,061	0
595	FERC - OREGON HYDRO FEE	158,501	0
596	SEC EXPENSES	0	0
597	IDAHO PUC -RATE CASE	0	0
598	-OTHER	1,066	0
599	OREGON PUC -RATE CASE	0	0
600	-OTHER	132,838	0
601	TOTAL ACCOUNT 928	3,616,257	0
602			
603	929 / DUPLICATE CHARGES	0	0
604	930.1 / GENERAL ADVERTISING	618,107	0
605	930.2 / MISCELLANEOUS EXPENSES	5,444,853	361,677
606	931 / RENTS	2,000	0
607	TOTAL ADM & GEN OPERATION	134,553,323	361,677

608			
609	935 / GENERAL PLANT MAINTENANCE	5,817,078	0
610	TOTAL ADMIN & GENERAL EXPENSES		361,677
611		140,370,401	
612	416 / MERCHANDISING EXPENSE	0	0
613	TOTAL OPER & MAINT EXPENSES	800,524,504	(30,170,214)
614			
615	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***		
616			
617	DEPRECIATION EXPENSE		
618	310-316 / STEAM PRODUCTION	25,480,959	0
619	330-336 / HYDRAULIC PRODUCTION	14,513,922	0
620	340-346 / OTHER PRODUCTION	17,072,839	0
621	TOTAL PRODUCTION PLANT	57,067,721	0
622			
623	TRANSMISSION PLANT		
624	350 / LAND & LAND RIGHTS	443,840	0
625	352 / STRUCTURES & IMPROVEMENTS	1,387,602	0
626	353 / STATION EQUIPMENT	7,683,057	0
627	354 / TOWERS & FIXTURES	2,908,458	0
628	355 / POLES & FIXTURES	4,087,711	0
629	356 / OVERHEAD CONDUCTORS & DEVICES	4,477,509	0
630	359 / ROADS & TRAILS	3,083	0
631	TOTAL TRANSMISSION PLANT	20,991,260	0
632			
633	DISTRIBUTION PLANT		
634	360 / LAND & LAND RIGHTS	14,402	0
635	361 / STRUCTURES & IMPROVEMENTS	722,781	0
636	362 / STATION EQUIPMENT	4,153,798	0
637	364 / POLES, TOWERS & FIXTURES	7,518,869	0
638	365 / OVERHEAD CONDUCTORS & DEVICES	3,805,592	0
639	366 / UNDERGROUND CONDUIT	921,065	0
640	367 / UNDERGROUND CONDUCTORS & DEVICES	5,009,595	0
641	368 / LINE TRANSFORMERS	12,971,583	0
642	369 / SERVICES	1,479,605	0
643	370 / METERS	5,131,723	0
644	371 / INSTALLATIONS ON CUSTOMER PREMISES	44,255	0
645	373 / STREET LIGHTING SYSTEMS	109,113	0

646	TOTAL DISTRIBUTION PLANT	41,882,379	0
647	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***		
648			
649	GENERAL PLANT		
650	389 / LAND & LAND RIGHTS	0	0
651	390 / STRUCTURES & IMPROVEMENTS	2,259,744	0
652	391 / OFFICE FURNITURE & EQUIPMENT	4,165,654	0
653	392 / TRANSPORTATION EQUIPMENT	82,653	0
654	393 / STORES EQUIPMENT	66,550	0
655	394 / TOOLS, SHOP & GARAGE EQUIPMENT	322,837	0
656	395 / LABORATORY EQUIPMENT	546,586	0
657	396 / POWER OPERATED EQUIPMENT	0	0
658	397 / COMMUNICATIONS EQUIPMENT	2,993,633	0
659	398 / MISCELLANEOUS EQUIPMENT	299,411	0
660	TOTAL GENERAL PLANT	10,737,068	0
661			
662	403/ BOARDMAN ARO DEPRECIATION EXP	549,017	0
663	DEPR EXP BEFORE DISALLOWED COSTS	131,227,445	0
664			
665	DEPRECIATION ON DISALLOWED COSTS	(296,299)	0
666	TOTAL DEPRECIATION EXPENSE	130,931,146	0
667			
668	AMORTIZATION EXPENSE		
669	INTANGIBLE PLANT	7,095,926	
670	HYDRAULIC PRODUCTION	0	
671	ADJUSTMENTS, GAINS & LOSSES	(97,422)	
672	TOTAL AMORTIZATION EXPENSE	6,998,504	0
673			
674	TOTAL DEPRECIATION & AMORTIZATION EXP	137,929,649	0
675			
676	411.093/4 / ARO ACCRETION EXPENSE	232,049	0
677			
678	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***		
679			
680	TAXES OTHER THAN INCOME		
681	FEDERAL TAXES		
682	FICA	14,633,862	0
683	FUTA	93,143	0

684	LESS PAYROLL DEDUCTION	(15,336,530)	0
685			
686	STATE TAXES		
687	AD VALOREM TAXES		
688	JIM BRIDGER STATION	1,513,210	0
689	VALMY	1,040,199	0
690	BOARDMAN	229,067	0
691	OTHER-PRODUCTION PLANT	7,388,530	0
692	OTHER-TRANSMISSION PLANT	5,616,215	0
693	OTHER-DISTRIBUTION PLANT	9,736,075	0
694	OTHER-GENERAL PLANT	1,940,635	0
695	SUB-TOTAL	27,463,931	0
696			
697	LICENSES - HYDRO PROJECTS	4,993	0
698			
699	REGULATORY COMMISSION FEES		
700	STATE OF IDAHO	2,842,553	0
701	STATE OF OREGON	206,569	0
702			
703	FRANCHISE TAXES		
704	STATE OF OREGON	824,997	0
705			
706	OTHER STATE TAXES		
707	UNEMPLOYMENT TAXES	609,525	0
708	HYDRO GENERATION KWH TAX	1,241,630	0
709	IRRIGATION-PIC	223,629	0
710			
711	CANADA GST TAXES	0	0
712			
713	TOTAL TAXES OTHER THAN INCOME	32,808,302	0
714			
715			
716	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***		
717	REGULATORY DEBITS/CREDITS		
718	STATE OF IDAHO	0	0
719	STATE OF OREGON	82,611	0
720			
721	TOTAL REGULATORY DEBITS/CREDITS	82,611	0

722

723

724 *** **TABLE 9 - INCOME TAXES** ***

725

726 410/411 NET PROVISION FOR DEFERRED INCOME TAXES

727 ACCOUNT #282 - RELATED

23,761,845

0

728 ACCOUNTS #190 & #283 - RELATED

4,421,972

0

729 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES

28,183,818

0

730

731 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT

492,099

0

732

733 SUMMARY OF INCOME TAXES

734

735 TOTAL FEDERAL INCOME TAX

12,593,365

(118,612)

736

737 STATE INCOME TAX

738 STATE OF IDAHO

5,656,833

(21,339)

739 STATE OF OREGON

277,502

(1,085)

740 OTHER STATES

51,775

(362)

741 TOTAL STATE INCOME TAXES

5,986,110

(22,786)

742 *** **TABLE 10 - CALCULATION OF FEDERAL INCOME TAX** ***

743

744 OPERATING REVENUES

1,266,201,446

(30,531,891)

745

746 OPERATING EXPENSES

747 OPERATION & MAINTENANCE

800,524,504

(30,170,214)

748 DEPRECIATION EXPENSE

130,931,146

0

749 AMORTIZATION OF LIMITED TERM PLANT

6,998,504

0

750 ACCRETION EXPENSE

232,049

0

751 TAXES OTHER THAN INCOME

32,808,302

0

752 REGULATORY DEBITS/CREDITS

82,611

0

753 TOTAL OPERATING EXPENSES

971,577,115

(30,170,214)

754

755 BOOK-TAX ADJUSTMENT

0

0

756

757 INCOME BEFORE TAX ADJUSTMENTS

294,624,331

(361,677)

758

759 INCOME STATEMENT ADJUSTMENTS

760	LONG TERM DEBT INTEREST EXPENSE	83,055,805	0
761	OTHER INTEREST EXPENSE	8,712,689	0
762	TOTAL INTEREST CHARGES	91,768,494	0
763			
764	NET OPERATING INCOME BEFORE TAXES	202,855,837	(361,677)
765			
766	ALLOWANCE FOR AFUDC	31,829,021	0
767			
768	FEDERAL INCOME TAX ADJUSTMENTS - PLANT	(155,996,168)	0
769	FEDERAL INCOME TAX ADJUSTMENTS - OTHER	(46,425,081)	0
770	FEDERAL INCOME TAX ADJUSTMENTS - TOTAL	(202,421,249)	0
771			
772	NET OPER INCOME BEFORE STATE INCOME TAXES	32,263,609	(361,677)
773			
774	TOTAL STATE INCOME TAXES (ALLOWED)	6,896,156	(22,786)
775			
776	TOTAL FEDERAL TAXABLE INCOME	25,367,453	(338,892)
777			
778	FEDERAL TAX AT 35 PERCENT	8,878,609	(118,612)
779	ADD : FIN 48 ADJUSTMENT	(1,762,050)	0
780	PRIOR YEAR TAX ADJUSTMENT	5,476,806	0
781			
782	TOTAL FEDERAL INCOME TAX	12,593,365	(118,612)
783	*** TABLE 11 - OREGON STATE INCOME TAXES ***		
784			
785	NET OPERATING INCOME BEFORE TAXES - OREGON	202,855,837	(361,677)
786			
787	ALLOWANCE FOR AFUDC	31,829,021	0
788			
789	STATE INCOME TAX ADJUSTMENTS - PLANT	(155,996,168)	0
790	STATE INCOME TAX ADJUSTMENTS - OTHER	(46,425,081)	0
791	TOTAL STATE INCOME TAX ADJUSTMENTS	(202,421,249)	0
792	ADD: MFG DEDUCTION NOT ALLOWED	2,776,466	0
793			
794	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON	(167,815,762)	0
795			
796	INCOME SUBJECT TO OREGON TAX	35,040,075	(361,677)
797			

798	IERCO TAXABLE INCOME	10,243,100	0
799	BONUS DEPRECIATION ADJUSTMENT	(8,399,464)	0
800	FEDERAL NOL	0	0
801	TOTAL STATE TAXABLE INCOME - OREGON	36,883,711	(361,677)
802	APPORTIONMENT FACTOR (0.45454550)	1,676,532	(16,440)
803	POST APPORTIONMENT M ITEMS	0	0
803	TOTAL TAXABLE INCOME - OREGON	1,676,532	(16,440)
804			
805	OREGON TAX AT 6.60% PERCENT	110,651	(1,085)
806	LESS: INVESTMENT TAX CREDIT	0	0
807			
808	STATE INCOME TAX ALLOWED - OREGON	110,651	(1,085)
809	ADD : FIN 48 ADJUSTMENT	0	0
810	PRIOR YEARS' TAX ADJUSTMENT	166,851	0
811			
812	STATE INCOME TAX PAID - OREGON	277,502	(1,085)
813			
814	*** TABLE 12 - IDAHO STATE INCOME TAXES ***		
815			
816	NET OPERATING INCOME BEFORE TAXES - IDAHO	202,855,837	(361,677)
817			
818	ALLOWANCE FOR AFUDC	31,829,021	0
819			
820	STATE INCOME TAX ADJUSTMENTS - PLANT	(155,996,168)	0
821	STATE INCOME TAX ADJUSTMENTS - OTHER	(46,425,081)	0
822	STATE INCOME TAX ADJUSTMENTS	(202,421,249)	0
823			
824	INCOME SUBJECT TO IDAHO TAX	32,263,609	(361,677)
825			
826	IERCO TAXABLE INCOME	10,243,100	0
827	BONUS DEPRECIATION ADJUSTMENT	71,781,388	0
828	FEDERAL NOL	0	0
829	TOTAL STATE TAXABLE INCOME - IDAHO	114,288,097	(361,677)
830			
831	IDAHO TAX AT 5.9 PERCENT	6,742,998	(21,339)
832	LESS: INVESTMENT TAX CREDIT	0	0
833			
834	STATE INCOME TAX ALLOWED - IDAHO	6,742,998	(21,339)

835	ADD : FIN 48 ADJUSTMENT	0	0
836	PRIOR YEARS' TAX ADJUSTMENT	(1,086,165)	0
837	STATE INCOME TAX PAID - IDAHO	5,656,833	(21,339)
838			
839			
840	OTHER STATES' INCOME TAX		
841	INCOME SUBJECT TO TAX	32,263,609	(361,677)
842			
843	IERCO TAXABLE INCOME	10,243,100	0
844	BONUS DEPRECIATION ADJUSTMENT	0	0
845	FEDERAL NOL	0	0
846	TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES	42,506,709	(361,677)
847	POST APPORTIONMENT M ITEMS	0	0
848	TOTAL TAXABLE INCOME-OTHER STATES	42,506,709	(361,677)
848			
849	OTHER TAX AT 0.1 PERCENT	42,507	(362)
850	ADD: FIN 48 ADJUSTMENT	0	0
851	PRIOR YEARS' TAX ADJUSTMENT	9,268	0
852	OTHER STATES' INCOME TAX PAID	51,775	(362)
853	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
854	STEAM POWER GENERATION		
855	500-513 / TOTAL STEAM GENERATION	368,150	0
856	HYDRAULIC POWER GENERATION		
857	535 / SUPERVISION & ENGINEERING	4,727,264	0
858	536 / WATER FOR POWER	788,710	0
859	537 / HYDRAULIC EXPENSES	6,045,469	0
860	538 / ELECTRIC EXPENSES	1,281,251	0
861	539 / MISCELLANEOUS EXPENSES	3,594,020	0
862	540 / RENTS	0	0
863	TOTAL HYDRAULIC OPERATION EXPENSES	16,436,714	0
864	541 / SUPERVISION & ENGINEERING	102,590	0
865	542 / STRUCTURES	760,748	0
866	543 / RESERVOIRS, DAMS & WATERWAYS	333,602	0
867	544 / ELECTRIC PLANT	1,614,775	0
868	545 / MISCELLANEOUS HYDRAULIC PLANT	1,605,460	0
869	TOTAL HYDRAULIC MAINTENANCE EXPENSES	4,417,175	0
870	TOTAL HYDRAULIC GENERATION EXPENSES	20,853,889	0
871	OTHER POWER GENERATION		

872	546 / SUPERVISION & ENGINEERING	565,107	0
873	548 / GENERATING EXPENSES	2,547,262	0
874	549 / MISCELLANEOUS EXPENSES	427,618	0
875	550 / RENTS	0	0
876	TOTAL OTHER POWER OPER EXPENSES	3,539,987	0
877			
878	551 / SUPERVISION & ENGINEERING	0	0
879	552 / STRUCTURES	197,345	0
880	553 / GENERATING & ELECTRIC PLANT	34,519	0
881	554 / MISCELLANEOUS EXPENSES	313,384	0
882	TOTAL OTHER POWER MAINT EXPENSES	545,248	0
883	TOTAL OTHER POWER GENERATION EXP	4,085,235	0
884	555 / PURCHASE POWER	0	0
885	556 / LOAD CONTROL & DISPATCHING EXPENSES	54	0
886	557 / OTHER EXPENSES	3,046,829	0
887	TOTAL OTHER POWER SUPPLY EXPENSES	3,046,883	0
888			
889	TOTAL PRODUCTION EXPENSES	28,354,157	0
890			
891	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
892			
893	TRANSMISSION EXPENSES		
894	560 / SUPERVISION & ENGINEERING	2,217,565	0
895	561 / LOAD DISPATCHING	2,550,991	0
896	562 / STATION EXPENSES	2,000,647	0
897	563 / OVERHEAD LINE EXPENSES	380,919	0
898	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	0	0
899	566 / MISCELLANEOUS EXPENSES	0	0
900	567 / RENTS	0	0
901	TOTAL TRANSMISSION OPERATION	7,150,122	0
902	568 / SUPERVISION & ENGINEERING	52,214	0
903	569 / STRUCTURES	748,310	0
904	570 / STATION EQUIPMENT	1,808,014	0
905	571 / OVERHEAD LINES	874,423	0
906	573 / MISCELLANEOUS PLANT	0	0
907	TOTAL TRANSMISSION MAINTENANCE	3,482,961	0
908	TOTAL TRANSMISSION EXPENSES	10,633,083	0
909			

910	DISTRIBUTION EXPENSES		
911	580 / SUPERVISION & ENGINEERING	3,249,141	0
912	581 / LOAD DISPATCHING	3,351,729	0
913	582 / STATION EXPENSES	859,346	0
914	583 / OVERHEAD LINE EXPENSES	2,796,881	0
915	584 / UNDERGROUND LINE EXPENSES	1,160,395	0
916	585 / STREET LIGHTING & SIGNAL SYSTEMS	60,646	0
917	586 / METER EXPENSES	3,349,541	0
918	587 / CUSTOMER INSTALLATIONS EXPENSE	523,997	0
919	588 / MISCELLANEOUS EXPENSES	4,091,372	0
920	589 / RENTS	268	0
921	TOTAL DISTRIBUTION OPERATION	19,443,316	0
922	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
923			
924			
925	590 / SUPERVISION & ENGINEERING	7,020	0
926	591 / STRUCTURES	0	0
927	592 / STATION EQUIPMENT	2,293,302	0
928	593 / OVERHEAD LINES	4,454,053	0
929	594 / UNDERGROUND LINES	438,967	0
930	595 / LINE TRANSFORMERS	23,117	0
931	596 / STREET LIGHTING & SIGNAL SYSTEMS	271,951	0
932	597 / METERS	636,956	0
933	598 / MISCELLANEOUS PLANT	215,623	0
934	TOTAL DISTRIBUTION MAINTENANCE	8,340,989	0
935	TOTAL DISTRIBUTION EXPENSES	27,784,305	0
936			
937	CUSTOMER ACCOUNTING EXPENSES		
938	901 / SUPERVISION	420,820	0
939	902 / METER READING	1,041,246	0
940	903 / CUSTOMER RECORDS & COLLECTIONS	9,684,033	0
941	904 / UNCOLLECTIBLE ACCOUNTS	0	0
942	905 / MISC EXPENSES	0	0
943	TOTAL CUSTOMER ACCOUNTING EXPENSES	11,146,099	0
944			
945	CUSTOMER SERVICES & INFORMATION EXPENSES		
946	907 / SUPERVISION	620,926	0
947	908 / CUSTOMER ASSISTANCE	4,138,608	0

948	909 / INFORMATION & INSTRUCTIONAL	0	0
949	910 / MISCELLANEOUS EXPENSES	304,318	0
950	TOTAL CUST SERV & INFORMATN EXPENSES	5,063,852	0
951			
952	SALES EXPENSES		
953	912 / DEMO & SELLING EXPENSES	0	0
954	TOTAL SALES EXPENSES	0	0
955	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
956			
957	ADMINISTRATIVE & GENERAL EXPENSES		
958	920 / ADMINISTRATIVE & GENERAL SALARIES	45,198,050	0
959	921 / OFFICE SUPPLIES	229,905	0
960	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	0	0
961	923 / OUTSIDE SERVICES	0	0
962	924 / PROPERTY INSURANCE		0
963	PRODUCTION - STEAM	0	0
964	ALL RISK & MISCELLANEOUS	272,794	0
965	TOTAL ACCOUNT 924	272,794	
966			
967	925 / INJURIES & DAMAGES	119,002	0
968	926 / EMPLOYEE PENSIONS & BENEFITS	0	0
969	927 / FRANCHISE REQUIREMENTS	0	0
970	928 / REGULATORY COMMISSION EXPENSES		
971	FERC ADMIN ASSESSMENTS	0	0
972	FERC RATE CASE EXPENSE	0	0
973	SEC EXPENSES	0	0
974	IDAHO PUC - RATE CASE	0	0
975	- OTHER	0	0
976	OREGON PUC - RATE CASE	0	0
977	-OTHER	0	0
978	TOTAL ACCOUNT 928	0	0
979			
980	929 / DUPLICATE CHARGES	0	0
981	930.1 / GENERAL ADVERTISING	0	0
982	930.2 / MISCELLANEOUS EXPENSES	149,893	0
983	931 / RENTS	0	0
984	935 / GENERAL PLANT MAINTENANCE	963,324	0
985	TOTAL ADMIN & GENERAL EXPENSES	46,932,968	0

986

TOTAL OPER & MAINT EXPENSES

129,914,464

0

IDAHO POWER COMPANY
SUPPORT FOR ALLOCATED COST OF SERVICE STUDY

TWELVE MONTHS ENDED DECEMBER 31, 2015

(F) <u>ANNL.</u> <u>ADJUST.</u>	(H) <u>OTHER TYPE I</u> <u>ADJUST.</u>	(I) <u>FERC</u> <u>ADJUST.</u>	(K) <u>ACTUAL</u> <u>PER OPUC</u>	(M) <u>TYPE II</u> <u>PER OPUC</u>
0	0	0	0	0
1,738,434	0	0	0	0
18,277	0	0	0	0
(1,756,711)	0	0	0	0
0	0	0	0	0
0	0	0	0	(620,120)
0	0	0	(7,090,431)	0
0	(23,523,330)	(586,360)	14,175,429	(4,486,052)
0	0	0	0	0
0	0	0	0	0
(1,756,711)	(23,523,330)	(586,360)	7,084,998	(3,865,932)
0	0	0	0	(105,783,978)
0	1,304,085	0	0	0
0	1,304,085	0	0	(105,783,978)
688,175	44,829,222	0	0	(112,839,484)
3,476,869	0	0	0	0
36,555	97,422	0	0	0
0	0	0	0	0
0	0	0	0	563,429
0	0	0	0	0

0	(930,076)	0	0	(1,240,239)
0	0	0	0	0
(1,377,914)	(14,146,000)	0	0	3,332,323
(264,701)	2,229,264	0	0	640,147
2,558,984	32,079,832	0	0	(109,543,824)
(2,558,984)	(30,775,747)	0	0	3,759,846
0	0	0	0	0
(2,558,984)	(30,775,747)	0	0	3,759,846

(1,756,711)	(23,523,330)	(586,360)	7,084,998	(3,865,932)
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0	0	0	0	(105,783,978)
0	1,304,085	0	0	0
0	1,304,085	0	0	(105,783,978)

688,175	44,829,222	0	0	(112,839,484)
3,476,869	0	0	0	0
36,555	97,422	0	0	0
0	0	0	0	0
0	0	0	0	563,429
0	0	0	0	0
0	(930,076)	0	0	(1,240,239)
0	0	0	0	0
(1,377,914)	(14,146,000)	0	0	3,332,323
(264,701)	2,229,264	0	0	640,147
2,558,984	32,079,832	0	0	(109,543,824)
(2,558,984)	(30,775,747)	0	0	3,759,846
0	0	0	0	0
(2,558,984)	(30,775,747)	0	0	3,759,846

0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
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0	0	0	0	0
0	0	0	0	0
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0	0	0	0	0

0 0 0 0 0

0 0 0 0 0

583,898	0	0	0	0
80,701	0	0	0	0
2,693	0	0	0	0
667,292	0	0	0	0

693	0	0	0	0
14,796	0	0	0	0
(9,264)	0	0	0	0
115,000	0	0	0	0
129,576	0	0	0	0

140,849	0	0	0	0
0	0	0	0	0
391,650	0	0	0	0
722	0	0	0	0
3,437	0	0	0	0
83,293	0	0	0	0
84,649	0	0	0	0
21,287	0	0	0	0
7,340	0	0	0	0
75,026	0	0	0	0
143,009	0	0	0	0
8,514	0	0	0	0
92,326	0	0	0	0
99	0	0	0	0
210	0	0	0	0
519,912	0	0	0	0
0	0	0	0	0
14,882	0	0	0	0
107,235	0	0	0	0
1,014	0	0	0	0
2,766	0	0	0	0
604	0	0	0	0
4,432	0	0	0	0
0	0	0	0	0
17,394	0	0	0	0
11,253	0	0	0	0
159,580	0	0	0	0
0	0	0	0	0
1,738,434	0	0	0	0
0	0	0	0	0

0	0	0	0	0
0	0	0	0	0
0	0	0	(2,133,107)	0
0	0	0	(4,046,202)	0
0	0	0	(3,577,145)	0
0	0	0	(77,539)	0
0	0	0	(3,660,261)	0
0	0	0	(4,351,298)	0
0	0	0	(17,845,551)	0
0	586,360	(586,360)	32,020,980	(4,486,052)
0	(23,523,330)	(586,360)	14,175,429	(4,486,052)
(1,756,711)	(23,523,330)	(586,360)	14,175,429	(3,865,932)
(1,756,711)	(23,523,330)	(586,360)	14,175,429	(3,865,932)
0	0	0	(109,962)	0
0	0	0	(1,036,097)	0
0	0	0	(384,466)	0
0	0	0	(32,400)	0
0	0	0	(1,542,879)	0
0	0	0	(625,881)	0
0	0	0	(3,285,962)	0
0	0	0	(72,785)	0
0	0	0	(7,090,431)	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
44	(821)	0	0	0	0
0	0	0	0	0	0
1,882	(35,392)	0	0	(39,670,256)	
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,882	(35,392)	0	0	(39,670,256)	
24,157	(454,459)	0	0	0	0
0	(75,823)	0	0	0	0
4,030	0	0	0	0	0
4,030	(75,823)	0	0	0	0
30,893	(581,185)	0	0	0	0

6,547	(123,174)	0	0	0
0	0	0	0	0
6,547	(123,174)	0	0	0
18,366	(345,513)	0	0	0
0	0	0	0	0
83,993	(1,580,154)	0	0	0
524	(9,863)	0	0	0
3,887	(73,135)	0	0	0
1,705	(32,071)	0	0	0
8,252	(155,237)	0	0	0
0	0	0	0	0
8,252	(155,237)	0	0	0
8,204	(154,342)	0	0	0
22,572	(424,648)	0	0	0
106,565	(2,004,802)	0	0	0
2,888	(54,327)	0	0	0
0	0	0	0	0
0	0	0	0	(10,219,336)
0	0	0	0	(10,219,336)
13,017	(244,883)	0	0	0
0	0	0	0	0
13,017	(244,883)	0	0	0
2,185	(41,109)	0	0	0

0	0	0	0	0	0	
18,090	(340,319)	0	0	(10,219,336)		
0	0	0	0	0	0	
1,008	(18,972)	0	0	0	0	
176	(3,319)	0	0	0	0	
0	0	0	0	0	0	
176	(3,319)	0	0	0	0	
1,601	(30,127)	0	0	0	0	
2,785	(52,418)	0	0	0	0	
20,875	(392,737)	0	0	(10,219,336)		
0	0	0	0	0	0	
0	0	0	0	(30,596,443)		
0	0	0	0	(30,596,443)		
0	(2,815,124)	0	0	0	0	
0	23,463,509	0	0	20,226,562		
0	20,648,385	0	0	20,226,562		
0	20,648,385	0	0	(10,369,881)		0
0	(5)	0	0	0	0	
0	35,802,498	0	0	(50,274,347)		
0	0	0	0	(2,293,931)		
15,570	(292,914)	0	0	0	0	
15,570	35,509,584	0	0	(52,568,278)		
15,570	56,157,964	0	0	(62,938,159)		

144,892	53,725,033	0	0	(112,827,751)
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11,332	(213,187)	0	0	0
13,036	(245,241)	0	0	0
10,223	(192,334)	0	0	0
1,947	(36,620)	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

36,538	(687,382)	0	0	0
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267	(5,020)	0	0	0
3,824	(71,939)	0	0	0
9,239	(173,815)	0	0	0
4,468	(84,063)	0	0	0
0	0	0	0	0

17,798	(334,837)	0	0	0
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54,336	(1,022,219)	0	0	0
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16,603	(312,358)	0	0	0
17,128	(322,221)	0	0	0
4,391	(82,614)	0	0	0
14,292	(268,880)	0	0	0
5,930	(111,555)	0	0	0
310	(5,830)	0	0	0
17,116	(322,010)	0	0	0

2,678	(50,375)	0	0	0
20,907	(393,327)	0	0	0
1	(26)	0	0	0
99,356	(1,869,196)	0	0	0
36	(675)	0	0	0
0	0	0	0	0
11,719	(220,468)	0	0	0
22,761	(428,193)	0	0	0
2,243	(42,200)	0	0	0
118	(2,222)	0	0	0
1,390	(26,144)	0	0	0
3,255	(61,234)	0	0	0
1,102	(20,729)	0	0	0
42,624	(801,865)	0	0	0
141,980	(2,671,061)	0	0	0
2,150	(40,456)	0	0	0
5,321	(100,101)	0	0	0
49,486	(930,981)	0	0	0
0	0	0	0	(11,733)
0	0	0	0	0
56,957	(1,071,538)	0	0	(11,733)
3,173	(59,693)	0	0	0
0	0	0	0	0
21,149	(397,868)	0	0	0
21,149	(397,868)	0	0	0
0	0	0	0	0
1,555	(29,256)	0	0	0
25,877	(486,817)	0	0	0
0	0	0	0	0

4,923	(92,610)	0	0	0	
264,133	(5,130,038)	0	0	0	
0	1,485,862	0	0	0	
688,175	44,829,222	0	0	(112,839,484)	0
1,167,796	0	0	0	0	
161,402	0	0	0	0	
5,387	0	0	0	0	
1,334,585	0	0	0	0	
1,386	0	0	0	0	
29,592	0	0	0	0	
(18,527)	0	0	0	0	
230,000	0	0	0	0	
259,152	0	0	0	0	
281,698	0	0	0	0	
(1)	0	0	0	0	
783,300	0	0	0	0	
1,444	0	0	0	0	
6,873	0	0	0	0	
166,586	0	0	0	0	
169,297	0	0	0	0	
42,575	0	0	0	0	
14,679	0	0	0	0	
150,051	0	0	0	0	
286,019	0	0	0	0	
17,028	0	0	0	0	
184,653	0	0	0	0	
199	0	0	0	0	
420	0	0	0	0	

1,039,824	0	0	0	0
0	0	0	0	0
29,765	0	0	0	0
214,470	0	0	0	0
2,028	0	0	0	0
5,531	0	0	0	0
1,208	0	0	0	0
8,864	0	0	0	0
0	0	0	0	0
34,789	0	0	0	0
22,505	0	0	0	0
319,160	0	0	0	0
0	0	0	0	0
3,476,869	0	0	0	0
0	0	0	0	0
3,476,869	0	0	0	0
36,555	0	0	0	0
0	0	0	0	0
0	97,422	0	0	0
36,555	97,422	0	0	0
3,513,424	97,422	0	0	0
0	0	0	0	0
(14,633,862)	0	0	0	0
(93,143)	0	0	0	0

15,336,530

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(3,667)

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(41,065)

(609,525)

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488,968

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563,429

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0	(4,430,753)	0	0	(1,240,239)
0	3,500,678	0	0	0
0	(930,076)	0	0	(1,240,239)
0	0	0	0	0
(1,377,914)	(14,146,000)	0	0	3,332,323
(247,894)	2,382,015	0	0	599,503
(12,605)	(114,564)	0	0	30,483
(4,202)	(38,188)	0	0	10,161
(264,701)	2,229,264	0	0	640,147
0	1,304,085	0	0	(105,783,978)
688,175	44,829,222	0	0	(112,839,484)
3,476,869	0	0	0	0
36,555	97,422	0	0	0
0	0	0	0	0
0	0	0	0	563,429
0	0	0	0	0
4,201,599	44,926,644	0	0	(112,276,056)
0	0	0	0	0
(4,201,599)	(43,622,559)	0	0	6,492,078

0	4,050,887	0	0	(155,569)
0	0	0	0	0
0	4,050,887	0	0	(155,569)
(4,201,599)	(47,673,446)	0	0	6,647,647
0	(31,829,021)	0	0	0
0	0	0	0	3,513,424
0	35,719,095	0	0	0
0	35,719,095	0	0	3,513,424
(4,201,599)	(43,783,372)	0	0	10,161,071
(264,701)	1,286,728	0	0	640,147
(3,936,898)	(45,070,100)	0	0	9,520,923
(1,377,914)	(15,774,535)	0	0	3,332,323
0	0	0	0	0
0	1,628,535	0	0	0
(1,377,914)	(14,146,000)	0	0	3,332,323
(4,201,599)	(47,673,446)	0	0	6,647,647
0	(31,829,021)	0	0	0
0	0	0	0	3,513,424
0	35,719,095	0	0	0
0	35,719,095	0	0	3,513,424
0	0	0	0	0
0	3,890,074	0	0	3,513,424
(4,201,599)	(43,783,372)	0	0	10,161,071

0	0	0	0	0
0	(0)	0	0	0
0	0	0	0	0
(4,201,599)	(43,783,372)	0	0	10,161,071
(190,982)	(1,990,153)	0	0	461,867
0	0	0	0	0
(190,982)	(1,990,153)	0	0	461,867
(12,605)	(131,350)	0	0	30,483
0	0	0	0	0
(12,605)	(131,350)	0	0	30,483
0	0	0	0	0
0	16,786	0	0	0
(12,605)	(114,564)	0	0	30,483
(4,201,599)	(47,673,446)	0	0	6,647,647
0	(31,829,021)	0	0	0
0	0	0	0	3,513,424
0	35,719,095	0	0	0
0	35,719,095	0	0	3,513,424
(4,201,599)	(43,783,372)	0	0	10,161,071
0	0	0	0	0
0	(0)	0	0	0
0	0	0	0	0
(4,201,599)	(43,783,372)	0	0	10,161,071
(247,894)	(2,583,219)	0	0	599,503
0	(4,045,080)	0	0	0
(247,894)	1,461,861	0	0	599,503

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JDY

TOTAL SYSTEM PER BOOKS	TOTAL W/SYSTEM ADJUST.	TOTAL W/FERC ADJUST.	TOTAL W/IPUC ADJUST.	TOTAL W/OPUC ACTUALS	TOTAL W/OPUC TYPE I ADJ.
(=COL. D)	(=COLS. D:H)	(=COLS. D:H+I)	(=COLS. D:H+J)	(=COLS. D+K)	=COLS. D:E+H+K:L
5,323,296,789	5,323,296,789	5,323,296,789	5,323,296,789	5,323,296,789	5,323,296,789
2,030,379,929	2,032,118,363	2,032,118,363	2,032,118,363	2,030,379,929	2,030,379,929
25,171,151	25,189,428	25,189,428	25,189,428	25,171,151	25,171,151
3,267,745,709	3,265,988,998	3,265,988,998	3,265,988,998	3,267,745,709	3,267,745,709
4,573,212	4,573,212	4,573,212	4,573,212	4,573,212	4,573,212
447,665,210	447,665,210	447,665,210	210,750,024	447,665,210	447,665,210
7,090,431	7,090,431	7,090,431	0	0	0
131,684,726	108,161,397	107,575,036	89,729,485	145,860,155	122,336,825
33,867,193	33,867,193	33,867,193	33,867,193	33,867,193	33,867,193
83,953,894	83,953,894	83,953,894	83,953,894	83,953,894	83,953,894
3,072,103,532	3,046,823,491	3,046,237,131	3,258,216,334	3,079,188,529	3,055,665,200
1,181,925,315	1,181,925,315	1,181,925,315	1,181,925,315	1,181,925,315	1,181,925,315
84,276,131	55,048,325	55,048,325	55,048,325	84,276,131	55,048,325
1,266,201,446	1,236,973,640	1,236,973,640	1,236,973,640	1,266,201,446	1,236,973,640
800,524,504	815,871,687	815,871,687	815,871,687	800,524,504	815,183,512
130,931,146	134,408,015	134,408,015	134,408,015	130,931,146	130,931,146
6,998,504	7,132,481	7,132,481	7,132,481	6,998,504	7,095,926
232,049	232,049	232,049	232,049	232,049	232,049
32,808,302	32,808,302	32,808,302	32,808,302	32,808,302	32,808,302
82,611	82,611	82,611	82,611	82,611	82,611

28,183,818	27,253,742	27,253,742	27,253,742	28,183,818	27,253,742
492,099	492,099	492,099	492,099	492,099	492,099
12,593,365	(3,049,162)	(3,049,162)	(3,046,114)	12,593,365	(1,671,247)
5,986,110	7,927,887	7,927,887	7,919,179	5,986,110	8,192,587
1,018,832,506	1,023,159,710	1,023,159,710	1,023,154,050	1,018,832,506	1,020,600,726
247,368,940	213,813,930	213,813,930	213,819,590	247,368,940	216,372,913
6,659,942	6,659,942	6,659,942	6,659,942	6,659,942	6,659,942
254,028,882	220,473,872	220,473,872	220,479,532	254,028,882	223,032,855
8.269%	7.236%	7.238%	6.767%	8.250%	7.299%

3,072,103,532	3,046,823,491	3,046,237,131	3,258,216,334	3,079,188,529	3,055,665,200
1,181,925,315	1,181,925,315	1,181,925,315	1,181,925,315	1,181,925,315	1,181,925,315
84,276,131	55,048,325	55,048,325	55,048,325	84,276,131	55,048,325
1,266,201,446	1,236,973,640	1,236,973,640	1,236,973,640	1,266,201,446	1,236,973,640

800,524,504	815,871,687	815,871,687	815,871,687	800,524,504	815,183,512
130,931,146	134,408,015	134,408,015	134,408,015	130,931,146	130,931,146
6,998,504	7,132,481	7,132,481	7,132,481	6,998,504	7,095,926
232,049	232,049	232,049	232,049	232,049	232,049
32,808,302	32,808,302	32,808,302	32,808,302	32,808,302	32,808,302
82,611	82,611	82,611	82,611	82,611	82,611
28,183,818	27,253,742	27,253,742	27,253,742	28,183,818	27,253,742
492,099	492,099	492,099	492,099	492,099	492,099
12,593,365	(3,049,162)	(3,049,162)	(3,046,114)	12,593,365	(1,671,247)
5,986,110	7,927,887	7,927,887	7,919,179	5,986,110	8,192,587
1,018,832,506	1,023,159,710	1,023,159,710	1,023,154,050	1,018,832,506	1,020,600,726
247,368,940	213,813,930	213,813,930	213,819,590	247,368,940	216,372,913
6,659,942	6,659,942	6,659,942	6,659,942	6,659,942	6,659,942
254,028,882	220,473,872	220,473,872	220,479,532	254,028,882	223,032,855
8.269%	7.236%	7.238%	6.767%	8.250%	7.299%

5,703	5,703	5,703	5,703	5,703	5,703
29,607,581	29,607,581	29,607,581	29,607,581	29,607,581	29,607,581
30,049,311	30,049,311	30,049,311	30,049,311	30,049,311	30,049,311
59,662,595	59,662,595	59,662,595	59,662,595	59,662,595	59,662,595
1,023,732,342	1,023,732,342	1,023,732,342	1,023,732,342	1,023,732,342	1,023,732,342
770,058,269	770,058,269	770,058,269	770,058,269	770,058,269	770,058,269
549,872,058	549,872,058	549,872,058	549,872,058	549,872,058	549,872,058
2,343,662,670	2,343,662,670	2,343,662,670	2,343,662,670	2,343,662,670	2,343,662,670
36,198,419	36,198,419	36,198,419	36,198,419	36,198,419	36,198,419
0	0	0	0	0	0
36,198,419	36,198,419	36,198,419	36,198,419	36,198,419	36,198,419
75,594,621	75,594,621	75,594,621	75,594,621	75,594,621	75,594,621
658	658	658	658	658	658
75,595,279	75,595,279	75,595,279	75,595,279	75,595,279	75,595,279

404,519,782	404,519,782	404,519,782	404,519,782	404,519,782	404,519,782
111,594	111,594	111,594	111,594	111,594	111,594
404,631,376	404,631,376	404,631,376	404,631,376	404,631,376	404,631,376

172,127,469	172,127,469	172,127,469	172,127,469	172,127,469	172,127,469
0	0	0	0	0	0
172,127,469	172,127,469	172,127,469	172,127,469	172,127,469	172,127,469

147,572,509	147,572,509	147,572,509	147,572,509	147,572,509	147,572,509
33,842	33,842	33,842	33,842	33,842	33,842
147,606,351	147,606,351	147,606,351	147,606,351	147,606,351	147,606,351

199,966,547	199,966,547	199,966,547	199,966,547	199,966,547	199,966,547
26,495	26,495	26,495	26,495	26,495	26,495
199,993,042	199,993,042	199,993,042	199,993,042	199,993,042	199,993,042

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

1,036,542,201	1,036,542,201	1,036,542,201	1,036,542,201	1,036,542,201	1,036,542,201
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5,335,315	5,335,315	5,335,315	5,335,315	5,335,315	5,335,315
33,805,598	33,805,598	33,805,598	33,805,598	33,805,598	33,805,598
208,394,796	208,394,796	208,394,796	208,394,796	208,394,796	208,394,796
242,732,282	242,732,282	242,732,282	242,732,282	242,732,282	242,732,282
127,830,116	127,830,116	127,830,116	127,830,116	127,830,116	127,830,116
47,317,840	47,317,840	47,317,840	47,317,840	47,317,840	47,317,840
222,315,690	222,315,690	222,315,690	222,315,690	222,315,690	222,315,690

503,766,410	503,766,410	503,766,410	503,766,410	503,766,410	503,766,410
58,081,267	58,081,267	58,081,267	58,081,267	58,081,267	58,081,267
82,386,872	82,386,872	82,386,872	82,386,872	82,386,872	82,386,872
2,932,672	2,932,672	2,932,672	2,932,672	2,932,672	2,932,672
4,528,803	4,528,803	4,528,803	4,528,803	4,528,803	4,528,803
1,539,427,661	1,539,427,661	1,539,427,661	1,539,427,661	1,539,427,661	1,539,427,661
16,582,731	16,582,731	16,582,731	16,582,731	16,582,731	16,582,731
108,804,736	108,804,736	108,804,736	108,804,736	108,804,736	108,804,736
47,916,734	47,916,734	47,916,734	47,916,734	47,916,734	47,916,734
73,603,927	73,603,927	73,603,927	73,603,927	73,603,927	73,603,927
2,035,029	2,035,029	2,035,029	2,035,029	2,035,029	2,035,029
7,832,616	7,832,616	7,832,616	7,832,616	7,832,616	7,832,616
12,738,074	12,738,074	12,738,074	12,738,074	12,738,074	12,738,074
13,828,348	13,828,348	13,828,348	13,828,348	13,828,348	13,828,348
54,885,421	54,885,421	54,885,421	54,885,421	54,885,421	54,885,421
5,774,046	5,774,046	5,774,046	5,774,046	5,774,046	5,774,046
344,001,662	344,001,662	344,001,662	344,001,662	344,001,662	344,001,662
5,323,296,789	5,323,296,789	5,323,296,789	5,323,296,789	5,323,296,789	5,323,296,789
539,926,174	540,510,072	540,510,072	540,510,072	539,926,174	539,926,174
396,581,941	396,662,642	396,662,642	396,662,642	396,581,941	396,581,941
77,467,639	77,470,332	77,470,332	77,470,332	77,467,639	77,467,639
1,013,975,755	1,014,643,047	1,014,643,047	1,014,643,047	1,013,975,755	1,013,975,755
7,434,163	7,434,856	7,434,856	7,434,856	7,434,163	7,434,163
25,323,897	25,338,693	25,338,693	25,338,693	25,323,897	25,323,897
112,764,656	112,755,392	112,755,392	112,755,392	112,764,656	112,764,656
54,154,404	54,269,404	54,269,404	54,269,404	54,154,404	54,154,404
58,345,400	58,474,976	58,474,976	58,474,976	58,345,400	58,345,400

65,132,435	65,273,284	65,273,284	65,273,284	65,132,435	65,132,435
271,175	271,175	271,175	271,175	271,175	271,175
323,426,129	323,817,779	323,817,779	323,817,779	323,426,129	323,426,129

27,707	28,429	28,429	28,429	27,707	27,707
10,709,748	10,713,185	10,713,185	10,713,185	10,709,748	10,709,748
56,493,879	56,577,172	56,577,172	56,577,172	56,493,879	56,493,879
130,984,541	131,069,190	131,069,190	131,069,190	130,984,541	130,984,541
49,701,020	49,722,307	49,722,307	49,722,307	49,701,020	49,701,020
15,303,622	15,310,962	15,310,962	15,310,962	15,303,622	15,303,622
82,741,115	82,816,141	82,816,141	82,816,141	82,741,115	82,741,115
160,481,500	160,624,509	160,624,509	160,624,509	160,481,500	160,481,500
41,474,175	41,482,689	41,482,689	41,482,689	41,474,175	41,474,175
26,241,554	26,333,880	26,333,880	26,333,880	26,241,554	26,241,554
1,894,834	1,894,933	1,894,933	1,894,933	1,894,834	1,894,834
3,604,637	3,604,847	3,604,847	3,604,847	3,604,637	3,604,637
579,658,333	580,178,245	580,178,245	580,178,245	579,658,333	579,658,333

0	0	0	0	0	0
27,674,266	27,689,148	27,689,148	27,689,148	27,674,266	27,674,266
20,814,046	20,921,281	20,921,281	20,921,281	20,814,046	20,814,046
23,385,952	23,386,966	23,386,966	23,386,966	23,385,952	23,385,952
728,223	730,989	730,989	730,989	728,223	728,223
3,051,612	3,052,216	3,052,216	3,052,216	3,051,612	3,051,612
6,035,855	6,040,287	6,040,287	6,040,287	6,035,855	6,035,855
4,635,397	4,635,397	4,635,397	4,635,397	4,635,397	4,635,397
18,560,121	18,577,515	18,577,515	18,577,515	18,560,121	18,560,121
2,766,451	2,777,704	2,777,704	2,777,704	2,766,451	2,766,451
107,651,923	107,811,503	107,811,503	107,811,503	107,651,923	107,651,923

0	0	0	0	0	0
2,024,712,141	2,026,450,575	2,026,450,575	2,026,450,575	2,024,712,141	2,024,712,141

5,667,788	5,667,788	5,667,788	5,667,788	5,667,788	5,667,788
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2,030,379,929	2,032,118,363	2,032,118,363	2,032,118,363	2,030,379,929	2,030,379,929
9,815,226	9,815,881	9,815,881	9,815,881	9,815,226	9,815,226
15,355,925	15,373,547	15,373,547	15,373,547	15,355,925	15,355,925
25,171,151	25,189,428	25,189,428	25,189,428	25,171,151	25,171,151
2,055,551,080	2,057,307,791	2,057,307,791	2,057,307,791	2,055,551,080	2,055,551,080
3,267,745,709	3,265,988,998	3,265,988,998	3,265,988,998	3,267,745,709	3,267,745,709
0	0	0	0	0	0
4,573,212	4,573,212	4,573,212	4,573,212	4,573,212	4,573,212
4,573,212	4,573,212	4,573,212	4,573,212	4,573,212	4,573,212
(1,326,974)	(1,326,974)	(1,326,974)	(26,057,585)	(1,326,974)	(1,326,974)
(22,499,433)	(22,499,433)	(22,499,433)	(22,499,433)	(22,499,433)	(22,499,433)
(23,826,407)	(23,826,407)	(23,826,407)	(48,557,018)	(23,826,407)	(23,826,407)
0	0	0	0	0	0
446,677,631	446,677,631	446,677,631	254,746,787	446,677,631	446,677,631
24,813,986	24,813,986	24,813,986	4,560,255	24,813,986	24,813,986
447,665,210	447,665,210	447,665,210	210,750,024	447,665,210	447,665,210
2,815,507,287	2,813,750,576	2,813,750,576	3,050,665,762	2,815,507,287	2,815,507,287
57,476,586	33,366,896	33,366,896	33,366,896	57,476,586	33,366,896
				0	0
17,127,075	17,127,075	17,127,075	17,127,075	17,127,075	17,127,075
11,155,634	11,155,634	11,155,634	11,155,634	11,155,634	11,155,634
21,173,758	21,173,758	21,173,758	21,173,758	21,173,758	21,173,758

6,906,122	6,906,122	6,906,122	6,906,122	6,906,122	6,906,122
56,362,589	56,362,589	56,362,589	56,362,589	56,362,589	56,362,589
2,133,107	2,133,107	2,133,107	0	0	0
4,046,202	4,046,202	4,046,202	0	0	0
3,577,145	3,577,145	3,577,145	0	0	0
77,539	77,539	77,539	0	0	0
3,660,261	3,660,261	3,660,261	0	0	0
4,351,298	4,351,298	4,351,298	0	0	0
17,845,551	17,845,551	17,845,551	0	0	0
0	586,360	0	0	32,020,980	32,607,340
131,684,726	108,161,397	107,575,036	89,729,485	145,860,155	122,336,825
2,947,192,014	2,921,911,973	2,921,325,613	3,140,395,247	2,961,367,442	2,937,844,113
2,947,192,014	2,921,911,973	2,921,325,613	3,140,395,247	2,961,367,442	2,937,844,113
109,962	109,962	109,962	(926,136)	0	0
1,036,097	1,036,097	1,036,097	0	0	0
384,466	384,466	384,466	0	0	0
32,400	32,400	32,400	0	0	0
1,542,879	1,542,879	1,542,879	0	0	0
625,881	625,881	625,881	0	0	0
3,285,962	3,285,962	3,285,962	0	0	0
72,785	72,785	72,785	0	0	0
7,090,431	7,090,431	7,090,431	(926,136)	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0

5,473	5,473	5,473	5,473	5,473	5,473
573,388	573,388	573,388	573,388	573,388	573,388
3,266,661	3,266,661	3,266,661	3,266,661	3,266,661	3,266,661
666,978	666,978	666,978	666,978	666,978	666,978
261,628	261,628	261,628	261,628	261,628	261,628
11,632,907	11,632,907	11,632,907	11,632,907	11,632,907	11,632,907
17,358,636	17,358,636	17,358,636	17,358,636	17,358,636	17,358,636
446,876	446,876	446,876	446,876	446,876	446,876
786,315	786,315	786,315	786,315	786,315	786,315
34,998,862	34,998,862	34,998,862	34,998,862	34,998,862	34,998,862
0	0	0	0	0	0
(1,131,669)	(1,131,669)	(1,131,669)	(1,131,669)	(1,131,669)	(1,131,669)
34,998,862	34,998,862	34,998,862	34,998,862	34,998,862	34,998,862
85,032,776	85,032,776	85,032,776	85,032,776	85,032,776	85,032,776
1,207,501	1,207,501	1,207,501	1,207,501	1,207,501	1,207,501
(2,286,383)	(2,286,383)	(2,286,383)	(2,286,383)	(2,286,383)	(2,286,383)
83,953,894	83,953,894	83,953,894	83,953,894	83,953,894	83,953,894
3,073,235,201	3,047,955,160	3,047,368,800	3,258,421,868	3,080,320,198	3,056,796,869
1,151,038,054	1,151,038,054	1,151,038,054	1,151,038,054	1,151,038,054	1,151,038,054
0	0	0	0	0	0
30,887,261	30,887,261	30,887,261	30,887,261	30,887,261	30,887,261
1,181,925,315	1,181,925,315	1,181,925,315	1,181,925,315	1,181,925,315	1,181,925,315
0	1,304,085	1,304,085	1,304,085	0	1,304,085
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,119,479	4,119,479	4,119,479	4,119,479	4,119,479	4,119,479

11,395,069	11,395,069	11,395,069	11,395,069	11,395,069	11,395,069
14,854	14,854	14,854	14,854	14,854	14,854
2,416,257	2,416,257	2,416,257	2,416,257	2,416,257	2,416,257
1,071,454	1,071,454	1,071,454	1,071,454	1,071,454	1,071,454
400,000	400,000	400,000	400,000	400,000	400,000
1,508,704	1,508,704	1,508,704	1,508,704	1,508,704	1,508,704
7,437,701	7,437,701	7,437,701	7,437,701	7,437,701	7,437,701
608,939	608,939	608,939	608,939	608,939	608,939
0	0	0	0	0	0
24,852,978	24,852,978	24,852,978	24,852,978	24,852,978	24,852,978

7,523,648	7,523,648	7,523,648	7,523,648	7,523,648	7,523,648
846,846	846,846	846,846	846,846	846,846	846,846
15,758,878	15,758,878	15,758,878	15,758,878	15,758,878	15,758,878
0	0	0	0	0	0
0	0	0	0	0	0
30,531,891	0	0	0	30,531,891	0
498,481	498,481	498,481	498,481	498,481	498,481
68,940	68,940	68,940	68,940	68,940	68,940
0	0	0	0	0	0
67,672	67,672	67,672	67,672	67,672	67,672
7,318	7,318	7,318	7,318	7,318	7,318
55,303,674	24,771,783	24,771,783	24,771,783	55,303,674	24,771,783

84,276,131	55,048,325	55,048,325	55,048,325	84,276,131	55,048,325
1,266,201,446	1,236,973,640	1,236,973,640	1,236,973,640	1,266,201,446	1,236,973,640

1,287,886	1,255,153	1,255,153	1,255,153	1,287,886	1,253,315
131,286,356	131,286,356	131,286,356	131,286,356	131,286,356	131,286,356

0	0	0	0	0	0
9,791,611	9,791,611	9,791,611	9,791,611	9,791,611	9,791,611
9,791,611	9,791,611	9,791,611	9,791,611	9,791,611	9,791,611
0	0	0	0	0	0
1,262,175	1,262,175	1,262,175	1,262,175	1,262,175	1,262,175
1,262,175	1,262,175	1,262,175	1,262,175	1,262,175	1,262,175
6,676,269	6,675,492	6,675,492	6,675,492	6,676,269	6,675,448
432,038	432,038	432,038	432,038	432,038	432,038
150,736,335	150,702,825	150,702,825	150,702,825	150,736,335	150,700,943
126,992	126,992	126,992	126,992	126,992	126,992
878,072	878,072	878,072	878,072	878,072	878,072
0	0	0	0	0	0
13,861,559	13,861,559	13,861,559	13,861,559	13,861,559	13,861,559
13,861,559	13,861,559	13,861,559	13,861,559	13,861,559	13,861,559
0	0	0	0	0	0
5,412,553	5,412,553	5,412,553	5,412,553	5,412,553	5,412,553
5,412,553	5,412,553	5,412,553	5,412,553	5,412,553	5,412,553
6,923,252	6,923,252	6,923,252	6,923,252	6,923,252	6,923,252
27,202,428	27,202,428	27,202,428	27,202,428	27,202,428	27,202,428
177,938,763	177,905,253	177,905,253	177,905,253	177,938,763	177,903,371
5,798,402	5,368,100	5,368,100	5,368,100	5,798,402	5,343,943
2,594,651	2,518,828	2,518,828	2,518,828	2,594,651	2,518,828
6,475,696	6,479,726	6,479,726	6,479,726	6,475,696	6,475,696
9,070,347	8,998,554	8,998,554	8,998,554	9,070,347	8,994,524
14,907,949	14,357,657	14,357,657	14,357,657	14,907,949	14,326,764

1,281,251	1,164,624	1,164,624	1,164,624	1,281,251	1,158,077
342,257	342,257	342,257	342,257	342,257	342,257
1,623,508	1,506,881	1,506,881	1,506,881	1,623,508	1,500,334
5,675,338	5,348,191	5,348,191	5,348,191	5,675,338	5,329,825
235,266	235,266	235,266	235,266	235,266	235,266
37,310,810	35,814,649	35,814,649	35,814,649	37,310,810	35,730,656
120,335	110,996	110,996	110,996	120,335	110,472
1,120,484	1,051,236	1,051,236	1,051,236	1,120,484	1,047,349
575,444	545,078	545,078	545,078	575,444	543,373
1,614,775	1,467,790	1,467,790	1,467,790	1,614,775	1,459,538
1,041,154	1,041,154	1,041,154	1,041,154	1,041,154	1,041,154
2,655,929	2,508,944	2,508,944	2,508,944	2,655,929	2,500,692
2,860,095	2,713,957	2,713,957	2,713,957	2,860,095	2,705,753
7,332,287	6,930,211	6,930,211	6,930,211	7,332,287	6,907,639
44,643,097	42,744,860	42,744,860	42,744,860	44,643,097	42,638,295
646,633	595,194	595,194	595,194	646,633	592,306
3,406	3,406	3,406	3,406	3,406	3,406
54,941,236	54,941,236	54,941,236	54,941,236	54,941,236	54,941,236
54,944,642	54,944,642	54,944,642	54,944,642	54,944,642	54,944,642
2,547,262	2,315,396	2,315,396	2,315,396	2,547,262	2,302,379
2,056,645	2,056,645	2,056,645	2,056,645	2,056,645	2,056,645
4,603,907	4,372,041	4,372,041	4,372,041	4,603,907	4,359,024
934,376	895,452	895,452	895,452	934,376	893,267

0	0	0	0	0	0
61,129,558	60,807,329	60,807,329	60,807,329	61,129,558	60,789,239
0	0	0	0	0	0
363,695	345,731	345,731	345,731	363,695	344,723
34,519	31,376	31,376	31,376	34,519	31,200
37,390	37,390	37,390	37,390	37,390	37,390
71,909	68,766	68,766	68,766	71,909	68,590
1,270,217	1,241,691	1,241,691	1,241,691	1,270,217	1,240,090
1,705,821	1,656,188	1,656,188	1,656,188	1,705,821	1,653,403
62,835,379	62,463,517	62,463,517	62,463,517	62,835,379	62,442,642
732,297	732,297	732,297	732,297	732,297	732,297
85,524,643	85,524,643	85,524,643	85,524,643	85,524,643	85,524,643
86,256,940	86,256,940	86,256,940	86,256,940	86,256,940	86,256,940
2,815,124	0	0	0	2,815,124	0
128,524,540	151,988,049	151,988,049	151,988,049	128,524,540	151,988,049
131,339,664	151,988,049	151,988,049	151,988,049	131,339,664	151,988,049
217,596,604	238,244,989	238,244,989	238,244,989	217,596,604	238,244,989
2,436	2,431	2,431	2,431	2,436	2,431
14,471,849	50,274,347	50,274,347	50,274,347	14,471,849	50,274,347
2,293,931	2,293,931	2,293,931	2,293,931	2,293,931	2,293,931
3,849,465	3,572,121	3,572,121	3,572,121	3,849,465	3,556,551
20,615,245	56,140,399	56,140,399	56,140,399	20,615,245	56,124,829
238,214,285	294,387,819	294,387,819	294,387,819	238,214,285	294,372,249

523,631,524	577,501,449	577,501,449	577,501,449	523,631,524	577,356,557
4,136,382	3,934,527	3,934,527	3,934,527	4,136,382	3,923,195
2,938,551	2,706,346	2,706,346	2,706,346	2,938,551	2,693,310
2,633,328	2,451,217	2,451,217	2,451,217	2,633,328	2,440,994
967,338	932,665	932,665	932,665	967,338	930,718
6,279,133	6,279,133	6,279,133	6,279,133	6,279,133	6,279,133
2,365	2,365	2,365	2,365	2,365	2,365
3,084,849	3,084,849	3,084,849	3,084,849	3,084,849	3,084,849
20,041,946	19,391,102	19,391,102	19,391,102	20,041,946	19,354,564
157,051	152,298	152,298	152,298	157,051	152,031
932,618	864,503	864,503	864,503	932,618	860,679
3,286,329	3,121,753	3,121,753	3,121,753	3,286,329	3,112,514
2,935,312	2,855,717	2,855,717	2,855,717	2,935,312	2,851,249
0	0	0	0	0	0
7,311,310	6,994,271	6,994,271	6,994,271	7,311,310	6,976,473
27,353,256	26,385,373	26,385,373	26,385,373	27,353,256	26,331,037
4,289,300	3,993,545	3,993,545	3,993,545	4,289,300	3,976,942
3,897,253	3,592,160	3,592,160	3,592,160	3,897,253	3,575,032
1,339,544	1,261,321	1,261,321	1,261,321	1,339,544	1,256,930
3,968,009	3,713,421	3,713,421	3,713,421	3,968,009	3,699,129
2,889,346	2,783,721	2,783,721	2,783,721	2,889,346	2,777,791
87,956	82,436	82,436	82,436	87,956	82,126
4,769,220	4,464,326	4,464,326	4,464,326	4,769,220	4,447,210

784,157	736,460	736,460	736,460	784,157	733,782
6,041,032	5,668,612	5,668,612	5,668,612	6,041,032	5,647,705
262,071	262,046	262,046	262,046	262,071	262,045
28,327,888	26,558,048	26,558,048	26,558,048	28,327,888	26,458,692

10,627	9,988	9,988	9,988	10,627	9,952
0	0	0	0	0	0
3,630,618	3,421,869	3,421,869	3,421,869	3,630,618	3,410,150
14,203,471	13,798,039	13,798,039	13,798,039	14,203,471	13,775,278
604,456	564,499	564,499	564,499	604,456	562,256
36,603	34,499	34,499	34,499	36,603	34,381
486,847	462,093	462,093	462,093	486,847	460,703
767,988	710,009	710,009	710,009	767,988	706,754
289,620	269,993	269,993	269,993	289,620	268,891
20,030,230	19,270,989	19,270,989	19,270,989	20,030,230	19,228,365

48,358,118	45,829,037	45,829,037	45,829,037	48,358,118	45,687,057
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484,451	446,145	446,145	446,145	484,451	443,995
1,843,348	1,748,568	1,748,568	1,748,568	1,843,348	1,743,247
15,508,389	14,626,894	14,626,894	14,626,894	15,508,389	14,577,408
3,319,967	3,319,967	3,319,967	3,319,967	3,319,967	3,319,967
395	395	395	395	395	395
21,156,550	20,141,969	20,141,969	20,141,969	21,156,550	20,085,012

807,713	751,193	751,193	751,193	807,713	748,020
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256,416	256,416	256,416	256,416	256,416	256,416
37,350,573	6,441,963	6,441,963	6,441,963	37,350,573	6,420,814
37,606,989	6,698,379	6,698,379	6,698,379	37,606,989	6,677,230
424,680	424,680	424,680	424,680	424,680	424,680
735,553	707,852	707,852	707,852	735,553	706,297
39,574,935	8,582,104	8,582,104	8,582,104	39,574,935	8,556,227

79,720	79,720	79,720	79,720	79,720	79,720
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79,720	79,720	79,720	79,720	79,720	79,720
73,062,858	68,948,679	68,948,679	68,948,679	73,062,858	68,717,714
14,719,911	14,698,984	14,698,984	14,698,984	14,719,911	14,697,809
(26,120,468)	(26,120,468)	(26,120,468)	(26,120,468)	(26,120,468)	(26,120,468)
8,177,858	8,177,858	8,177,858	8,177,858	8,177,858	8,177,858
482,421	482,421	482,421	482,421	482,421	482,421
2,900,186	2,875,355	2,875,355	2,875,355	2,900,186	2,873,961
3,382,607	3,357,776	3,357,776	3,357,776	3,382,607	3,356,382
6,644,800	6,633,968	6,633,968	6,633,968	6,644,800	6,633,360
26,004,874	26,029,176	26,029,176	26,029,176	26,004,874	26,004,874
1,845,953	1,845,953	1,845,953	1,845,953	1,845,953	1,845,953
17,153,713	17,153,713	17,153,713	17,153,713	17,153,713	17,153,713
0	0	0	0	0	0
0	0	0	0	0	0
1,980,570	1,980,570	1,980,570	1,980,570	1,980,570	1,980,570
781,345	781,345	781,345	781,345	781,345	781,345
0	0	0	0	0	0
544,876	544,876	544,876	544,876	544,876	544,876
17,061	17,061	17,061	17,061	17,061	17,061
158,501	158,501	158,501	158,501	158,501	158,501
0	0	0	0	0	0
0	0	0	0	0	0
1,066	1,066	1,066	1,066	1,066	1,066
0	0	0	0	0	0
132,838	132,838	132,838	132,838	132,838	132,838
3,616,257	3,616,257	3,616,257	3,616,257	3,616,257	3,616,257
0	0	0	0	0	0
618,107	0	0	0	618,107	0
5,444,853	5,792,886	5,792,886	5,792,886	5,444,853	5,792,120
2,000	2,000	2,000	2,000	2,000	2,000
134,553,323	130,136,782	130,136,782	130,136,782	134,553,323	129,877,572

5,817,078	5,729,391	5,729,391	5,729,391	5,817,078	5,724,468
140,370,401	135,866,173	135,866,173	135,866,173	140,370,401	135,602,040

0	1,485,862	1,485,862	1,485,862	0	1,485,862
800,524,504	815,871,687	815,871,687	815,871,687	800,524,504	815,183,512

25,480,959	26,648,755	26,648,755	26,648,755	25,480,959	25,480,959
14,513,922	14,675,324	14,675,324	14,675,324	14,513,922	14,513,922
17,072,839	17,078,226	17,078,226	17,078,226	17,072,839	17,072,839
57,067,721	58,402,306	58,402,306	58,402,306	57,067,721	57,067,721

443,840	445,226	445,226	445,226	443,840	443,840
1,387,602	1,417,194	1,417,194	1,417,194	1,387,602	1,387,602
7,683,057	7,664,530	7,664,530	7,664,530	7,683,057	7,683,057
2,908,458	3,138,458	3,138,458	3,138,458	2,908,458	2,908,458
4,087,711	4,346,863	4,346,863	4,346,863	4,087,711	4,087,711
4,477,509	4,759,207	4,759,207	4,759,207	4,477,509	4,477,509
3,083	3,082	3,082	3,082	3,083	3,083
20,991,260	21,774,560	21,774,560	21,774,560	20,991,260	20,991,260

14,402	15,846	15,846	15,846	14,402	14,402
722,781	729,654	729,654	729,654	722,781	722,781
4,153,798	4,320,384	4,320,384	4,320,384	4,153,798	4,153,798
7,518,869	7,688,166	7,688,166	7,688,166	7,518,869	7,518,869
3,805,592	3,848,167	3,848,167	3,848,167	3,805,592	3,805,592
921,065	935,744	935,744	935,744	921,065	921,065
5,009,595	5,159,646	5,159,646	5,159,646	5,009,595	5,009,595
12,971,583	13,257,602	13,257,602	13,257,602	12,971,583	12,971,583
1,479,605	1,496,633	1,496,633	1,496,633	1,479,605	1,479,605
5,131,723	5,316,376	5,316,376	5,316,376	5,131,723	5,131,723
44,255	44,454	44,454	44,454	44,255	44,255
109,113	109,533	109,533	109,533	109,113	109,113

41,882,379	42,922,203	42,922,203	42,922,203	41,882,379	41,882,379
0	0	0	0	0	0
2,259,744	2,289,509	2,289,509	2,289,509	2,259,744	2,259,744
4,165,654	4,380,124	4,380,124	4,380,124	4,165,654	4,165,654
82,653	84,681	84,681	84,681	82,653	82,653
66,550	72,081	72,081	72,081	66,550	66,550
322,837	324,045	324,045	324,045	322,837	322,837
546,586	555,450	555,450	555,450	546,586	546,586
0	0	0	0	0	0
2,993,633	3,028,422	3,028,422	3,028,422	2,993,633	2,993,633
299,411	321,916	321,916	321,916	299,411	299,411
10,737,068	11,056,228	11,056,228	11,056,228	10,737,068	10,737,068
549,017	549,017	549,017	549,017	549,017	549,017
130,678,428	134,155,297	134,155,297	134,155,297	130,678,428	130,678,428
(296,299)	(296,299)	(296,299)	(296,299)	(296,299)	(296,299)
130,382,128	133,858,997	133,858,997	133,858,997	130,382,128	130,382,128
7,095,926	7,132,481	7,132,481	7,132,481	7,095,926	7,095,926
0	0	0	0	0	0
(97,422)	0	0	0	(97,422)	0
6,998,504	7,132,481	7,132,481	7,132,481	6,998,504	7,095,926
137,380,632	140,991,478	140,991,478	140,991,478	137,380,632	137,478,054
232,049	232,049	232,049	232,049	232,049	232,049
14,633,862	0	0	0	14,633,862	14,633,862
93,143	0	0	0	93,143	93,143

(15,336,530)	0	0	0	(15,336,530)	(15,336,530)
1,513,210	1,513,210	1,513,210	1,513,210	1,513,210	1,513,210
1,040,199	1,040,199	1,040,199	1,040,199	1,040,199	1,040,199
229,067	229,067	229,067	229,067	229,067	229,067
7,388,530	7,388,530	7,388,530	7,388,530	7,388,530	7,388,530
5,616,215	5,616,215	5,616,215	5,616,215	5,616,215	5,616,215
9,736,075	9,736,075	9,736,075	9,736,075	9,736,075	9,736,075
1,940,635	1,940,635	1,940,635	1,940,635	1,940,635	1,940,635
27,463,931	27,463,931	27,463,931	27,463,931	27,463,931	27,463,931
4,993	4,993	4,993	4,993	4,993	4,993
2,842,553	2,842,553	2,842,553	2,842,553	2,842,553	2,842,553
206,569	206,569	206,569	206,569	206,569	206,569
824,997	824,997	824,997	824,997	824,997	824,997
609,525	0	0	0	609,525	609,525
1,241,630	1,241,630	1,241,630	1,241,630	1,241,630	1,241,630
223,629	223,629	223,629	223,629	223,629	223,629
0	0	0	0	0	0
32,808,302	32,808,302	32,808,302	32,808,302	32,808,302	32,808,302
0	0	0	0	0	0
82,611	82,611	82,611	82,611	82,611	82,611
82,611	82,611	82,611	82,611	82,611	82,611

23,761,845	19,331,092	19,331,092	19,331,092	23,761,845	19,331,092
4,421,972	7,922,650	7,922,650	7,922,650	4,421,972	7,922,650
28,183,818	27,253,742	27,253,742	27,253,742	28,183,818	27,253,742

492,099	492,099	492,099	492,099	492,099	492,099
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12,593,365	(3,049,162)	(3,049,162)	(3,046,114)	12,593,365	(1,671,247)
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5,656,833	7,769,615	7,769,615	7,769,615	5,656,833	8,017,509
277,502	149,249	149,249	140,541	277,502	161,853
51,775	9,024	9,024	9,024	51,775	13,225
5,986,110	7,927,887	7,927,887	7,919,179	5,986,110	8,192,587

1,266,201,446	1,236,973,640	1,236,973,640	1,236,973,640	1,266,201,446	1,236,973,640
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800,524,504	815,871,687	815,871,687	815,871,687	800,524,504	815,183,512
130,931,146	134,408,015	134,408,015	134,408,015	130,931,146	130,931,146
6,998,504	7,132,481	7,132,481	7,132,481	6,998,504	7,095,926
232,049	232,049	232,049	232,049	232,049	232,049
32,808,302	32,808,302	32,808,302	32,808,302	32,808,302	32,808,302
82,611	82,611	82,611	82,611	82,611	82,611
971,577,115	990,535,144	990,535,144	990,535,144	971,577,115	986,333,545

0	0	0	0	0	0
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294,624,331	246,438,495	246,438,495	246,438,495	294,624,331	250,640,094
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83,055,805	87,106,692	87,106,692	87,106,692	83,055,805	87,106,692
8,712,689	8,712,689	8,712,689	8,712,689	8,712,689	8,712,689
91,768,494	95,819,381	95,819,381	95,819,381	91,768,494	95,819,381
202,855,837	150,619,114	150,619,114	150,619,114	202,855,837	154,820,713
31,829,021	0	0	0	31,829,021	0
(155,996,168)	(155,996,168)	(155,996,168)	(155,996,168)	(155,996,168)	(155,996,168)
(46,425,081)	(10,705,986)	(10,705,986)	(10,705,986)	(46,425,081)	(10,705,986)
(202,421,249)	(166,702,154)	(166,702,154)	(166,702,154)	(202,421,249)	(166,702,154)
32,263,609	(16,083,040)	(16,083,040)	(16,083,040)	32,263,609	(11,881,441)
6,896,156	7,895,397	7,895,397	7,886,689	6,896,156	8,160,097
25,367,453	(23,978,436)	(23,978,436)	(23,969,728)	25,367,453	(20,041,538)
8,878,609	(8,392,453)	(8,392,453)	(8,389,405)	8,878,609	(7,014,538)
(1,762,050)	(1,762,050)	(1,762,050)	(1,762,050)	(1,762,050)	(1,762,050)
5,476,806	7,105,341	7,105,341	7,105,341	5,476,806	7,105,341
12,593,365	(3,049,162)	(3,049,162)	(3,046,114)	12,593,365	(1,671,247)
202,855,837	150,619,114	150,619,114	150,619,114	202,855,837	154,820,713
31,829,021	0	0	0	31,829,021	0
(155,996,168)	(155,996,168)	(155,996,168)	(155,996,168)	(155,996,168)	(155,996,168)
(46,425,081)	(10,705,986)	(10,705,986)	(10,705,986)	(46,425,081)	(10,705,986)
(202,421,249)	(166,702,154)	(166,702,154)	(166,702,154)	(202,421,249)	(166,702,154)
2,776,466	2,776,466	2,776,466	0	2,776,466	2,776,466
(167,815,762)	(163,925,688)	(163,925,688)	(166,702,154)	(167,815,762)	(163,925,688)
35,040,075	(13,306,574)	(13,306,574)	(16,083,040)	35,040,075	(9,104,975)

10,243,100	10,243,100	10,243,100	10,243,100	10,243,100	10,243,100
(8,399,464)	(8,399,464)	(8,399,464)	(8,399,464)	(8,399,464)	(8,399,464)
0	0	0	0	0	0
36,883,711	(11,462,938)	(11,462,938)	(14,239,404)	36,883,711	(7,261,339)
1,676,532	(521,043)	(521,043)	(647,246)	1,676,532	(330,061)
0	0	0	(5,737)	0	0
1,676,532	(521,043)	(521,043)	(652,982)	1,676,532	(330,061)
110,651	(34,389)	(34,389)	(43,097)	110,651	(21,784)
0	0	0	0	0	0
110,651	(34,389)	(34,389)	(43,097)	110,651	(21,784)
0	0	0	0	0	0
166,851	183,637	183,637	183,637	166,851	183,637
277,502	149,249	149,249	140,541	277,502	161,853
202,855,837	150,619,114	150,619,114	150,619,114	202,855,837	154,820,713
31,829,021	0	0	0	31,829,021	0
(155,996,168)	(155,996,168)	(155,996,168)	(155,996,168)	(155,996,168)	(155,996,168)
(46,425,081)	(10,705,986)	(10,705,986)	(10,705,986)	(46,425,081)	(10,705,986)
(202,421,249)	(166,702,154)	(166,702,154)	(166,702,154)	(202,421,249)	(166,702,154)
32,263,609	(16,083,040)	(16,083,040)	(16,083,040)	32,263,609	(11,881,441)
10,243,100	10,243,100	10,243,100	10,243,100	10,243,100	10,243,100
71,781,388	71,781,388	71,781,388	71,781,388	71,781,388	71,781,388
0	0	0	0	0	0
114,288,097	65,941,448	65,941,448	65,941,448	114,288,097	70,143,047
6,742,998	3,890,545	3,890,545	3,890,545	6,742,998	4,138,440
0	(4,045,080)	(4,045,080)	(4,045,080)	0	(4,045,080)
6,742,998	7,935,625	7,935,625	7,935,625	6,742,998	8,183,520

0	0	0	0	0	0
(1,086,165)	(166,011)	(166,011)	(166,011)	(1,086,165)	(166,011)
5,656,833	7,769,615	7,769,615	7,769,615	5,656,833	8,017,509
32,263,609	(16,083,040)	(16,083,040)	(16,083,040)	32,263,609	(11,881,441)
10,243,100	10,243,100	10,243,100	10,243,100	10,243,100	10,243,100
0	0	0	0	0	0
0	0	0	0	0	0
42,506,709	(5,839,940)	(5,839,940)	(5,839,940)	42,506,709	(1,638,341)
0	0	0	0	0	0
42,506,709	(5,839,940)	(5,839,940)	(5,839,940)	42,506,709	(1,638,341)
42,507	(5,840)	(5,840)	(5,840)	42,507	(1,638)
0	0	0	0	0	0
9,268	14,863	14,863	14,863	9,268	14,863
51,775	9,024	9,024	9,024	51,775	13,225
368,150	368,150	368,150	368,150	368,150	368,150
4,727,264	4,727,264	4,727,264	4,727,264	4,727,264	4,727,264
788,710	788,710	788,710	788,710	788,710	788,710
6,045,469	6,045,469	6,045,469	6,045,469	6,045,469	6,045,469
1,281,251	1,281,251	1,281,251	1,281,251	1,281,251	1,281,251
3,594,020	3,594,020	3,594,020	3,594,020	3,594,020	3,594,020
0	0	0	0	0	0
16,436,714	16,436,714	16,436,714	16,436,714	16,436,714	16,436,714
102,590	102,590	102,590	102,590	102,590	102,590
760,748	760,748	760,748	760,748	760,748	760,748
333,602	333,602	333,602	333,602	333,602	333,602
1,614,775	1,614,775	1,614,775	1,614,775	1,614,775	1,614,775
1,605,460	1,605,460	1,605,460	1,605,460	1,605,460	1,605,460
4,417,175	4,417,175	4,417,175	4,417,175	4,417,175	4,417,175
20,853,889	20,853,889	20,853,889	20,853,889	20,853,889	20,853,889

565,107	565,107	565,107	565,107	565,107	565,107
2,547,262	2,547,262	2,547,262	2,547,262	2,547,262	2,547,262
427,618	427,618	427,618	427,618	427,618	427,618
0	0	0	0	0	0
3,539,987	3,539,987	3,539,987	3,539,987	3,539,987	3,539,987
0	0	0	0	0	0
197,345	197,345	197,345	197,345	197,345	197,345
34,519	34,519	34,519	34,519	34,519	34,519
313,384	313,384	313,384	313,384	313,384	313,384
545,248	545,248	545,248	545,248	545,248	545,248
4,085,235	4,085,235	4,085,235	4,085,235	4,085,235	4,085,235
0	0	0	0	0	0
54	54	54	54	54	54
3,046,829	3,046,829	3,046,829	3,046,829	3,046,829	3,046,829
3,046,883	3,046,883	3,046,883	3,046,883	3,046,883	3,046,883
28,354,157	28,354,157	28,354,157	28,354,157	28,354,157	28,354,157

2,217,565	2,217,565	2,217,565	2,217,565	2,217,565	2,217,565
2,550,991	2,550,991	2,550,991	2,550,991	2,550,991	2,550,991
2,000,647	2,000,647	2,000,647	2,000,647	2,000,647	2,000,647
380,919	380,919	380,919	380,919	380,919	380,919
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,150,122	7,150,122	7,150,122	7,150,122	7,150,122	7,150,122
52,214	52,214	52,214	52,214	52,214	52,214
748,310	748,310	748,310	748,310	748,310	748,310
1,808,014	1,808,014	1,808,014	1,808,014	1,808,014	1,808,014
874,423	874,423	874,423	874,423	874,423	874,423
0	0	0	0	0	0
3,482,961	3,482,961	3,482,961	3,482,961	3,482,961	3,482,961
10,633,083	10,633,083	10,633,083	10,633,083	10,633,083	10,633,083

3,249,141	3,249,141	3,249,141	3,249,141	3,249,141	3,249,141
3,351,729	3,351,729	3,351,729	3,351,729	3,351,729	3,351,729
859,346	859,346	859,346	859,346	859,346	859,346
2,796,881	2,796,881	2,796,881	2,796,881	2,796,881	2,796,881
1,160,395	1,160,395	1,160,395	1,160,395	1,160,395	1,160,395
60,646	60,646	60,646	60,646	60,646	60,646
3,349,541	3,349,541	3,349,541	3,349,541	3,349,541	3,349,541
523,997	523,997	523,997	523,997	523,997	523,997
4,091,372	4,091,372	4,091,372	4,091,372	4,091,372	4,091,372
268	268	268	268	268	268
19,443,316	19,443,316	19,443,316	19,443,316	19,443,316	19,443,316

7,020	7,020	7,020	7,020	7,020	7,020
0	0	0	0	0	0
2,293,302	2,293,302	2,293,302	2,293,302	2,293,302	2,293,302
4,454,053	4,454,053	4,454,053	4,454,053	4,454,053	4,454,053
438,967	438,967	438,967	438,967	438,967	438,967
23,117	23,117	23,117	23,117	23,117	23,117
271,951	271,951	271,951	271,951	271,951	271,951
636,956	636,956	636,956	636,956	636,956	636,956
215,623	215,623	215,623	215,623	215,623	215,623
8,340,989	8,340,989	8,340,989	8,340,989	8,340,989	8,340,989
27,784,305	27,784,305	27,784,305	27,784,305	27,784,305	27,784,305

420,820	420,820	420,820	420,820	420,820	420,820
1,041,246	1,041,246	1,041,246	1,041,246	1,041,246	1,041,246
9,684,033	9,684,033	9,684,033	9,684,033	9,684,033	9,684,033
0	0	0	0	0	0
0	0	0	0	0	0
11,146,099	11,146,099	11,146,099	11,146,099	11,146,099	11,146,099

620,926	620,926	620,926	620,926	620,926	620,926
4,138,608	4,138,608	4,138,608	4,138,608	4,138,608	4,138,608

0	0	0	0	0	0
304,318	304,318	304,318	304,318	304,318	304,318
5,063,852	5,063,852	5,063,852	5,063,852	5,063,852	5,063,852

0	0	0	0	0	0
0	0	0	0	0	0

45,198,050	45,198,050	45,198,050	45,198,050	45,198,050	45,198,050
229,905	229,905	229,905	229,905	229,905	229,905
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
272,794	272,794	272,794	272,794	272,794	272,794

119,002	119,002	119,002	119,002	119,002	119,002
0	0	0	0	0	0
	0	0	0	0	0
0					
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
149,893	149,893	149,893	149,893	149,893	149,893
0	0	0	0	0	0
963,324	963,324	963,324	963,324	963,324	963,324
46,932,968	46,932,968	46,932,968	46,932,968	46,932,968	46,932,968



129,914,464

129,914,464

129,914,464

129,914,464

129,914,464

129,914,464

TOTAL W/OPUC TYPE I&II ADJ.	TOTAL W/PSCN ADJUST.	EXPORT AREA EXPORT AREA AREA (AF) TOTAL SYSTEM PER BOOKS	EXPORT AREA EXPORT AREA AREA (AG) TOTAL W/SYSTEM ADJUST.	EXPORT AREA EXPORT AREA AREA (AH) TOTAL W/FERC ADJUST.
(=COLS. D:H+K:M)	(=COLS. D:H+N)			
5,323,296,789	5,323,296,789	5,323,296,789	5,323,296,789	5,323,296,789
2,032,118,363	2,032,118,363	2,030,379,929	2,032,118,363	2,032,118,363
25,189,428	25,189,428	25,171,151	25,189,428	25,189,428
3,265,988,998	3,265,988,998	3,267,745,709	3,265,988,998	3,265,988,998
4,573,212	4,573,212	4,573,212	4,573,212	4,573,212
447,045,090	447,665,210	447,665,210	447,665,210	447,665,210
0	7,090,431	7,090,431	7,090,431	7,090,431
117,850,773	107,575,036	131,684,726	108,161,397	107,575,036
33,867,193	33,867,193	33,867,193	33,867,193	33,867,193
83,953,894	83,367,534	83,953,894	83,953,894	83,953,894
3,050,042,556	3,045,650,770	3,072,103,532	3,046,823,491	3,046,237,131
1,076,141,337	1,181,925,315	1,181,925,315	1,181,925,315	1,181,925,315
55,048,325	55,048,325	84,276,131	55,048,325	55,048,325
1,131,189,662	1,236,973,640	1,266,201,446	1,236,973,640	1,236,973,640
703,032,203	815,871,687	800,524,504	815,871,687	815,871,687
134,408,015	134,408,015	130,931,146	134,408,015	134,408,015
7,132,481	7,132,481	6,998,504	7,132,481	7,132,481
232,049	232,049	232,049	232,049	232,049
33,371,731	32,808,302	32,808,302	32,808,302	32,808,302
82,611	82,611	82,611	82,611	82,611

26,013,503	27,253,742	28,183,818	27,253,742	27,253,742
492,099	492,099	492,099	492,099	492,099
283,161	(3,049,162)	12,593,365	(3,049,162)	(3,049,162)
8,568,034	7,927,887	5,986,110	7,927,887	7,927,887
913,615,886	1,023,159,710	1,018,832,506	1,023,159,710	1,023,159,710
217,573,776	213,813,930	247,368,940	213,813,930	213,813,930
6,659,942	6,659,942	6,659,942	6,659,942	6,659,942
224,233,718	220,473,872	254,028,882	220,473,872	220,473,872
7.352%	7.239%	8.269%	7.236%	7.238%
3,050,042,556	3,045,650,770	3,072,103,532	3,046,823,491	3,046,237,131
1,076,141,337	1,181,925,315	1,181,925,315	1,181,925,315	1,181,925,315
55,048,325	55,048,325	84,276,131	55,048,325	55,048,325
1,131,189,662	1,236,973,640	1,266,201,446	1,236,973,640	1,236,973,640
703,032,203	815,871,687	800,524,504	815,871,687	815,871,687
134,408,015	134,408,015	130,931,146	134,408,015	134,408,015
7,132,481	7,132,481	6,998,504	7,132,481	7,132,481
232,049	232,049	232,049	232,049	232,049
33,371,731	32,808,302	32,808,302	32,808,302	32,808,302
82,611	82,611	82,611	82,611	82,611
26,013,503	27,253,742	28,183,818	27,253,742	27,253,742
492,099	492,099	492,099	492,099	492,099
283,161	(3,049,162)	12,593,365	(3,049,162)	(3,049,162)
8,568,034	7,927,887	5,986,110	7,927,887	7,927,887
913,615,886	1,023,159,710	1,018,832,506	1,023,159,710	1,023,159,710
217,573,776	213,813,930	247,368,940	213,813,930	213,813,930
6,659,942	6,659,942	6,659,942	6,659,942	6,659,942
224,233,718	220,473,872	254,028,882	220,473,872	220,473,872
7.352%	7.239%	8.269%	7.236%	7.238%

5,703	5,703	5,703	5,703	5,703
29,607,581	29,607,581	29,607,581	29,607,581	29,607,581
30,049,311	30,049,311	30,049,311	30,049,311	30,049,311
59,662,595	59,662,595			
1,023,732,342	1,023,732,342	1,023,732,342	1,023,732,342	1,023,732,342
770,058,269	770,058,269	770,058,269	770,058,269	770,058,269
549,872,058	549,872,058	549,872,058	549,872,058	549,872,058
2,343,662,670	2,343,662,670			
36,198,419	36,198,419	36,198,419	36,198,419	36,198,419
0	0	0	0	0
36,198,419	36,198,419			
75,594,621	75,594,621	75,594,621	75,594,621	75,594,621
658	658	658	658	658
75,595,279	75,595,279			

404,519,782	404,519,782	404,519,782	404,519,782	404,519,782
111,594	111,594	111,594	111,594	111,594
404,631,376	404,631,376			
172,127,469	172,127,469	172,127,469	172,127,469	172,127,469
0	0	0	0	0
172,127,469	172,127,469			
147,572,509	147,572,509	147,572,509	147,572,509	147,572,509
33,842	33,842	33,842	33,842	33,842
147,606,351	147,606,351			
199,966,547	199,966,547	199,966,547	199,966,547	199,966,547
26,495	26,495	26,495	26,495	26,495
199,993,042	199,993,042			
390,266	390,266	390,266	390,266	390,266
0	0	0	0	0
390,266	390,266			
1,036,542,201	1,036,542,201			
5,335,315	5,335,315	5,335,315	5,335,315	5,335,315
33,805,598	33,805,598	33,805,598	33,805,598	33,805,598
208,394,796	208,394,796	208,394,796	208,394,796	208,394,796
242,732,282	242,732,282	242,732,282	242,732,282	242,732,282
127,830,116	127,830,116	127,830,116	127,830,116	127,830,116
47,317,840	47,317,840	47,317,840	47,317,840	47,317,840
222,315,690	222,315,690	222,315,690	222,315,690	222,315,690

503,766,410	503,766,410	503,766,410	503,766,410	503,766,410
58,081,267	58,081,267	58,081,267	58,081,267	58,081,267
82,386,872	82,386,872	82,386,872	82,386,872	82,386,872
2,932,672	2,932,672	2,932,672	2,932,672	2,932,672
4,528,803	4,528,803	4,528,803	4,528,803	4,528,803
1,539,427,661	1,539,427,661			
16,582,731	16,582,731	16,582,731	16,582,731	16,582,731
108,804,736	108,804,736	108,804,736	108,804,736	108,804,736
47,916,734	47,916,734	47,916,734	47,916,734	47,916,734
73,603,927	73,603,927	73,603,927	73,603,927	73,603,927
2,035,029	2,035,029	2,035,029	2,035,029	2,035,029
7,832,616	7,832,616	7,832,616	7,832,616	7,832,616
12,738,074	12,738,074	12,738,074	12,738,074	12,738,074
13,828,348	13,828,348	13,828,348	13,828,348	13,828,348
54,885,421	54,885,421	54,885,421	54,885,421	54,885,421
5,774,046	5,774,046	5,774,046	5,774,046	5,774,046
344,001,662	344,001,662			
5,323,296,789	5,323,296,789			
540,510,072	540,510,072	539,926,174	540,510,072	540,510,072
396,662,642	396,662,642	396,581,941	396,662,642	396,662,642
77,470,332	77,470,332	77,467,639	77,470,332	77,470,332
1,014,643,047	1,014,643,047			
7,434,856	7,434,856	7,434,163	7,434,856	7,434,856
25,338,693	25,338,693	25,323,897	25,338,693	25,338,693
112,755,392	112,755,392	112,764,656	112,755,392	112,755,392
54,269,404	54,269,404	54,154,404	54,269,404	54,269,404
58,474,976	58,474,976	58,345,400	58,474,976	58,474,976

65,273,284	65,273,284	65,132,435	65,273,284	65,273,284
271,175	271,175	271,175	271,175	271,175
323,817,779	323,817,779			
28,429	28,429	27,707	28,429	28,429
10,713,185	10,713,185	10,709,748	10,713,185	10,713,185
56,577,172	56,577,172	56,493,879	56,577,172	56,577,172
131,069,190	131,069,190	130,984,541	131,069,190	131,069,190
49,722,307	49,722,307	49,701,020	49,722,307	49,722,307
15,310,962	15,310,962	15,303,622	15,310,962	15,310,962
82,816,141	82,816,141	82,741,115	82,816,141	82,816,141
160,624,509	160,624,509	160,481,500	160,624,509	160,624,509
41,482,689	41,482,689	41,474,175	41,482,689	41,482,689
26,333,880	26,333,880	26,241,554	26,333,880	26,333,880
1,894,933	1,894,933	1,894,834	1,894,933	1,894,933
3,604,847	3,604,847	3,604,637	3,604,847	3,604,847
580,178,245	580,178,245			
0	0	0	0	0
27,689,148	27,689,148	27,674,266	27,689,148	27,689,148
20,921,281	20,921,281	20,814,046	20,921,281	20,921,281
23,386,966	23,386,966	23,385,952	23,386,966	23,386,966
730,989	730,989	728,223	730,989	730,989
3,052,216	3,052,216	3,051,612	3,052,216	3,052,216
6,040,287	6,040,287	6,035,855	6,040,287	6,040,287
4,635,397	4,635,397	4,635,397	4,635,397	4,635,397
18,577,515	18,577,515	18,560,121	18,577,515	18,577,515
2,777,704	2,777,704	2,766,451	2,777,704	2,777,704
107,811,503	107,811,503			
0	0	0	0	0
2,026,450,575	2,026,450,575	0	0	0
5,667,788	5,667,788	5,667,788	5,667,788	5,667,788

2,032,118,363	2,032,118,363	5,667,788	5,667,788	5,667,788
9,815,881	9,815,881	9,815,226	9,815,881	9,815,881
15,373,547	15,373,547	15,355,925	15,373,547	15,373,547
25,189,428	25,189,428			
2,057,307,791	2,057,307,791			
3,265,988,998	3,265,988,998			
0	0	0	0	0
4,573,212	4,573,212	4,573,212	4,573,212	4,573,212
4,573,212	4,573,212			
(1,326,974)	(1,326,974)	(1,326,974)	(1,326,974)	(1,326,974)
(22,499,433)	(22,499,433)	(22,499,433)	(22,499,433)	(22,499,433)
(23,826,407)	(23,826,407)	(23,826,407)	(23,826,407)	(23,826,407)
0	0	0	0	0
446,057,511	446,677,631	446,677,631	446,677,631	446,677,631
24,813,986	24,813,986	24,813,986	24,813,986	24,813,986
447,045,090	447,665,210			
2,814,370,696	2,813,750,576			
33,366,896	33,366,896	57,476,586	33,366,896	33,366,896
0				
17,127,075	17,127,075	17,127,075	17,127,075	17,127,075
11,155,634	11,155,634	11,155,634	11,155,634	11,155,634
21,173,758	21,173,758	21,173,758	21,173,758	21,173,758

6,906,122	6,906,122	6,906,122	6,906,122	6,906,122
56,362,589	56,362,589			
0	2,133,107	2,133,107	2,133,107	2,133,107
0	4,046,202	4,046,202	4,046,202	4,046,202
0	3,577,145	3,577,145	3,577,145	3,577,145
0	77,539	77,539	77,539	77,539
0	3,660,261	3,660,261	3,660,261	3,660,261
0	4,351,298	4,351,298	4,351,298	4,351,298
0	17,845,551			
28,121,288	0	0	586,360	0
117,850,773	107,575,036			
2,932,221,469	2,921,325,613			
2,932,221,469	2,921,325,613			
0	109,962	109,962	109,962	109,962
0	1,036,097	1,036,097	1,036,097	1,036,097
0	384,466	384,466	384,466	384,466
0	32,400	32,400	32,400	32,400
0	1,542,879	1,542,879	1,542,879	1,542,879
0	625,881	625,881	625,881	625,881
0	3,285,962	3,285,962	3,285,962	3,285,962
0	72,785	72,785	72,785	72,785
0	7,090,431			
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

5,473	5,473	5,473	5,473	5,473
573,388	573,388	573,388	573,388	573,388
3,266,661	3,266,661	3,266,661	3,266,661	3,266,661
666,978	666,978	666,978	666,978	666,978
261,628	261,628	261,628	261,628	261,628
11,632,907	11,632,907	11,632,907	11,632,907	11,632,907
17,358,636	17,358,636	17,358,636	17,358,636	17,358,636
446,876	446,876	446,876	446,876	446,876
786,315	786,315	786,315	786,315	786,315
34,998,862	34,998,862			
0	0	0	0	0
(1,131,669)	(1,131,669)	(1,131,669)	(1,131,669)	(1,131,669)
34,998,862	34,998,862			
85,032,776	85,032,776	85,032,776	85,032,776	85,032,776
1,207,501	1,207,501	1,207,501	1,207,501	1,207,501
(2,286,383)	(2,286,383)	(2,286,383)	(2,286,383)	(2,286,383)
83,953,894	83,953,894			
3,051,174,225	3,047,368,800			
1,038,038,037	1,151,038,054	1,151,038,054	1,151,038,054	1,151,038,054
0	0	0	0	0
38,103,300	30,887,261	30,887,261	30,887,261	30,887,261
1,076,141,337	1,181,925,315			
1,304,085	1,304,085	0	1,304,085	1,304,085
0	0	0	0	0
0	0	0	0	0
0	0			
4,119,479	4,119,479	4,119,479	4,119,479	4,119,479

11,395,069	11,395,069	11,395,069	11,395,069	11,395,069
14,854	14,854	14,854	14,854	14,854
2,416,257	2,416,257	2,416,257	2,416,257	2,416,257
1,071,454	1,071,454	1,071,454	1,071,454	1,071,454
400,000	400,000	400,000	400,000	400,000
1,508,704	1,508,704	1,508,704	1,508,704	1,508,704
7,437,701	7,437,701	7,437,701	7,437,701	7,437,701
608,939	608,939	608,939	608,939	608,939
0	0	0	0	0
24,852,978	24,852,978			
7,523,648	7,523,648	7,523,648	7,523,648	7,523,648
846,846	846,846	846,846	846,846	846,846
15,758,878	15,758,878	15,758,878	15,758,878	15,758,878
0	0	0	0	0
0	0	0	0	0
0	0	30,531,891	0	0
498,481	498,481	498,481	498,481	498,481
68,940	68,940	68,940	68,940	68,940
0	0	0	0	0
67,672	67,672	67,672	67,672	67,672
7,318	7,318	7,318	7,318	7,318
24,771,783	24,771,783			
55,048,325	55,048,325			
1,131,189,662	1,236,973,640			
1,255,153	1,255,153	1,287,886	1,255,153	1,255,153
91,616,100	131,286,356	131,286,356	131,286,356	131,286,356

0	0	0	0	0
9,791,611	9,791,611	9,791,611	9,791,611	9,791,611
9,791,611	9,791,611			
0	0	0	0	0
1,262,175	1,262,175	1,262,175	1,262,175	1,262,175
1,262,175	1,262,175			
6,675,492	6,675,492	6,676,269	6,675,492	6,675,492
432,038	432,038	432,038	432,038	432,038
111,032,569	150,702,825			
126,992	126,992	126,992	126,992	126,992
878,072	878,072	878,072	878,072	878,072
0	0	0	0	0
13,861,559	13,861,559	13,861,559	13,861,559	13,861,559
13,861,559	13,861,559			
0	0	0	0	0
5,412,553	5,412,553	5,412,553	5,412,553	5,412,553
5,412,553	5,412,553			
6,923,252	6,923,252	6,923,252	6,923,252	6,923,252
27,202,428	27,202,428			
138,234,997	177,905,253			
5,368,100	5,368,100	5,798,402	5,368,100	5,368,100
2,518,828	2,518,828	2,594,651	2,518,828	2,518,828
6,479,726	6,479,726	6,475,696	6,479,726	6,479,726
8,998,554	8,998,554			
14,357,657	14,357,657	14,907,949	14,357,657	14,357,657

1,164,624	1,164,624	1,281,251	1,164,624	1,164,624
342,257	342,257	342,257	342,257	342,257
1,506,881	1,506,881			
5,348,191	5,348,191	5,675,338	5,348,191	5,348,191
235,266	235,266	235,266	235,266	235,266
35,814,649	35,814,649			
110,996	110,996	120,335	110,996	110,996
1,051,236	1,051,236	1,120,484	1,051,236	1,051,236
545,078	545,078	575,444	545,078	545,078
1,467,790	1,467,790	1,614,775	1,467,790	1,467,790
1,041,154	1,041,154	1,041,154	1,041,154	1,041,154
2,508,944	2,508,944			
2,713,957	2,713,957	2,860,095	2,713,957	2,713,957
6,930,211	6,930,211			
42,744,860	42,744,860			
595,194	595,194	646,633	595,194	595,194
3,406	3,406	3,406	3,406	3,406
44,721,900	54,941,236	54,941,236	54,941,236	54,941,236
44,725,306	54,944,642			
2,315,396	2,315,396	2,547,262	2,315,396	2,315,396
2,056,645	2,056,645	2,056,645	2,056,645	2,056,645
4,372,041	4,372,041			
895,452	895,452	934,376	895,452	895,452

0	0	0	0	0
50,587,993	60,807,329			
0	0	0	0	0
345,731	345,731	363,695	345,731	345,731
31,376	31,376	34,519	31,376	31,376
37,390	37,390	37,390	37,390	37,390
68,766	68,766			
1,241,691	1,241,691	1,270,217	1,241,691	1,241,691
1,656,188	1,656,188			
52,244,181	62,463,517			
732,297	732,297	732,297	732,297	732,297
54,928,200	85,524,643	85,524,643	85,524,643	85,524,643
55,660,497	86,256,940			
0	0	2,815,124	0	0
172,214,611	151,988,049	128,524,540	151,988,049	151,988,049
172,214,611	151,988,049			
227,875,108	238,244,989			
2,431	2,431	2,436	2,431	2,431
0	50,274,347	14,471,849	50,274,347	50,274,347
0	2,293,931	2,293,931	2,293,931	2,293,931
3,572,121	3,572,121	3,849,465	3,572,121	3,572,121
3,572,121	56,140,399			
231,449,660	294,387,819			

464,673,698	577,501,449			
3,934,527	3,934,527	4,136,382	3,934,527	3,934,527
2,706,346	2,706,346	2,938,551	2,706,346	2,706,346
2,451,217	2,451,217	2,633,328	2,451,217	2,451,217
932,665	932,665	967,338	932,665	932,665
6,279,133	6,279,133	6,279,133	6,279,133	6,279,133
2,365	2,365	2,365	2,365	2,365
3,084,849	3,084,849	3,084,849	3,084,849	3,084,849
19,391,102	19,391,102			
152,298	152,298	157,051	152,298	152,298
864,503	864,503	932,618	864,503	864,503
3,121,753	3,121,753	3,286,329	3,121,753	3,121,753
2,855,717	2,855,717	2,935,312	2,855,717	2,855,717
0	0	0	0	0
6,994,271	6,994,271			
26,385,373	26,385,373			
3,993,545	3,993,545	4,289,300	3,993,545	3,993,545
3,592,160	3,592,160	3,897,253	3,592,160	3,592,160
1,261,321	1,261,321	1,339,544	1,261,321	1,261,321
3,713,421	3,713,421	3,968,009	3,713,421	3,713,421
2,783,721	2,783,721	2,889,346	2,783,721	2,783,721
82,436	82,436	87,956	82,436	82,436
4,464,326	4,464,326	4,769,220	4,464,326	4,464,326

736,460	736,460	784,157	736,460	736,460
5,668,612	5,668,612	6,041,032	5,668,612	5,668,612
262,046	262,046	262,071	262,046	262,046
26,558,048	26,558,048			
9,988	9,988	10,627	9,988	9,988
0	0	0	0	0
3,421,869	3,421,869	3,630,618	3,421,869	3,421,869
13,798,039	13,798,039	14,203,471	13,798,039	13,798,039
564,499	564,499	604,456	564,499	564,499
34,499	34,499	36,603	34,499	34,499
462,093	462,093	486,847	462,093	462,093
710,009	710,009	767,988	710,009	710,009
269,993	269,993	289,620	269,993	269,993
19,270,989	19,270,989			
45,829,037	45,829,037			
446,145	446,145	484,451	446,145	446,145
1,748,568	1,748,568	1,843,348	1,748,568	1,748,568
14,626,894	14,626,894	15,508,389	14,626,894	14,626,894
3,308,234	3,319,967	3,319,967	3,319,967	3,319,967
395	395	395	395	395
20,130,236	20,141,969			
751,193	751,193	807,713	751,193	751,193
256,416	256,416	256,416	256,416	256,416
6,441,963	6,441,963	37,350,573	6,441,963	6,441,963
6,698,379	6,698,379			
424,680	424,680	424,680	424,680	424,680
707,852	707,852	735,553	707,852	707,852
8,582,104	8,582,104			
79,720	79,720	79,720	79,720	79,720

79,720	79,720			
68,948,679	68,948,679	73,062,858	68,948,679	68,948,679
14,698,984	14,698,984	14,719,911	14,698,984	14,698,984
(26,120,468)	(26,120,468)	(26,120,468)	(26,120,468)	(26,120,468)
8,177,858	8,177,858	8,177,858	8,177,858	8,177,858
482,421	482,421	482,421	482,421	482,421
2,875,355	2,875,355	2,900,186	2,875,355	2,875,355
3,357,776	3,357,776			
6,633,968	6,633,968	6,644,800	6,633,968	6,633,968
26,029,176	26,029,176	26,004,874	26,029,176	26,029,176
1,845,953	1,845,953	1,845,953	1,845,953	1,845,953
17,153,713	17,153,713	17,153,713	17,153,713	17,153,713
0	0	0	0	0
0	0	0	0	0
1,980,570	1,980,570	1,980,570	1,980,570	1,980,570
781,345	781,345	781,345	781,345	781,345
0	0	0	0	0
544,876	544,876	544,876	544,876	544,876
17,061	17,061	17,061	17,061	17,061
158,501	158,501	158,501	158,501	158,501
0	0	0	0	0
0	0	0	0	0
1,066	1,066	1,066	1,066	1,066
0	0	0	0	0
132,838	132,838	132,838	132,838	132,838
3,616,257	3,616,257			
0	0	0	0	0
0	0	618,107	0	0
5,792,886	5,792,886	5,444,853	5,792,886	5,792,886
2,000	2,000	2,000	2,000	2,000
130,136,782	130,136,782			

5,729,391	5,729,391	5,817,078	5,729,391	5,729,391
135,866,173	135,866,173			
1,485,862	1,485,862	0	1,485,862	1,485,862
703,032,203	815,871,687			
26,648,755	26,648,755	25,480,959	26,648,755	26,648,755
14,675,324	14,675,324	14,513,922	14,675,324	14,675,324
17,078,226	17,078,226	17,072,839	17,078,226	17,078,226
58,402,306	58,402,306			
445,226	445,226	443,840	445,226	445,226
1,417,194	1,417,194	1,387,602	1,417,194	1,417,194
7,664,530	7,664,530	7,683,057	7,664,530	7,664,530
3,138,458	3,138,458	2,908,458	3,138,458	3,138,458
4,346,863	4,346,863	4,087,711	4,346,863	4,346,863
4,759,207	4,759,207	4,477,509	4,759,207	4,759,207
3,082	3,082	3,083	3,082	3,082
21,774,560	21,774,560			
15,846	15,846	14,402	15,846	15,846
729,654	729,654	722,781	729,654	729,654
4,320,384	4,320,384	4,153,798	4,320,384	4,320,384
7,688,166	7,688,166	7,518,869	7,688,166	7,688,166
3,848,167	3,848,167	3,805,592	3,848,167	3,848,167
935,744	935,744	921,065	935,744	935,744
5,159,646	5,159,646	5,009,595	5,159,646	5,159,646
13,257,602	13,257,602	12,971,583	13,257,602	13,257,602
1,496,633	1,496,633	1,479,605	1,496,633	1,496,633
5,316,376	5,316,376	5,131,723	5,316,376	5,316,376
44,454	44,454	44,255	44,454	44,454
109,533	109,533	109,113	109,533	109,533

42,922,203	42,922,203			
0	0	0	0	0
2,289,509	2,289,509	2,259,744	2,289,509	2,289,509
4,380,124	4,380,124	4,165,654	4,380,124	4,380,124
84,681	84,681	82,653	84,681	84,681
72,081	72,081	66,550	72,081	72,081
324,045	324,045	322,837	324,045	324,045
555,450	555,450	546,586	555,450	555,450
0	0	0	0	0
3,028,422	3,028,422	2,993,633	3,028,422	3,028,422
321,916	321,916	299,411	321,916	321,916
11,056,228	11,056,228			
549,017	549,017	549,017	549,017	549,017
134,155,297	134,155,297			
(296,299)	(296,299)	(296,299)	(296,299)	(296,299)
133,858,997	133,858,997			
7,132,481	7,132,481	7,095,926	7,132,481	7,132,481
0	0	0	0	0
0	0	(97,422)	0	0
7,132,481	7,132,481			
140,991,478	140,991,478			
232,049	232,049	232,049	232,049	232,049
0	0	14,633,862	0	0
0	0	93,143	0	0

0	0	(15,336,530)	0	0
1,513,210	1,513,210	1,513,210	1,513,210	1,513,210
1,040,199	1,040,199	1,040,199	1,040,199	1,040,199
229,067	229,067	229,067	229,067	229,067
7,388,530	7,388,530	7,388,530	7,388,530	7,388,530
5,616,215	5,616,215	5,616,215	5,616,215	5,616,215
9,736,075	9,736,075	9,736,075	9,736,075	9,736,075
1,940,635	1,940,635	1,940,635	1,940,635	1,940,635
27,463,931	27,463,931			
4,993	4,993	4,993	4,993	4,993
2,842,553	2,842,553	2,842,553	2,842,553	2,842,553
202,902	206,569	206,569	206,569	206,569
783,932	824,997	824,997	824,997	824,997
0	0	609,525	0	0
1,730,598	1,241,630	1,241,630	1,241,630	1,241,630
342,822	223,629	223,629	223,629	223,629
0	0	0	0	0
33,371,731	32,808,302			
0	0	0	0	0
82,611	82,611	82,611	82,611	82,611
82,611	82,611	82,611	82,611	82,611

18,090,853	19,331,092	23,761,845	19,331,092	19,331,092
7,922,650	7,922,650	4,421,972	7,922,650	7,922,650
26,013,503	27,253,742	28,183,818	27,253,742	27,253,742
492,099	492,099	492,099	492,099	492,099
283,161	(3,049,162)			
8,369,118	7,769,615			
179,732	149,249			
19,185	9,024			
8,568,034	7,927,887			
1,131,189,662	1,236,973,640			
703,032,203	815,871,687			
134,408,015	134,408,015			
7,132,481	7,132,481			
232,049	232,049			
33,371,731	32,808,302			
82,611	82,611			
878,259,089	990,535,144			
0	0	0	0	0
252,930,573	246,438,495			

86,951,123	87,106,692	83,055,805	87,106,692	87,106,692
8,712,689	8,712,689	8,712,689	8,712,689	8,712,689
95,663,812	95,819,381			
157,266,761	150,619,114			
0	0	31,829,021	0	0
(152,482,744)	(155,996,168)	(155,996,168)	(155,996,168)	(155,996,168)
(10,705,986)	(10,705,986)	(46,425,081)	(10,705,986)	(10,705,986)
(163,188,730)	(166,702,154)	(202,421,249)	(166,702,154)	(166,702,154)
(5,921,969)	(16,083,040)			
8,535,544	7,895,397			
(14,457,513)	(23,978,436)			
(5,060,130)	(8,392,453)			
(1,762,050)	(1,762,050)	(1,762,050)	(1,762,050)	(1,762,050)
7,105,341	7,105,341	5,476,806	7,105,341	7,105,341
283,161	(3,049,162)			
157,266,761	150,619,114			
0	0	31,829,021	0	0
(152,482,744)	(155,996,168)	(155,996,168)	(155,996,168)	(155,996,168)
(10,705,986)	(10,705,986)	(46,425,081)	(10,705,986)	(10,705,986)
(163,188,730)	(166,702,154)	(202,421,249)	(166,702,154)	(166,702,154)
2,776,466	2,776,466	2,776,466	2,776,466	2,776,466
(160,412,264)	(163,925,688)			
(3,145,503)	(13,306,574)			

10,243,100	10,243,100	10,243,100	10,243,100	10,243,100
(8,399,464)	(8,399,464)	(8,399,464)	(8,399,464)	(8,399,464)
0	0	0	0	0
(1,301,867)	(11,462,938)			
(59,176)	(521,043)			
0	0	0	0	0
(59,176)	(521,043)	1,676,532	(521,043)	(521,043)
(3,906)	(34,389)			
0	0	0	0	0
(3,906)	(34,389)			
0	0	0	0	0
183,637	183,637	166,851	183,637	183,637
179,732	149,249			
157,266,761	150,619,114	202,855,837	150,619,114	150,619,114
0	0	31,829,021	0	0
(152,482,744)	(155,996,168)	(155,996,168)	(155,996,168)	(155,996,168)
(10,705,986)	(10,705,986)	(46,425,081)	(10,705,986)	(10,705,986)
(163,188,730)	(166,702,154)	(202,421,249)	(166,702,154)	(166,702,154)
(5,921,969)	(16,083,040)			
10,243,100	10,243,100	10,243,100	10,243,100	10,243,100
71,781,388	71,781,388	71,781,388	71,781,388	71,781,388
0	0	0	0	0
76,102,519	65,941,448			
4,490,049	3,890,545			
(4,045,080)	(4,045,080)	0	(4,045,080)	(4,045,080)
8,535,129	7,935,625			

0	0	0	0	0
(166,011)	(166,011)	(1,086,165)	(166,011)	(166,011)
8,369,118	7,769,615			
(5,921,969)	(16,083,040)			
10,243,100	10,243,100	10,243,100	10,243,100	10,243,100
0	0	0	0	0
0	0	0	0	0
4,321,131	(5,839,940)			
0	0	0	0	0
4,321,131	(5,839,940)			
4,321	(5,840)			
0	0	0	0	0
14,863	14,863	9,268	14,863	14,863
19,185	9,024			
368,150	368,150	368,150	368,150	368,150
4,727,264	4,727,264	4,727,264	4,727,264	4,727,264
788,710	788,710	788,710	788,710	788,710
6,045,469	6,045,469	6,045,469	6,045,469	6,045,469
1,281,251	1,281,251	1,281,251	1,281,251	1,281,251
3,594,020	3,594,020	3,594,020	3,594,020	3,594,020
0	0	0	0	0
16,436,714	16,436,714			
102,590	102,590	102,590	102,590	102,590
760,748	760,748	760,748	760,748	760,748
333,602	333,602	333,602	333,602	333,602
1,614,775	1,614,775	1,614,775	1,614,775	1,614,775
1,605,460	1,605,460	1,605,460	1,605,460	1,605,460
4,417,175	4,417,175			
20,853,889	20,853,889			

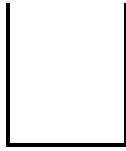
565,107	565,107	565,107	565,107	565,107
2,547,262	2,547,262	2,547,262	2,547,262	2,547,262
427,618	427,618	427,618	427,618	427,618
0	0	0	0	0
3,539,987	3,539,987			
0	0	0	0	0
197,345	197,345	197,345	197,345	197,345
34,519	34,519	34,519	34,519	34,519
313,384	313,384	313,384	313,384	313,384
545,248	545,248			
4,085,235	4,085,235			
0	0	0	0	0
54	54	54	54	54
3,046,829	3,046,829	3,046,829	3,046,829	3,046,829
3,046,883	3,046,883			
28,354,157	28,354,157			
2,217,565	2,217,565	2,217,565	2,217,565	2,217,565
2,550,991	2,550,991	2,550,991	2,550,991	2,550,991
2,000,647	2,000,647	2,000,647	2,000,647	2,000,647
380,919	380,919	380,919	380,919	380,919
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
7,150,122	7,150,122			
52,214	52,214	52,214	52,214	52,214
748,310	748,310	748,310	748,310	748,310
1,808,014	1,808,014	1,808,014	1,808,014	1,808,014
874,423	874,423	874,423	874,423	874,423
0	0	0	0	0
3,482,961	3,482,961			
10,633,083	10,633,083			

3,249,141	3,249,141	3,249,141	3,249,141	3,249,141
3,351,729	3,351,729	3,351,729	3,351,729	3,351,729
859,346	859,346	859,346	859,346	859,346
2,796,881	2,796,881	2,796,881	2,796,881	2,796,881
1,160,395	1,160,395	1,160,395	1,160,395	1,160,395
60,646	60,646	60,646	60,646	60,646
3,349,541	3,349,541	3,349,541	3,349,541	3,349,541
523,997	523,997	523,997	523,997	523,997
4,091,372	4,091,372	4,091,372	4,091,372	4,091,372
268	268	268	268	268
19,443,316	19,443,316			
7,020	7,020	7,020	7,020	7,020
0	0	0	0	0
2,293,302	2,293,302	2,293,302	2,293,302	2,293,302
4,454,053	4,454,053	4,454,053	4,454,053	4,454,053
438,967	438,967	438,967	438,967	438,967
23,117	23,117	23,117	23,117	23,117
271,951	271,951	271,951	271,951	271,951
636,956	636,956	636,956	636,956	636,956
215,623	215,623	215,623	215,623	215,623
8,340,989	8,340,989			
27,784,305	27,784,305			
420,820	420,820	420,820	420,820	420,820
1,041,246	1,041,246	1,041,246	1,041,246	1,041,246
9,684,033	9,684,033	9,684,033	9,684,033	9,684,033
0	0	0	0	0
0	0	0	0	0
11,146,099	11,146,099			
620,926	620,926	620,926	620,926	620,926
4,138,608	4,138,608	4,138,608	4,138,608	4,138,608

0	0	0	0	0
304,318	304,318	304,318	304,318	304,318
5,063,852	5,063,852			
0	0	0	0	0
0	0			
45,198,050	45,198,050	45,198,050	45,198,050	45,198,050
229,905	229,905	229,905	229,905	229,905
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
272,794	272,794	272,794	272,794	272,794
119,002	119,002	119,002	119,002	119,002
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
149,893	149,893	149,893	149,893	149,893
0	0	0	0	0
963,324	963,324	963,324	963,324	963,324
46,932,968	46,932,968			

129,914,464

129,914,464



EXPORT AREA EXPORT AREA (AI) TOTAL W/IPUC <u>ADJUST.</u>	EXPORT AREA EXPORT AREA (AJ) TOTAL W/OPUC <u>ACTUALS</u>	EXPORT AREA EXPORT AREA (AK) TOTAL W/OPUC <u>TYPE I ADJ.</u>	EXPORT AREA EXPORT AREA (AL) TOTAL W/OPUC <u>TYPE II ADJ.</u>	EXPORT AREA EXPORT AREA (AM) TOTAL W/PSCN <u>ADJUST.</u>
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5,323,296,789	5,323,296,789	5,323,296,789	5,323,296,789	5,323,296,789
2,032,118,363	2,030,379,929	2,030,379,929	2,032,118,363	2,032,118,363
25,189,428	25,171,151	25,171,151	25,189,428	25,189,428
3,265,988,998	3,267,745,709	3,267,745,709	3,265,988,998	3,265,988,998
4,573,212	4,573,212	4,573,212	4,573,212	4,573,212
210,750,024	447,665,210	447,665,210	447,045,090	447,665,210
0	0	0	0	7,090,431
89,729,485	145,860,155	122,336,825	117,850,773	107,575,036
33,867,193	33,867,193	33,867,193	33,867,193	33,867,193
83,953,894	83,953,894	83,953,894	83,953,894	83,367,534
3,258,216,334	3,079,188,529	3,055,665,200	3,050,042,556	3,045,650,770
1,181,925,315	1,181,925,315	1,181,925,315	1,076,141,337	1,181,925,315
55,048,325	84,276,131	55,048,325	55,048,325	55,048,325
1,236,973,640	1,266,201,446	1,236,973,640	1,131,189,662	1,236,973,640
815,871,687	800,524,504	815,183,512	703,032,203	815,871,687
134,408,015	130,931,146	130,931,146	134,408,015	134,408,015
7,132,481	6,998,504	7,095,926	7,132,481	7,132,481
232,049	232,049	232,049	232,049	232,049
32,808,302	32,808,302	32,808,302	33,371,731	32,808,302
82,611	82,611	82,611	82,611	82,611

27,253,742	28,183,818	27,253,742	26,013,503	27,253,742
492,099	492,099	492,099	492,099	492,099
(3,046,114)	12,593,365	(1,671,247)	283,161	(3,049,162)
7,919,179	5,986,110	8,192,587	8,568,034	7,927,887
1,023,154,050	1,018,832,506	1,020,600,726	913,615,886	1,023,159,710
213,819,590	247,368,940	216,372,913	217,573,776	213,813,930
6,659,942	6,659,942	6,659,942	6,659,942	6,659,942
220,479,532	254,028,882	223,032,855	224,233,718	220,473,872
6.767%	8.250%	7.299%	7.352%	7.239%

3,258,216,334	3,079,188,529	3,055,665,200	3,050,042,556	3,045,650,770
1,181,925,315	1,181,925,315	1,181,925,315	1,076,141,337	1,181,925,315
55,048,325	84,276,131	55,048,325	55,048,325	55,048,325
1,236,973,640	1,266,201,446	1,236,973,640	1,131,189,662	1,236,973,640

815,871,687	800,524,504	815,183,512	703,032,203	815,871,687
134,408,015	130,931,146	130,931,146	134,408,015	134,408,015
7,132,481	6,998,504	7,095,926	7,132,481	7,132,481
232,049	232,049	232,049	232,049	232,049
32,808,302	32,808,302	32,808,302	33,371,731	32,808,302
82,611	82,611	82,611	82,611	82,611
27,253,742	28,183,818	27,253,742	26,013,503	27,253,742
492,099	492,099	492,099	492,099	492,099
(3,046,114)	12,593,365	(1,671,247)	283,161	(3,049,162)
7,919,179	5,986,110	8,192,587	8,568,034	7,927,887
1,023,154,050	1,018,832,506	1,020,600,726	913,615,886	1,023,159,710
213,819,590	247,368,940	216,372,913	217,573,776	213,813,930
6,659,942	6,659,942	6,659,942	6,659,942	6,659,942
220,479,532	254,028,882	223,032,855	224,233,718	220,473,872
6.767%	8.250%	7.299%	7.352%	7.239%

5,703	5,703	5,703	5,703	5,703
29,607,581	29,607,581	29,607,581	29,607,581	29,607,581
30,049,311	30,049,311	30,049,311	30,049,311	30,049,311
1,023,732,342	1,023,732,342	1,023,732,342	1,023,732,342	1,023,732,342
770,058,269	770,058,269	770,058,269	770,058,269	770,058,269
549,872,058	549,872,058	549,872,058	549,872,058	549,872,058
36,198,419	36,198,419	36,198,419	36,198,419	36,198,419
0	0	0	0	0
75,594,621	75,594,621	75,594,621	75,594,621	75,594,621
658	658	658	658	658

404,519,782	404,519,782	404,519,782	404,519,782	404,519,782
111,594	111,594	111,594	111,594	111,594

172,127,469	172,127,469	172,127,469	172,127,469	172,127,469
0	0	0	0	0

147,572,509	147,572,509	147,572,509	147,572,509	147,572,509
33,842	33,842	33,842	33,842	33,842

199,966,547	199,966,547	199,966,547	199,966,547	199,966,547
26,495	26,495	26,495	26,495	26,495

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

5,335,315	5,335,315	5,335,315	5,335,315	5,335,315
33,805,598	33,805,598	33,805,598	33,805,598	33,805,598
208,394,796	208,394,796	208,394,796	208,394,796	208,394,796
242,732,282	242,732,282	242,732,282	242,732,282	242,732,282
127,830,116	127,830,116	127,830,116	127,830,116	127,830,116
47,317,840	47,317,840	47,317,840	47,317,840	47,317,840
222,315,690	222,315,690	222,315,690	222,315,690	222,315,690

503,766,410	503,766,410	503,766,410	503,766,410	503,766,410
58,081,267	58,081,267	58,081,267	58,081,267	58,081,267
82,386,872	82,386,872	82,386,872	82,386,872	82,386,872
2,932,672	2,932,672	2,932,672	2,932,672	2,932,672
4,528,803	4,528,803	4,528,803	4,528,803	4,528,803

16,582,731	16,582,731	16,582,731	16,582,731	16,582,731
108,804,736	108,804,736	108,804,736	108,804,736	108,804,736
47,916,734	47,916,734	47,916,734	47,916,734	47,916,734
73,603,927	73,603,927	73,603,927	73,603,927	73,603,927
2,035,029	2,035,029	2,035,029	2,035,029	2,035,029
7,832,616	7,832,616	7,832,616	7,832,616	7,832,616
12,738,074	12,738,074	12,738,074	12,738,074	12,738,074
13,828,348	13,828,348	13,828,348	13,828,348	13,828,348
54,885,421	54,885,421	54,885,421	54,885,421	54,885,421
5,774,046	5,774,046	5,774,046	5,774,046	5,774,046

540,510,072	539,926,174	539,926,174	540,510,072	540,510,072
396,662,642	396,581,941	396,581,941	396,662,642	396,662,642
77,470,332	77,467,639	77,467,639	77,470,332	77,470,332

7,434,856	7,434,163	7,434,163	7,434,856	7,434,856
25,338,693	25,323,897	25,323,897	25,338,693	25,338,693
112,755,392	112,764,656	112,764,656	112,755,392	112,755,392
54,269,404	54,154,404	54,154,404	54,269,404	54,269,404
58,474,976	58,345,400	58,345,400	58,474,976	58,474,976

65,273,284	65,132,435	65,132,435	65,273,284	65,273,284
271,175	271,175	271,175	271,175	271,175
28,429	27,707	27,707	28,429	28,429
10,713,185	10,709,748	10,709,748	10,713,185	10,713,185
56,577,172	56,493,879	56,493,879	56,577,172	56,577,172
131,069,190	130,984,541	130,984,541	131,069,190	131,069,190
49,722,307	49,701,020	49,701,020	49,722,307	49,722,307
15,310,962	15,303,622	15,303,622	15,310,962	15,310,962
82,816,141	82,741,115	82,741,115	82,816,141	82,816,141
160,624,509	160,481,500	160,481,500	160,624,509	160,624,509
41,482,689	41,474,175	41,474,175	41,482,689	41,482,689
26,333,880	26,241,554	26,241,554	26,333,880	26,333,880
1,894,933	1,894,834	1,894,834	1,894,933	1,894,933
3,604,847	3,604,637	3,604,637	3,604,847	3,604,847
0	0	0	0	0
27,689,148	27,674,266	27,674,266	27,689,148	27,689,148
20,921,281	20,814,046	20,814,046	20,921,281	20,921,281
23,386,966	23,385,952	23,385,952	23,386,966	23,386,966
730,989	728,223	728,223	730,989	730,989
3,052,216	3,051,612	3,051,612	3,052,216	3,052,216
6,040,287	6,035,855	6,035,855	6,040,287	6,040,287
4,635,397	4,635,397	4,635,397	4,635,397	4,635,397
18,577,515	18,560,121	18,560,121	18,577,515	18,577,515
2,777,704	2,766,451	2,766,451	2,777,704	2,777,704
0	0	0	0	0
0	0	0	0	0
5,667,788	5,667,788	5,667,788	5,667,788	5,667,788

5,667,788	5,667,788	5,667,788	5,667,788	5,667,788
9,815,881	9,815,226	9,815,226	9,815,881	9,815,881
15,373,547	15,355,925	15,355,925	15,373,547	15,373,547
0	0	0	0	0
4,573,212	4,573,212	4,573,212	4,573,212	4,573,212
(26,057,585)	(1,326,974)	(1,326,974)	(1,326,974)	(1,326,974)
(22,499,433)	(22,499,433)	(22,499,433)	(22,499,433)	(22,499,433)
(48,557,018)	(23,826,407)	(23,826,407)	(23,826,407)	(23,826,407)
0	0	0	0	0
254,746,787	446,677,631	446,677,631	446,057,511	446,677,631
4,560,255	24,813,986	24,813,986	24,813,986	24,813,986
33,366,896	57,476,586	33,366,896	33,366,896	33,366,896
17,127,075	17,127,075	17,127,075	17,127,075	17,127,075
11,155,634	11,155,634	11,155,634	11,155,634	11,155,634
21,173,758	21,173,758	21,173,758	21,173,758	21,173,758

6,906,122	6,906,122	6,906,122	6,906,122	6,906,122
0	0	0	0	2,133,107
0	0	0	0	4,046,202
0	0	0	0	3,577,145
0	0	0	0	77,539
0	0	0	0	3,660,261
0	0	0	0	4,351,298
0	32,020,980	32,607,340	28,121,288	0
(926,136)	0	0	0	109,962
0	0	0	0	1,036,097
0	0	0	0	384,466
0	0	0	0	32,400
0	0	0	0	1,542,879
0	0	0	0	625,881
0	0	0	0	3,285,962
0	0	0	0	72,785
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

5,473	5,473	5,473	5,473	5,473
573,388	573,388	573,388	573,388	573,388
3,266,661	3,266,661	3,266,661	3,266,661	3,266,661
666,978	666,978	666,978	666,978	666,978
261,628	261,628	261,628	261,628	261,628
11,632,907	11,632,907	11,632,907	11,632,907	11,632,907
17,358,636	17,358,636	17,358,636	17,358,636	17,358,636
446,876	446,876	446,876	446,876	446,876
786,315	786,315	786,315	786,315	786,315
0	0	0	0	0
(1,131,669)	(1,131,669)	(1,131,669)	(1,131,669)	(1,131,669)
85,032,776	85,032,776	85,032,776	85,032,776	85,032,776
1,207,501	1,207,501	1,207,501	1,207,501	1,207,501
(2,286,383)	(2,286,383)	(2,286,383)	(2,286,383)	(2,286,383)
1,151,038,054	1,151,038,054	1,151,038,054	1,038,038,037	1,151,038,054
0	0	0	0	0
30,887,261	30,887,261	30,887,261	38,103,300	30,887,261
1,304,085	0	1,304,085	1,304,085	1,304,085
0	0	0	0	0
0	0	0	0	0
4,119,479	4,119,479	4,119,479	4,119,479	4,119,479

11,395,069	11,395,069	11,395,069	11,395,069	11,395,069
14,854	14,854	14,854	14,854	14,854
2,416,257	2,416,257	2,416,257	2,416,257	2,416,257
1,071,454	1,071,454	1,071,454	1,071,454	1,071,454
400,000	400,000	400,000	400,000	400,000
1,508,704	1,508,704	1,508,704	1,508,704	1,508,704
7,437,701	7,437,701	7,437,701	7,437,701	7,437,701
608,939	608,939	608,939	608,939	608,939
0	0	0	0	0

7,523,648	7,523,648	7,523,648	7,523,648	7,523,648
846,846	846,846	846,846	846,846	846,846
15,758,878	15,758,878	15,758,878	15,758,878	15,758,878
0	0	0	0	0
0	0	0	0	0
0	30,531,891	0	0	0
498,481	498,481	498,481	498,481	498,481
68,940	68,940	68,940	68,940	68,940
0	0	0	0	0
67,672	67,672	67,672	67,672	67,672
7,318	7,318	7,318	7,318	7,318

1,255,153	1,287,886	1,253,315	1,255,153	1,255,153
131,286,356	131,286,356	131,286,356	91,616,100	131,286,356

0	0	0	0	0
9,791,611	9,791,611	9,791,611	9,791,611	9,791,611
0	0	0	0	0
1,262,175	1,262,175	1,262,175	1,262,175	1,262,175
6,675,492	6,676,269	6,675,448	6,675,492	6,675,492
432,038	432,038	432,038	432,038	432,038
126,992	126,992	126,992	126,992	126,992
878,072	878,072	878,072	878,072	878,072
0	0	0	0	0
13,861,559	13,861,559	13,861,559	13,861,559	13,861,559
0	0	0	0	0
5,412,553	5,412,553	5,412,553	5,412,553	5,412,553
6,923,252	6,923,252	6,923,252	6,923,252	6,923,252
5,368,100	5,798,402	5,343,943	5,368,100	5,368,100
2,518,828	2,594,651	2,518,828	2,518,828	2,518,828
6,479,726	6,475,696	6,475,696	6,479,726	6,479,726
14,357,657	14,907,949	14,326,764	14,357,657	14,357,657

1,164,624	1,281,251	1,158,077	1,164,624	1,164,624
342,257	342,257	342,257	342,257	342,257
5,348,191	5,675,338	5,329,825	5,348,191	5,348,191
235,266	235,266	235,266	235,266	235,266
110,996	120,335	110,472	110,996	110,996
1,051,236	1,120,484	1,047,349	1,051,236	1,051,236
545,078	575,444	543,373	545,078	545,078
1,467,790	1,614,775	1,459,538	1,467,790	1,467,790
1,041,154	1,041,154	1,041,154	1,041,154	1,041,154
2,713,957	2,860,095	2,705,753	2,713,957	2,713,957
595,194	646,633	592,306	595,194	595,194
3,406	3,406	3,406	3,406	3,406
54,941,236	54,941,236	54,941,236	44,721,900	54,941,236
2,315,396	2,547,262	2,302,379	2,315,396	2,315,396
2,056,645	2,056,645	2,056,645	2,056,645	2,056,645
895,452	934,376	893,267	895,452	895,452

0	0	0	0	0
0	0	0	0	0
345,731	363,695	344,723	345,731	345,731
31,376	34,519	31,200	31,376	31,376
37,390	37,390	37,390	37,390	37,390
1,241,691	1,270,217	1,240,090	1,241,691	1,241,691
732,297	732,297	732,297	732,297	732,297
85,524,643	85,524,643	85,524,643	54,928,200	85,524,643
0	2,815,124	0	0	0
151,988,049	128,524,540	151,988,049	172,214,611	151,988,049
2,431	2,436	2,431	2,431	2,431
50,274,347	14,471,849	50,274,347	0	50,274,347
2,293,931	2,293,931	2,293,931	0	2,293,931
3,572,121	3,849,465	3,556,551	3,572,121	3,572,121

3,934,527	4,136,382	3,923,195	3,934,527	3,934,527
2,706,346	2,938,551	2,693,310	2,706,346	2,706,346
2,451,217	2,633,328	2,440,994	2,451,217	2,451,217
932,665	967,338	930,718	932,665	932,665
6,279,133	6,279,133	6,279,133	6,279,133	6,279,133
2,365	2,365	2,365	2,365	2,365
3,084,849	3,084,849	3,084,849	3,084,849	3,084,849

152,298	157,051	152,031	152,298	152,298
864,503	932,618	860,679	864,503	864,503
3,121,753	3,286,329	3,112,514	3,121,753	3,121,753
2,855,717	2,935,312	2,851,249	2,855,717	2,855,717
0	0	0	0	0

3,993,545	4,289,300	3,976,942	3,993,545	3,993,545
3,592,160	3,897,253	3,575,032	3,592,160	3,592,160
1,261,321	1,339,544	1,256,930	1,261,321	1,261,321
3,713,421	3,968,009	3,699,129	3,713,421	3,713,421
2,783,721	2,889,346	2,777,791	2,783,721	2,783,721
82,436	87,956	82,126	82,436	82,436
4,464,326	4,769,220	4,447,210	4,464,326	4,464,326

736,460	784,157	733,782	736,460	736,460
5,668,612	6,041,032	5,647,705	5,668,612	5,668,612
262,046	262,071	262,045	262,046	262,046
9,988	10,627	9,952	9,988	9,988
0	0	0	0	0
3,421,869	3,630,618	3,410,150	3,421,869	3,421,869
13,798,039	14,203,471	13,775,278	13,798,039	13,798,039
564,499	604,456	562,256	564,499	564,499
34,499	36,603	34,381	34,499	34,499
462,093	486,847	460,703	462,093	462,093
710,009	767,988	706,754	710,009	710,009
269,993	289,620	268,891	269,993	269,993
446,145	484,451	443,995	446,145	446,145
1,748,568	1,843,348	1,743,247	1,748,568	1,748,568
14,626,894	15,508,389	14,577,408	14,626,894	14,626,894
3,319,967	3,319,967	3,319,967	3,308,234	3,319,967
395	395	395	395	395
751,193	807,713	748,020	751,193	751,193
256,416	256,416	256,416	256,416	256,416
6,441,963	37,350,573	6,420,814	6,441,963	6,441,963
424,680	424,680	424,680	424,680	424,680
707,852	735,553	706,297	707,852	707,852
79,720	79,720	79,720	79,720	79,720

68,948,679	73,062,858	68,717,714	68,948,679	68,948,679
14,698,984	14,719,911	14,697,809	14,698,984	14,698,984
(26,120,468)	(26,120,468)	(26,120,468)	(26,120,468)	(26,120,468)
8,177,858	8,177,858	8,177,858	8,177,858	8,177,858
482,421	482,421	482,421	482,421	482,421
2,875,355	2,900,186	2,873,961	2,875,355	2,875,355
6,633,968	6,644,800	6,633,360	6,633,968	6,633,968
26,029,176	26,004,874	26,004,874	26,029,176	26,029,176
1,845,953	1,845,953	1,845,953	1,845,953	1,845,953
17,153,713	17,153,713	17,153,713	17,153,713	17,153,713
0	0	0	0	0
0	0	0	0	0
1,980,570	1,980,570	1,980,570	1,980,570	1,980,570
781,345	781,345	781,345	781,345	781,345
0	0	0	0	0
544,876	544,876	544,876	544,876	544,876
17,061	17,061	17,061	17,061	17,061
158,501	158,501	158,501	158,501	158,501
0	0	0	0	0
0	0	0	0	0
1,066	1,066	1,066	1,066	1,066
0	0	0	0	0
132,838	132,838	132,838	132,838	132,838
0	0	0	0	0
0	618,107	0	0	0
5,792,886	5,444,853	5,792,120	5,792,886	5,792,886
2,000	2,000	2,000	2,000	2,000

5,729,391	5,817,078	5,724,468	5,729,391	5,729,391
1,485,862	0	1,485,862	1,485,862	1,485,862
26,648,755	25,480,959	25,480,959	26,648,755	26,648,755
14,675,324	14,513,922	14,513,922	14,675,324	14,675,324
17,078,226	17,072,839	17,072,839	17,078,226	17,078,226
445,226	443,840	443,840	445,226	445,226
1,417,194	1,387,602	1,387,602	1,417,194	1,417,194
7,664,530	7,683,057	7,683,057	7,664,530	7,664,530
3,138,458	2,908,458	2,908,458	3,138,458	3,138,458
4,346,863	4,087,711	4,087,711	4,346,863	4,346,863
4,759,207	4,477,509	4,477,509	4,759,207	4,759,207
3,082	3,083	3,083	3,082	3,082
15,846	14,402	14,402	15,846	15,846
729,654	722,781	722,781	729,654	729,654
4,320,384	4,153,798	4,153,798	4,320,384	4,320,384
7,688,166	7,518,869	7,518,869	7,688,166	7,688,166
3,848,167	3,805,592	3,805,592	3,848,167	3,848,167
935,744	921,065	921,065	935,744	935,744
5,159,646	5,009,595	5,009,595	5,159,646	5,159,646
13,257,602	12,971,583	12,971,583	13,257,602	13,257,602
1,496,633	1,479,605	1,479,605	1,496,633	1,496,633
5,316,376	5,131,723	5,131,723	5,316,376	5,316,376
44,454	44,255	44,255	44,454	44,454
109,533	109,113	109,113	109,533	109,533

0	0	0	0	0
2,289,509	2,259,744	2,259,744	2,289,509	2,289,509
4,380,124	4,165,654	4,165,654	4,380,124	4,380,124
84,681	82,653	82,653	84,681	84,681
72,081	66,550	66,550	72,081	72,081
324,045	322,837	322,837	324,045	324,045
555,450	546,586	546,586	555,450	555,450
0	0	0	0	0
3,028,422	2,993,633	2,993,633	3,028,422	3,028,422
321,916	299,411	299,411	321,916	321,916
549,017	549,017	549,017	549,017	549,017
(296,299)	(296,299)	(296,299)	(296,299)	(296,299)
7,132,481	7,095,926	7,095,926	7,132,481	7,132,481
0	0	0	0	0
0	(97,422)	0	0	0
232,049	232,049	232,049	232,049	232,049
0	14,633,862	14,633,862	0	0
0	93,143	93,143	0	0

0	(15,336,530)	(15,336,530)	0	0
1,513,210	1,513,210	1,513,210	1,513,210	1,513,210
1,040,199	1,040,199	1,040,199	1,040,199	1,040,199
229,067	229,067	229,067	229,067	229,067
7,388,530	7,388,530	7,388,530	7,388,530	7,388,530
5,616,215	5,616,215	5,616,215	5,616,215	5,616,215
9,736,075	9,736,075	9,736,075	9,736,075	9,736,075
1,940,635	1,940,635	1,940,635	1,940,635	1,940,635
4,993	4,993	4,993	4,993	4,993
2,842,553	2,842,553	2,842,553	2,842,553	2,842,553
206,569	206,569	206,569	202,902	206,569
824,997	824,997	824,997	783,932	824,997
0	609,525	609,525	0	0
1,241,630	1,241,630	1,241,630	1,730,598	1,241,630
223,629	223,629	223,629	342,822	223,629
0	0	0	0	0
0	0	0	0	0
82,611	82,611	82,611	82,611	82,611
82,611	82,611	82,611	82,611	82,611

19,331,092	23,761,845	19,331,092	18,090,853	19,331,092
7,922,650	4,421,972	7,922,650	7,922,650	7,922,650
27,253,742	28,183,818	27,253,742	26,013,503	27,253,742

492,099	492,099	492,099	492,099	492,099
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0	0	0	0	0
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87,106,692	83,055,805	87,106,692	86,951,123	87,106,692
8,712,689	8,712,689	8,712,689	8,712,689	8,712,689
0	31,829,021	0	0	0
(155,996,168)	(155,996,168)	(155,996,168)	(152,482,744)	(155,996,168)
(10,705,986)	(46,425,081)	(10,705,986)	(10,705,986)	(10,705,986)
(166,702,154)	(202,421,249)	(166,702,154)	(163,188,730)	(166,702,154)
(1,762,050)	(1,762,050)	(1,762,050)	(1,762,050)	(1,762,050)
7,105,341	5,476,806	7,105,341	7,105,341	7,105,341
0	31,829,021	0	0	0
(155,996,168)	(155,996,168)	(155,996,168)	(152,482,744)	(155,996,168)
(10,705,986)	(46,425,081)	(10,705,986)	(10,705,986)	(10,705,986)
(166,702,154)	(202,421,249)	(166,702,154)	(163,188,730)	(166,702,154)
0	2,776,466	2,776,466	2,776,466	2,776,466

10,243,100	10,243,100	10,243,100	10,243,100	10,243,100
(8,399,464)	(8,399,464)	(8,399,464)	(8,399,464)	(8,399,464)
0	0	0	0	0
(5,737)	0	0	0	0
(652,982)	1,676,532	(330,061)	(59,176)	(521,043)
0	0	0	0	0
0	0	0	0	0
183,637	166,851	183,637	183,637	183,637
150,619,114	202,855,837	154,820,713	157,266,761	150,619,114
0	31,829,021	0	0	0
(155,996,168)	(155,996,168)	(155,996,168)	(152,482,744)	(155,996,168)
(10,705,986)	(46,425,081)	(10,705,986)	(10,705,986)	(10,705,986)
(166,702,154)	(202,421,249)	(166,702,154)	(163,188,730)	(166,702,154)
10,243,100	10,243,100	10,243,100	10,243,100	10,243,100
71,781,388	71,781,388	71,781,388	71,781,388	71,781,388
0	0	0	0	0
(4,045,080)	0	(4,045,080)	(4,045,080)	(4,045,080)

0	0	0	0	0
(166,011)	(1,086,165)	(166,011)	(166,011)	(166,011)
10,243,100	10,243,100	10,243,100	10,243,100	10,243,100
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
14,863	9,268	14,863	14,863	14,863
368,150	368,150	368,150	368,150	368,150
4,727,264	4,727,264	4,727,264	4,727,264	4,727,264
788,710	788,710	788,710	788,710	788,710
6,045,469	6,045,469	6,045,469	6,045,469	6,045,469
1,281,251	1,281,251	1,281,251	1,281,251	1,281,251
3,594,020	3,594,020	3,594,020	3,594,020	3,594,020
0	0	0	0	0
102,590	102,590	102,590	102,590	102,590
760,748	760,748	760,748	760,748	760,748
333,602	333,602	333,602	333,602	333,602
1,614,775	1,614,775	1,614,775	1,614,775	1,614,775
1,605,460	1,605,460	1,605,460	1,605,460	1,605,460

565,107	565,107	565,107	565,107	565,107
2,547,262	2,547,262	2,547,262	2,547,262	2,547,262
427,618	427,618	427,618	427,618	427,618
0	0	0	0	0
0	0	0	0	0
197,345	197,345	197,345	197,345	197,345
34,519	34,519	34,519	34,519	34,519
313,384	313,384	313,384	313,384	313,384
0	0	0	0	0
54	54	54	54	54
3,046,829	3,046,829	3,046,829	3,046,829	3,046,829
2,217,565	2,217,565	2,217,565	2,217,565	2,217,565
2,550,991	2,550,991	2,550,991	2,550,991	2,550,991
2,000,647	2,000,647	2,000,647	2,000,647	2,000,647
380,919	380,919	380,919	380,919	380,919
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
52,214	52,214	52,214	52,214	52,214
748,310	748,310	748,310	748,310	748,310
1,808,014	1,808,014	1,808,014	1,808,014	1,808,014
874,423	874,423	874,423	874,423	874,423
0	0	0	0	0

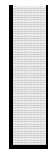
3,249,141	3,249,141	3,249,141	3,249,141	3,249,141
3,351,729	3,351,729	3,351,729	3,351,729	3,351,729
859,346	859,346	859,346	859,346	859,346
2,796,881	2,796,881	2,796,881	2,796,881	2,796,881
1,160,395	1,160,395	1,160,395	1,160,395	1,160,395
60,646	60,646	60,646	60,646	60,646
3,349,541	3,349,541	3,349,541	3,349,541	3,349,541
523,997	523,997	523,997	523,997	523,997
4,091,372	4,091,372	4,091,372	4,091,372	4,091,372
268	268	268	268	268

7,020	7,020	7,020	7,020	7,020
0	0	0	0	0
2,293,302	2,293,302	2,293,302	2,293,302	2,293,302
4,454,053	4,454,053	4,454,053	4,454,053	4,454,053
438,967	438,967	438,967	438,967	438,967
23,117	23,117	23,117	23,117	23,117
271,951	271,951	271,951	271,951	271,951
636,956	636,956	636,956	636,956	636,956
215,623	215,623	215,623	215,623	215,623

420,820	420,820	420,820	420,820	420,820
1,041,246	1,041,246	1,041,246	1,041,246	1,041,246
9,684,033	9,684,033	9,684,033	9,684,033	9,684,033
0	0	0	0	0
0	0	0	0	0

620,926	620,926	620,926	620,926	620,926
4,138,608	4,138,608	4,138,608	4,138,608	4,138,608

0	0	0	0	0
304,318	304,318	304,318	304,318	304,318
0	0	0	0	0
45,198,050	45,198,050	45,198,050	45,198,050	45,198,050
229,905	229,905	229,905	229,905	229,905
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
272,794	272,794	272,794	272,794	272,794
119,002	119,002	119,002	119,002	119,002
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
149,893	149,893	149,893	149,893	149,893
0	0	0	0	0
963,324	963,324	963,324	963,324	963,324



IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		5,323,296,789	5,100,149,635	223,147,154
LESS: ACCUM PROVISION FOR DEPRECIATION		2,030,379,929	1,943,491,733	86,888,196
AMORT OF OTHER UTILITY PLANT		25,171,151	24,132,856	1,038,295
NET ELECTRIC PLANT IN SERVICE		3,267,745,709	3,132,525,046	135,220,663
LESS: CUSTOMER ADV FOR CONSTRUCTION		4,573,212	4,552,725	20,487
LESS: ACCUM DEFERRED INCOME TAXES		447,665,210	428,907,976	18,757,234
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		145,860,155	139,284,538	6,575,617
ADD : CONSERVATION+OTHER DFRD PROG.		33,867,193	30,469,980	3,397,213
ADD : SUBSIDIARY RATE BASE		83,953,894	80,121,801	3,832,093
TOTAL COMBINED RATE BASE		3,079,188,529	2,948,940,664	130,247,866
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,181,925,315	1,128,180,460	53,744,855
OTHER OPERATING REVENUES		84,276,131	80,021,139	4,254,992
TOTAL OPERATING REVENUES		1,266,201,446	1,208,201,600	57,999,846
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		800,524,504	761,169,981	39,354,523
DEPRECIATION EXPENSE		130,931,146	125,375,933	5,555,213
AMORTIZATION OF LIMITED TERM PLANT		6,998,504	6,707,974	290,530
ACCRETION EXPENSE		232,049	221,918	10,130
TAXES OTHER THAN INCOME		32,808,302	30,563,859	2,244,444
REGULATORY DEBITS/CREDITS		82,611	0	82,611
PROVISION FOR DEFERRED INCOME TAXES		28,183,818	27,030,606	1,153,212
INVESTMENT TAX CREDIT ADJUSTMENT		492,099	471,468	20,631
FEDERAL INCOME TAXES		12,593,302	12,634,083	(40,780)
STATE INCOME TAXES		5,986,288	5,827,278	159,010
TOTAL OPERATING EXPENSES		1,018,832,622	970,003,101	48,829,522
OPERATING INCOME		247,368,824	238,198,499	9,170,325
ADD: IERCO OPERATING INCOME		6,659,942	6,355,948	303,994
CONSOLIDATED OPERATING INCOME		254,028,766	244,554,447	9,474,319
RATE OF RETURN UNDER PRESENT RATES		8.250%	8.293%	7.274%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
RATE OF RETURN UNDER PRESENT RATES				
TOTAL COMBINED RATE BASE		3,079,188,529	2,948,940,664	130,247,866
SALES REVENUES		1,181,925,315	1,128,180,460	53,744,855
OTHER OPERATING REVENUES		84,276,131	80,021,139	4,254,992
TOTAL OPERATING REVENUES		1,266,201,446	1,208,201,600	57,999,846
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		800,524,504	761,169,981	39,354,523
DEPRECIATION EXPENSE		130,931,146	125,375,933	5,555,213
AMORTIZATION OF LIMITED TERM PLANT		6,998,504	6,707,974	290,530
ACCRETION EXPENSE		232,049	221,918	10,130
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PROVISION FOR DEFERRED INCOME TAXES		28,183,818	27,030,606	1,153,212
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STATE INCOME TAXES		5,986,288	5,827,278	159,010
TOTAL OPERATING EXPENSES		1,018,832,622	970,003,101	48,829,522
OPERATING INCOME		247,368,824	238,198,499	9,170,325
ADD: IERCO OPERATING INCOME		6,659,942	6,355,948	303,994
CONSOLIDATED OPERATING INCOME		254,028,766	244,554,447	9,474,319
RATE OF RETURN UNDER PRESENT RATES		8.250%	8.293%	7.274%
DEVELOPMENT OF REVENUE REQUIREMENTS				
RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.699%	7.699%	7.699%
RETURN AT CLAIMED RATE OF RETURN		237,066,725	227,038,942	10,027,783
EARNINGS DEFICIENCY		(16,962,041)	(17,515,505)	553,464
NET-TO-GROSS TAX MULTIPLIER		1.642	1.642	1.642
REVENUE DEFICIENCY		(27,851,672)	(28,760,459)	908,788
FIRM JURISDICTIONAL REVENUES		1,189,448,963	1,135,395,002	54,053,961
PERCENT INCREASE REQUIRED		-2.34%	-2.53%	1.68%
SALES AND WHEELING REVENUES REQUIRED		1,161,597,291	1,106,634,543	54,962,748

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,464	239
302 - FRANCHISES & CONSENTS	D10	29,607,581	28,391,166	1,216,415
303 - MISCELLANEOUS	P101P	30,049,311	28,789,534	1,259,777
TOTAL INTANGIBLE PLANT		59,662,595	57,186,164	2,476,431
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,023,732,342	981,672,721	42,059,622
330-336 / HYDRAULIC PRODUCTION	D10	770,058,269	738,420,742	31,637,527
340-346 / OTHER PRODUCTION	D10	549,872,058	527,280,791	22,591,267
TOTAL PRODUCTION PLANT		2,343,662,670	2,247,374,254	96,288,416
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	36,198,419	34,711,222	1,487,197
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		36,198,419	34,711,222	1,487,197
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	75,594,621	72,488,847	3,105,774
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		75,595,279	72,488,847	3,106,432
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	404,519,782	387,900,253	16,619,529
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		404,631,376	387,975,353	16,656,023

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>	
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***					
120 354 / TOWERS & FIXTURES					
121	SYSTEM TRANSMISSION SERVICE	D11	172,127,469	165,055,683	7,071,786
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		172,127,469	165,055,683	7,071,786
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	147,572,509	141,509,554	6,062,956
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		147,606,351	141,509,554	6,096,797
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	199,966,547	191,751,004	8,215,543
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		199,993,042	191,752,193	8,240,849
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	374,232	16,034
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	374,232	16,034
140	TOTAL TRANSMISSION PLANT		1,036,542,201	993,867,083	42,675,119

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	5,335,315	5,210,110	125,205
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	33,805,598	32,291,204	1,514,394
147 362 / STATION EQUIPMENT	ACCT362	208,394,796	198,987,058	9,407,738
148 364 / POLES, TOWERS & FIXTURES	DA364	242,732,282	224,096,153	18,636,129
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	127,830,116	119,126,622	8,703,494
150 366 / UNDERGROUND CONDUIT	DA366	47,317,840	46,658,113	659,727
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	222,315,690	219,200,206	3,115,484
152 368 / LINE TRANSFORMERS	D60	503,766,410	484,734,993	19,031,417
153 369 / SERVICES	DA369	58,081,267	55,210,935	2,870,332
154 370 / METERS	ACCT370	82,386,872	79,599,968	2,786,904
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,932,672	2,705,908	226,764
156 373 / STREET LIGHTING SYSTEMS	DA373	4,528,803	4,321,006	207,797
157				
158 TOTAL DISTRIBUTION PLANT		1,539,427,661	1,472,142,275	67,285,386
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	16,582,731	15,887,523	695,209
162 390 / STRUCTURES & IMPROVEMENTS	PTD	108,804,736	104,243,245	4,561,491
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	47,916,734	45,907,890	2,008,844
164 392 / TRANSPORTATION EQUIPMENT	PTD	73,603,927	70,518,183	3,085,745
165 393 / STORES EQUIPMENT	PTD	2,035,029	1,949,713	85,316
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	7,832,616	7,504,245	328,372
167 395 / LABORATORY EQUIPMENT	PTD	12,738,074	12,204,048	534,026
168 396 / POWER OPERATED EQUIPMENT	PTD	13,828,348	13,248,613	579,735
169 397 / COMMUNICATIONS EQUIPMENT	PTD	54,885,421	52,584,424	2,300,997
170 398 / MISCELLANEOUS EQUIPMENT	PTD	5,774,046	5,531,976	242,069
171				
172 TOTAL GENERAL PLANT		344,001,662	329,579,859	14,421,803
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,323,296,789	5,100,149,635	223,147,154
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	539,926,174	517,743,530	22,182,644
180 330-336 / HYDRAULIC PRODUCTION	L 98	396,581,941	380,288,536	16,293,406
181 340-346 / OTHER PRODUCTION	L 99	77,467,639	74,284,913	3,182,726
182 TOTAL PRODUCTION PLANT		1,013,975,755	972,316,979	41,658,776
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	7,434,163	7,128,734	305,430
186 352 / STRUCTURES & IMPROVEMENTS	L 112	25,323,897	24,283,264	1,040,633
187 353 / STATION EQUIPMENT	L 117	112,764,656	108,122,874	4,641,782
188 354 / TOWERS & FIXTURES	L 123	54,154,404	51,929,492	2,224,911
189 355 / POLES & FIXTURES	L 128	58,345,400	55,935,476	2,409,924
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	65,132,435	62,448,608	2,683,826
191 359 / ROADS & TRAILS	L 138	271,175	260,034	11,141
192 TOTAL TRANSMISSION PLANT		323,426,129	310,108,482	13,317,648
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	27,707	27,057	650
196 361 / STRUCTURES & IMPROVEMENTS	L 146	10,709,748	10,229,982	479,766
197 362 / STATION EQUIPMENT	L 147	56,493,879	53,943,529	2,550,350
198 364 / POLES, TOWERS & FIXTURES	L 148	130,984,541	120,928,009	10,056,531
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	49,701,020	46,317,056	3,383,964
200 366 / UNDERGROUND CONDUIT	L 150	15,303,622	15,090,251	213,370
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	82,741,115	81,581,599	1,159,516
202 368 / LINE TRANSFORMERS	L 152	160,481,500	154,418,788	6,062,711
203 369 / SERVICES	L 153	41,474,175	39,424,553	2,049,622
204 370 / METERS	L 154	26,241,554	25,353,880	887,674
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,894,834	1,748,319	146,515
206 373 / STREET LIGHTING SYSTEMS	L 156	3,604,637	3,439,244	165,393
207 TOTAL DISTRIBUTION PLANT		579,658,333	552,502,269	27,156,064
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
GENERAL PLANT				
389 / LAND & LAND RIGHTS	L 161	0	0	0
390 / STRUCTURES & IMPROVEMENTS	L 162	27,674,266	26,514,060	1,160,206
391 / OFFICE FURNITURE & EQUIPMENT	L 163	20,814,046	19,941,445	872,601
392 / TRANSPORTATION EQUIPMENT	L 164	23,385,952	22,405,528	980,424
393 / STORES EQUIPMENT	L 165	728,223	697,694	30,530
394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,051,612	2,923,677	127,935
395 / LABORATORY EQUIPMENT	L 167	6,035,855	5,782,810	253,045
396 / POWER OPERATED EQUIPMENT	L 168	4,635,397	4,441,064	194,333
397 / COMMUNICATIONS EQUIPMENT	L 169	18,560,121	17,782,013	778,108
398 / MISCELLANEOUS EQUIPMENT	L 170	2,766,451	2,650,471	115,980
TOTAL GENERAL PLANT		107,651,923	103,138,762	4,513,161
UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
TOTAL DEPR BEFORE FAS 143 / OTHER		2,024,712,141	1,938,066,492	86,645,648
FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,667,788	5,425,240	242,548
TOTAL ACCUM PROVISION DEPRECIATION		2,030,379,929	1,943,491,733	86,888,196
AMORTIZATION OF OTHER UTILITY PLANT				
INTANGIBLE PLANT	L 94	9,815,226	9,407,823	407,403
HYDRAULIC PRODUCTION	L 98	15,355,925	14,725,033	630,892
TOTAL AMORT OF OTHER UTILITY PLANT		25,171,151	24,132,856	1,038,295
TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		2,055,551,080	1,967,624,589	87,926,491

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		3,267,745,709	3,132,525,046	135,220,663
LESS:				
CUSTOMER ADVANCES FOR CONSTRUCTION				
POWER SUPPLY	D10	0	0	0
OTHER	DA252	4,573,212	4,552,725	20,487
TOTAL CUSTOMER ADV FOR CONSTRUCTION		4,573,212	4,552,725	20,487
ACCUMULATED DEFERRED INCOME TAXES				
190 / ACCUMULATED DEFERRED INCOME TAXES				
CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,326,974)	(1,321,029)	(5,945)
OTHER	LABOR	(22,499,433)	(21,495,965)	(1,003,468)
TOTAL ACCOUNT 190		(23,826,407)	(22,816,995)	(1,009,412)
281 / ACCELERATED AMORTIZATION	P101P	0	0	0
282 / OTHER PROPERTY	P101P	446,677,631	427,951,277	18,726,354
283 / OTHER	P101P	24,813,986	23,773,693	1,040,293
TOTAL ACCUM DEFERRED INCOME TAXES		447,665,210	428,907,976	18,757,234
NET ELECTRIC PLANT IN SERVICE		2,815,507,287	2,699,064,345	116,442,942
ADD:				
WORKING CAPITAL				
151 / FUEL INVENTORY	E10	57,476,586	54,853,055	2,623,531
154 / PLANT MATERIALS & SUPPLIES				
PRODUCTION - GENERAL	L 101	17,127,075	16,423,416	703,659
TRANSMISSION - GENERAL	L 139	11,155,634	10,696,349	459,285
DISTRIBUTION - GENERAL	L 158	21,173,758	20,248,294	925,464
OTHER - UNCLASSIFIED	L 174	6,906,122	6,616,624	289,498
TOTAL ACCOUNT 154		56,362,589	53,984,684	2,377,905
165 / PREPAID ITEMS				
AD VALOREM TAXES	L 695	0	0	0
OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
INSURANCE	L 101	0	0	0
PENSION-RELATED PREPAYMENTS	L 989	0	0	0
SOFTWARE CONTRACTS	L 92	0	0	0
MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
TOTAL ACCOUNT 165		0	0	0
WORKING CASH ALLOWANCE	L 613	32,020,980	30,446,799	1,574,181
TOTAL WORKING CAPITAL		145,860,155	139,284,538	6,575,617
NET ELECTRIC PLANT IN SERVICE		2,961,367,442	2,838,348,884	123,018,559

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		2,961,367,442	2,838,348,884	123,018,559
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	5,473	0	5,473
305 AM. FALLS BOND REFINANCE	D10	573,388	549,831	23,557
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	3,266,661	0	3,266,661
307 PS&J SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	666,978	666,978	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	261,628	261,628	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	11,632,907	11,632,907	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	17,358,636	17,358,636	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	446,876	0	446,876
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	786,315	0	786,315
313 TOTAL OTHER REGULATORY ASSETS		34,998,862	30,469,980	4,528,882
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,131,669)	0	(1,131,669)
316 TOTAL DEFERRED PROGRAMS		33,867,193	30,469,980	3,397,213
317				
318 DEVELOPMENT OF IERCO RATE BASE				
319 INVESTMENT IN IERCO	E10	85,032,776	81,151,437	3,881,339
320 PREPAID COAL ROYALTIES	E10	1,207,501	1,152,384	55,117
321 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(2,286,383)	(2,182,021)	(104,362)
322 TOTAL SUBSIDIARY RATE BASE		83,953,894	80,121,801	3,832,093
323				
324 TOTAL COMBINED RATE BASE		3,079,188,529	2,948,940,664	130,247,866

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 4 - OPERATING REVENUES ***				
OPERATING REVENUES				
FIRM ENERGY SALES				
440-448 / RETAIL	RETREV	1,151,038,054	1,098,703,055	52,334,999
447/ FIRM SALES FOR RESALE	E10	0	0	0
447/ SYSTEM OPPORTUNITY SALES	E10	30,887,261	29,477,405	1,409,856
TOTAL SALES OF ELECTRICITY		1,181,925,315	1,128,180,460	53,744,855
OTHER OPERATING REVENUES				
415 / MERCHANDISING REVENUES	E10	0	0	0
OATT TARIFF REFUND				
NETWORK	D11	0	0	0
POINT-TO-POINT	D11	0	0	0
TOTAL ACCOUNT 449		0	0	0
MISCELLANEOUS SERVICE REVENUES				
451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,119,479	4,036,347	83,132
RENTS FROM ELECTRIC PROPERTY				
SUBSTATION EQUIPMENT	L 117	11,395,069	10,926,008	469,060
TRANSFORMER RENTALS	L 152	14,854	14,293	561
LINE RENTALS	D11	2,416,257	2,316,986	99,271
COGENERATION	L 481	1,071,454	1,022,652	48,802
DARK FIBER PROJECT	CIDA	400,000	400,000	0
POLE ATTACHMENTS	L 148	1,508,704	1,392,871	115,833
FACILITIES CHARGES	DA454	7,437,701	7,056,515	381,186
OTHER RENTALS	L 101	608,939	583,921	25,018
MISCELLANEOUS	L 172	0	0	0
TOTAL ACCOUNT 454		24,852,978	23,713,247	1,139,732

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
355 456 / OTHER ELECTRIC REVENUES				
356 TRANSMISSION - NETWORK SERVICES	D11	7,523,648	7,214,542	309,106
357 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	846,846	814,854	31,992
358 TRANSMISSION - POINT-TO-POINT	D11	15,758,878	15,111,431	647,447
359 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
360 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
361 DSM RIDER FUNDS	DARIDER	30,531,891	28,494,548	2,037,343
362 STANDBY SERVICE CHARGE	CIDA	498,481	498,481	0
363 SIERRA PACIFIC USAGE CHARGE	E10	68,940	65,793	3,147
364 BPA - OTHER REVENUE	D10	0	0	0
365 ANTELOPE	L 506	67,672	64,886	2,786
366 MISCELLANEOUS	PTD	7,318	7,011	307
367 TOTAL ACCOUNT 456		55,303,674	52,271,546	3,032,128
368				
369 TOTAL OTHER OPERATING REVENUES		84,276,131	80,021,139	4,254,992
370				
371 TOTAL OPERATING REVENUES		1,266,201,446	1,208,201,600	57,999,846

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
372 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
373				
374 STEAM POWER GENERATION				
375 OPERATION				
376 500 / SUPERVISION & ENGINEERING	D10	1,287,886	1,234,974	52,912
377 501 / FUEL	E10	131,286,356	125,293,762	5,992,594
378				
379 502 / STEAM EXPENSES				
380 LABOR	D10	0	0	0
381 OTHER	E10	9,791,611	9,344,671	446,940
382 TOTAL ACCOUNT 502		9,791,611	9,344,671	446,940
383 505 / ELECTRIC EXPENSES				
384 LABOR	D10	0	0	0
385 OTHER	E10	1,262,175	1,204,563	57,612
386 TOTAL ACCOUNT 505		1,262,175	1,204,563	57,612
387 506 / MISCELLANEOUS EXPENSES				
388 507 / RENTS	L 97	432,038	414,288	17,750
389 TOTAL STEAM OPERATION EXPENSES		150,736,335	143,894,235	6,842,100
390				
391 MAINTENANCE				
392 510 / SUPERVISION & ENGINEERING	D10	126,992	121,775	5,217
393 511 / STRUCTURES	D10	878,072	841,997	36,075
394 512 / BOILER PLANT				
395 LABOR	D10	0	0	0
396 OTHER	E10	13,861,559	13,228,845	632,714
397 TOTAL ACCOUNT 512		13,861,559	13,228,845	632,714
398 513 / ELECTRIC PLANT				
399 LABOR	D10	0	0	0
400 OTHER	E10	5,412,553	5,165,496	247,057
401 TOTAL ACCOUNT 513		5,412,553	5,165,496	247,057
402 514 / MISCELLANEOUS STEAM PLANT				
403 TOTAL STEAM MAINTENANCE EXPENSES	D10	6,923,252	6,638,813	284,439
404		27,202,428	25,996,925	1,205,503
405 TOTAL STEAM GENERATION EXPENSES				
406		177,938,763	169,891,160	8,047,603

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
407 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
408				
409 HYDRAULIC POWER GENERATION				
410 535 / SUPERVISION & ENGINEERING	L 866	5,798,402	5,558,396	240,006
411 536 / WATER FOR POWER				
412 WATER LEASE	D10	2,594,651	2,488,051	106,600
413 OTHER	D10	6,475,696	6,209,645	266,051
414 TOTAL ACCOUNT 536		9,070,347	8,697,696	372,651
415				
416 537 / HYDRAULIC EXPENSES				
417 538 / ELECTRIC EXPENSES	D10	14,907,949	14,295,462	612,487
418 LABOR				
419 OTHER	E10	1,281,251	1,228,611	52,640
420 TOTAL ACCOUNT 538		342,257	326,635	15,622
421		1,623,508	1,555,246	68,262
422 539 / MISCELLANEOUS EXPENSES				
423 540 / RENTS	D10	5,675,338	5,442,169	233,169
424		235,266	225,600	9,666
425 TOTAL HYDRAULIC OPERATION EXPENSES		37,310,810	35,774,569	1,536,241
426				
427 MAINTENANCE				
428 541 / SUPERVISION & ENGINEERING	L 872	120,335	115,391	4,944
429 542 / STRUCTURES	D10	1,120,484	1,074,449	46,035
430 543 / RESERVOIRS, DAMS & WATERWAYS	D10	575,444	551,802	23,642
431 544 / ELECTRIC PLANT				
432 LABOR	D10	1,614,775	1,548,433	66,342
433 OTHER	E10	1,041,154	993,630	47,524
434 TOTAL ACCOUNT 544		2,655,929	2,542,063	113,866
435				
436 545 / MISCELLANEOUS HYDRAULIC PLANT				
437	L 98	2,860,095	2,742,589	117,506
438 TOTAL HYDRAULIC MAINTENANCE EXPENSES		7,332,287	7,026,295	305,992
439				
440 TOTAL HYDRAULIC GENERATION EXPENSES		44,643,097	42,800,863	1,842,234

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
441 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
442 OTHER POWER GENERATION				
443 OPERATION				
444 546 / SUPERVISION & ENGINEERING	L 879	646,633	620,066	26,567
445 547 / FUEL				
446 SALMON DIESEL	E10	3,406	3,251	155
447 OTHER	E10	54,941,236	52,433,432	2,507,804
448 TOTAL ACCOUNT 547		54,944,642	52,436,682	2,507,960
449				
450 548 / GENERATING EXPENSES				
451 LABOR	D10	2,547,262	2,442,609	104,653
452 OTHER	E10	2,056,645	1,962,769	93,876
453 TOTAL ACCOUNT 548		4,603,907	4,405,378	198,529
454				
455 549 / MISCELLANEOUS EXPENSES				
456 550 / RENTS	D10	934,376	895,988	38,388
457	D10	0	0	0
458 TOTAL OTHER POWER OPER EXPENSES		61,129,558	58,358,114	2,771,444
459				
460 MAINTENANCE				
461 551 / SUPERVISION & ENGINEERING	L 885	0	0	0
462 552 / STRUCTURES	D10	363,695	348,753	14,942
463 553 / GENERATING & ELECTRIC PLANT				
464 LABOR	D10	34,519	33,101	1,418
465 OTHER	E10	37,390	35,683	1,707
466 TOTAL ACCOUNT 553		71,909	68,784	3,125
467				
468 554 / MISCELLANEOUS EXPENSES	L 99	1,270,217	1,218,031	52,186
469 TOTAL OTHER POWER MAINT EXPENSES		1,705,821	1,635,568	70,253
470				
471 TOTAL OTHER POWER GENERATION EXP		62,835,379	59,993,681	2,841,698
472				

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
473 OTHER POWER SUPPLY EXPENSE				
474 555.0 / PURCHASED POWER				
475 PURCHASED POWER - TRANS LOSSES	E10	732,297	698,871	33,426
476 OTHER PURCHASED POWER	E10	85,524,643	81,620,853	3,903,791
477 TOTAL ACCOUNT 555.0		86,256,940	82,319,724	3,937,216
478 555.1 / COGENERATION & SMALL POWER PROD				
479 CAPACITY RELATED	D10	2,815,124	2,699,466	115,658
480 ENERGY RELATED	E10	128,524,540	122,658,010	5,866,530
481 TOTAL COGEN & SMALL POWER PROD		131,339,664	125,357,475	5,982,188
482				
483 TOTAL ACCOUNT 555		217,596,604	207,677,199	9,919,405
484				
485 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,436	2,336	100
486 557 / OTHER EXPENSES				
487 IDAHO POWER COST-RELATED EXPENSES	CIDA	14,471,849	14,471,849	0
488 OREGON POWER COST-RELATED EXPENSES	CODA	2,293,931	0	2,293,931
489 OTHER	D10	3,849,465	3,691,311	158,154
490 TOTAL ACCOUNT 557		20,615,245	18,163,160	2,452,085
491				
492 TOTAL OTHER POWER SUPPLY EXPENSES		238,214,285	225,842,695	12,371,590
493				
494 TOTAL PRODUCTION EXPENSES		523,631,524	498,528,400	25,103,124

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
495 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
496				
497 TRANSMISSION EXPENSES				
498				
499 OPERATION				
500 560 / SUPERVISION & ENGINEERING	L 140	4,136,382	3,966,084	170,298
501 561 / LOAD DISPATCHING	D12	2,938,551	2,817,822	120,729
502 562 / STATION EXPENSES	L 117	2,633,328	2,524,931	108,397
503 563 / OVERHEAD LINE EXPENSES	L 123+128+133	967,338	927,490	39,848
504 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	6,279,133	5,992,521	286,612
505 566 / MISCELLANEOUS EXPENSES	L 140	2,365	2,268	97
506 567 / RENTS	L 140	3,084,849	2,957,844	127,005
507				
508 TOTAL TRANSMISSION OPERATION		20,041,946	19,188,959	852,987
509				
510 MAINTENANCE				
511 568 / SUPERVISION & ENGINEERING	L 140	157,051	150,585	6,466
512 569 / STRUCTURES	L 112	932,618	894,294	38,324
513 570 / STATION EQUIPMENT	L 117	3,286,329	3,151,052	135,277
514 571 / OVERHEAD LINES	L 123+128+133	2,935,312	2,814,396	120,916
515 573 / MISCELLANEOUS PLANT	L 140	0	0	0
516				
517 TOTAL TRANSMISSION MAINTENANCE		7,311,310	7,010,327	300,983
518				
519 TOTAL TRANSMISSION EXPENSES		27,353,256	26,199,287	1,153,969

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
520 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
521				
522 DISTRIBUTION EXPENSES				
523				
524 OPERATION				
525 580 / SUPERVISION & ENGINEERING	L 158	4,289,300	4,101,823	187,477
526 581 / LOAD DISPATCHING	D60	3,897,253	3,750,022	147,231
527 582 / STATION EXPENSES	L 147	1,339,544	1,279,072	60,472
528 583 / OVERHEAD LINE EXPENSES	L 148+149	3,968,009	3,675,254	292,755
529 584 / UNDERGROUND LINE EXPENSES	L 150+151	2,889,346	2,848,891	40,455
530 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	87,956	83,920	4,036
531 586 / METER EXPENSES	L 154	4,769,220	4,607,891	161,329
532 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	784,157	723,523	60,634
533 588 / MISCELLANEOUS EXPENSES	L 158	6,041,032	5,776,990	264,042
534 589 / RENTS	L 158	262,071	250,616	11,455
535 TOTAL DISTRIBUTION OPERATION		28,327,888	27,098,004	1,229,884
536				
537 MAINTENANCE				
538 590 / SUPERVISION & ENGINEERING	L 158	10,627	10,163	464
539 591 / STRUCTURES	L 146	0	0	0
540 592 / STATION EQUIPMENT	L 147	3,630,618	3,466,718	163,900
541 593 / OVERHEAD LINES	L 148+149	14,203,471	13,155,557	1,047,914
542 594 / UNDERGROUND LINES	L 150+151	604,456	595,993	8,463
543 595 / LINE TRANSFORMERS	L 152	36,603	35,220	1,383
544 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	486,847	464,509	22,338
545 597 / METERS	L 154	767,988	742,009	25,979
546 598 / MISCELLANEOUS PLANT	L 158	289,620	276,961	12,659
547 TOTAL DISTRIBUTION MAINTENANCE		20,030,230	18,747,130	1,283,100
548				
549 TOTAL DISTRIBUTION EXPENSES		48,358,118	45,845,134	2,512,984
550				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
551 CUSTOMER ACCOUNTING EXPENSES				
552 901 / SUPERVISION	L 946	484,451	466,780	17,671
553 902 / METER READING	CW902	1,843,348	1,764,385	78,963
554 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	15,508,389	14,953,292	555,097
555 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,319,967	3,128,782	191,185
556 905 / MISC EXPENSES	L 553+554+555	395	379	16
557 TOTAL CUSTOMER ACCOUNTING EXPENSES		21,156,550	20,313,618	842,932
558 CUSTOMER SERVICES & INFORMATION EXPENSES				
559 907 / SUPERVISION	L 953	807,713	758,841	48,872
560 908 / CUSTOMER ASSISTANCE				
561 SYSTEM CONSERVATION	E100	256,416	244,712	11,704
562 OTHER	DA908	37,350,573	35,086,800	2,263,773
563 TOTAL ACCOUNT 908		37,606,989	35,331,512	2,275,477
564 909 / INFORMATION & INSTRUCTIONAL	DA909	424,680	409,488	15,192
565 910 / MISCELLANEOUS EXPENSES	L 563+564	735,553	691,250	44,303
566 TOTAL CUST SERV & INFORMATN EXPENSES		39,574,935	37,191,091	2,383,844

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
567 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
568 SALES EXPENSES				
569 912 / DEMO & SELLING EXPENSES	E10	79,720	76,081	3,639
570 TOTAL ACCOUNT 924		79,720	76,081	3,639
571				
572 ADMINISTRATIVE & GENERAL EXPENSES				
573 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	73,062,858	69,804,277	3,258,581
574 921 / OFFICE SUPPLIES	LABOR	14,719,911	14,063,408	656,503
575 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(26,120,468)	(24,955,503)	(1,164,965)
576 923 / OUTSIDE SERVICES	LABOR	8,177,858	7,813,128	364,730
577 924 / PROPERTY INSURANCE				
578 PRODUCTION - STEAM	L 97	482,421	462,601	19,820
579 ALL RISK & MISCELLANEOUS	P110P	2,900,186	2,779,462	120,724
580 TOTAL ACCOUNT 924		3,382,607	3,242,063	140,544
581				
582 925 / INJURIES & DAMAGES	LABOR	6,644,800	6,348,444	296,356
583 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	26,004,874	24,845,065	1,159,809
584 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,845,953	0	1,845,953
585 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
586 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
587 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
588 928 / REGULATORY COMMISSION EXPENSES				
589 FERC ADMIN ASSESS & SECURITIES				
590 CAPACITY RELATED	D10	1,980,570	1,899,199	81,371
591 ENERGY RELATED	E10	781,345	745,680	35,665
592 FERC RATE CASE	D11	0	0	0
593 FERC ORDER 472	E99	544,876	519,806	25,070
594 FERC OTHER	D11	17,061	16,360	701
595 FERC - OREGON HYDRO FEE	D10	158,501	151,989	6,512
596 SEC EXPENSES	L 174	0	0	0
597 IDAHO PUC -RATE CASE	CIDA	0	0	0
598 -OTHER	CIDA	1,066	1,066	0
599 OREGON PUC -RATE CASE	CODA	0	0	0
600 -OTHER	CODA	132,838	0	132,838
601 TOTAL ACCOUNT 928		3,616,257	3,334,101	282,156
602				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
603 929 / DUPLICATE CHARGES	LABOR	0	0	0
604 930.1 / GENERAL ADVERTISING	LABOR	618,107	590,540	27,567
605 930.2 / MISCELLANEOUS EXPENSES	LABOR	5,444,853	5,202,014	242,839
606 931 / RENTS	L 172	2,000	1,916	84
607 TOTAL ADM & GEN OPERATION		134,553,323	127,443,165	7,110,158
608				
609 935 / GENERAL PLANT MAINTENANCE	L 172	5,817,078	5,573,205	243,873
610 TOTAL ADMIN & GENERAL EXPENSES		140,370,401	133,016,370	7,354,031
611				
612 416 / MERCHANDISING EXPENSE	E10	0	0	0
613 TOTAL OPER & MAINT EXPENSES		800,524,504	761,169,981	39,354,523
614				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
615 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
616				
617 DEPRECIATION EXPENSE				
618 310-316 / STEAM PRODUCTION	L 97	25,480,959	24,434,084	1,046,875
619 330-336 / HYDRAULIC PRODUCTION	L 98	14,513,922	13,917,624	596,299
620 340-346 / OTHER PRODUCTION	L 99	17,072,839	16,371,409	701,431
621 TOTAL PRODUCTION PLANT		57,067,721	54,723,117	2,344,604
622				
623 TRANSMISSION PLANT				
624 350 / LAND & LAND RIGHTS	L 107	443,840	425,605	18,235
625 352 / STRUCTURES & IMPROVEMENTS	L 112	1,387,602	1,330,582	57,021
626 353 / STATION EQUIPMENT	L 117	7,683,057	7,366,796	316,261
627 354 / TOWERS & FIXTURES	L 123	2,908,458	2,788,965	119,493
628 355 / POLES & FIXTURES	L 128	4,087,711	3,918,871	168,841
629 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,477,509	4,293,011	184,499
630 359 / ROADS & TRAILS	L 138	3,083	2,956	127
631 TOTAL TRANSMISSION PLANT		20,991,260	20,126,784	864,476
632				
633 DISTRIBUTION PLANT				
634 360 / LAND & LAND RIGHTS	L 145	14,402	14,064	338
635 361 / STRUCTURES & IMPROVEMENTS	L 146	722,781	690,402	32,378
636 362 / STATION EQUIPMENT	L 147	4,153,798	3,966,279	187,518
637 364 / POLES, TOWERS & FIXTURES	L 148	7,518,869	6,941,596	577,272
638 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,805,592	3,546,483	259,109
639 366 / UNDERGROUND CONDUIT	L 150	921,065	908,223	12,842
640 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,009,595	4,939,392	70,203
641 368 / LINE TRANSFORMERS	L 152	12,971,583	12,481,539	490,044
642 369 / SERVICES	L 153	1,479,605	1,406,484	73,121
643 370 / METERS	L 154	5,131,723	4,958,132	173,591
644 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	44,255	40,833	3,422
645 373 / STREET LIGHTING SYSTEMS	L 156	109,113	104,106	5,006
646 TOTAL DISTRIBUTION PLANT		41,882,379	39,997,533	1,884,846

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
647 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
648				
649 GENERAL PLANT				
650 389 / LAND & LAND RIGHTS	L 161	0	0	0
651 390 / STRUCTURES & IMPROVEMENTS	L 162	2,259,744	2,165,008	94,737
652 391 / OFFICE FURNITURE & EQUIPMENT	L 163	4,165,654	3,991,014	174,639
653 392 / TRANSPORTATION EQUIPMENT	L 164	82,653	79,188	3,465
654 393 / STORES EQUIPMENT	L 165	66,550	63,760	2,790
655 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	322,837	309,302	13,534
656 395 / LABORATORY EQUIPMENT	L 167	546,586	523,671	22,915
657 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
658 397 / COMMUNICATIONS EQUIPMENT	L 169	2,993,633	2,868,129	125,504
659 398 / MISCELLANEOUS EQUIPMENT	L 170	299,411	286,859	12,552
660 TOTAL GENERAL PLANT		10,737,068	10,286,931	450,137
661				
662 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	549,017	525,295	23,722
663 DEPR EXP BEFORE DISALLOWED COSTS		131,227,445	125,659,661	5,567,784
664				
665 DEPRECIATION ON DISALLOWED COSTS	L 663	(296,299)	(283,728)	(12,572)
666 TOTAL DEPRECIATION EXPENSE		130,931,146	125,375,933	5,555,213
667				
668 AMORTIZATION EXPENSE				
669 INTANGIBLE PLANT	L 94	7,095,926	6,801,393	294,532
670 HYDRAULIC PRODUCTION	L 98	0	0	0
671 ADJUSTMENTS, GAINS & LOSSES	L 94	(97,422)	(93,419)	(4,003)
672 TOTAL AMORTIZATION EXPENSE		6,998,504	6,707,974	290,530
673				
674 TOTAL DEPRECIATION & AMORTIZATION EXP		137,929,649	132,083,907	5,845,742
675				
676 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	232,049	221,918	10,130
677				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
TAXES OTHER THAN INCOME				
FEDERAL TAXES				
FICA	LABOR	14,633,862	13,981,196	652,666
FUTA	LABOR	93,143	88,989	4,154
LESS PAYROLL DEDUCTION	LABOR	(15,336,530)	(14,652,526)	(684,004)
STATE TAXES				
AD VALOREM TAXES				
JIM BRIDGER STATION	L 97	1,513,210	1,451,040	62,170
VALMY	L 97	1,040,199	997,463	42,736
BOARDMAN	L 97	229,067	219,656	9,411
OTHER-PRODUCTION PLANT	L 101	7,388,530	7,084,975	303,555
OTHER-TRANSMISSION PLANT	L 139	5,616,215	5,384,992	231,223
OTHER-DISTRIBUTION PLANT	L 158	9,736,075	9,310,530	425,545
OTHER-GENERAL PLANT	L 172	1,940,635	1,859,277	81,358
SUB-TOTAL		27,463,931	26,307,933	1,155,998
LICENSES - HYDRO PROJECTS				
	L 98	4,993	4,788	205
REGULATORY COMMISSION FEES				
STATE OF IDAHO	CIDA	2,842,553	2,842,553	0
STATE OF OREGON	CODA	206,569	0	206,569
FRANCHISE TAXES				
STATE OF OREGON	CODA	824,997	0	824,997
OTHER STATE TAXES				
UNEMPLOYMENT TAXES	LABOR	609,525	582,340	27,185
HYDRO GENERATION KWH TAX	E10	1,241,630	1,184,956	56,674
IRRIGATION-PIC	CIDA	223,629	223,629	0
CANADA GST TAXES				
	E10	0	0	0
TOTAL TAXES OTHER THAN INCOME		32,808,302	30,563,859	2,244,444

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
716 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
717 REGULATORY DEBITS/CREDITS				
718 STATE OF IDAHO	CIDA	0	0	0
719 STATE OF OREGON	CODA	82,611	0	82,611
720				
721 TOTAL REGULATORY DEBITS/CREDITS		82,611	0	82,611
722				
723				
724 *** TABLE 9 - INCOME TAXES ***				
725				
726 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
727 ACCOUNT #282 - RELATED	P101P	23,761,845	22,765,662	996,183
728 ACCOUNTS #190 & #283 - RELATED	L 757	4,421,972	4,264,944	157,029
729 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		28,183,818	27,030,606	1,153,212
730				
731 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	492,099	471,468	20,631
732				
733 SUMMARY OF INCOME TAXES				
734				
735 TOTAL FEDERAL INCOME TAX	L 774	12,593,302	12,634,083	(40,780)
736				
737 STATE INCOME TAX				
738 STATE OF IDAHO	L 839	5,656,833	5,498,277	158,556
739 STATE OF OREGON	L 814	277,681	277,681	0
740 OTHER STATES	L 855	51,775	51,321	454
741 TOTAL STATE INCOME TAXES		5,986,288	5,827,278	159,010

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
OPERATING REVENUES		1,266,201,446	1,208,201,600	57,999,846
OPERATING EXPENSES				
OPERATION & MAINTENANCE		800,524,504	761,169,981	39,354,523
DEPRECIATION EXPENSE		130,931,146	125,375,933	5,555,213
AMORTIZATION OF LIMITED TERM PLANT		6,998,504	6,707,974	290,530
ACCRETION EXPENSE		232,049	221,918	10,130
TAXES OTHER THAN INCOME		32,808,302	30,563,859	2,244,444
REGULATORY DEBITS/CREDITS		82,611	0	82,611
TOTAL OPERATING EXPENSES		971,577,115	924,039,665	47,537,450
BOOK-TAX ADJUSTMENT	L 753	0	0	0
INCOME BEFORE TAX ADJUSTMENTS		294,624,331	284,161,935	10,462,396
INCOME STATEMENT ADJUSTMENTS				
LONG TERM DEBT INTEREST EXPENSE	L 24	83,055,805	79,542,593	3,513,212
OTHER INTEREST EXPENSE	L 24	8,712,689	8,344,147	368,542
TOTAL INTEREST CHARGES		91,768,494	87,886,741	3,881,753
NET OPERATING INCOME BEFORE STATE INCOME TAXES		202,855,837	196,275,194	6,580,643
TOTAL STATE INCOME TAXES (ALLOWED)		6,896,334	6,707,140	189,194
NET FEDERAL INCOME AFTER STATE INCOME TAXES		195,959,503	189,568,054	6,391,449
FEDERAL TAX AT 35 PERCENT		68,585,826	66,348,819	2,237,007
ADD : FIN 48 ADJUSTMENT	L 770	(1,762,050)	(1,704,579)	(57,471)
PRIOR YEARS' TAX ADJUSTMENT	L 770	5,476,806	5,298,174	178,632
TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		72,300,582	69,942,414	2,358,168
OTHER TAX ADJUSTMENTS				
ALLOWANCE FOR AFUDC	P101P	31,829,021	30,494,632	1,334,389
FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(155,996,168)	(149,456,240)	(6,539,928)
FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 757	(46,425,081)	(44,776,481)	(1,648,600)
SUM OF OTHER ADJUSTMENTS		(170,592,228)	(163,738,089)	(6,854,139)
FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(59,707,280)	(57,308,331)	(2,398,949)
TOTAL FEDERAL INCOME TAX		12,593,302	12,634,083	(40,780)

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
784 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
785 NET OPERATING INCOME BEFORE TAXES - OREGON	L 764	202,855,837	196,275,194	6,580,643
788 ALLOWANCE FOR AFUDC	P101P	31,829,021	30,494,632	1,334,389
790 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(155,996,168)	(149,456,240)	(6,539,928)
791 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(46,425,081)	(44,776,481)	(1,648,600)
792 TOTAL STATE INCOME TAX ADJUSTMENTS		(202,421,249)	(194,232,722)	(8,188,527)
793 ADD: MFG DEDUCTION NOT ALLOWED	L 757	2,776,466	2,677,871	98,595
795 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(167,815,762)	(161,060,218)	(6,755,544)
797 INCOME SUBJECT TO OREGON TAX		35,040,075	35,214,976	(174,901)
799 IERCO TAXABLE INCOME	E10	10,243,100	9,775,552	467,548
800 BONUS DEPRECIATION ADJUSTMENT	P101P	(8,399,464)	(8,047,328)	(352,136)
801 FEDERAL NOL	L 750	0	0	0
802 TOTAL STATE TAXABLE INCOME - OREGON		36,883,711	36,943,200	(59,489)
803 APPORTIONMENT FACTOR (0.045454550)		1,679,237	1,679,237	0
804 POST APPORTIONMENT M ITEMS	L 757	0	0	0
805 TOTAL TAXABLE INCOME - OREGON		1,679,237	1,679,237	0
807 OREGON TAX AT 6.6 PERCENT		110,830	110,830	0
808 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810 STATE INCOME TAX ALLOWED - OREGON		110,830	110,830	0
811 ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
812 PRIOR YEARS' TAX ADJUSTMENT	L 807	166,851	166,851	0
814 STATE INCOME TAX PAID - OREGON		277,681	277,681	0

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
816 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
817				
818 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 764	202,855,837	196,275,194	6,580,643
819				
820 ALLOWANCE FOR AFUDC	P101P	31,829,021	30,494,632	1,334,389
821				
822 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(155,996,168)	(149,456,240)	(6,539,928)
823 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(46,425,081)	(44,776,481)	(1,648,600)
824 STATE INCOME TAX ADJUSTMENTS		(202,421,249)	(194,232,722)	(8,188,527)
825				
826 INCOME SUBJECT TO IDAHO TAX		32,263,609	32,537,105	(273,496)
827				
828 IERCO TAXABLE INCOME	E10	10,243,100	9,775,552	467,548
829 BONUS DEPRECIATION ADJUSTMENT	P101P	71,781,388	68,772,051	3,009,337
830 FEDERAL NOL	L 750	0	0	0
831 TOTAL STATE TAXABLE INCOME - IDAHO		114,288,097	111,084,707	3,203,390
832				
833 IDAHO TAX AT 5.9 PERCENT		6,742,998	6,553,998	189,000
834 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
835				
836 STATE INCOME TAX ALLOWED - IDAHO		6,742,998	6,553,998	189,000
837 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
838 PRIOR YEARS' TAX ADJUSTMENT	L 833	(1,086,165)	(1,055,721)	(30,444)
839 STATE INCOME TAX PAID - IDAHO		5,656,833	5,498,277	158,556
840				
841				
842 OTHER STATE INCOME TAX				
843 INCOME SUBJECT TO TAX		32,263,609	32,537,105	(273,496)
844				
845 IERCO TAXABLE INCOME	E10	10,243,100	9,775,552	467,548
846 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
847 FEDERAL NOL	L 750	0	0	0
848 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		42,506,709	42,312,657	194,052
849 POST APPORTIONMENT M ITEMS	L 757	0	0	0
850 TOTAL TAXABLE INCOME-OTHER STATES		42,506,709	42,312,657	194,052
851				
852 OTHER TAX AT 0.1 PERCENT		42,507	42,313	194
853 ADD: FIN 48 ADJUSTMENT	L 839	0	0	0
854 PRIOR YEARS' TAX ADJUSTMENT	L 839	9,268	9,008	260
855 OTHER STATES' INCOME TAX PAID		51,775	51,321	454

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
856 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
857 STEAM POWER GENERATION				
858 500-513 / TOTAL STEAM GENERATION	D10	368,150	353,025	15,125
859 HYDRAULIC POWER GENERATION				
860 535 / SUPERVISION & ENGINEERING	L 866	4,727,264	4,531,594	195,670
861 536 / WATER FOR POWER	E10	788,710	752,709	36,001
862 537 / HYDRAULIC EXPENSES	D10	6,045,469	5,797,093	248,376
863 538 / ELECTRIC EXPENSES	D10	1,281,251	1,228,611	52,640
864 539 / MISCELLANEOUS EXPENSES	D10	3,594,020	3,446,361	147,659
865 540 / RENTS	D10	0	0	0
866 TOTAL HYDRAULIC OPERATION EXPENSES		16,436,714	15,756,369	680,345
867 541 / SUPERVISION & ENGINEERING	L 872	102,590	98,375	4,215
868 542 / STRUCTURES	D10	760,748	729,493	31,255
869 543 / RESERVOIRS, DAMS & WATERWAYS	D10	333,602	319,896	13,706
870 544 / ELECTRIC PLANT	D10	1,614,775	1,548,433	66,342
871 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,605,460	1,539,500	65,960
872 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,417,175	4,235,697	181,478
873 TOTAL HYDRAULIC GENERATION EXPENSES		20,853,889	19,992,066	861,823
874 OTHER POWER GENERATION				
875 546 / SUPERVISION & ENGINEERING	L 879	565,107	541,890	23,217
876 548 / GENERATING EXPENSES	D10	2,547,262	2,442,609	104,653
877 549 / MISCELLANEOUS EXPENSES	D10	427,618	410,049	17,569
878 550 / RENTS	D10	0	0	0
879 TOTAL OTHER POWER OPER EXPENSES		3,539,987	3,394,548	145,439
880				
881 551 / SUPERVISION & ENGINEERING	L 885	0	0	0
882 552 / STRUCTURES	D10	197,345	189,237	8,108
883 553 / GENERATING & ELECTRIC PLANT	D10	34,519	33,101	1,418
884 554 / MISCELLANEOUS EXPENSES	D10	313,384	300,509	12,875
885 TOTAL OTHER POWER MAINT EXPENSES		545,248	522,847	22,401
886 TOTAL OTHER POWER GENERATION EXP		4,085,235	3,917,395	167,840
887 555 / PURCHASE POWER	E10	0	0	0
888 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	54	52	2
889	D10	3,046,829	2,921,651	125,178
890 TOTAL OTHER POWER SUPPLY EXPENSES		3,046,883	2,921,703	125,180
891				
892 TOTAL PRODUCTION EXPENSES		28,354,157	27,184,189	1,169,968
893				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
894 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
895				
896 TRANSMISSION EXPENSES				
897 560 / SUPERVISION & ENGINEERING	L 140	2,217,565	2,126,266	91,299
898 561 / LOAD DISPATCHING	D12	2,550,991	2,446,185	104,806
899 562 / STATION EXPENSES	L 117	2,000,647	1,918,293	82,354
900 563 / OVERHEAD LINE EXPENSES	L 123+128+133	380,919	365,228	15,691
901 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
902 566 / MISCELLANEOUS EXPENSES	L 519	0	0	0
903 567 / RENTS	L 140	0	0	0
904 TOTAL TRANSMISSION OPERATION		7,150,122	6,855,972	294,150
905 568 / SUPERVISION & ENGINEERING	L 140	52,214	50,064	2,150
906 569 / STRUCTURES	L 112	748,310	717,560	30,750
907 570 / STATION EQUIPMENT	L 117	1,808,014	1,733,590	74,424
908 571 / OVERHEAD LINES	L 123+128+133	874,423	838,402	36,021
909 573 / MISCELLANEOUS PLANT	L 140	0	0	0
910 TOTAL TRANSMISSION MAINTENANCE		3,482,961	3,339,616	143,345
911 TOTAL TRANSMISSION EXPENSES		10,633,083	10,195,588	437,495
912				
913 DISTRIBUTION EXPENSES				
914 580 / SUPERVISION & ENGINEERING	L 158	3,249,141	3,107,127	142,014
915 581 / LOAD DISPATCHING	D60	3,351,729	3,225,107	126,622
916 582 / STATION EXPENSES	L 147	859,346	820,552	38,794
917 583 / OVERHEAD LINE EXPENSES	L 148+149	2,796,881	2,590,531	206,350
918 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,160,395	1,144,148	16,247
919 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	60,646	57,863	2,783
920 586 / METER EXPENSES	L 154	3,349,541	3,236,236	113,305
921 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	523,997	483,480	40,517
922 588 / MISCELLANEOUS EXPENSES	L 549	4,091,372	3,878,759	212,613
923 589 / RENTS	L 158	268	256	12
924 TOTAL DISTRIBUTION OPERATION		19,443,316	18,544,059	899,257

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
925 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
926				
927				
928 590 / SUPERVISION & ENGINEERING	L 158	7,020	6,713	307
929 591 / STRUCTURES	L 146	0	0	0
930 592 / STATION EQUIPMENT	L 147	2,293,302	2,189,774	103,528
931 593 / OVERHEAD LINES	L 148+149	4,454,053	4,125,439	328,614
932 594 / UNDERGROUND LINES	L 150+151	438,967	432,821	6,146
933 595 / LINE TRANSFORMERS	L 152	23,117	22,244	873
934 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	271,951	259,473	12,478
935 597 / METERS	L 154	636,956	615,410	21,546
936 598 / MISCELLANEOUS PLANT	L 158	215,623	206,199	9,424
937 TOTAL DISTRIBUTION MAINTENANCE		8,340,989	7,858,071	482,918
938 TOTAL DISTRIBUTION EXPENSES		27,784,305	26,402,130	1,382,175
939				
940 CUSTOMER ACCOUNTING EXPENSES				
941 901 / SUPERVISION	L 946	420,820	405,470	15,350
942 902 / METER READING	CW902	1,041,246	996,642	44,604
943 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,684,033	9,337,409	346,624
944 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
945 905 / MISC EXPENSES	L 942-944	0	0	0
946 TOTAL CUSTOMER ACCOUNTING EXPENSES		11,146,099	10,739,521	406,578
947				
948 CUSTOMER SERVICES & INFORMATION EXPENSES				
949 907 / SUPERVISION	L 952	620,926	583,356	37,570
950 908 / CUSTOMER ASSISTANCE	L 563	4,138,608	3,888,194	250,414
951 909 / INFORMATION & INSTRUCTIONAL	L 564	0	0	0
952 910 / MISCELLANEOUS EXPENSES	L 950+951	304,318	285,905	18,413
953 TOTAL CUST SERV & INFORMATN EXPENSES		5,063,852	4,757,455	306,397
954				
955 SALES EXPENSES				
956 912 / DEMO & SELLING EXPENSES	L 569	0	0	0
957 TOTAL SALES EXPENSES		0	0	0

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
958 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
959				
960 ADMINISTRATIVE & GENERAL EXPENSES				
961 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	45,198,050	43,181,325	2,016,725
962 921 / OFFICE SUPPLIES	PTDCAS	229,905	219,647	10,258
963 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
964 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
965 924 / PROPERTY INSURANCE				
966 PRODUCTION - STEAM	L 97	0	0	0
967 ALL RISK & MISCELLANEOUS	P101P	272,794	261,357	11,437
968 TOTAL ACCOUNT 924				
969				
970 925 / INJURIES & DAMAGES	LABOR	119,002	113,695	5,307
971 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
972 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
973 928 / REGULATORY COMMISSION EXPENSES				
974 FERC ADMIN ASSESSMENTS	L 174	0	0	0
975 FERC RATE CASE EXPENSE	RESREV	0	0	0
976 SEC EXPENSES	L 174	0	0	0
977 IDAHO PUC - RATE CASE	CIDA	0	0	0
978 - OTHER	CIDA	0	0	0
979 OREGON PUC - RATE CASE	CODA	0	0	0
980 -OTHER	CODA	0	0	0
981 TOTAL ACCOUNT 928				
982				
983 929 / DUPLICATE CHARGES	SUBEX	0	0	0
984 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
985 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	149,893	143,205	6,688
986 931 / RENTS	L 172	0	0	0
987 935 / GENERAL PLANT MAINTENANCE	P3908	963,324	922,938	40,386
988 TOTAL ADMIN & GENERAL EXPENSES		46,932,968	44,842,166	2,090,802
989 TOTAL OPER & MAINT EXPENSES		129,914,464	124,121,050	5,793,414
990				
991 TOTAL LABOR - RATIO (%)		1	0.9554	0.0446

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
992 *** TABLE 14 - ALLOCATION FACTORS ***				
993				
994 CAPACITY RELATED KW				
995 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,382,840.0	2,284,942.0	97,898.0
996 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,382,840.0	2,284,942.0	97,898.0
997 RETAIL TRANSMISSION	D12	2,382,840.0	2,284,942.0	97,898.0
998 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,261,936.0	2,176,484.0	85,452.0
999				
1000 ENERGY RELATED MWH				
1001 GENERATION LEVEL (PSP)	E10	15,412,426.4	14,708,922.9	703,503.5
1002 RETAIL MWH AT GENERATION LVL	E100	15,412,426.4	14,708,922.9	703,503.5
1003 CUSTOMER LEVEL	E99	14,200,158.2	13,546,803.0	653,355.2
1004				
1005 CUSTOMER RELATED FACTORS				
1006 369-DIRECT ASSIGNMENT	DA369	58,081,266	55,210,934	2,870,332
1007 370-METER INVESTMENT	ACCT370	82,386,872	79,599,968	2,786,904
1008 902-CUSTOMER WEIGHTED	CW902	1,843,348	1,764,385	78,963
1009 903-CUSTOMER WEIGHTED	CW903	15,508,389	14,953,292	555,097
1010 904-CUSTOMER WEIGHTED	CW904	4,128,897	3,891,129	237,768
1011 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	519,752	501,160	18,593

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
1012 *** TABLE 14 - ALLOCATION FACTORS ***				
1013				
1014 DIRECT ASSIGNMENTS				
1015 252-CUSTOMER ADVANCES	DA252	4,573,212	4,552,725	20,487
1016 350-LAND & LAND RIGHTS	DA350	0	0	0
1017 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1018 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1019 354-TOWERS & FIXTURES	DA354	0	0	0
1020 355-POLES & FIXTURES	DA355	33,842	0	33,842
1021 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1022 359-ROADS & TRAILS	DA359	0	0	0
1023 360-LAND & LAND RIGHTS	ACCT360	5,300,525	5,176,136	124,389
1024 361-STRUCTURES & IMPROVEMENTS	ACCT361	34,175,352	32,644,394	1,530,958
1025 362-STATION EQUIPMENT	ACCT362	216,853,728	207,064,121	9,789,607
1026 364-POLES, TOWERS & FIXTURES	DA364	242,732,282	224,096,153	18,636,129
1027 365-OVERHEAD CONDUCTORS & DEVICES	DA365	127,830,116	119,126,622	8,703,494
1028 366-UNDERGROUND CONDUIT	DA366	47,317,840	46,658,113	659,727
1029 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	222,315,690	219,200,206	3,115,484
1030 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,932,671	2,705,907	226,764
1031 373-STREET LIGHTING SYSTEMS	DA373	4,528,803	4,321,006	207,797
1032 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,119,479	4,036,347	83,132
1033 454-REVENUE - FACILITIES CHARGE	DA454	7,437,701	7,056,515	381,186
1034 908-OTHER CUSTOMER ASSISTANCE	DA908	37,350,572	35,086,799	2,263,773
1035 440-RETAIL SALES REVENUE	RETREV	1,151,038,056	1,098,703,057	52,334,999
1036 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1037 RIDER FUND DIRECT ASSIGNMENT	DARIDER	30,531,891	28,494,548	2,037,343
1038 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	232,049	221,918	10,130
1039 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	549,017	525,295	23,722
1040 IDAHO	CIDA	1	1	0
1041 OREGON	CODA	1	0	1
1042 NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

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1043 *** TABLE 14 - ALLOCATION FACTORS ***				
1044				
1045 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1046 PLANT - PROD,TRANS&DIST	PTD	4,919,632,532	4,713,383,612	206,248,920
1047 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	82,981,496	79,278,883	3,702,613
1048 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,386,359,038	2,287,023,854	99,335,184
1049 PLANT - GEN PLT (390,391,397&398)	P390B	217,380,936	208,267,535	9,113,401
1050 PLANT - PROD,TRANS,DIST&GEN	P101P	5,263,634,194	5,042,963,471	220,670,723
1051 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	660,074,383	628,077,530	31,996,853
1052 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	82,981,496	79,278,883	3,702,613
1053 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	129,522,668	123,745,998	5,776,670
1054 REV - RETAIL, RESALE & WHEELING	FMREV	1,189,363,016	1,135,236,975	54,126,041
1055 O&M - ALL EXCEPT FUEL	O&M M	605,223,159	574,741,841	30,481,318
1056 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	799,371,501	766,519,840	32,851,662
1057 O&M - TOTAL (NOT USED)	OM401	800,524,504	761,169,981	39,354,523

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1058 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***					
1059					
1060 CAPACITY RELATED KW					
1061	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	95.89%	4.11%
1062	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.89%	4.11%
1063	RETAIL TRANSMISSION	D12	100.00%	95.89%	4.11%
1064	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.22%	3.78%
1065					
1066 ENERGY RELATED MWH					
1067	GENERATION LEVEL (PSP)	E10	100.00%	95.44%	4.56%
1068	RETAIL MWH AT GENERATION LVL	E100	100.00%	95.44%	4.56%
1069	CUSTOMER LEVEL	E99	100.00%	95.40%	4.60%
1070					
1071 CUSTOMER RELATED FACTORS					
1072	369-DIRECT ASSIGNMENT	DA369	100.00%	95.06%	4.94%
1073	370-METER INVESTMENT	ACCT370	100.00%	96.62%	3.38%
1074	902-CUSTOMER WEIGHTED	CW902	100.00%	95.72%	4.28%
1075	903-CUSTOMER WEIGHTED	CW903	100.00%	96.42%	3.58%
1076	904-CUSTOMER WEIGHTED	CW904	100.00%	94.24%	5.76%
1077	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.42%	3.58%

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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
1078 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1079				
1080 DIRECT ASSIGNMENTS				
1081 252-CUSTOMER ADVANCES	DA252	100.00%	99.55%	0.45%
1082 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1083 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1084 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1085 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1086 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1087 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1088 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1089 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.65%	2.35%
1090 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.52%	4.48%
1091 362-STATION EQUIPMENT	ACCT362	100.00%	95.49%	4.51%
1092 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.32%	7.68%
1093 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.19%	6.81%
1094 366-UNDERGROUND CONDUIT	DA366	100.00%	98.61%	1.39%
1095 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.60%	1.40%
1096 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.27%	7.73%
1097 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.41%	4.59%
1098 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.98%	2.02%
1099 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.87%	5.13%
1100 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	93.94%	6.06%
1101 440-RETAIL SALES REVENUE	RETREV	100.00%	95.45%	4.55%
1102 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1103 IDAHO	CIDA	100.00%	100.00%	0.00%
1104 OREGON	CODA	100.00%	0.00%	100.00%
1105 NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
1106 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1107				
1108 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1109 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.81%	4.19%
1110 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.54%	4.46%
1111 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.84%	4.16%
1112 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.81%	4.19%
1113 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.81%	4.19%
1114 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.15%	4.85%
1115 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.54%	4.46%
1116 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.54%	4.46%
1117 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.45%	4.55%
1118 O&M - ALL EXCEPT FUEL	O&M M	100.00%	94.96%	5.04%
1119 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.89%	4.11%
1120 O&M - TOTAL (NOT USED)	OM401	100.00%	95.08%	4.92%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		5,323,296,789	5,100,149,635	223,147,154
LESS: ACCUM PROVISION FOR DEPRECIATION		2,030,379,929	1,943,491,733	86,888,196
AMORT OF OTHER UTILITY PLANT		25,171,151	24,132,856	1,038,295
NET ELECTRIC PLANT IN SERVICE		3,267,745,709	3,132,525,046	135,220,663
LESS: CUSTOMER ADV FOR CONSTRUCTION		4,573,212	4,552,725	20,487
LESS: ACCUM DEFERRED INCOME TAXES		447,665,210	428,871,644	18,793,566
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		122,336,825	116,932,681	5,404,144
ADD : CONSERVATION+OTHER DFRD PROG.		33,867,193	30,469,980	3,397,213
ADD : SUBSIDIARY RATE BASE		83,953,894	80,121,801	3,832,093
TOTAL COMBINED RATE BASE		3,055,665,200	2,926,625,138	129,040,062
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,181,925,315	1,128,180,460	53,744,855
OTHER OPERATING REVENUES		55,048,325	52,771,046	2,277,279
TOTAL OPERATING REVENUES		1,236,973,640	1,180,951,507	56,022,133
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		815,183,512	777,603,506	37,580,006
DEPRECIATION EXPENSE		130,931,146	125,375,933	5,555,213
AMORTIZATION OF LIMITED TERM PLANT		7,095,926	6,801,393	294,532
ACCRETION EXPENSE		232,049	221,918	10,130
TAXES OTHER THAN INCOME		32,808,302	30,563,859	2,244,444
REGULATORY DEBITS/CREDITS		82,611	0	82,611
PROVISION FOR DEFERRED INCOME TAXES		27,253,742	26,119,149	1,134,593
INVESTMENT TAX CREDIT ADJUSTMENT		492,099	471,468	20,631
FEDERAL INCOME TAXES		(1,679,445)	(1,509,194)	(170,251)
STATE INCOME TAXES		8,032,372	7,708,845	323,528
TOTAL OPERATING EXPENSES		1,020,432,314	973,356,878	47,075,436
OPERATING INCOME		216,541,326	207,594,629	8,946,697
ADD: IERCO OPERATING INCOME	E10	6,659,942	6,355,948	303,994
CONSOLIDATED OPERATING INCOME		223,201,268	213,950,577	9,250,692
RATE OF RETURN UNDER PRESENT RATES		7.305%	7.310%	7.169%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
50 RATE OF RETURN UNDER PRESENT RATES				
51 TOTAL COMBINED RATE BASE		3,055,665,200	2,926,625,138	129,040,062
52				
53 SALES REVENUES		1,181,925,315	1,128,180,460	53,744,855
54 OTHER OPERATING REVENUES		55,048,325	52,771,046	2,277,279
55 TOTAL OPERATING REVENUES		1,236,973,640	1,180,951,507	56,022,133
56 OPERATING EXPENSES				
57 OPERATION & MAINTENANCE EXPENSES		815,183,512	777,603,506	37,580,006
58 DEPRECIATION EXPENSE		130,931,146	125,375,933	5,555,213
59 AMORTIZATION OF LIMITED TERM PLANT		7,095,926	6,801,393	294,532
60 ACCRETION EXPENSE		232,049	221,918	10,130
61 TAXES OTHER THAN INCOME		32,808,302	30,563,859	2,244,444
62 REGULATORY DEBITS/CREDITS		82,611	0	82,611
63 PROVISION FOR DEFERRED INCOME TAXES		27,253,742	26,119,149	1,134,593
64 INVESTMENT TAX CREDIT ADJUSTMENT		492,099	471,468	20,631
65 FEDERAL INCOME TAXES		(1,679,445)	(1,509,194)	(170,251)
66 STATE INCOME TAXES		8,032,372	7,708,845	323,528
67 TOTAL OPERATING EXPENSES		1,020,432,314	973,356,878	47,075,436
68 OPERATING INCOME		216,541,326	207,594,629	8,946,697
69 ADD: IERCO OPERATING INCOME		6,659,942	6,355,948	303,994
70 CONSOLIDATED OPERATING INCOME		223,201,268	213,950,577	9,250,692
71 RATE OF RETURN UNDER PRESENT RATES		7.305%	7.310%	7.169%
72				
73 DEVELOPMENT OF REVENUE REQUIREMENTS				
74 RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.699%	7.699%	7.699%
75				
76 RETURN AT CLAIMED RATE OF RETURN		235,255,664	225,320,869	9,934,794
77 EARNINGS DEFICIENCY		12,054,395	11,370,293	684,103
78 NET-TO-GROSS TAX MULTIPLIER		1.642	1.642	1.642
79				
80 REVENUE DEFICIENCY		19,793,317	18,670,021	1,123,297
81				
82 FIRM JURISDICTIONAL REVENUES		1,189,448,963	1,135,395,002	54,053,961
83				
84 PERCENT INCREASE REQUIRED		1.66%	1.64%	2.08%
85				
86 SALES AND WHEELING REVENUES REQUIRED		1,209,242,280	1,154,065,023	55,177,257

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
TABLE 1 - ELECTRIC PLANT IN SERVICE				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,464	239
302 - FRANCHISES & CONSENTS	D10	29,607,581	28,391,166	1,216,415
303 - MISCELLANEOUS	P101P	30,049,311	28,789,534	1,259,777
TOTAL INTANGIBLE PLANT		59,662,595	57,186,164	2,476,431
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,023,732,342	981,672,721	42,059,622
330-336 / HYDRAULIC PRODUCTION	D10	770,058,269	738,420,742	31,637,527
340-346 / OTHER PRODUCTION	D10	549,872,058	527,280,791	22,591,267
TOTAL PRODUCTION PLANT		2,343,662,670	2,247,374,254	96,288,416
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	36,198,419	34,711,222	1,487,197
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		36,198,419	34,711,222	1,487,197
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	75,594,621	72,488,847	3,105,774
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		75,595,279	72,488,847	3,106,432
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	404,519,782	387,900,253	16,619,529
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		404,631,376	387,975,353	16,656,023

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>	
118 ***TABLE 1 - ELECTRIC PLANT IN SERVICE***					
119					
120 354 / TOWERS & FIXTURES					
121	SYSTEM TRANSMISSION SERVICE	D11	172,127,469	165,055,683	7,071,786
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		172,127,469	165,055,683	7,071,786
124					
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	147,572,509	141,509,554	6,062,956
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		147,606,351	141,509,554	6,096,797
129					
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	199,966,547	191,751,004	8,215,543
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		199,993,042	191,752,193	8,240,849
134					
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	374,232	16,034
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	374,232	16,034
139					
140	TOTAL TRANSMISSION PLANT		1,036,542,201	993,867,083	42,675,119

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
141 ***TABLE 1 - ELECTRIC PLANT IN SERVICE***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	5,335,315	5,210,110	125,205
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	33,805,598	32,291,204	1,514,394
147 362 / STATION EQUIPMENT	ACCT362	208,394,796	198,987,058	9,407,738
148 364 / POLES, TOWERS & FIXTURES	DA364	242,732,282	224,096,153	18,636,129
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	127,830,116	119,126,622	8,703,494
150 366 / UNDERGROUND CONDUIT	DA366	47,317,840	46,658,113	659,727
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	222,315,690	219,200,206	3,115,484
152 368 / LINE TRANSFORMERS	D60	503,766,410	484,734,993	19,031,417
153 369 / SERVICES	DA369	58,081,267	55,210,935	2,870,332
154 370 / METERS	ACCT370	82,386,872	79,599,968	2,786,904
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,932,672	2,705,908	226,764
156 373 / STREET LIGHTING SYSTEMS	DA373	4,528,803	4,321,006	207,797
157				
158 TOTAL DISTRIBUTION PLANT		1,539,427,661	1,472,142,275	67,285,386
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	16,582,731	15,887,523	695,209
162 390 / STRUCTURES & IMPROVEMENTS	PTD	108,804,736	104,243,245	4,561,491
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	47,916,734	45,907,890	2,008,844
164 392 / TRANSPORTATION EQUIPMENT	PTD	73,603,927	70,518,183	3,085,745
165 393 / STORES EQUIPMENT	PTD	2,035,029	1,949,713	85,316
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	7,832,616	7,504,245	328,372
167 395 / LABORATORY EQUIPMENT	PTD	12,738,074	12,204,048	534,026
168 396 / POWER OPERATED EQUIPMENT	PTD	13,828,348	13,248,613	579,735
169 397 / COMMUNICATIONS EQUIPMENT	PTD	54,885,421	52,584,424	2,300,997
170 398 / MISCELLANEOUS EQUIPMENT	PTD	5,774,046	5,531,976	242,069
171				
172 TOTAL GENERAL PLANT		344,001,662	329,579,859	14,421,803
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,323,296,789	5,100,149,635	223,147,154
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
176 ***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	539,926,174	517,743,530	22,182,644
180 330-336 / HYDRAULIC PRODUCTION	L 98	396,581,941	380,288,536	16,293,406
181 340-346 / OTHER PRODUCTION	L 99	77,467,639	74,284,913	3,182,726
182 TOTAL PRODUCTION PLANT		1,013,975,755	972,316,979	41,658,776
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	7,434,163	7,128,734	305,430
186 352 / STRUCTURES & IMPROVEMENTS	L 112	25,323,897	24,283,264	1,040,633
187 353 / STATION EQUIPMENT	L 117	112,764,656	108,122,874	4,641,782
188 354 / TOWERS & FIXTURES	L 123	54,154,404	51,929,492	2,224,911
189 355 / POLES & FIXTURES	L 128	58,345,400	55,935,476	2,409,924
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	65,132,435	62,448,608	2,683,826
191 359 / ROADS & TRAILS	L 138	271,175	260,034	11,141
192 TOTAL TRANSMISSION PLANT		323,426,129	310,108,482	13,317,648
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	27,707	27,057	650
196 361 / STRUCTURES & IMPROVEMENTS	L 146	10,709,748	10,229,982	479,766
197 362 / STATION EQUIPMENT	L 147	56,493,879	53,943,529	2,550,350
198 364 / POLES, TOWERS & FIXTURES	L 148	130,984,541	120,928,009	10,056,531
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	49,701,020	46,317,056	3,383,964
200 366 / UNDERGROUND CONDUIT	L 150	15,303,622	15,090,251	213,370
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	82,741,115	81,581,599	1,159,516
202 368 / LINE TRANSFORMERS	L 152	160,481,500	154,418,788	6,062,711
203 369 / SERVICES	L 153	41,474,175	39,424,553	2,049,622
204 370 / METERS	L 154	26,241,554	25,353,880	887,674
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,894,834	1,748,319	146,515
206 373 / STREET LIGHTING SYSTEMS	L 156	3,604,637	3,439,244	165,393
207 TOTAL DISTRIBUTION PLANT		579,658,333	552,502,269	27,156,064
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
209 ***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	27,674,266	26,514,060	1,160,206
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	20,814,046	19,941,445	872,601
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,385,952	22,405,528	980,424
216 393 / STORES EQUIPMENT	L 165	728,223	697,694	30,530
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,051,612	2,923,677	127,935
218 395 / LABORATORY EQUIPMENT	L 167	6,035,855	5,782,810	253,045
219 396 / POWER OPERATED EQUIPMENT	L 168	4,635,397	4,441,064	194,333
220 397 / COMMUNICATIONS EQUIPMENT	L 169	18,560,121	17,782,013	778,108
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,766,451	2,650,471	115,980
222 TOTAL GENERAL PLANT		107,651,923	103,138,762	4,513,161
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,024,712,141	1,938,066,492	86,645,648
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,667,788	5,425,240	242,548
228 TOTAL ACCUM PROVISION DEPRECIATION		2,030,379,929	1,943,491,733	86,888,196
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	9,815,226	9,407,823	407,403
232 HYDRAULIC PRODUCTION	L 98	15,355,925	14,725,033	630,892
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		25,171,151	24,132,856	1,038,295
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,055,551,080	1,967,624,589	87,926,491
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE				
NET ELECTRIC PLANT IN SERVICE		3,267,745,709	3,132,525,046	135,220,663
LESS:				
252 CUSTOMER ADVANCES FOR CONSTRUCTION				
POWER SUPPLY	D10	0	0	0
OTHER	DA252	4,573,212	4,552,725	20,487
TOTAL CUSTOMER ADV FOR CONSTRUCTION		4,573,212	4,552,725	20,487
ACCUMULATED DEFERRED INCOME TAXES				
190 / ACCUMULATED DEFERRED INCOME TAXES				
CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,326,974)	(1,321,029)	(5,945)
OTHER	LABOR	(22,499,433)	(21,532,297)	(967,136)
TOTAL ACCOUNT 190		(23,826,407)	(22,853,326)	(973,081)
281 / ACCELERATED AMORTIZATION	P101P	0	0	0
282 / OTHER PROPERTY	P101P	446,677,631	427,951,277	18,726,354
283 / OTHER	P101P	24,813,986	23,773,693	1,040,293
TOTAL ACCUM DEFERRED INCOME TAXES		447,665,210	428,871,644	18,793,566
NET ELECTRIC PLANT IN SERVICE		2,815,507,287	2,699,100,677	116,406,611
ADD:				
WORKING CAPITAL				
151 / FUEL INVENTORY	E10	33,366,896	31,843,857	1,523,039
154 / PLANT MATERIALS & SUPPLIES				
PRODUCTION - GENERAL	L 101	17,127,075	16,423,416	703,659
TRANSMISSION - GENERAL	L 139	11,155,634	10,696,349	459,285
DISTRIBUTION - GENERAL	L 158	21,173,758	20,248,294	925,464
OTHER - UNCLASSIFIED	L 174	6,906,122	6,616,624	289,498
TOTAL ACCOUNT 154		56,362,589	53,984,684	2,377,905
165 / PREPAID ITEMS				
AD VALOREM TAXES	L 695	0	0	0
OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
INSURANCE	L 101	0	0	0
PENSION-RELATED PREPAYMENTS	L 989	0	0	0
SOFTWARE CONTRACTS	L 92	0	0	0
MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
TOTAL ACCOUNT 165		0	0	0
WORKING CASH ALLOWANCE	L 613	32,607,340	31,104,140	1,503,200
TOTAL WORKING CAPITAL		122,336,825	116,932,681	5,404,144
NET ELECTRIC PLANT IN SERVICE		2,937,844,113	2,816,033,358	121,810,755

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
281 ***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE***				
282				
283 NET ELECTRIC PLANT IN SERVICE		2,937,844,113	2,816,033,358	121,810,755
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	5,473	0	5,473
305 AM. FALLS BOND REFINANCE	D10	573,388	549,831	23,557
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	3,266,661	0	3,266,661
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	666,978	666,978	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	261,628	261,628	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	11,632,907	11,632,907	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	17,358,636	17,358,636	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	446,876	0	446,876
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	786,315	0	786,315
313 TOTAL OTHER REGULATORY ASSETS		34,998,862	30,469,980	4,528,882
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,131,669)	0	(1,131,669)
316 TOTAL DEFERRED PROGRAMS		33,867,193	30,469,980	3,397,213
317				
318 DEVELOPMENT OF IERCO RATE BASE				
319 INVESTMENT IN IERCO	E10	85,032,776	81,151,437	3,881,339
320 PREPAID COAL ROYALTIES	E10	1,207,501	1,152,384	55,117
321 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(2,286,383)	(2,182,021)	(104,362)
322 TOTAL SUBSIDIARY RATE BASE		83,953,894	80,121,801	3,832,093
323				
324 TOTAL COMBINED RATE BASE		3,055,665,200	2,926,625,138	129,040,062

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
TABLE 4 - OPERATING REVENUES				
OPERATING REVENUES				
FIRM ENERGY SALES				
440-448 / RETAIL	RETREV	1,151,038,054	1,098,703,055	52,334,999
447/ FIRM SALES FOR RESALE	E10	0	0	0
447/ SYSTEM OPPORTUNITY SALES	E10	30,887,261	29,477,405	1,409,856
TOTAL SALES OF ELECTRICITY		1,181,925,315	1,128,180,460	53,744,855
OTHER OPERATING REVENUES				
415 / MERCHANDISING REVENUES	E10	1,304,085	1,244,560	59,525
449 / OATT TARIFF REFUND				
NETWORK	D11	0	0	0
POINT-TO-POINT	D11	0	0	0
TOTAL ACCOUNT 449		0	0	0
451 / MISCELLANEOUS SERVICE REVENUES				
	DA451	4,119,479	4,036,347	83,132
454 / RENTS FROM ELECTRIC PROPERTY				
SUBSTATION EQUIPMENT	L 117	11,395,069	10,926,008	469,060
TRANSFORMER RENTALS	L 152	14,854	14,293	561
LINE RENTALS	D11	2,416,257	2,316,986	99,271
COGENERATION	L 481	1,071,454	1,022,547	48,907
DARK FIBER PROJECT	CIDA	400,000	400,000	0
POLE ATTACHMENTS	L 148	1,508,704	1,392,871	115,833
FACILITIES CHARGES	DA454	7,437,701	7,056,515	381,186
OTHER RENTALS	L 101	608,939	583,921	25,018
MISCELLANEOUS	L 172	0	0	0
TOTAL ACCOUNT 454		24,852,978	23,713,142	1,139,836

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
355 456 / OTHER ELECTRIC REVENUES				
356 TRANSMISSION - NETWORK SERVICES	D11	7,523,648	7,214,542	309,106
357 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	846,846	814,854	31,992
358 TRANSMISSION - POINT-TO-POINT	D11	15,758,878	15,111,431	647,447
359 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
360 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
361 DSM RIDER FUNDS	DARIDER	0	0	0
362 STANDBY SERVICE CHARGE	CIDA	498,481	498,481	0
363 SIERRA PACIFIC USAGE CHARGE	E10	68,940	65,793	3,147
364 BPA - OTHER REVENUE	D10	0	0	0
365 ANTELOPE	L 506	67,672	64,886	2,786
366 MISCELLANEOUS	PTD	7,318	7,011	307
367 TOTAL ACCOUNT 456		24,771,783	23,776,998	994,785
368				
369 TOTAL OTHER OPERATING REVENUES		55,048,325	52,771,046	2,277,279
370				
371 TOTAL OPERATING REVENUES		1,236,973,640	1,180,951,507	56,022,133

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
372 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
373				
374 STEAM POWER GENERATION				
375 OPERATION				
376 500 / SUPERVISION & ENGINEERING	D10	1,253,315	1,201,823	51,492
377 501 / FUEL	E10	131,286,356	125,293,762	5,992,594
378				
379 502 / STEAM EXPENSES				
380 LABOR	D10	0	0	0
381 OTHER	E10	9,791,611	9,344,671	446,940
382 TOTAL ACCOUNT 502		9,791,611	9,344,671	446,940
383 505 / ELECTRIC EXPENSES				
384 LABOR	D10	0	0	0
385 OTHER	E10	1,262,175	1,204,563	57,612
386 TOTAL ACCOUNT 505		1,262,175	1,204,563	57,612
387 506 / MISCELLANEOUS EXPENSES	D10	6,675,448	6,401,190	274,258
388 507 / RENTS	L 97	432,038	414,288	17,750
389 TOTAL STEAM OPERATION EXPENSES		150,700,943	143,860,297	6,840,646
390				
391 MAINTENANCE				
392 510 / SUPERVISION & ENGINEERING	D10	126,992	121,775	5,217
393 511 / STRUCTURES	D10	878,072	841,997	36,075
394 512 / BOILER PLANT				
395 LABOR	D10	0	0	0
396 OTHER	E10	13,861,559	13,228,845	632,714
397 TOTAL ACCOUNT 512		13,861,559	13,228,845	632,714
398 513 / ELECTRIC PLANT				
399 LABOR	D10	0	0	0
400 OTHER	E10	5,412,553	5,165,496	247,057
401 TOTAL ACCOUNT 513		5,412,553	5,165,496	247,057
402 514 / MISCELLANEOUS STEAM PLANT	D10	6,923,252	6,638,813	284,439
403 TOTAL STEAM MAINTENANCE EXPENSES		27,202,428	25,996,925	1,205,503
404				
405 TOTAL STEAM GENERATION EXPENSES		177,903,371	169,857,222	8,046,149
406				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
407 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
409 HYDRAULIC POWER GENERATION				
410 535 / SUPERVISION & ENGINEERING	L 866	5,343,943	5,122,748	221,195
411 536 / WATER FOR POWER				
412 WATER LEASE	D10	2,518,828	2,415,343	103,485
413 OTHER	D10	6,475,696	6,209,645	266,051
414 TOTAL ACCOUNT 536		8,994,524	8,624,988	369,536
415				
416 537 / HYDRAULIC EXPENSES	D10	14,326,764	13,738,155	588,609
417 538 / ELECTRIC EXPENSES				
418 LABOR	D10	1,158,077	1,110,498	47,579
419 OTHER	E10	342,257	326,635	15,622
420 TOTAL ACCOUNT 538		1,500,334	1,437,132	63,202
421				
422 539 / MISCELLANEOUS EXPENSES	D10	5,329,825	5,110,851	218,974
423 540 / RENTS	D10	235,266	225,600	9,666
424				
425 TOTAL HYDRAULIC OPERATION EXPENSES		35,730,656	34,259,474	1,471,182
426				
427 MAINTENANCE				
428 541 / SUPERVISION & ENGINEERING	L 872	110,472	105,933	4,539
429 542 / STRUCTURES	D10	1,047,349	1,004,319	43,030
430 543 / RESERVOIRS, DAMS & WATERWAYS	D10	543,373	521,049	22,324
431 544 / ELECTRIC PLANT				
432 LABOR	D10	1,459,538	1,399,573	59,965
433 OTHER	E10	1,041,154	993,630	47,524
434 TOTAL ACCOUNT 544		2,500,692	2,393,204	107,488
435				
436 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,705,753	2,594,588	111,165
437				
438 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,907,639	6,619,093	288,546
439				
440 TOTAL HYDRAULIC GENERATION EXPENSES		42,638,295	40,878,567	1,759,728

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
441 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
442 OTHER POWER GENERATION				
443 OPERATION				
444 546 / SUPERVISION & ENGINEERING	L 879	592,306	567,971	24,335
445 547 / FUEL				
446 SALMON DIESEL	E10	3,406	3,251	155
447 OTHER	E10	54,941,236	52,433,432	2,507,804
448 TOTAL ACCOUNT 547		54,944,642	52,436,682	2,507,960
449				
450 548 / GENERATING EXPENSES				
451 LABOR	D10	2,302,379	2,207,787	94,592
452 OTHER	E10	2,056,645	1,962,769	93,876
453 TOTAL ACCOUNT 548		4,359,024	4,170,556	188,468
454				
455 549 / MISCELLANEOUS EXPENSES				
456 550 / RENTS	D10	893,267	856,567	36,700
	D10	0	0	0
457				
458 TOTAL OTHER POWER OPER EXPENSES		60,789,239	58,031,777	2,757,462
459				
460 MAINTENANCE				
461 551 / SUPERVISION & ENGINEERING	L 885	0	0	0
462 552 / STRUCTURES	D10	344,723	330,560	14,163
463 553 / GENERATING & ELECTRIC PLANT				
464 LABOR	D10	31,200	29,918	1,282
465 OTHER	E10	37,390	35,683	1,707
466 TOTAL ACCOUNT 553		68,590	65,601	2,989
467				
468 554 / MISCELLANEOUS EXPENSES				
469 TOTAL OTHER POWER MAINT EXPENSES	L 99	1,240,090	1,189,141	50,949
470		1,653,403	1,585,303	68,100
471 TOTAL OTHER POWER GENERATION EXP		62,442,642	59,617,080	2,825,562
472				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
473 OTHER POWER SUPPLY EXPENSE				
474 555.0 / PURCHASED POWER				
475 PURCHASED POWER - TRANS LOSSES	E10	732,297	698,871	33,426
476 OTHER PURCHASED POWER	E10	85,524,643	81,620,853	3,903,791
477 TOTAL ACCOUNT 555.0		86,256,940	82,319,724	3,937,216
478 555.1 / COGENERATION & SMALL POWER PROD				
479 CAPACITY RELATED	D10	0	0	0
480 ENERGY RELATED	E10	151,988,049	145,050,522	6,937,527
481 TOTAL COGEN & SMALL POWER PROD		151,988,049	145,050,522	6,937,527
482				
483 TOTAL ACCOUNT 555		238,244,989	227,370,246	10,874,743
484				
485 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,431	2,331	100
486 557 / OTHER EXPENSES				
487 IDAHO POWER COST-RELATED EXPENSES	CIDA	50,274,347	50,274,347	0
488 OREGON POWER COST-RELATED EXPENSES	CODA	2,293,931	0	2,293,931
489 OTHER	D10	3,556,551	3,410,432	146,119
490 TOTAL ACCOUNT 557		56,124,829	53,684,779	2,440,050
491				
492 TOTAL OTHER POWER SUPPLY EXPENSES		294,372,249	281,057,355	13,314,894
493				
494 TOTAL PRODUCTION EXPENSES		577,356,557	551,410,225	25,946,333

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
TABLE 5 - OPERATION & MAINTENANCE EXPENSES				
TRANSMISSION EXPENSES				
OPERATION				
560 / SUPERVISION & ENGINEERING	L 140	3,923,195	3,761,675	161,520
561 / LOAD DISPATCHING	D12	2,693,310	2,582,656	110,654
562 / STATION EXPENSES	L 117	2,440,994	2,340,514	100,480
563 / OVERHEAD LINE EXPENSES	L 123+128+133	930,718	892,378	38,340
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	6,279,133	5,992,521	286,612
566 / MISCELLANEOUS EXPENSES	L 140	2,365	2,268	97
567 / RENTS	L 140	3,084,849	2,957,844	127,005
TOTAL TRANSMISSION OPERATION		19,354,564	18,529,856	824,708
MAINTENANCE				
568 / SUPERVISION & ENGINEERING	L 140	152,031	145,772	6,259
569 / STRUCTURES	L 112	860,679	825,311	35,368
570 / STATION EQUIPMENT	L 117	3,112,514	2,984,392	128,122
571 / OVERHEAD LINES	L 123+128+133	2,851,249	2,733,796	117,453
573 / MISCELLANEOUS PLANT	L 140	0	0	0
TOTAL TRANSMISSION MAINTENANCE		6,976,473	6,689,271	287,202
TOTAL TRANSMISSION EXPENSES		26,331,037	25,219,126	1,111,911

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520 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
521				
522 DISTRIBUTION EXPENSES				
523				
524 OPERATION				
525 580 / SUPERVISION & ENGINEERING	L 158	3,976,942	3,803,118	173,824
526 581 / LOAD DISPATCHING	D60	3,575,032	3,439,974	135,058
527 582 / STATION EXPENSES	L 147	1,256,930	1,200,187	56,743
528 583 / OVERHEAD LINE EXPENSES	L 148+149	3,699,129	3,426,212	272,917
529 584 / UNDERGROUND LINE EXPENSES	L 150+151	2,777,791	2,738,898	38,893
530 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	82,126	78,358	3,768
531 586 / METER EXPENSES	L 154	4,447,210	4,296,774	150,436
532 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	733,782	677,044	56,738
533 588 / MISCELLANEOUS EXPENSES	L 158	5,647,705	5,400,855	246,850
534 589 / RENTS	L 158	262,045	250,592	11,453
535 TOTAL DISTRIBUTION OPERATION		26,458,692	25,312,011	1,146,681
536				
537 MAINTENANCE				
538 590 / SUPERVISION & ENGINEERING	L 158	9,952	9,517	435
539 591 / STRUCTURES	L 146	0	0	0
540 592 / STATION EQUIPMENT	L 147	3,410,150	3,256,203	153,947
541 593 / OVERHEAD LINES	L 148+149	13,775,278	12,758,955	1,016,323
542 594 / UNDERGROUND LINES	L 150+151	562,256	554,384	7,872
543 595 / LINE TRANSFORMERS	L 152	34,381	33,082	1,299
544 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	460,703	439,564	21,139
545 597 / METERS	L 154	706,754	682,847	23,907
546 598 / MISCELLANEOUS PLANT	L 158	268,891	257,138	11,753
547 TOTAL DISTRIBUTION MAINTENANCE		19,228,365	17,991,690	1,236,675
548				
549 TOTAL DISTRIBUTION EXPENSES		45,687,057	43,303,701	2,383,356
550				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
551 CUSTOMER ACCOUNTING EXPENSES				
552 901 / SUPERVISION	L 946	443,995	427,799	16,196
553 902 / METER READING	CW902	1,743,247	1,668,572	74,675
554 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	14,577,408	14,055,634	521,774
555 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,319,967	3,128,782	191,185
556 905 / MISC EXPENSES	L 553+554+555	395	379	16
557 TOTAL CUSTOMER ACCOUNTING EXPENSES		20,085,012	19,281,167	803,845
558 CUSTOMER SERVICES & INFORMATION EXPENSES				
559 907 / SUPERVISION	L 953	748,020	722,823	25,197
560 908 / CUSTOMER ASSISTANCE				
561 SYSTEM CONSERVATION	E100	256,416	244,712	11,704
562 OTHER	DA908	6,420,814	6,207,596	213,218
563 TOTAL ACCOUNT 908		6,677,230	6,452,308	224,922
564 909 / INFORMATION & INSTRUCTIONAL	DA909	424,680	409,488	15,192
565 910 / MISCELLANEOUS EXPENSES	L 563+564	706,297	682,417	23,880
566 TOTAL CUST SERV & INFORMATN EXPENSES		8,556,227	8,267,036	289,191

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
567 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
568 SALES EXPENSES				
569 912 / DEMO & SELLING EXPENSES	E10	79,720	76,081	3,639
570 TOTAL ACCOUNT 924		79,720	76,081	3,639
571				
572 ADMINISTRATIVE & GENERAL EXPENSES				
573 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	68,717,714	65,763,889	2,953,825
574 921 / OFFICE SUPPLIES	LABOR	14,697,809	14,066,025	631,784
575 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(26,120,468)	(24,997,682)	(1,122,786)
576 923 / OUTSIDE SERVICES	LABOR	8,177,858	7,826,333	351,525
577 924 / PROPERTY INSURANCE				
578 PRODUCTION - STEAM	L 97	482,421	462,601	19,820
579 ALL RISK & MISCELLANEOUS	P110P	2,873,961	2,754,329	119,632
580 TOTAL ACCOUNT 924		3,356,382	3,216,930	139,452
581				
582 925 / INJURIES & DAMAGES	LABOR	6,633,360	6,348,226	285,134
583 926 / EMPLOYEE PENSIONS & BENEFITS				
584 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,845,953	0	1,845,953
585 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
586 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
587 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
588 928 / REGULATORY COMMISSION EXPENSES				
589 FERC ADMIN ASSESS & SECURITIES				
590 CAPACITY RELATED	D10	1,980,570	1,899,199	81,371
591 ENERGY RELATED	E10	781,345	745,680	35,665
592 FERC RATE CASE	D11	0	0	0
593 FERC ORDER 472	E99	544,876	519,806	25,070
594 FERC OTHER	D11	17,061	16,360	701
595 FERC - OREGON HYDRO FEE	D10	158,501	151,989	6,512
596 SEC EXPENSES	L 174	0	0	0
597 IDAHO PUC -RATE CASE	CIDA	0	0	0
598 -OTHER	CIDA	1,066	1,066	0
599 OREGON PUC -RATE CASE	CODA	0	0	0
600 -OTHER	CODA	132,838	0	132,838
601 TOTAL ACCOUNT 928		3,616,257	3,334,101	282,156
602				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
603 929 / DUPLICATE CHARGES	LABOR	0	0	0
604 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
605 930.2 / MISCELLANEOUS EXPENSES	LABOR	5,792,120	5,543,146	248,974
606 931 / RENTS	L 172	2,000	1,916	84
607 TOTAL ADM & GEN OPERATION		129,877,572	123,143,653	6,733,919
608				
609 935 / GENERAL PLANT MAINTENANCE	L 172	5,724,468	5,484,477	239,991
610 TOTAL ADMIN & GENERAL EXPENSES		135,602,040	128,628,131	6,973,909
611				
612 416 / MERCHANDISING EXPENSE	E10	1,485,862	1,418,040	67,822
613 TOTAL OPER & MAINT EXPENSES		815,183,512	777,603,506	37,580,006
614				

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
615 ***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE***				
616 DEPRECIATION EXPENSE				
618 310-316 / STEAM PRODUCTION	L 97	25,480,959	24,434,084	1,046,875
619 330-336 / HYDRAULIC PRODUCTION	L 98	14,513,922	13,917,624	596,299
620 340-346 / OTHER PRODUCTION	L 99	17,072,839	16,371,409	701,431
621 TOTAL PRODUCTION PLANT		57,067,721	54,723,117	2,344,604
622				
623 TRANSMISSION PLANT				
624 350 / LAND & LAND RIGHTS	L 107	443,840	425,605	18,235
625 352 / STRUCTURES & IMPROVEMENTS	L 112	1,387,602	1,330,582	57,021
626 353 / STATION EQUIPMENT	L 117	7,683,057	7,366,796	316,261
627 354 / TOWERS & FIXTURES	L 123	2,908,458	2,788,965	119,493
628 355 / POLES & FIXTURES	L 128	4,087,711	3,918,871	168,841
629 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,477,509	4,293,011	184,499
630 359 / ROADS & TRAILS	L 138	3,083	2,956	127
631 TOTAL TRANSMISSION PLANT		20,991,260	20,126,784	864,476
632				
633 DISTRIBUTION PLANT				
634 360 / LAND & LAND RIGHTS	L 145	14,402	14,064	338
635 361 / STRUCTURES & IMPROVEMENTS	L 146	722,781	690,402	32,378
636 362 / STATION EQUIPMENT	L 147	4,153,798	3,966,279	187,518
637 364 / POLES, TOWERS & FIXTURES	L 148	7,518,869	6,941,596	577,272
638 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,805,592	3,546,483	259,109
639 366 / UNDERGROUND CONDUIT	L 150	921,065	908,223	12,842
640 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,009,595	4,939,392	70,203
641 368 / LINE TRANSFORMERS	L 152	12,971,583	12,481,539	490,044
642 369 / SERVICES	L 153	1,479,605	1,406,484	73,121
643 370 / METERS	L 154	5,131,723	4,958,132	173,591
644 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	44,255	40,833	3,422
645 373 / STREET LIGHTING SYSTEMS	L 156	109,113	104,106	5,006
646 TOTAL DISTRIBUTION PLANT		41,882,379	39,997,533	1,884,846

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
647 ***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE***				
648				
649 GENERAL PLANT				
650 389 / LAND & LAND RIGHTS	L 161	0	0	0
651 390 / STRUCTURES & IMPROVEMENTS	L 162	2,259,744	2,165,008	94,737
652 391 / OFFICE FURNITURE & EQUIPMENT	L 163	4,165,654	3,991,014	174,639
653 392 / TRANSPORTATION EQUIPMENT	L 164	82,653	79,188	3,465
654 393 / STORES EQUIPMENT	L 165	66,550	63,760	2,790
655 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	322,837	309,302	13,534
656 395 / LABORATORY EQUIPMENT	L 167	546,586	523,671	22,915
657 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
658 397 / COMMUNICATIONS EQUIPMENT	L 169	2,993,633	2,868,129	125,504
659 398 / MISCELLANEOUS EQUIPMENT	L 170	299,411	286,859	12,552
660 TOTAL GENERAL PLANT		10,737,068	10,286,931	450,137
661				
662 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	549,017	525,295	23,722
663 DEPR EXP BEFORE DISALLOWED COSTS		131,227,445	125,659,661	5,567,784
664				
665 DEPRECIATION ON DISALLOWED COSTS	L 663	(296,299)	(283,728)	(12,572)
666 TOTAL DEPRECIATION EXPENSE		130,931,146	125,375,933	5,555,213
667				
668 AMORTIZATION EXPENSE				
669 INTANGIBLE PLANT	L 94	7,095,926	6,801,393	294,532
670 HYDRAULIC PRODUCTION	L 98	0	0	0
671 ADJUSTMENTS, GAINS & LOSSES	L 94	0	0	0
672 TOTAL AMORTIZATION EXPENSE		7,095,926	6,801,393	294,532
673				
674 TOTAL DEPRECIATION & AMORTIZATION EXP		138,027,071	132,177,326	5,849,745
675				
676 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	232,049	221,918	10,130
677				

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
TABLE 7 - TAXES OTHER THAN INCOME TAXES				
TAXES OTHER THAN INCOME				
FEDERAL TAXES				
FICA	LABOR	14,633,862	14,004,827	629,035
FUTA	LABOR	93,143	89,139	4,004
LESS PAYROLL DEDUCTION	LABOR	(15,336,530)	(14,677,291)	(659,239)
STATE TAXES				
AD VALOREM TAXES				
JIM BRIDGER STATION	L 97	1,513,210	1,451,040	62,170
VALMY	L 97	1,040,199	997,463	42,736
BOARDMAN	L 97	229,067	219,656	9,411
OTHER-PRODUCTION PLANT	L 101	7,388,530	7,084,975	303,555
OTHER-TRANSMISSION PLANT	L 139	5,616,215	5,384,992	231,223
OTHER-DISTRIBUTION PLANT	L 158	9,736,075	9,310,530	425,545
OTHER-GENERAL PLANT	L 172	1,940,635	1,859,277	81,358
SUB-TOTAL		27,463,931	26,307,933	1,155,998
LICENSES - HYDRO PROJECTS				
	L 98	4,993	4,788	205
REGULATORY COMMISSION FEES				
STATE OF IDAHO	CIDA	2,842,553	2,842,553	0
STATE OF OREGON	CODA	206,569	0	206,569
FRANCHISE TAXES				
STATE OF OREGON	CODA	824,997	0	824,997
OTHER STATE TAXES				
UNEMPLOYMENT TAXES	LABOR	609,525	583,325	26,200
HYDRO GENERATION KWH TAX	E10	1,241,630	1,184,956	56,674
IRRIGATION-PIC	CIDA	223,629	223,629	0
CANADA GST TAXES	E10	0	0	0
TOTAL TAXES OTHER THAN INCOME		32,808,302	30,563,859	2,244,444

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
716 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
717 REGULATORY DEBITS/CREDITS				
718 STATE OF IDAHO	CIDA	0	0	0
719 STATE OF OREGON	CODA	82,611	0	82,611
720				
721 TOTAL REGULATORY DEBITS/CREDITS		82,611	0	82,611
722				
723				
724 *** TABLE 9 - INCOME TAXES ***				
725				
726 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
727 ACCOUNT #282 - RELATED	P101P	19,331,092	18,520,662	810,430
728 ACCOUNTS #190 & #283 - RELATED	L 757	7,922,650	7,598,486	324,163
729 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		27,253,742	26,119,149	1,134,593
730				
731 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	492,099	471,468	20,631
732				
733 SUMMARY OF INCOME TAXES				
734				
735 TOTAL FEDERAL INCOME TAX	L 774	(1,679,445)	(1,509,194)	(170,251)
736				
737 STATE INCOME TAX				
738 STATE OF IDAHO	L 839	8,017,509	7,694,580	322,929
739 STATE OF OREGON	L 814	0	0	0
740 OTHER STATES	L 855	14,863	14,265	599
741 TOTAL STATE INCOME TAXES		8,032,372	7,708,845	323,528

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
TABLE 10 - CALCULATION OF FEDERAL INCOME TAX				
OPERATING REVENUES		1,236,973,640	1,180,951,507	56,022,133
OPERATING EXPENSES				
OPERATION & MAINTENANCE		815,183,512	777,603,506	37,580,006
DEPRECIATION EXPENSE		130,931,146	125,375,933	5,555,213
AMORTIZATION OF LIMITED TERM PLANT		7,095,926	6,801,393	294,532
ACCRETION EXPENSE		232,049	221,918	10,130
TAXES OTHER THAN INCOME		32,808,302	30,563,859	2,244,444
REGULATORY DEBITS/CREDITS		82,611	0	82,611
TOTAL OPERATING EXPENSES		986,333,545	940,566,610	45,766,936
BOOK-TAX ADJUSTMENT	L 753	0	0	0
INCOME BEFORE TAX ADJUSTMENTS		250,640,094	240,384,897	10,255,198
INCOME STATEMENT ADJUSTMENTS				
LONG TERM DEBT INTEREST EXPENSE	L 24	87,106,692	83,428,196	3,678,496
OTHER INTEREST EXPENSE	L 24	8,712,689	8,344,754	367,935
TOTAL INTEREST CHARGES		95,819,381	91,772,950	4,046,431
NET OPERATING INCOME BEFORE STATE INCOME TAXES		154,820,713	148,611,947	6,208,766
TOTAL STATE INCOME TAXES (ALLOWED)		8,183,520	7,854,182	329,337
NET FEDERAL INCOME AFTER STATE INCOME TAXES		146,637,194	140,757,765	5,879,429
FEDERAL TAX AT 35 PERCENT		51,323,018	49,265,218	2,057,800
ADD : FIN 48 ADJUSTMENT	L 770	(1,762,050)	(1,691,400)	(70,650)
PRIOR YEARS' TAX ADJUSTMENT	L 770	7,105,341	6,820,452	284,889
TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		56,666,309	54,394,269	2,272,040
OTHER TAX ADJUSTMENTS				
ALLOWANCE FOR AFUDC	P101P	0	0	0
FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(155,996,168)	(149,456,240)	(6,539,928)
FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 757	(10,705,986)	(10,267,940)	(438,046)
SUM OF OTHER ADJUSTMENTS		(166,702,154)	(159,724,180)	(6,977,974)
FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(58,345,754)	(55,903,463)	(2,442,291)
TOTAL FEDERAL INCOME TAX		(1,679,445)	(1,509,194)	(170,251)

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
784 ***TABLE 11 - OREGON STATE INCOME TAXES***				
785 NET OPERATING INCOME BEFORE TAXES - OREGON	L 764	154,820,713	148,611,947	6,208,766
788 ALLOWANCE FOR AFUDC	P101P	0	0	0
790 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(155,996,168)	(149,456,240)	(6,539,928)
791 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(10,705,986)	(10,267,940)	(438,046)
792 TOTAL STATE INCOME TAX ADJUSTMENTS		(166,702,154)	(159,724,180)	(6,977,974)
793 ADD: MFG DEDUCTION NOT ALLOWED	L 757	2,776,466	2,662,864	113,602
795 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(163,925,688)	(157,061,316)	(6,864,372)
797 INCOME SUBJECT TO OREGON TAX		(9,104,975)	(8,449,369)	(655,606)
799 IERCO TAXABLE INCOME	E10	10,243,100	9,775,552	467,548
800 BONUS DEPRECIATION ADJUSTMENT	P101P	(8,399,464)	(8,047,328)	(352,136)
801 FEDERAL NOL	L 750	0	0	0
802 TOTAL STATE TAXABLE INCOME - OREGON		(7,261,339)	(6,721,145)	(540,193)
803 APPORTIONMENT FACTOR (0.045454550)		0	0	0
804 POST APPORTIONMENT M ITEMS	L 757	0	0	0
805 TOTAL TAXABLE INCOME - OREGON		0	0	0
807 OREGON TAX AT 6.6 PERCENT		0	0	0
808 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810 STATE INCOME TAX ALLOWED - OREGON		0	0	0
811 ADD: FIN 48 ADJUSTMENT	L 806	0	0	0
812 PRIOR YEARS' TAX ADJUSTMENT	L 807	183,637	0	0
814 STATE INCOME TAX PAID - OREGON		0	0	0

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
816 ***TABLE 12 - IDAHO STATE INCOME TAXES***				
817				
818 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 764	154,820,713	148,611,947	6,208,766
819				
820 ALLOWANCE FOR AFUDC	P101P	0	0	0
821				
822 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(155,996,168)	(149,456,240)	(6,539,928)
823 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(10,705,986)	(10,267,940)	(438,046)
824 STATE INCOME TAX ADJUSTMENTS		(166,702,154)	(159,724,180)	(6,977,974)
825				
826 INCOME SUBJECT TO IDAHO TAX		(11,881,441)	(11,112,233)	(769,208)
827				
828 IERCO TAXABLE INCOME	E10	10,243,100	9,775,552	467,548
829 BONUS DEPRECIATION ADJUSTMENT	P101P	71,781,388	68,772,051	3,009,337
830 FEDERAL NOL	L 750	0	0	0
831 TOTAL STATE TAXABLE INCOME - IDAHO		70,143,047	67,435,369	2,707,678
832				
833 IDAHO TAX AT 5.9 PERCENT		4,138,440	3,978,687	159,753
834 LESS: INVESTMENT TAX CREDIT	P101P	(4,045,080)	(3,875,496)	(169,584)
835				
836 STATE INCOME TAX ALLOWED - IDAHO		8,183,520	7,854,182	329,337
837 ADD: FIN 48 ADJUSTMENT	L 832	0	0	0
838 PRIOR YEARS' TAX ADJUSTMENT	L 833	(166,011)	(159,603)	(6,408)
839 STATE INCOME TAX PAID - IDAHO		8,017,509	7,694,580	322,929
840				
841				
842 OTHER STATE INCOME TAX				
843 INCOME SUBJECT TO TAX		(11,881,441)	(11,112,233)	(769,208)
844				
845 IERCO TAXABLE INCOME	E10	10,243,100	9,775,552	467,548
846 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
847 FEDERAL NOL	L 750	0	0	0
848 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		(1,638,341)	(1,336,681)	(301,659)
849 POST APPORTIONMENT M ITEMS	L 757	0	0	0
850 TOTAL TAXABLE INCOME-OTHER STATES		(1,638,341)	(1,336,681)	(301,659)
851				
852 OTHER TAX AT 0.1 PERCENT		0	0	0
853 ADD: FIN 48 ADJUSTMENT	L 839	0	0	0
854 PRIOR YEARS' TAX ADJUSTMENT	L 839	14,863	14,265	599
855 OTHER STATES' INCOME TAX PAID		14,863	14,265	599

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
856 ***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
857 STEAM POWER GENERATION				
858 500-513 / TOTAL STEAM GENERATION	D10	368,150	353,025	15,125
859 HYDRAULIC POWER GENERATION				
860 535 / SUPERVISION & ENGINEERING	L 866	4,727,264	4,531,594	195,670
861 536 / WATER FOR POWER	E10	788,710	752,709	36,001
862 537 / HYDRAULIC EXPENSES	D10	6,045,469	5,797,093	248,376
863 538 / ELECTRIC EXPENSES	D10	1,281,251	1,228,611	52,640
864 539 / MISCELLANEOUS EXPENSES	D10	3,594,020	3,446,361	147,659
865 540 / RENTS	D10	0	0	0
866 TOTAL HYDRAULIC OPERATION EXPENSES		16,436,714	15,756,369	680,345
867 541 / SUPERVISION & ENGINEERING	L 872	102,590	98,375	4,215
868 542 / STRUCTURES	D10	760,748	729,493	31,255
869 543 / RESERVOIRS, DAMS & WATERWAYS	D10	333,602	319,896	13,706
870 544 / ELECTRIC PLANT	D10	1,614,775	1,548,433	66,342
871 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,605,460	1,539,500	65,960
872 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,417,175	4,235,697	181,478
873 TOTAL HYDRAULIC GENERATION EXPENSES		20,853,889	19,992,066	861,823
874 OTHER POWER GENERATION				
875 546 / SUPERVISION & ENGINEERING	L 879	565,107	541,890	23,217
876 548 / GENERATING EXPENSES	D10	2,547,262	2,442,609	104,653
877 549 / MISCELLANEOUS EXPENSES	D10	427,618	410,049	17,569
878 550 / RENTS	D10	0	0	0
879 TOTAL OTHER POWER OPER EXPENSES		3,539,987	3,394,548	145,439
880				
881 551 / SUPERVISION & ENGINEERING	L 885	0	0	0
882 552 / STRUCTURES	D10	197,345	189,237	8,108
883 553 / GENERATING & ELECTRIC PLANT	D10	34,519	33,101	1,418
884 554 / MISCELLANEOUS EXPENSES	D10	313,384	300,509	12,875
885 TOTAL OTHER POWER MAINT EXPENSES		545,248	522,847	22,401
886 TOTAL OTHER POWER GENERATION EXP		4,085,235	3,917,395	167,840
887 555 / PURCHASE POWER	E10	0	0	0
888 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	54	52	2
889	D10	3,046,829	2,921,651	125,178
890 TOTAL OTHER POWER SUPPLY EXPENSES		3,046,883	2,921,703	125,180
891				
892 TOTAL PRODUCTION EXPENSES		28,354,157	27,184,189	1,169,968
893				

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
894 ***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
895				
896				
897 560 / SUPERVISION & ENGINEERING	L 140	2,217,565	2,126,266	91,299
898 561 / LOAD DISPATCHING	D12	2,550,991	2,446,185	104,806
899 562 / STATION EXPENSES	L 117	2,000,647	1,918,293	82,354
900 563 / OVERHEAD LINE EXPENSES	L 123+128+133	380,919	365,228	15,691
901 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
902 566 / MISCELLANEOUS EXPENSES	L 519	0	0	0
903 567 / RENTS	L 140	0	0	0
904 TOTAL TRANSMISSION OPERATION		7,150,122	6,855,972	294,150
905 568 / SUPERVISION & ENGINEERING	L 140	52,214	50,064	2,150
906 569 / STRUCTURES	L 112	748,310	717,560	30,750
907 570 / STATION EQUIPMENT	L 117	1,808,014	1,733,590	74,424
908 571 / OVERHEAD LINES	L 123+128+133	874,423	838,402	36,021
909 573 / MISCELLANEOUS PLANT	L 140	0	0	0
910 TOTAL TRANSMISSION MAINTENANCE		3,482,961	3,339,616	143,345
911 TOTAL TRANSMISSION EXPENSES		10,633,083	10,195,588	437,495
912				
913 DISTRIBUTION EXPENSES				
914 580 / SUPERVISION & ENGINEERING	L 158	3,249,141	3,107,127	142,014
915 581 / LOAD DISPATCHING	D60	3,351,729	3,225,107	126,622
916 582 / STATION EXPENSES	L 147	859,346	820,552	38,794
917 583 / OVERHEAD LINE EXPENSES	L 148+149	2,796,881	2,590,531	206,350
918 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,160,395	1,144,148	16,247
919 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	60,646	57,863	2,783
920 586 / METER EXPENSES	L 154	3,349,541	3,236,236	113,305
921 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	523,997	483,480	40,517
922 588 / MISCELLANEOUS EXPENSES	L 549	4,091,372	3,877,937	213,435
923 589 / RENTS	L 158	268	256	12
924 TOTAL DISTRIBUTION OPERATION		19,443,316	18,543,237	900,079

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
925 ***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
926				
927				
928 590 / SUPERVISION & ENGINEERING	L 158	7,020	6,713	307
929 591 / STRUCTURES	L 146	0	0	0
930 592 / STATION EQUIPMENT	L 147	2,293,302	2,189,774	103,528
931 593 / OVERHEAD LINES	L 148+149	4,454,053	4,125,439	328,614
932 594 / UNDERGROUND LINES	L 150+151	438,967	432,821	6,146
933 595 / LINE TRANSFORMERS	L 152	23,117	22,244	873
934 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	271,951	259,473	12,478
935 597 / METERS	L 154	636,956	615,410	21,546
936 598 / MISCELLANEOUS PLANT	L 158	215,623	206,199	9,424
937 TOTAL DISTRIBUTION MAINTENANCE		8,340,989	7,858,071	482,918
938 TOTAL DISTRIBUTION EXPENSES		27,784,305	26,401,308	1,382,997
939				
940 CUSTOMER ACCOUNTING EXPENSES				
941 901 / SUPERVISION	L 946	420,820	405,470	15,350
942 902 / METER READING	CW902	1,041,246	996,642	44,604
943 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,684,033	9,337,409	346,624
944 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
945 905 / MISC EXPENSES	L 942-944	0	0	0
946 TOTAL CUSTOMER ACCOUNTING EXPENSES		11,146,099	10,739,521	406,578
947				
948 CUSTOMER SERVICES & INFORMATION EXPENSES				
949 907 / SUPERVISION	L 952	620,926	600,010	20,916
950 908 / CUSTOMER ASSISTANCE	L 563	4,138,608	3,999,199	139,409
951 909 / INFORMATION & INSTRUCTIONAL	L 564	0	0	0
952 910 / MISCELLANEOUS EXPENSES	L 950+951	304,318	294,067	10,251
953 TOTAL CUST SERV & INFORMATN EXPENSES		5,063,852	4,893,276	170,576
954				
955 SALES EXPENSES				
956 912 / DEMO & SELLING EXPENSES	L 569	0	0	0
957 TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
958 ***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
959				
960 ADMINISTRATIVE & GENERAL EXPENSES				
961 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	45,198,050	43,254,856	1,943,194
962 921 / OFFICE SUPPLIES	PTDCAS	229,905	220,021	9,884
963 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
964 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
965 924 / PROPERTY INSURANCE				
966 PRODUCTION - STEAM	L 97	0	0	0
967 ALL RISK & MISCELLANEOUS	P101P	272,794	261,357	11,437
968 TOTAL ACCOUNT 924				
969				
970 925 / INJURIES & DAMAGES	LABOR	119,002	113,887	5,115
971 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
972 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
973 928 / REGULATORY COMMISSION EXPENSES				
974 FERC ADMIN ASSESSMENTS	L 174	0	0	0
975 FERC RATE CASE EXPENSE	RESREV	0	0	0
976 SEC EXPENSES	L 174	0	0	0
977 IDAHO PUC - RATE CASE	CIDA	0	0	0
978 - OTHER	CIDA	0	0	0
979 OREGON PUC - RATE CASE	CODA	0	0	0
980 -OTHER	CODA	0	0	0
981 TOTAL ACCOUNT 928				
982				
983 929 / DUPLICATE CHARGES	SUBEX	0	0	0
984 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
985 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	149,893	143,449	6,444
986 931 / RENTS	L 172	0	0	0
987 935 / GENERAL PLANT MAINTENANCE	P3908	963,324	922,938	40,386
988 TOTAL ADMIN & GENERAL EXPENSES		46,932,968	44,916,508	2,016,460
989 TOTAL OPER & MAINT EXPENSES		129,914,464	124,330,391	5,584,073
990				
991 TOTAL LABOR - RATIO (%)		1	0.9570	0.0430

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
992 ***TABLE 14 - ALLOCATION FACTORS***				
993				
994 CAPACITY RELATED KW				
995	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,382,840.0	2,284,942.0
996	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,382,840.0	2,284,942.0
997	RETAIL TRANSMISSION	D12	2,382,840.0	2,284,942.0
998	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,261,936.0	2,176,484.0
999				
1000 ENERGY RELATED MWH				
1001	GENERATION LEVEL (PSP)	E10	15,412,426.4	14,708,922.9
1002	RETAIL MWH AT GENERATION LVL	E100	15,412,426.4	14,708,922.9
1003	CUSTOMER LEVEL	E99	14,200,158.2	13,546,803.0
1004				
1005 CUSTOMER RELATED FACTORS				
1006	369-DIRECT ASSIGNMENT	DA369	58,081,266	55,210,934
1007	370-METER INVESTMENT	ACCT370	82,386,872	79,599,968
1008	902-CUSTOMER WEIGHTED	CW902	1,843,348	1,764,385
1009	903-CUSTOMER WEIGHTED	CW903	15,508,389	14,953,292
1010	904-CUSTOMER WEIGHTED	CW904	4,128,897	3,891,129
1011	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	519,752	501,160

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
1012	***TABLE 14 - ALLOCATION FACTORS***			
1013				
1014	DIRECT ASSIGNMENTS			
1015	252-CUSTOMER ADVANCES	4,573,212	4,552,725	20,487
1016	350-LAND & LAND RIGHTS	0	0	0
1017	352-STRUCTURES & IMPROVEMENTS	658	0	658
1018	353-STATION EQUIPMENT	111,594	75,100	36,494
1019	354-TOWERS & FIXTURES	0	0	0
1020	355-POLES & FIXTURES	33,842	0	33,842
1021	356-OVERHEAD CONDUCTORS & DEVICES	26,495	1,189	25,306
1022	359-ROADS & TRAILS	0	0	0
1023	360-LAND & LAND RIGHTS	5,300,525	5,176,136	124,389
1024	361-STRUCTURES & IMPROVEMENTS	34,175,352	32,644,394	1,530,958
1025	362-STATION EQUIPMENT	216,853,728	207,064,121	9,789,607
1026	364-POLES, TOWERS & FIXTURES	242,732,282	224,096,153	18,636,129
1027	365-OVERHEAD CONDUCTORS & DEVICES	127,830,116	119,126,622	8,703,494
1028	366-UNDERGROUND CONDUIT	47,317,840	46,658,113	659,727
1029	367-UNDERGROUND CONDUCTORS & DEVICES	222,315,690	219,200,206	3,115,484
1030	371-INSTALLATIONS ON CUSTOMER PREMISES	2,932,671	2,705,907	226,764
1031	373-STREET LIGHTING SYSTEMS	4,528,803	4,321,006	207,797
1032	451-REVENUE - MISCELLANEOUS SERVICE	4,119,479	4,036,347	83,132
1033	454-REVENUE - FACILITIES CHARGE	7,437,701	7,056,515	381,186
1034	908-OTHER CUSTOMER ASSISTANCE	6,818,681	6,592,251	226,430
1035	440-RETAIL SALES REVENUE	1,151,038,056	1,098,703,057	52,334,999
1036	447-WHOLESALE SALES REVENUE	0	0	0
1037	RIDER FUND DIRECT ASSIGNMENT	0	0	0
1038	411 - BOARDMAN ARO ACCRETION EXP	232,049	221,918	10,130
1039	403 - BOARDMAN ARO DEPRECIATION EXP	549,017	525,295	23,722
1040	IDAHO	1	1	0
1041	OREGON	1	0	1
1042	NET TO GROSS TAX MULTIPLIER	1.642	1.642	1.642

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1043 ***TABLE 14 - ALLOCATION FACTORS***				
1044				
1045 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1046 PLANT - PROD,TRANS&DIST	PTD	4,919,632,532	4,713,383,612	206,248,920
1047 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	82,981,496	79,413,883	3,567,613
1048 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,386,359,038	2,287,023,854	99,335,184
1049 PLANT - GEN PLT (390,391,397&398)	P3908	217,380,936	208,267,535	9,113,401
1050 PLANT - PROD,TRANS,DIST&GEN	P101P	5,263,634,194	5,042,963,471	220,670,723
1051 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	678,015,890	647,481,255	30,534,635
1052 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	82,981,496	79,413,883	3,567,613
1053 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	129,522,668	123,955,147	5,567,521
1054 REV - RETAIL, RESALE & WHEELING	FMREV	1,189,363,016	1,135,236,975	54,126,041
1055 O&M - ALL EXCEPT FUEL	O&M M	619,957,990	591,248,075	28,709,916
1056 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	799,371,501	766,519,840	32,851,662
1057 O&M - TOTAL (NOT USED)	OM401	815,183,512	777,603,506	37,580,006

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1058 ***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1059				
1060 CAPACITY RELATED KW				
1061	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE D10	100.00%	95.89%	4.11%
1062	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL D11	100.00%	95.89%	4.11%
1063	RETAIL TRANSMISSION D12	100.00%	95.89%	4.11%
1064	DISTRIBUTION SERVICE @ GENERATION LEVEL D60	100.00%	96.22%	3.78%
1065				
1066 ENERGY RELATED MWH				
1067	GENERATION LEVEL (PSP) E10	100.00%	95.44%	4.56%
1068	RETAIL MWH AT GENERATION LVL E100	100.00%	95.44%	4.56%
1069	CUSTOMER LEVEL E99	100.00%	95.40%	4.60%
1070				
1071 CUSTOMER RELATED FACTORS				
1072	369-DIRECT ASSIGNMENT DA369	100.00%	95.06%	4.94%
1073	370-METER INVESTMENT ACCT370	100.00%	96.62%	3.38%
1074	902-CUSTOMER WEIGHTED CW902	100.00%	95.72%	4.28%
1075	903-CUSTOMER WEIGHTED CW903	100.00%	96.42%	3.58%
1076	904-CUSTOMER WEIGHTED CW904	100.00%	94.24%	5.76%
1077	909-DIRECT ASSIGN-AVG.NO.CUST. DA909	100.00%	96.42%	3.58%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1078 ***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1079				
1080 DIRECT ASSIGNMENTS				
1081 252-CUSTOMER ADVANCES	DA252	100.00%	99.55%	0.45%
1082 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1083 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1084 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1085 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1086 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1087 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1088 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1089 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.65%	2.35%
1090 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.52%	4.48%
1091 362-STATION EQUIPMENT	ACCT362	100.00%	95.49%	4.51%
1092 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.32%	7.68%
1093 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.19%	6.81%
1094 366-UNDERGROUND CONDUIT	DA366	100.00%	98.61%	1.39%
1095 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.60%	1.40%
1096 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.27%	7.73%
1097 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.41%	4.59%
1098 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.98%	2.02%
1099 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.87%	5.13%
1100 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.68%	3.32%
1101 440-RETAIL SALES REVENUE	RETREV	100.00%	95.45%	4.55%
1102 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1103 IDAHO	CIDA	100.00%	100.00%	0.00%
1104 OREGON	CODA	100.00%	0.00%	100.00%
1105 NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1106 ***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1107				
1108 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1109 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.81%	4.19%
1110 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.70%	4.30%
1111 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.84%	4.16%
1112 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.81%	4.19%
1113 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.81%	4.19%
1114 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.50%	4.50%
1115 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.70%	4.30%
1116 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.70%	4.30%
1117 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.45%	4.55%
1118 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.37%	4.63%
1119 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.89%	4.11%
1120 O&M - TOTAL (NOT USED)	OM401	100.00%	95.39%	4.61%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		5,323,296,789	5,096,674,410	226,622,379
LESS: ACCUM PROVISION FOR DEPRECIATION		2,032,118,363	1,943,846,741	88,271,621
AMORT OF OTHER UTILITY PLANT		25,189,428	24,130,485	1,058,944
NET ELECTRIC PLANT IN SERVICE		3,265,988,998	3,128,697,184	137,291,814
LESS: CUSTOMER ADV FOR CONSTRUCTION		4,573,212	4,552,725	20,487
LESS: ACCUM DEFERRED INCOME TAXES		447,045,090	427,980,508	19,064,582
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		117,850,773	112,567,846	5,282,927
ADD : CONSERVATION+OTHER DFRD PROG.		33,867,193	30,469,507	3,397,686
ADD : SUBSIDIARY RATE BASE		83,953,894	80,053,269	3,900,625
TOTAL COMBINED RATE BASE		3,050,042,556	2,919,254,573	130,787,983
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,076,141,337	1,024,969,240	51,172,097
OTHER OPERATING REVENUES		55,048,325	52,737,216	2,311,109
TOTAL OPERATING REVENUES		1,131,189,662	1,077,706,456	53,483,206
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		703,032,203	670,004,079	33,028,124
DEPRECIATION EXPENSE		134,408,015	128,624,129	5,783,886
AMORTIZATION OF LIMITED TERM PLANT		7,132,481	6,831,173	301,307
ACCRETION EXPENSE		232,049	221,918	10,130
TAXES OTHER THAN INCOME		33,371,731	31,131,340	2,240,391
REGULATORY DEBITS/CREDITS		82,611	0	82,611
PROVISION FOR DEFERRED INCOME TAXES		26,013,503	24,866,243	1,147,260
INVESTMENT TAX CREDIT ADJUSTMENT		492,099	471,148	20,951
FEDERAL INCOME TAXES		280,552	(161,058)	441,609
STATE INCOME TAXES		8,391,853	7,960,212	431,641
TOTAL OPERATING EXPENSES		913,437,095	869,949,186	43,487,910
OPERATING INCOME		217,752,567	207,757,271	9,995,296
ADD: IERCO OPERATING INCOME	E10	6,659,942	6,350,511	309,431
CONSOLIDATED OPERATING INCOME		224,412,509	214,107,782	10,304,727
RATE OF RETURN UNDER PRESENT RATES		7.358%	7.334%	7.879%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
50 RATE OF RETURN UNDER PRESENT RATES				
51 TOTAL COMBINED RATE BASE		3,050,042,556	2,919,254,573	130,787,983
52				
53 SALES REVENUES		1,076,141,337	1,024,969,240	51,172,097
54 OTHER OPERATING REVENUES		55,048,325	52,737,216	2,311,109
55 TOTAL OPERATING REVENUES		1,131,189,662	1,077,706,456	53,483,206
56 OPERATING EXPENSES				
57 OPERATION & MAINTENANCE EXPENSES		703,032,203	670,004,079	33,028,124
58 DEPRECIATION EXPENSE		134,408,015	128,624,129	5,783,886
59 AMORTIZATION OF LIMITED TERM PLANT		7,132,481	6,831,173	301,307
60 ACCRETION EXPENSE		232,049	221,918	10,130
61 TAXES OTHER THAN INCOME		33,371,731	31,131,340	2,240,391
62 REGULATORY DEBITS/CREDITS		82,611	0	82,611
63 PROVISION FOR DEFERRED INCOME TAXES		26,013,503	24,866,243	1,147,260
64 INVESTMENT TAX CREDIT ADJUSTMENT		492,099	471,148	20,951
65 FEDERAL INCOME TAXES		280,552	(161,058)	441,609
66 STATE INCOME TAXES		8,391,853	7,960,212	431,641
67 TOTAL OPERATING EXPENSES		913,437,095	869,949,186	43,487,910
68 OPERATING INCOME		217,752,567	207,757,271	9,995,296
69 ADD: IERCO OPERATING INCOME		6,659,942	6,350,511	309,431
70 CONSOLIDATED OPERATING INCOME		224,412,509	214,107,782	10,304,727
71 RATE OF RETURN UNDER PRESENT RATES		7.358%	7.334%	7.879%
72				
73 DEVELOPMENT OF REVENUE REQUIREMENTS				
74 RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.699%	7.699%	7.699%
75				
76 RETURN AT CLAIMED RATE OF RETURN		234,822,776	224,753,410	10,069,367
77 EARNINGS DEFICIENCY		10,410,268	10,645,628	(235,360)
78 NET-TO-GROSS TAX MULTIPLIER		1.642	1.642	1.642
79				
80 REVENUE DEFICIENCY		17,093,660	17,480,121	(386,461)
81				
82 FIRM JURISDICTIONAL REVENUES		1,083,664,985	1,032,177,585	51,487,400
83				
84 PERCENT INCREASE REQUIRED		1.58%	1.69%	-0.75%
85				
86 SALES AND WHEELING REVENUES REQUIRED		1,100,758,645	1,049,657,707	51,100,938

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,460	243
302 - FRANCHISES & CONSENTS	D10	29,607,581	28,366,781	1,240,801
303 - MISCELLANEOUS	P101P	30,049,311	28,769,946	1,279,365
TOTAL INTANGIBLE PLANT		59,662,595	57,142,187	2,520,409
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,023,732,342	980,829,552	42,902,791
330-336 / HYDRAULIC PRODUCTION	D10	770,058,269	737,786,505	32,271,764
340-346 / OTHER PRODUCTION	D10	549,872,058	526,827,904	23,044,154
TOTAL PRODUCTION PLANT		2,343,662,670	2,245,443,960	98,218,709
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	36,198,419	34,681,408	1,517,011
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		36,198,419	34,681,408	1,517,011
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	75,594,621	72,426,585	3,168,035
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		75,595,279	72,426,585	3,168,694
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	404,519,782	387,567,082	16,952,700
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		404,631,376	387,642,182	16,989,194

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
354 / TOWERS & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	172,127,469	164,913,914	7,213,554
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		172,127,469	164,913,914	7,213,554
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	147,572,509	141,388,010	6,184,500
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		147,606,351	141,388,010	6,218,341
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	199,966,547	191,586,307	8,380,240
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		199,993,042	191,587,496	8,405,546
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	390,266	373,911	16,355
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		390,266	373,911	16,355
TOTAL TRANSMISSION PLANT		1,036,542,201	993,013,505	43,528,696

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	5,335,315	5,210,110	125,205
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	33,805,598	32,291,204	1,514,394
147 362 / STATION EQUIPMENT	ACCT362	208,394,796	198,987,058	9,407,738
148 364 / POLES, TOWERS & FIXTURES	DA364	242,732,282	224,096,153	18,636,129
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	127,830,116	119,126,622	8,703,494
150 366 / UNDERGROUND CONDUIT	DA366	47,317,840	46,658,113	659,727
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	222,315,690	219,200,206	3,115,484
152 368 / LINE TRANSFORMERS	D60	503,766,410	484,311,865	19,454,546
153 369 / SERVICES	DA369	58,081,267	55,210,935	2,870,332
154 370 / METERS	ACCT370	82,386,872	79,599,968	2,786,904
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,932,672	2,705,908	226,764
156 373 / STREET LIGHTING SYSTEMS	DA373	4,528,803	4,321,006	207,797
157				
158 TOTAL DISTRIBUTION PLANT		1,539,427,661	1,471,719,146	67,708,515
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	16,582,731	15,876,713	706,018
162 390 / STRUCTURES & IMPROVEMENTS	PTD	108,804,736	104,172,317	4,632,418
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	47,916,734	45,876,654	2,040,080
164 392 / TRANSPORTATION EQUIPMENT	PTD	73,603,927	70,470,202	3,133,726
165 393 / STORES EQUIPMENT	PTD	2,035,029	1,948,386	86,642
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	7,832,616	7,499,139	333,478
167 395 / LABORATORY EQUIPMENT	PTD	12,738,074	12,195,744	542,330
168 396 / POWER OPERATED EQUIPMENT	PTD	13,828,348	13,239,598	588,749
169 397 / COMMUNICATIONS EQUIPMENT	PTD	54,885,421	52,548,645	2,336,775
170 398 / MISCELLANEOUS EQUIPMENT	PTD	5,774,046	5,528,213	245,833
171				
172 TOTAL GENERAL PLANT		344,001,662	329,355,611	14,646,050
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,323,296,789	5,096,674,410	226,622,379
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	540,510,072	517,858,262	22,651,810
180 330-336 / HYDRAULIC PRODUCTION	L 98	396,662,642	380,039,221	16,623,422
181 340-346 / OTHER PRODUCTION	L 99	77,470,332	74,223,689	3,246,643
182 TOTAL PRODUCTION PLANT		1,014,643,047	972,121,173	42,521,875
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	7,434,856	7,123,275	311,582
186 352 / STRUCTURES & IMPROVEMENTS	L 112	25,338,693	24,276,582	1,062,111
187 353 / STATION EQUIPMENT	L 117	112,755,392	108,021,149	4,734,243
188 354 / TOWERS & FIXTURES	L 123	54,269,404	51,995,070	2,274,334
189 355 / POLES & FIXTURES	L 128	58,474,976	56,011,550	2,463,426
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	65,273,284	62,529,900	2,743,384
191 359 / ROADS & TRAILS	L 138	271,175	259,810	11,364
192 TOTAL TRANSMISSION PLANT		323,817,779	310,217,336	13,600,443
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	28,429	27,762	667
196 361 / STRUCTURES & IMPROVEMENTS	L 146	10,713,185	10,233,265	479,920
197 362 / STATION EQUIPMENT	L 147	56,577,172	54,023,062	2,554,110
198 364 / POLES, TOWERS & FIXTURES	L 148	131,069,190	121,006,159	10,063,030
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	49,722,307	46,336,893	3,385,413
200 366 / UNDERGROUND CONDUIT	L 150	15,310,962	15,097,489	213,472
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	82,816,141	81,655,574	1,160,567
202 368 / LINE TRANSFORMERS	L 152	160,624,509	154,421,481	6,203,027
203 369 / SERVICES	L 153	41,482,689	39,432,646	2,050,043
204 370 / METERS	L 154	26,333,880	25,443,083	890,797
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,894,933	1,748,410	146,523
206 373 / STREET LIGHTING SYSTEMS	L 156	3,604,847	3,439,445	165,403
207 TOTAL DISTRIBUTION PLANT		580,178,245	552,865,271	27,312,974
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
209 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	27,689,148	26,510,269	1,178,880
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	20,921,281	20,030,546	890,734
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,386,966	22,391,254	995,712
216 393 / STORES EQUIPMENT	L 165	730,989	699,867	31,122
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,052,216	2,922,266	129,950
218 395 / LABORATORY EQUIPMENT	L 167	6,040,287	5,783,119	257,168
219 396 / POWER OPERATED EQUIPMENT	L 168	4,635,397	4,438,042	197,354
220 397 / COMMUNICATIONS EQUIPMENT	L 169	18,577,515	17,786,568	790,947
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,777,704	2,659,442	118,262
222 TOTAL GENERAL PLANT		107,811,503	103,221,372	4,590,131
223				
224 UNDER-/OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,026,450,575	1,938,425,152	88,025,423
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,667,788	5,421,589	246,199
228 TOTAL ACCUM PROVISION DEPRECIATION		2,032,118,363	1,943,846,741	88,271,621
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	9,815,881	9,401,215	414,666
232 HYDRAULIC PRODUCTION	L 98	15,373,547	14,729,269	644,278
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		25,189,428	24,130,485	1,058,944
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,057,307,791	1,967,977,226	89,330,565
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,265,988,998	3,128,697,184	137,291,814
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	4,573,212	4,552,725	20,487
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		4,573,212	4,552,725	20,487
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,326,974)	(1,321,029)	(5,945)
251 OTHER	LABOR	(22,499,433)	(21,522,360)	(977,073)
252 TOTAL ACCOUNT 190		(23,826,407)	(22,843,390)	(983,017)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	446,057,511	427,066,380	18,991,131
255 283 / OTHER	P101P	24,813,986	23,757,518	1,056,468
256 TOTAL ACCUM DEFERRED INCOME TAXES		447,045,090	427,980,508	19,064,582
257				
258 NET ELECTRIC PLANT IN SERVICE		2,814,370,696	2,696,163,951	118,206,745
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	33,366,896	31,816,620	1,550,276
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,127,075	16,409,310	717,765
264 TRANSMISSION - GENERAL	L 139	11,155,634	10,687,163	468,471
265 DISTRIBUTION - GENERAL	L 158	21,173,758	20,242,474	931,284
266 OTHER - UNCLASSIFIED	L 174	6,906,122	6,612,116	294,006
267 TOTAL ACCOUNT 154		56,362,589	53,951,063	2,411,526
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 695	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 989	0	0	0
273 SOFTWARE CONTRACTS	L 92	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 613	28,121,288	26,800,163	1,321,125
277				
278 TOTAL WORKING CAPITAL		117,850,773	112,567,846	5,282,927
279				
280 NET ELECTRIC PLANT IN SERVICE		2,932,221,469	2,808,731,797	123,489,672

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		2,932,221,469	2,808,731,797	123,489,672
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	5,473	0	5,473
305 AM. FALLS BOND REFINANCE	D10	573,388	549,358	24,030
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	3,266,661	0	3,266,661
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	666,978	666,978	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	261,628	261,628	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	11,632,907	11,632,907	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	17,358,636	17,358,636	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	446,876	0	446,876
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	786,315	0	786,315
313 TOTAL OTHER REGULATORY ASSETS		34,998,862	30,469,507	4,529,355
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,131,669)	0	(1,131,669)
316 TOTAL DEFERRED PROGRAMS		33,867,193	30,469,507	3,397,686
317				
318 DEVELOPMENT OF IERCO RATE BASE				
319 INVESTMENT IN IERCO	E10	85,032,776	81,082,025	3,950,751
320 PREPAID COAL ROYALTIES	E10	1,207,501	1,151,399	56,102
321 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(2,286,383)	(2,180,154)	(106,229)
322 TOTAL SUBSIDIARY RATE BASE		83,953,894	80,053,269	3,900,625
323				
324 TOTAL COMBINED RATE BASE		3,050,042,556	2,919,254,573	130,787,983

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 4 - OPERATING REVENUES ***				
OPERATING REVENUES				
FIRM ENERGY SALES				
440-448 / RETAIL	RETREV	1,038,038,037	988,636,277	49,401,760
447/ FIRM SALES FOR RESALE	E10	0	0	0
447/ SYSTEM OPPORTUNITY SALES	E10	38,103,300	36,332,963	1,770,337
TOTAL SALES OF ELECTRICITY		1,076,141,337	1,024,969,240	51,172,097
OTHER OPERATING REVENUES				
415 / MERCHANDISING REVENUES	E10	1,304,085	1,243,495	60,590
449 / OATT TARIFF REFUND				
NETWORK	D11	0	0	0
POINT-TO-POINT	D11	0	0	0
TOTAL ACCOUNT 449		0	0	0
451 / MISCELLANEOUS SERVICE REVENUES				
	DA451	4,119,479	4,036,347	83,132
454 / RENTS FROM ELECTRIC PROPERTY				
SUBSTATION EQUIPMENT	L 117	11,395,069	10,916,626	478,443
TRANSFORMER RENTALS	L 152	14,854	14,281	574
LINE RENTALS	D11	2,416,257	2,314,996	101,261
COGENERATION	L 481	1,071,454	1,021,672	49,781
DARK FIBER PROJECT	CIDA	400,000	400,000	0
POLE ATTACHMENTS	L 148	1,508,704	1,392,871	115,833
FACILITIES CHARGES	DA454	7,437,701	7,056,515	381,186
OTHER RENTALS	L 101	608,939	583,420	25,520
MISCELLANEOUS	L 172	0	0	0
TOTAL ACCOUNT 454		24,852,978	23,700,380	1,152,598

IDAHO POWER COMPANY
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355 456 / OTHER ELECTRIC REVENUES				
356 TRANSMISSION - NETWORK SERVICES	D11	7,523,648	7,208,345	315,303
357 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	846,846	814,142	32,704
358 TRANSMISSION - POINT-TO-POINT	D11	15,758,878	15,098,452	660,426
359 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
360 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
361 DSM RIDER FUNDS	DARIDER	0	0	0
362 STANDBY SERVICE CHARGE	CIDA	498,481	498,481	0
363 SIERRA PACIFIC USAGE CHARGE	E10	68,940	65,737	3,203
364 BPA - OTHER REVENUE	D10	0	0	0
365 ANTELOPE	L 506	67,672	64,830	2,842
366 MISCELLANEOUS	PTD	7,318	7,007	312
367 TOTAL ACCOUNT 456		24,771,783	23,756,994	1,014,789
368				
369 TOTAL OTHER OPERATING REVENUES		55,048,325	52,737,216	2,311,109
370				
371 TOTAL OPERATING REVENUES		1,131,189,662	1,077,706,456	53,483,206

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
372 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
373				
374 STEAM POWER GENERATION				
375 OPERATION				
376 500 / SUPERVISION & ENGINEERING	D10	1,255,153	1,202,552	52,601
377 501 / FUEL	E10	91,616,100	87,359,477	4,256,623
378				
379 502 / STEAM EXPENSES				
380 LABOR	D10	0	0	0
381 OTHER	E10	9,791,611	9,336,678	454,933
382 TOTAL ACCOUNT 502		9,791,611	9,336,678	454,933
383 505 / ELECTRIC EXPENSES				
384 LABOR	D10	0	0	0
385 OTHER	E10	1,262,175	1,203,532	58,643
386 TOTAL ACCOUNT 505		1,262,175	1,203,532	58,643
387 506 / MISCELLANEOUS EXPENSES	D10	6,675,492	6,395,734	279,758
388 507 / RENTS	L 97	432,038	413,932	18,106
389 TOTAL STEAM OPERATION EXPENSES		111,032,569	105,911,906	5,120,663
390				
391 MAINTENANCE				
392 510 / SUPERVISION & ENGINEERING	D10	126,992	121,670	5,322
393 511 / STRUCTURES	D10	878,072	841,274	36,798
394 512 / BOILER PLANT				
395 LABOR	D10	0	0	0
396 OTHER	E10	13,861,559	13,217,530	644,029
397 TOTAL ACCOUNT 512		13,861,559	13,217,530	644,029
398 513 / ELECTRIC PLANT				
399 LABOR	D10	0	0	0
400 OTHER	E10	5,412,553	5,161,078	251,475
401 TOTAL ACCOUNT 513		5,412,553	5,161,078	251,475
402 514 / MISCELLANEOUS STEAM PLANT	D10	6,923,252	6,633,111	290,141
403 TOTAL STEAM MAINTENANCE EXPENSES		27,202,428	25,974,662	1,227,766
404				
405 TOTAL STEAM GENERATION EXPENSES		138,234,997	131,886,568	6,348,429
406				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
407 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
408				
409 HYDRAULIC POWER GENERATION				
410 535 / SUPERVISION & ENGINEERING	L 866	5,368,100	5,141,486	226,614
411 536 / WATER FOR POWER				
412 WATER LEASE	D10	2,518,828	2,413,268	105,560
413 OTHER	D10	6,479,726	6,208,172	271,554
414 TOTAL ACCOUNT 536		8,998,554	8,621,441	377,113
415				
416 537 / HYDRAULIC EXPENSES	D10	14,357,657	13,755,953	601,704
417 538 / ELECTRIC EXPENSES				
418 LABOR	D10	1,164,624	1,115,817	48,807
419 OTHER	E10	342,257	326,355	15,902
420 TOTAL ACCOUNT 538		1,506,881	1,442,172	64,709
421				
422 539 / MISCELLANEOUS EXPENSES	D10	5,348,191	5,124,058	224,133
423 540 / RENTS	D10	235,266	225,406	9,860
424				
425 TOTAL HYDRAULIC OPERATION EXPENSES		35,814,649	34,310,516	1,504,133
426				
427 MAINTENANCE				
428 541 / SUPERVISION & ENGINEERING	L 872	110,996	106,344	4,652
429 542 / STRUCTURES	D10	1,051,236	1,007,181	44,055
430 543 / RESERVOIRS, DAMS & WATERWAYS	D10	545,078	522,235	22,843
431 544 / ELECTRIC PLANT				
432 LABOR	D10	1,467,790	1,406,278	61,512
433 OTHER	E10	1,041,154	992,780	48,374
434 TOTAL ACCOUNT 544		2,508,944	2,399,058	109,886
435				
436 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,713,957	2,600,220	113,737
437				
438 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,930,211	6,635,038	295,173
439				
440 TOTAL HYDRAULIC GENERATION EXPENSES		42,744,860	40,945,554	1,799,306

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
441 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
442 OTHER POWER GENERATION				
443 OPERATION				
444 546 / SUPERVISION & ENGINEERING	L 879	595,194	570,250	24,944
445 547 / FUEL				
446 SALMON DIESEL	E10	3,406	3,248	158
447 OTHER	E10	44,721,900	42,644,053	2,077,847
448 TOTAL ACCOUNT 547		44,725,306	42,647,301	2,078,005
449				
450 548 / GENERATING EXPENSES				
451 LABOR	D10	2,315,396	2,218,362	97,034
452 OTHER	E10	2,056,645	1,961,090	95,555
453 TOTAL ACCOUNT 548		4,372,041	4,179,452	192,589
454				
455 549 / MISCELLANEOUS EXPENSES				
456 550 / RENTS	D10	895,452	857,925	37,527
457				
458 TOTAL OTHER POWER OPER EXPENSES		50,587,993	48,254,928	2,333,065
459				
460 MAINTENANCE				
461 551 / SUPERVISION & ENGINEERING	L 885	0	0	0
462 552 / STRUCTURES	D10	345,731	331,242	14,489
463 553 / GENERATING & ELECTRIC PLANT				
464 LABOR	D10	31,376	30,061	1,315
465 OTHER	E10	37,390	35,653	1,737
466 TOTAL ACCOUNT 553		68,766	65,714	3,052
467				
468 554 / MISCELLANEOUS EXPENSES	L 99	1,241,691	1,189,654	52,037
469 TOTAL OTHER POWER MAINT EXPENSES		1,656,188	1,586,610	69,578
470				
471 TOTAL OTHER POWER GENERATION EXP		52,244,181	49,841,538	2,402,643
472				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
473 OTHER POWER SUPPLY EXPENSE				
474 555.0 / PURCHASED POWER				
475 PURCHASED POWER - TRANS LOSSES	E10	732,297	698,273	34,024
476 OTHER PURCHASED POWER	E10	54,928,200	52,376,153	2,552,047
477 TOTAL ACCOUNT 555.0		55,660,497	53,074,426	2,586,071
478 555.1 / COGENERATION & SMALL POWER PROD				
479 CAPACITY RELATED	D10	0	0	0
480 ENERGY RELATED	E10	172,214,611	164,213,260	8,001,351
481 TOTAL COGEN & SMALL POWER PROD		172,214,611	164,213,260	8,001,351
482				
483 TOTAL ACCOUNT 555		227,875,108	217,287,686	10,587,422
484				
485 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,431	2,329	102
486 557 / OTHER EXPENSES				
487 IDAHO POWER COST-RELATED EXPENSES	CIDA	0	0	0
488 OREGON POWER COST-RELATED EXPENSES	CODA	0	0	0
489 OTHER	D10	3,572,121	3,422,420	149,701
490 TOTAL ACCOUNT 557		3,572,121	3,422,420	149,701
491				
492 TOTAL OTHER POWER SUPPLY EXPENSES		231,449,660	220,712,435	10,737,225
493				
494 TOTAL PRODUCTION EXPENSES		464,673,698	443,386,095	21,287,603

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
495 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
496				
497 TRANSMISSION EXPENSES				
498				
499 OPERATION				
500 560 / SUPERVISION & ENGINEERING	L 140	3,934,527	3,769,300	165,227
501 561 / LOAD DISPATCHING	D12	2,706,346	2,592,928	113,418
502 562 / STATION EXPENSES	L 117	2,451,217	2,348,298	102,919
503 563 / OVERHEAD LINE EXPENSES	L 123+128+133	932,665	893,477	39,188
504 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	6,279,133	5,987,395	291,738
505 566 / MISCELLANEOUS EXPENSES	L 140	2,365	2,266	99
506 567 / RENTS	L 140	3,084,849	2,955,303	129,546
507				
508 TOTAL TRANSMISSION OPERATION		19,391,102	18,548,967	842,135
509				
510 MAINTENANCE				
511 568 / SUPERVISION & ENGINEERING	L 140	152,298	145,902	6,396
512 569 / STRUCTURES	L 112	864,503	828,266	36,237
513 570 / STATION EQUIPMENT	L 117	3,121,753	2,990,680	131,073
514 571 / OVERHEAD LINES	L 123+128+133	2,855,717	2,735,728	119,989
515 573 / MISCELLANEOUS PLANT	L 140	0	0	0
516				
517 TOTAL TRANSMISSION MAINTENANCE		6,994,271	6,700,577	293,694
518				
519 TOTAL TRANSMISSION EXPENSES		26,385,373	25,249,544	1,135,829

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
520 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
521				
522 DISTRIBUTION EXPENSES				
523				
524 OPERATION				
525 580 / SUPERVISION & ENGINEERING	L 158	3,993,545	3,817,897	175,648
526 581 / LOAD DISPATCHING	D60	3,592,160	3,453,437	138,723
527 582 / STATION EXPENSES	L 147	1,261,321	1,204,380	56,941
528 583 / OVERHEAD LINE EXPENSES	L 148+149	3,713,421	3,439,450	273,971
529 584 / UNDERGROUND LINE EXPENSES	L 150+151	2,783,721	2,744,745	38,976
530 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	82,436	78,654	3,782
531 586 / METER EXPENSES	L 154	4,464,326	4,313,311	151,015
532 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	736,460	679,514	56,946
533 588 / MISCELLANEOUS EXPENSES	L 158	5,668,612	5,419,290	249,322
534 589 / RENTS	L 158	262,046	250,520	11,526
535 TOTAL DISTRIBUTION OPERATION		26,558,048	25,401,199	1,156,849
536				
537 MAINTENANCE				
538 590 / SUPERVISION & ENGINEERING	L 158	9,988	9,549	439
539 591 / STRUCTURES	L 146	0	0	0
540 592 / STATION EQUIPMENT	L 147	3,421,869	3,267,393	154,476
541 593 / OVERHEAD LINES	L 148+149	13,798,039	12,780,037	1,018,002
542 594 / UNDERGROUND LINES	L 150+151	564,499	556,595	7,904
543 595 / LINE TRANSFORMERS	L 152	34,499	33,167	1,332
544 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	462,093	440,891	21,202
545 597 / METERS	L 154	710,009	685,991	24,018
546 598 / MISCELLANEOUS PLANT	L 158	269,993	258,118	11,875
547 TOTAL DISTRIBUTION MAINTENANCE		19,270,989	18,031,741	1,239,248
548				
549 TOTAL DISTRIBUTION EXPENSES		45,829,037	43,432,940	2,396,097
550				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
551 CUSTOMER ACCOUNTING EXPENSES				
552 901 / SUPERVISION	L 946	446,145	429,871	16,274
553 902 / METER READING	CW902	1,748,568	1,673,665	74,903
554 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	14,626,894	14,103,349	523,545
555 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,308,234	3,117,725	190,509
556 905 / MISC EXPENSES	L 553+554+555	395	379	16
557 TOTAL CUSTOMER ACCOUNTING EXPENSES		20,130,236	19,324,989	805,247
558 CUSTOMER SERVICES & INFORMATION EXPENSES				
559 907 / SUPERVISION	L 953	751,193	725,867	25,326
560 908 / CUSTOMER ASSISTANCE				
561 SYSTEM CONSERVATION	E100	256,416	244,503	11,913
562 OTHER	DA908	6,441,963	6,228,043	213,920
563 TOTAL ACCOUNT 908		6,698,379	6,472,545	225,834
564 909 / INFORMATION & INSTRUCTIONAL	DA909	424,680	409,488	15,192
565 910 / MISCELLANEOUS EXPENSES	L 563+564	707,852	683,900	23,952
566 TOTAL CUST SERV & INFORMATN EXPENSES		8,582,104	8,291,800	290,304

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
567 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
568 SALES EXPENSES				
569 912 / DEMO & SELLING EXPENSES	E10	79,720	76,016	3,704
570 TOTAL ACCOUNT 924		79,720	76,016	3,704
571				
572 ADMINISTRATIVE & GENERAL EXPENSES				
573 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	68,948,679	65,954,475	2,994,204
574 921 / OFFICE SUPPLIES	LABOR	14,698,984	14,060,658	638,326
575 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(26,120,468)	(24,986,146)	(1,134,322)
576 923 / OUTSIDE SERVICES	LABOR	8,177,858	7,822,722	355,136
577 924 / PROPERTY INSURANCE				
578 PRODUCTION - STEAM	L 97	482,421	462,204	20,217
579 ALL RISK & MISCELLANEOUS	P110P	2,875,355	2,753,608	121,747
580 TOTAL ACCOUNT 924		3,357,776	3,215,812	141,964
581				
582 925 / INJURIES & DAMAGES	LABOR	6,633,968	6,345,878	288,090
583 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	26,029,176	24,898,819	1,130,357
584 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,845,953	0	1,845,953
585 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
586 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
587 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
588 928 / REGULATORY COMMISSION EXPENSES				
589 FERC ADMIN ASSESS & SECURITIES				
590 CAPACITY RELATED	D10	1,980,570	1,897,568	83,002
591 ENERGY RELATED	E10	781,345	745,043	36,302
592 FERC RATE CASE	D11	0	0	0
593 FERC ORDER 472	E99	544,876	519,364	25,512
594 FERC OTHER	D11	17,061	16,346	715
595 FERC - OREGON HYDRO FEE	D10	158,501	151,859	6,642
596 SEC EXPENSES	L 174	0	0	0
597 IDAHO PUC -RATE CASE	CIDA	0	0	0
598 -OTHER	CIDA	1,066	1,066	0
599 OREGON PUC -RATE CASE	CODA	0	0	0
600 -OTHER	CODA	132,838	0	132,838
601 TOTAL ACCOUNT 928		3,616,257	3,331,245	285,012
602				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
929 / DUPLICATE CHARGES	LABOR	0	0	0
930.1 / GENERAL ADVERTISING	LABOR	0	0	0
930.2 / MISCELLANEOUS EXPENSES	LABOR	5,792,886	5,541,321	251,565
931 / RENTS	L 172	2,000	1,915	85
TOTAL ADM & GEN OPERATION		130,136,782	123,340,410	6,796,372
935 / GENERAL PLANT MAINTENANCE	L 172	5,729,391	5,485,459	243,932
TOTAL ADMIN & GENERAL EXPENSES		135,866,173	128,825,869	7,040,304
416 / MERCHANDISING EXPENSE	E10	1,485,862	1,416,827	69,035
TOTAL OPER & MAINT EXPENSES		703,032,203	670,004,079	33,028,124

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
DEPRECIATION EXPENSE				
310-316 / STEAM PRODUCTION	L 97	26,648,755	25,531,954	1,116,802
330-336 / HYDRAULIC PRODUCTION	L 98	14,675,324	14,060,308	615,017
340-346 / OTHER PRODUCTION	L 99	17,078,226	16,362,509	715,718
TOTAL PRODUCTION PLANT		58,402,306	55,954,770	2,447,536
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS	L 107	445,226	426,567	18,659
352 / STRUCTURES & IMPROVEMENTS	L 112	1,417,194	1,357,790	59,404
353 / STATION EQUIPMENT	L 117	7,664,530	7,342,720	321,809
354 / TOWERS & FIXTURES	L 123	3,138,458	3,006,930	131,527
355 / POLES & FIXTURES	L 128	4,346,863	4,163,739	183,124
356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,759,207	4,559,182	200,026
359 / ROADS & TRAILS	L 138	3,082	2,953	129
TOTAL TRANSMISSION PLANT		21,774,560	20,859,882	914,678
DISTRIBUTION PLANT				
360 / LAND & LAND RIGHTS	L 145	15,846	15,474	372
361 / STRUCTURES & IMPROVEMENTS	L 146	729,654	696,967	32,686
362 / STATION EQUIPMENT	L 147	4,320,384	4,125,345	195,039
364 / POLES, TOWERS & FIXTURES	L 148	7,688,166	7,097,895	590,270
365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,848,167	3,586,159	262,008
366 / UNDERGROUND CONDUIT	L 150	935,744	922,697	13,047
367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,159,646	5,087,340	72,306
368 / LINE TRANSFORMERS	L 152	13,257,602	12,745,618	511,985
369 / SERVICES	L 153	1,496,633	1,422,671	73,962
370 / METERS	L 154	5,316,376	5,136,538	179,837
371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	44,454	41,017	3,437
373 / STREET LIGHTING SYSTEMS	L 156	109,533	104,507	5,026
TOTAL DISTRIBUTION PLANT		42,922,203	40,982,228	1,939,975

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
647 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
648				
649 GENERAL PLANT				
650 389 / LAND & LAND RIGHTS	L 161	0	0	0
651 390 / STRUCTURES & IMPROVEMENTS	L 162	2,289,509	2,192,032	97,477
652 391 / OFFICE FURNITURE & EQUIPMENT	L 163	4,380,124	4,193,638	186,486
653 392 / TRANSPORTATION EQUIPMENT	L 164	84,681	81,075	3,605
654 393 / STORES EQUIPMENT	L 165	72,081	69,012	3,069
655 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	324,045	310,248	13,796
656 395 / LABORATORY EQUIPMENT	L 167	555,450	531,801	23,649
657 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
658 397 / COMMUNICATIONS EQUIPMENT	L 169	3,028,422	2,899,486	128,937
659 398 / MISCELLANEOUS EQUIPMENT	L 170	321,916	308,210	13,706
660 TOTAL GENERAL PLANT		11,056,228	10,585,503	470,725
661				
662 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	549,017	525,295	23,722
663 DEPR EXP BEFORE DISALLOWED COSTS		134,704,314	128,907,678	5,796,636
664				
665 DEPRECIATION ON DISALLOWED COSTS	L 663	(296,299)	(283,549)	(12,750)
666 TOTAL DEPRECIATION EXPENSE		134,408,015	128,624,129	5,783,886
667				
668 AMORTIZATION EXPENSE				
669 INTANGIBLE PLANT	L 94	7,132,481	6,831,173	301,307
670 HYDRAULIC PRODUCTION	L 98	0	0	0
671 ADJUSTMENTS, GAINS & LOSSES	L 94	0	0	0
672 TOTAL AMORTIZATION EXPENSE		7,132,481	6,831,173	301,307
673				
674 TOTAL DEPRECIATION & AMORTIZATION EXP		141,540,495	135,455,303	6,085,193
675				
676 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	232,049	221,918	10,130
677				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
678 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
679				
680 TAXES OTHER THAN INCOME				
681 FEDERAL TAXES				
682 FICA	LABOR	0	0	0
683 FUTA	LABOR	0	0	0
684 LESS PAYROLL DEDUCTION	LABOR	0	0	0
685				
686 STATE TAXES				
687 AD VALOREM TAXES				
688 JIM BRIDGER STATION	L 97	1,513,210	1,449,794	63,416
689 VALMY	L 97	1,040,199	996,606	43,593
690 BOARDMAN	L 97	229,067	219,467	9,600
691 OTHER-PRODUCTION PLANT	L 101	7,388,530	7,078,890	309,640
692 OTHER-TRANSMISSION PLANT	L 139	5,616,215	5,380,367	235,848
693 OTHER-DISTRIBUTION PLANT	L 158	9,736,075	9,307,854	428,221
694 OTHER-GENERAL PLANT	L 172	1,940,635	1,858,011	82,624
695 SUB-TOTAL		27,463,931	26,290,990	1,172,941
696				
697 LICENSES - HYDRO PROJECTS	L 98	4,993	4,784	209
698				
699 REGULATORY COMMISSION FEES				
700 STATE OF IDAHO	CIDA	2,842,553	2,842,553	0
701 STATE OF OREGON	CODA	202,902	0	202,902
702				
703 FRANCHISE TAXES				
704 STATE OF OREGON	CODA	783,932	0	783,932
705				
706 OTHER STATE TAXES				
707 UNEMPLOYMENT TAXES	LABOR	0	0	0
708 HYDRO GENERATION KWH TAX	E10	1,730,598	1,650,192	80,406
709 IRRIGATION-PIC	CIDA	342,822	342,822	0
710				
711 CANADA GST TAXES	E10	0	0	0
712				
713 TOTAL TAXES OTHER THAN INCOME		33,371,731	31,131,340	2,240,391
714				
715				

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TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
716 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
717 REGULATORY DEBITS/CREDITS				
718 STATE OF IDAHO	CIDA	0	0	0
719 STATE OF OREGON	CODA	82,611	0	82,611
720				
721 TOTAL REGULATORY DEBITS/CREDITS		82,611	0	82,611
722				
723				
724 *** TABLE 9 - INCOME TAXES ***				
725				
726 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
727 ACCOUNT #282 - RELATED	P101P	18,090,853	17,320,626	770,228
728 ACCOUNTS #190 & #283 - RELATED	L 757	7,922,650	7,545,617	377,032
729 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		26,013,503	24,866,243	1,147,260
730				
731 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	492,099	471,148	20,951
732				
733 SUMMARY OF INCOME TAXES				
734				
735 TOTAL FEDERAL INCOME TAX	L 774	280,552	(161,058)	441,609
736				
737 STATE INCOME TAX				
738 STATE OF IDAHO	L 839	8,369,118	7,943,193	425,925
739 STATE OF OREGON	L 814	3,551	0	3,551
740 OTHER STATES	L 855	19,185	17,019	2,165
741 TOTAL STATE INCOME TAXES		8,391,853	7,960,212	431,641

IDAHO POWER COMPANY
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742 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
743				
744 OPERATING REVENUES		1,131,189,662	1,077,706,456	53,483,206
745				
746 OPERATING EXPENSES				
747 OPERATION & MAINTENANCE		703,032,203	670,004,079	33,028,124
748 DEPRECIATION EXPENSE		134,408,015	128,624,129	5,783,886
749 AMORTIZATION OF LIMITED TERM PLANT		7,132,481	6,831,173	301,307
750 ACCRETION EXPENSE		232,049	221,918	10,130
751 TAXES OTHER THAN INCOME		33,371,731	31,131,340	2,240,391
752 REGULATORY DEBITS/CREDITS		82,611	0	82,611
753 TOTAL OPERATING EXPENSES		878,259,089	836,812,641	41,446,448
754				
755 BOOK-TAX ADJUSTMENT	L 753	0	0	0
756				
757 INCOME BEFORE TAX ADJUSTMENTS		252,930,573	240,893,816	12,036,757
758				
759 INCOME STATEMENT ADJUSTMENTS				
760 LONG TERM DEBT INTEREST EXPENSE	L 24	86,951,123	83,222,597	3,728,526
761 OTHER INTEREST EXPENSE	L 24	8,712,689	8,339,083	373,606
762 TOTAL INTEREST CHARGES		95,663,812	91,561,680	4,102,132
763				
764 NET OPERATING INCOME BEFORE STATE INCOME TAXES		157,266,761	149,332,136	7,934,625
765				
766 TOTAL STATE INCOME TAXES (ALLOWED)		8,543,000	8,102,376	440,624
767				
768 NET FEDERAL INCOME AFTER STATE INCOME TAXES		148,723,761	141,229,760	7,494,001
769				
770 FEDERAL TAX AT 35 PERCENT		52,053,316	49,430,416	2,622,900
771 ADD : FIN 48 ADJUSTMENT	L 770	(1,762,050)	(1,673,263)	(88,787)
772 PRIOR YEARS' TAX ADJUSTMENT	L 770	7,105,341	6,747,312	358,029
773				
774 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		57,396,607	54,504,465	2,892,142
775				
776 OTHER TAX ADJUSTMENTS				
777 ALLOWANCE FOR AFUDC	P101P	0	0	0
778 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(152,482,744)	(145,990,712)	(6,492,032)
779 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 757	(10,705,986)	(10,196,497)	(509,489)
780 SUM OF OTHER ADJUSTMENTS		(163,188,730)	(156,187,209)	(7,001,521)
781 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(57,116,056)	(54,665,523)	(2,450,532)
782				
783 TOTAL FEDERAL INCOME TAX		280,552	(161,058)	441,609

IDAHO POWER COMPANY
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784 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
785				
786 NET OPERATING INCOME BEFORE TAXES - OREGON	L 764	157,266,761	149,332,136	7,934,625
787				
788 ALLOWANCE FOR AFUDC	P101P	0	0	0
789				
790 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(152,482,744)	(145,990,712)	(6,492,032)
791 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(10,705,986)	(10,196,497)	(509,489)
792 TOTAL STATE INCOME TAX ADJUSTMENTS		(163,188,730)	(156,187,209)	(7,001,521)
793 ADD: MFG DEDUCTION NOT ALLOWED	L 757	2,776,466	2,644,336	132,130
794				
795 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(160,412,264)	(153,542,872)	(6,869,392)
796				
797 INCOME SUBJECT TO OREGON TAX		(3,145,503)	(4,210,737)	1,065,234
798				
799 IERCO TAXABLE INCOME	E10	10,243,100	9,767,190	475,910
800 BONUS DEPRECIATION ADJUSTMENT	P101P	(8,399,464)	(8,041,852)	(357,612)
801 FEDERAL NOL	L 750	0	0	0
802 TOTAL STATE TAXABLE INCOME - OREGON		(1,301,867)	(2,485,399)	1,183,532
803 APPORTIONMENT FACTOR (0.045454550)		53,797	0	53,797
804 POST APPORTIONMENT M ITEMS	L 757	0	0	0
805 TOTAL TAXABLE INCOME - OREGON		53,797	0	53,797
806				
807 OREGON TAX AT 6.6 PERCENT		3,551	0	3,551
808 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
809				
810 STATE INCOME TAX ALLOWED - OREGON		3,551	0	3,551
811 ADD: FIN 48 ADJUSTMENT	L 806	0	0	0
812 PRIOR YEARS' TAX ADJUSTMENT	L 807	183,637	0	0
813				
814 STATE INCOME TAX PAID - OREGON		3,551	0	3,551
815				

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8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
816 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
817				
818 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 764	157,266,761	149,332,136	7,934,625
819				
820 ALLOWANCE FOR AFUDC	P101P	0	0	0
821				
822 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(152,482,744)	(145,990,712)	(6,492,032)
823 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(10,705,986)	(10,196,497)	(509,489)
824 STATE INCOME TAX ADJUSTMENTS		(163,188,730)	(156,187,209)	(7,001,521)
825				
826 INCOME SUBJECT TO IDAHO TAX		(5,921,969)	(6,855,073)	933,104
827				
828 IERCO TAXABLE INCOME	E10	10,243,100	9,767,190	475,910
829 BONUS DEPRECIATION ADJUSTMENT	P101P	71,781,388	68,725,258	3,056,130
830 FEDERAL NOL	L 750	0	0	0
831 TOTAL STATE TAXABLE INCOME - IDAHO		76,102,519	71,637,375	4,465,144
832				
833 IDAHO TAX AT 5.9 PERCENT		4,490,049	4,226,605	263,443
834 LESS: INVESTMENT TAX CREDIT	P101P	(4,045,080)	(3,872,859)	(172,221)
835				
836 STATE INCOME TAX ALLOWED - IDAHO		8,535,129	8,099,464	435,665
837 ADD: FIN 48 ADJUSTMENT	L 832	0	0	0
838 PRIOR YEARS' TAX ADJUSTMENT	L 833	(166,011)	(156,271)	(9,740)
839 STATE INCOME TAX PAID - IDAHO		8,369,118	7,943,193	425,925
840				
841				
842 OTHER STATE INCOME TAX				
843 INCOME SUBJECT TO TAX		(5,921,969)	(6,855,073)	933,104
844				
845 IERCO TAXABLE INCOME	E10	10,243,100	9,767,190	475,910
846 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
847 FEDERAL NOL	L 750	0	0	0
848 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		4,321,131	2,912,117	1,409,014
849 POST APPORTIONMENT M ITEMS	L 757	0	0	0
850 TOTAL TAXABLE INCOME-OTHER STATES		4,321,131	2,912,117	1,409,014
851				
852 OTHER TAX AT 0.1 PERCENT		4,321	2,912	1,409
853 ADD: FIN 48 ADJUSTMENT	L 839	0	0	0
854 PRIOR YEARS' TAX ADJUSTMENT	L 839	14,863	14,107	756
855 OTHER STATES' INCOME TAX PAID		19,185	17,019	2,165

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856 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
857 STEAM POWER GENERATION				
858 500-513 / TOTAL STEAM GENERATION	D10	368,150	352,721	15,429
859 HYDRAULIC POWER GENERATION				
860 535 / SUPERVISION & ENGINEERING	L 866	4,727,264	4,527,703	199,561
861 536 / WATER FOR POWER	E10	788,710	752,065	36,645
862 537 / HYDRAULIC EXPENSES	D10	6,045,469	5,792,114	253,355
863 538 / ELECTRIC EXPENSES	D10	1,281,251	1,227,556	53,695
864 539 / MISCELLANEOUS EXPENSES	D10	3,594,020	3,443,401	150,619
865 540 / RENTS	D10	0	0	0
866 TOTAL HYDRAULIC OPERATION EXPENSES		16,436,714	15,742,840	693,874
867 541 / SUPERVISION & ENGINEERING	L 872	102,590	98,291	4,299
868 542 / STRUCTURES	D10	760,748	728,866	31,882
869 543 / RESERVOIRS, DAMS & WATERWAYS	D10	333,602	319,621	13,981
870 544 / ELECTRIC PLANT	D10	1,614,775	1,547,103	67,672
871 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,605,460	1,538,178	67,282
872 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,417,175	4,232,059	185,116
873 TOTAL HYDRAULIC GENERATION EXPENSES		20,853,889	19,974,899	878,990
874 OTHER POWER GENERATION				
875 546 / SUPERVISION & ENGINEERING	L 879	565,107	541,424	23,683
876 548 / GENERATING EXPENSES	D10	2,547,262	2,440,511	106,751
877 549 / MISCELLANEOUS EXPENSES	D10	427,618	409,697	17,921
878 550 / RENTS	D10	0	0	0
879 TOTAL OTHER POWER OPER EXPENSES		3,539,987	3,391,632	148,355
880				
881 551 / SUPERVISION & ENGINEERING	L 885	0	0	0
882 552 / STRUCTURES	D10	197,345	189,075	8,270
883 553 / GENERATING & ELECTRIC PLANT	D10	34,519	33,072	1,447
884 554 / MISCELLANEOUS EXPENSES	D10	313,384	300,251	13,133
885 TOTAL OTHER POWER MAINT EXPENSES		545,248	522,398	22,850
886 TOTAL OTHER POWER GENERATION EXP		4,085,235	3,914,030	171,205
887 555 / PURCHASE POWER	E10	0	0	0
888 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	54	52	2
889	D10	3,046,829	2,919,142	127,687
890 TOTAL OTHER POWER SUPPLY EXPENSES		3,046,883	2,919,194	127,689
891				
892 TOTAL PRODUCTION EXPENSES		28,354,157	27,160,844	1,193,313
893				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
894 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
895				
896 TRANSMISSION EXPENSES				
897 560 / SUPERVISION & ENGINEERING	L 140	2,217,565	2,124,440	93,125
898 561 / LOAD DISPATCHING	D12	2,550,991	2,444,084	106,907
899 562 / STATION EXPENSES	L 117	2,000,647	1,916,646	84,001
900 563 / OVERHEAD LINE EXPENSES	L 123+128+133	380,919	364,914	16,005
901 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
902 566 / MISCELLANEOUS EXPENSES	L 519	0	0	0
903 567 / RENTS	L 140	0	0	0
904 TOTAL TRANSMISSION OPERATION		7,150,122	6,850,084	300,038
905 568 / SUPERVISION & ENGINEERING	L 140	52,214	50,021	2,193
906 569 / STRUCTURES	L 112	748,310	716,943	31,367
907 570 / STATION EQUIPMENT	L 117	1,808,014	1,732,101	75,913
908 571 / OVERHEAD LINES	L 123+128+133	874,423	837,682	36,741
909 573 / MISCELLANEOUS PLANT	L 140	0	0	0
910 TOTAL TRANSMISSION MAINTENANCE		3,482,961	3,336,748	146,213
911 TOTAL TRANSMISSION EXPENSES		10,633,083	10,186,832	446,251
912				
913 DISTRIBUTION EXPENSES				
914 580 / SUPERVISION & ENGINEERING	L 158	3,249,141	3,106,234	142,907
915 581 / LOAD DISPATCHING	D60	3,351,729	3,222,291	129,438
916 582 / STATION EXPENSES	L 147	859,346	820,552	38,794
917 583 / OVERHEAD LINE EXPENSES	L 148+149	2,796,881	2,590,531	206,350
918 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,160,395	1,144,148	16,247
919 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	60,646	57,863	2,783
920 586 / METER EXPENSES	L 154	3,349,541	3,236,236	113,305
921 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	523,997	483,480	40,517
922 588 / MISCELLANEOUS EXPENSES	L 549	4,091,372	3,877,461	213,911
923 589 / RENTS	L 158	268	256	12
924 TOTAL DISTRIBUTION OPERATION		19,443,316	18,539,053	904,263

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925 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
926				
927				
928 590 / SUPERVISION & ENGINEERING	L 158	7,020	6,711	309
929 591 / STRUCTURES	L 146	0	0	0
930 592 / STATION EQUIPMENT	L 147	2,293,302	2,189,774	103,528
931 593 / OVERHEAD LINES	L 148+149	4,454,053	4,125,439	328,614
932 594 / UNDERGROUND LINES	L 150+151	438,967	432,821	6,146
933 595 / LINE TRANSFORMERS	L 152	23,117	22,224	893
934 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	271,951	259,473	12,478
935 597 / METERS	L 154	636,956	615,410	21,546
936 598 / MISCELLANEOUS PLANT	L 158	215,623	206,139	9,484
937 TOTAL DISTRIBUTION MAINTENANCE		8,340,989	7,857,991	482,998
938 TOTAL DISTRIBUTION EXPENSES		27,784,305	26,397,043	1,387,262
939				
940 CUSTOMER ACCOUNTING EXPENSES				
941 901 / SUPERVISION	L 946	420,820	405,470	15,350
942 902 / METER READING	CW902	1,041,246	996,642	44,604
943 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,684,033	9,337,409	346,624
944 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
945 905 / MISC EXPENSES	L 942-944	0	0	0
946 TOTAL CUSTOMER ACCOUNTING EXPENSES		11,146,099	10,739,521	406,578
947				
948 CUSTOMER SERVICES & INFORMATION EXPENSES				
949 907 / SUPERVISION	L 952	620,926	599,992	20,934
950 908 / CUSTOMER ASSISTANCE	L 563	4,138,608	3,999,076	139,532
951 909 / INFORMATION & INSTRUCTIONAL	L 564	0	0	0
952 910 / MISCELLANEOUS EXPENSES	L 950+951	304,318	294,058	10,260
953 TOTAL CUST SERV & INFORMATN EXPENSES		5,063,852	4,893,126	170,726
954				
955 SALES EXPENSES				
956 912 / DEMO & SELLING EXPENSES	L 569	0	0	0
957 TOTAL SALES EXPENSES		0	0	0

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958 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
959				
960 ADMINISTRATIVE & GENERAL EXPENSES				
961 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	45,198,050	43,234,966	1,963,084
962 921 / OFFICE SUPPLIES	PTDCAS	229,905	219,920	9,985
963 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
964 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
965 924 / PROPERTY INSURANCE				
966 PRODUCTION - STEAM	L 97	0	0	0
967 ALL RISK & MISCELLANEOUS	P101P	272,794	261,180	11,614
968 TOTAL ACCOUNT 924				
969				
970 925 / INJURIES & DAMAGES	LABOR	119,002	113,834	5,168
971 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
972 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
973 928 / REGULATORY COMMISSION EXPENSES				
974 FERC ADMIN ASSESSMENTS	L 174	0	0	0
975 FERC RATE CASE EXPENSE	RESREV	0	0	0
976 SEC EXPENSES	L 174	0	0	0
977 IDAHO PUC - RATE CASE	CIDA	0	0	0
978 - OTHER	CIDA	0	0	0
979 OREGON PUC - RATE CASE	CODA	0	0	0
980 -OTHER	CODA	0	0	0
981 TOTAL ACCOUNT 928				
982				
983 929 / DUPLICATE CHARGES	SUBEX	0	0	0
984 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
985 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	149,893	143,383	6,510
986 931 / RENTS	L 172	0	0	0
987 935 / GENERAL PLANT MAINTENANCE	P3908	963,324	922,310	41,014
988 TOTAL ADMIN & GENERAL EXPENSES		46,932,968	44,895,592	2,037,376
989 TOTAL OPER & MAINT EXPENSES		129,914,464	124,272,958	5,641,506
990				
991 TOTAL LABOR - RATIO (%)		1	0.9566	0.0434

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992 *** TABLE 14 - ALLOCATION FACTORS ***				
993				
994 CAPACITY RELATED KW				
995	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE D10	2,363,785.0	2,264,723.0	99,062.0
996	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL D11	2,363,785.0	2,264,723.0	99,062.0
997	RETAIL TRANSMISSION D12	2,363,785.0	2,264,723.0	99,062.0
998	DISTRIBUTION SERVICE @ GENERATION LEVEL D60	2,242,881.0	2,156,265.0	86,616.0
999				
1000 ENERGY RELATED MWH				
1001	GENERATION LEVEL (PSP) E10	15,262,159.0	14,553,056.0	709,103.0
1002	RETAIL MWH AT GENERATION LVL E100	15,262,159.0	14,553,056.0	709,103.0
1003	CUSTOMER LEVEL E99	14,063,052.0	13,404,588.0	658,464.0
1004				
1005 CUSTOMER RELATED FACTORS				
1006	369-DIRECT ASSIGNMENT DA369	58,081,266	55,210,934	2,870,332
1007	370-METER INVESTMENT ACCT370	82,386,872	79,599,968	2,786,904
1008	902-CUSTOMER WEIGHTED CW902	1,843,348	1,764,385	78,963
1009	903-CUSTOMER WEIGHTED CW903	15,508,389	14,953,292	555,097
1010	904-CUSTOMER WEIGHTED CW904	4,128,897	3,891,129	237,768
1011	909-DIRECT ASSIGN-AVG.NO.CUST. DA909	519,752	501,160	18,593

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1012 *** TABLE 14 - ALLOCATION FACTORS ***				
1013				
1014 DIRECT ASSIGNMENTS				
1015 252-CUSTOMER ADVANCES	DA252	4,573,212	4,552,725	20,487
1016 350-LAND & LAND RIGHTS	DA350	0	0	0
1017 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1018 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1019 354-TOWERS & FIXTURES	DA354	0	0	0
1020 355-POLES & FIXTURES	DA355	33,842	0	33,842
1021 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1022 359-ROADS & TRAILS	DA359	0	0	0
1023 360-LAND & LAND RIGHTS	ACCT360	5,300,525	5,176,136	124,389
1024 361-STRUCTURES & IMPROVEMENTS	ACCT361	34,175,352	32,644,394	1,530,958
1025 362-STATION EQUIPMENT	ACCT362	216,853,728	207,064,121	9,789,607
1026 364-POLES, TOWERS & FIXTURES	DA364	242,732,282	224,096,153	18,636,129
1027 365-OVERHEAD CONDUCTORS & DEVICES	DA365	127,830,116	119,126,622	8,703,494
1028 366-UNDERGROUND CONDUIT	DA366	47,317,840	46,658,113	659,727
1029 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	222,315,690	219,200,206	3,115,484
1030 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,932,671	2,705,907	226,764
1031 373-STREET LIGHTING SYSTEMS	DA373	4,528,803	4,321,006	207,797
1032 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,119,479	4,036,347	83,132
1033 454-REVENUE - FACILITIES CHARGE	DA454	7,437,701	7,056,515	381,186
1034 908-OTHER CUSTOMER ASSISTANCE	DA908	6,818,681	6,592,251	226,430
1035 440-RETAIL SALES REVENUE	RETREV	1,038,038,037	988,636,277	49,401,760
1036 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1037 RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1038 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	232,049	221,918	10,130
1039 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	549,017	525,295	23,722
1040 IDAHO	CIDA	1	1	0
1041 OREGON	CODA	1	0	1
1042 NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1043 *** TABLE 14 - ALLOCATION FACTORS ***				
1044				
1045 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1046 PLANT - PROD,TRANS&DIST	PTD	4,919,632,532	4,710,176,612	209,455,920
1047 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	82,981,496	79,377,366	3,604,130
1048 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,386,359,038	2,285,317,049	101,041,989
1049 PLANT - GEN PLT (390,391,397&398)	P3908	217,380,936	208,125,829	9,255,107
1050 PLANT - PROD,TRANS,DIST&GEN	P101P	5,263,634,194	5,039,532,224	224,101,970
1051 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	565,600,448	539,685,367	25,915,081
1052 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	82,981,496	79,377,366	3,604,130
1053 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	129,522,668	123,897,945	5,624,723
1054 REV - RETAIL, RESALE & WHEELING	FMREV	1,083,579,038	1,032,025,755	51,553,283
1055 O&M - ALL EXCEPT FUEL	O&M M	557,692,243	531,375,861	26,316,382
1056 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	799,371,501	765,861,475	33,510,027
1057 O&M - TOTAL (NOT USED)	OM401	703,032,203	670,004,079	33,028,124

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1058 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1059				
1060 CAPACITY RELATED KW				
1061 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	95.81%	4.19%
1062 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.81%	4.19%
1063 RETAIL TRANSMISSION	D12	100.00%	95.81%	4.19%
1064 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.14%	3.86%
1065				
1066 ENERGY RELATED MWH				
1067 GENERATION LEVEL (PSP)	E10	100.00%	95.35%	4.65%
1068 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.35%	4.65%
1069 CUSTOMER LEVEL	E99	100.00%	95.32%	4.68%
1070				
1071 CUSTOMER RELATED FACTORS				
1072 369-DIRECT ASSIGNMENT	DA369	100.00%	95.06%	4.94%
1073 370-METER INVESTMENT	ACCT370	100.00%	96.62%	3.38%
1074 902-CUSTOMER WEIGHTED	CW902	100.00%	95.72%	4.28%
1075 903-CUSTOMER WEIGHTED	CW903	100.00%	96.42%	3.58%
1076 904-CUSTOMER WEIGHTED	CW904	100.00%	94.24%	5.76%
1077 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.42%	3.58%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1078 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1079				
1080 DIRECT ASSIGNMENTS				
1081 252-CUSTOMER ADVANCES	DA252	100.00%	99.55%	0.45%
1082 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1083 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1084 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1085 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1086 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1087 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1088 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1089 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.65%	2.35%
1090 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.52%	4.48%
1091 362-STATION EQUIPMENT	ACCT362	100.00%	95.49%	4.51%
1092 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.32%	7.68%
1093 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.19%	6.81%
1094 366-UNDERGROUND CONDUIT	DA366	100.00%	98.61%	1.39%
1095 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.60%	1.40%
1096 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.27%	7.73%
1097 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.41%	4.59%
1098 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.98%	2.02%
1099 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.87%	5.13%
1100 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.68%	3.32%
1101 440-RETAIL SALES REVENUE	RETREV	100.00%	95.24%	4.76%
1102 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1103 IDAHO	CIDA	100.00%	100.00%	0.00%
1104 OREGON	CODA	100.00%	0.00%	100.00%
1105 NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2015

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1106 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1107				
1108 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1109 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.74%	4.26%
1110 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.66%	4.34%
1111 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.77%	4.23%
1112 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.74%	4.26%
1113 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.74%	4.26%
1114 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.42%	4.58%
1115 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.66%	4.34%
1116 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.66%	4.34%
1117 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.24%	4.76%
1118 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.28%	4.72%
1119 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.81%	4.19%
1120 O&M - TOTAL (NOT USED)	OM401	100.00%	95.30%	4.70%

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

APRIL 2016

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

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| D | Jurisdictional Separation Studies |

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

SECTION A

**JANUARY - DECEMBER 2015
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2015**

TOTAL SYSTEM

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OPERATING REVENUES					
Retail Sales Revenues	1,151,038,054	0	1,151,038,054	(113,000,017)	1,038,038,037
Sales for Resale	0	0	0	0	0
Opportunity Sales	30,887,261	0	30,887,261	7,216,039	38,103,300
Other Operating Revenues	84,276,131	(29,227,806)	55,048,325	0	55,048,325
Total Operating Revenue	1,266,201,446	(29,227,806)	1,236,973,640	(105,783,978)	1,131,189,662
OPERATING EXPENSES					
Operation & Maintenance Expense	800,524,504	14,659,008	815,183,512	(112,151,309)	703,032,203
Depreciation Expense	130,931,146	0	130,931,146	3,476,869	134,408,015
Amortization Expense	6,998,504	97,422	7,095,926	36,555	7,132,481
Accretion Expense	232,049	0	232,049	0	232,049
Taxes Other Than Income Taxes	32,808,302	0	32,808,302	563,429	33,371,731
Regulatory Debits/Credits	82,611	0	82,611	0	82,611
Provision for Deferred Income Taxes	28,183,818	(930,076)	27,253,742	(1,240,239)	26,013,503
Investment Tax Credit Adjustment	492,099	0	492,099	0	492,099
Federal Income Tax	12,593,302	(14,272,747)	(1,679,445)	1,959,997	280,552
State Income Taxes	5,986,288	2,046,084	8,032,372	359,481	8,391,853
Total Operating Expenses	1,018,832,622	1,599,691	1,020,432,314	(106,995,218)	913,437,095
OPERATING NET INCOME	247,368,824	(30,827,498)	216,541,326	1,211,240	217,752,567
Add: IERCO Operating Income	6,659,942	0	6,659,942	0	6,659,942
CONSOLIDATED OPERATING INCOME	254,028,766	(30,827,498)	223,201,268	1,211,240	224,412,509
RATE OF RETURN EARNED	8.250%		7.305%		7.358%

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OPERATING REVENUES					
Retail Sales Revenues	52,334,999	0	52,334,999	(2,933,239)	49,401,760
Sales for Resale	0	0	0	0	0
Opportunity Sales	1,409,856	0	1,409,856	360,481	1,770,337
Other Operating Revenues	4,254,992	(1,977,713)	2,277,279	33,830	2,311,109
Total Operating Revenue	57,999,846	(1,977,713)	56,022,133	(2,538,928)	53,483,206
OPERATING EXPENSES					
Operation & Maintenance Expense	39,354,523	(1,774,517)	37,580,006	(4,551,882)	33,028,124
Depreciation Expense	5,555,213	0	5,555,213	228,673	5,783,886
Amortization Expense	290,530	4,003	294,532	6,775	301,307
Accretion Expense	10,130	0	10,130	0	10,130
Taxes Other Than Income Taxes	2,244,444	0	2,244,444	(4,053)	2,240,391
Regulatory Debits/Credits	82,611	0	82,611	0	82,611
Provision for Deferred Income Taxes	1,153,212	(18,618)	1,134,593	12,667	1,147,260
Investment Tax Credit Adjustment	20,631	0	20,631	321	20,951
Federal Income Tax	(40,780)	(129,471)	(170,251)	611,861	441,609
State Income Taxes	159,010	164,518	323,528	108,113	431,641
Total Operating Expenses	48,829,522	(1,754,086)	47,075,436	(3,587,526)	43,487,910
OPERATING NET INCOME	9,170,325	(223,628)	8,946,697	1,048,599	9,995,296
Add: IERCO Operating Income	303,994	0	303,994	5,437	309,431
CONSOLIDATED OPERATING INCOME	9,474,319	(223,628)	9,250,692	1,054,035	10,304,727
RATE OF RETURN EARNED	7.274%		7.169%		7.879%
IMPLIED RETURN ON EQUITY	9.093%		8.893%		10.243%

COST OF CAPITAL - DEC 31, 2015	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	47.407%	5.256%	2.492%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	52.593%	9.900%	5.207%
Total	100.000%		7.698%

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Other Revenues - Acct. #415	\$59,525	\$26,724	\$3,750	\$29,051
DSM Rider Removal	(\$2,037,343)	(\$914,663)	(\$128,353)	(\$994,327)
Allocator Impacts	\$105	\$47	\$7	\$51
Total	(\$1,977,713)	(\$887,892)	(\$124,596)	(\$965,225)
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$2,037,343)	(\$914,663)	(\$128,353)	(\$994,327)
Employee Incentive	(\$536,856)	(\$241,021)	(\$33,822)	(\$262,013)
Other O&M - Account #416	\$67,822	\$30,449	\$4,273	\$33,101
CSPP Adjustment	\$940,482	\$422,228	\$59,250	\$459,003
Advertising	(\$11,023)	(\$4,949)	(\$694)	(\$5,380)
Allocator Impacts	(\$197,599)	(\$88,712)	(\$12,449)	(\$96,438)
Total	(\$1,774,517)	(\$796,668)	(\$111,795)	(\$866,055)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	\$4,044	\$1,815	\$255	\$1,974
Allocator Impacts	(\$41)	(\$18)	(\$3)	(\$20)
Total	\$4,003	\$1,797	\$252	\$1,953
Taxes Other Than Income Taxes				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Interest Expense				
Long-Term Synchronization	\$171,350	\$76,927	\$10,795	\$83,628
Allocator Impacts	(\$6,672)	(\$2,996)	(\$420)	(\$3,256)
Total	\$164,678	\$73,932	\$10,375	\$80,371
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$156,297	\$70,170	\$9,847	\$76,281
Allocator Impacts	(\$280,133)	(\$125,765)	(\$17,648)	(\$136,719)
Total	(\$123,835)	(\$55,596)	(\$7,802)	(\$60,438)
NET TOTAL	(\$495,712)	(\$222,549)	(\$31,230)	(\$241,933)

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	(\$2,933,239)	(\$959,518)	(\$184,794)	(\$1,788,927)
Normalized Opportunity	\$360,481	\$117,920	\$22,710	\$219,851
Allocator Impacts	\$33,830	\$11,066	\$2,131	\$20,632
Total	(\$2,538,928)	(\$830,532)	(\$159,952)	(\$1,548,444)
LESS:				
O&M Expenses				
Annualized Operating Payroll	\$28,536	\$9,335	\$1,798	\$17,404
Annualized P/R Related Adj	\$1,045	\$342	\$66	\$637
Removal of #557 Amortization	(\$2,293,931)	(\$750,389)	(\$144,518)	(\$1,399,025)
Normalized Power Supply	(\$2,750,557)	(\$899,759)	(\$173,285)	(\$1,677,512)
Revenue Sensitive Adj	(\$11,733)	(\$3,838)	(\$739)	(\$7,156)
Allocator Impacts	\$474,757	\$155,302	\$29,910	\$289,546
Total	(\$4,551,882)	(\$1,489,007)	(\$286,769)	(\$2,776,106)
Depreciation Expense				
Annualizing Adj	\$147,518	\$48,256	\$9,294	\$89,969
Allocator Impacts	\$81,155	\$26,547	\$5,113	\$49,495
Total	\$228,673	\$74,803	\$14,406	\$139,463
Amortization Expense				
Annualizing Adjustment	\$1,517	\$496	\$96	\$925
Allocator Impacts	\$5,257	\$1,720	\$331	\$3,206
Total	\$6,775	\$2,216	\$427	\$4,132
Taxes Other Than Income Taxes				
Hydro KWH Tax	\$22,319	\$7,301	\$1,406	\$13,612
Revenue Sensitive Adj	(\$44,732)	(\$14,633)	(\$2,818)	(\$27,281)
Allocator Impacts	\$18,360	\$6,006	\$1,157	\$11,197
Total	(\$4,053)	(\$1,326)	(\$255)	(\$2,472)
Interest Expense				
Long-Term Synchronization	(\$6,570)	(\$2,149)	(\$414)	(\$4,007)
Allocator Impacts	\$62,270	\$20,370	\$3,923	\$37,978
Total	\$55,701	\$18,221	\$3,509	\$33,971
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$147,068	\$48,109	\$9,265	\$89,694
Allocator Impacts	(\$170,615)	(\$55,812)	(\$10,749)	(\$104,055)
Total	(\$23,547)	(\$7,703)	(\$1,483)	(\$14,361)
NET TOTAL	\$1,702,312	\$556,859	\$107,246	\$1,038,208

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds DSM Revenues - IPUC Order	(\$30,531,891)	(\$2,037,343)
Other Operating Revenues - Account #415 Power Solutions, Water Mgmt, Etc.	\$1,304,085	\$59,525
Allocator Impacts Effect of Other Allocators	\$0	\$105
TOTAL TYPE I ADJUSTMENTS	(\$29,227,806)	(\$1,977,713)

TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales Ordered Weather Normalization and Rate Annualization	(\$113,000,017)	(\$2,933,239)
Normalization/Annualization of Firm Wholesale Sales Ordered Weather Normalization and Rate Annualization	\$0	\$0
Normalization of Opportunity Sales Ordered Sales Normalization	\$7,216,039	\$360,481
Allocator Impacts	\$0	\$33,830
TOTAL TYPE II ADJUSTMENTS	(\$105,783,978)	(\$2,538,928)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral Removal of deferred power supply expenses as directed by OPUC Staff	\$35,802,498	\$0
Advertising Standard Removal of Non-Allowable Advertising Expenses	(\$256,430)	(\$11,023)
DSM Rider Funds DSM Rider Expenses - IPUC Order	(\$30,531,891)	(\$2,037,343)
Cogeneration & Small Power Production Difference Between Actual CSPP Costs And Costs Using Oregon Methodology	\$20,648,385	\$940,482
Annualized Incentive Pay Adjustment Removal of Incentive Pay: 100% Officers; 50% Other Employees	(\$12,489,412)	(\$536,856)
Allocator Impacts Effect of Other Allocators	\$0	(\$197,599)
Other Operating O&M - Account #416 Power Solutions, Water Mgmt, Etc.	\$1,485,862	\$67,822
TOTAL TYPE I ADJUSTMENTS	\$14,659,012	(\$1,774,517)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply	(\$60,259,473)	(\$2,750,557)
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
Removal of #55 / Amortization Expense	(\$52,568,278)	(\$2,293,931)
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	(\$11,733)	(\$11,733)
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	\$663,872	\$28,536
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	\$24,302	\$1,045
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	\$474,757
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$112,151,310)	(\$4,551,882)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$3,476,869	\$147,518
Annualized December Costs Compared to Actual Costs		
Allocator Impacts	\$0	\$81,155
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$3,476,869	\$228,673

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	(\$41)
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	\$97,422	\$4,044
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	\$97,422	\$4,003

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$36,555	\$1,517
Annualized December Costs		
Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	\$5,257
TOTAL TYPE II ADJUSTMENTS	\$36,555	\$6,775

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2015

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

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

IDAHO POWER COMPANY
Taxes Other Than Income Taxes
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Revenue Sensitive Adjustments	(\$44,732)	(\$44,732)
Commission Ordered Adjustments		
Showing Impact of Difference Between		
Normalized & Actual Revenues On		
Oregon Commission Fees & Franchise		
Fees		
Hydro KWH Tax	\$488,968	\$22,319
Normalizing Adjustment for		
Hydro Generation		
Irrigation PIC	\$119,193	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	\$18,360
Effect of Other Allocators, Primarily the		
Normalized Demand and the		
Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	\$563,429	(\$4,053)

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2015

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

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

IDAHO POWER COMPANY
Provision for Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$930,076)	(\$38,056)
Allocator Impacts Effect of Other Allocators	\$0	\$19,438
TOTAL TYPE I ADJUSTMENTS	(\$930,076)	(\$18,618)

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$1,240,239)	(\$51,632)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	\$64,299
TOTAL TYPE II ADJUSTMENTS	(\$1,240,239)	\$12,667

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Investment Tax Credit Implications		
Allocator Impacts	\$0	\$321
Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$321

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	\$4,050,887	\$171,350
Allocator Impacts Effect of Other Allocators, Primarily Working Cash Allowance	\$0	(\$6,672)
TOTAL TYPE I ADJUSTMENTS	\$4,050,887	\$164,678

TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	(\$155,569)	(\$6,570)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance	\$0	\$62,270
TOTAL TYPE II ADJUSTMENTS	(\$155,569)	\$55,701

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	\$3,890,074	\$156,297
Allocator Impacts	\$0	(\$280,133)
TOTAL TYPE I ADJUSTMENTS	\$3,890,074	(\$123,835)

TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	\$3,513,424	\$147,068
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	(\$170,615)
TOTAL TYPE II ADJUSTMENTS	\$3,513,424	(\$23,547)

IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$5,437
Effect of Allocators		
TOTAL TYPE II ADJUSTMENTS	\$0	\$5,437

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

SECTION C

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

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

TOTAL SYSTEM

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	5,323,296,789	0	5,323,296,789	0	5,323,296,789
Less: Accumulated Depreciation	2,030,379,929	0	2,030,379,929	1,738,434	2,032,118,363
Amortization of Other Utility Plant	25,171,151	0	25,171,151	18,277	25,189,428
Net Electric Plant in Service	3,267,745,709	0	3,267,745,709	(1,756,711)	3,265,988,998
Less: Customer Advances	4,573,212	0	4,573,212	0	4,573,212
Accumulated Deferred Income Taxes	447,665,210	0	447,665,210	(620,120)	447,045,090
Net Electric Plant Investment	2,815,507,287	0	2,815,507,287	(1,136,591)	2,814,370,696
Add: Fuel Inventory	57,476,586	(24,109,690)	33,366,896	0	33,366,896
Materials and Supplies	56,362,589	0	56,362,589	0	56,362,589
Prepaid Items	0	0	0	0	0
Working Cash Allowance	32,020,980	586,360	32,607,340	(4,486,052)	28,121,288
Conservation & Other Deferred Programs	33,867,193	0	33,867,193	0	33,867,193
Net Electric Rate Base	2,995,234,635	(23,523,330)	2,971,711,306	(5,622,643)	2,966,088,662
IERCO Rate Base	83,953,894	0	83,953,894	0	83,953,894
Total Combined Rate Base	3,079,188,529	(23,523,330)	3,055,665,200	(5,622,643)	3,050,042,556

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	223,147,154	0	223,147,154	3,475,225	226,622,379
Less: Accumulated Depreciation	86,888,196	0	86,888,196	1,383,425	88,271,621
Amortization of Other Utility Plant	1,038,295	0	1,038,295	20,649	1,058,944
Net Electric Plant in Service	135,220,663	0	135,220,663	2,071,151	137,291,814
Less: Customer Advances	20,487	0	20,487	0	20,487
Accumulated Deferred Income Taxes	18,757,234	36,331	18,793,566	271,016	19,064,582
Net Electric Plant Investment	116,442,942	(36,331)	116,406,611	1,800,134	118,206,745
Add: Fuel Inventory	2,623,531	(1,100,492)	1,523,039	27,237	1,550,276
Materials and Supplies	2,377,905	0	2,377,905	33,621	2,411,526
Prepaid Items	0	0	0	0	0
Working Cash Allowance	1,574,181	(70,981)	1,503,200	(182,075)	1,321,125
Conservation & Other Deferred Programs	3,397,213	0	3,397,213	472	3,397,686
Net Electric Rate Base	126,415,772	(1,207,804)	125,207,968	1,679,390	126,887,358
IERCO Rate Base	3,832,093	0	3,832,093	68,531	3,900,625
Total Combined Rate Base	130,247,866	(1,207,804)	129,040,062	1,747,921	130,787,983

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Allocator Impacts Effect of Allocators, Primarily the Labor Allocator	\$0	\$3,475,225
TOTAL TYPE II ADJUSTMENTS	\$0	\$3,475,225

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$1,738,434	\$74,395
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$1,309,031
TOTAL TYPE II ADJUSTMENTS	\$1,738,434	\$1,383,425

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$18,277	\$754
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$19,895
TOTAL TYPE II ADJUSTMENTS	\$18,277	\$20,649

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2015

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

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

IDAHO POWER COMPANY
Accumulated Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$36,331
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$36,331

TYPE II ADJUSTMENTS		
Cumulative Impacts	(\$620,120)	(\$26,033)
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$297,050
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$620,120)	\$271,016

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment Commission-Ordered Adjustment To Allowed Inventory	(\$24,109,690)	(\$1,100,492)
Allocator Impacts Effect of Allocators	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	(\$24,109,690)	(\$1,100,492)

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$27,237
TOTAL TYPE II ADJUSTMENTS	\$0	\$27,237

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$33,621
TOTAL TYPE II ADJUSTMENTS	\$0	\$33,621

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2015

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

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

IDAHO POWER COMPANY
Working Cash Allowance
Summary
For the Twelve Months Ended December 31, 2015

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base	\$586,360	\$28,826
Allocator Impacts Effect of Allocators	\$0	(\$99,807)
TOTAL TYPE I ADJUSTMENTS	\$586,360	(\$70,981)

TYPE II ADJUSTMENTS		
Change in O&M Expenses Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base	(\$4,486,052)	(\$206,807)
Allocator Impacts Effect of Allocators, Primarily the Labor Allocator	\$0	\$24,732
TOTAL TYPE II ADJUSTMENTS	(\$4,486,052)	(\$182,075)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator	\$0	\$472
TOTAL TYPE II ADJUSTMENTS	\$0	\$472

IDAHO POWER COMPANY
IERCO Rate Base
Summary
For the Twelve Months Ended December 31, 2015

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$68,531
TOTAL TYPE II ADJUSTMENTS	\$0	\$68,531

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

**JURISDICTIONAL SEPARATION STUDY
TYPE I ADJUSTED**

IDAHO POWER COMPANY
YEAR-END REPORT TO THE OREGON PUBLIC UTILITY COMMISSION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	223,147.2
Less: Accum Prov for Depreciation	86,888.2
Amort of Other Utility Plant	1,038.3
Net Electric Plant-in-Service	135,220.7
Less: Cust Advances for Construction	20.5
Accumulated Deferred Income Taxes	18,793.6
Add: Fuel Inventory	1,523.0
Materials & Supplies	2,377.9
Prepayments	0.0
Working Cash Allowance	1,503.2
Net Electric Rate Base	121,810.8
Add: Conservation & Deferred Programs	3,397.2
IERCO Rate Base	3,832.1
Total Combined Rate Base	129,040.1
Development of Net Income	
Operation Revenues	56,022.1
Operating Expenses	
Operation & Maintenance Expenses	37,580.0
Depreciation Expense	5,555.2
Amortization Expense	294.5
Accretion Expense	10.1
Taxes Other Than Income Taxes	2,244.4
Regulatory Debits/Credits	82.6
Deferred Income Taxes	1,134.6
Investment Tax Credits Adj - Net	20.6
Federal Income Taxes	(170.3)
State Income Taxes	323.5
Total Operating Expenses	47,075.4
Operating Income	8,946.7
Add: IERCO Operating Income	304.0
Total Operating Income	9,250.7
Rate of Return Earned - Percent	7.169%

IDAHO POWER COMPANY

2015 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

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

**IDAHO POWER COMPANY
YEAR-END REPORT TO THE OREGON PUBLIC UTILITY COMMISSION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	226,622.4
Less: Accum Prov for Depreciation	88,271.6
Amort of Other Utility Plant	1,058.9
Net Electric Plant-in-Service	137,291.8
Less: Cust Advances for Construction	20.5
Accumulated Deferred Income Taxes	19,064.6
Add: Fuel Inventory	1,550.3
Materials & Supplies	2,411.5
Prepayments	0.0
Working Cash Allowance	1,321.1
Net Electric Rate Base	123,489.7
Add: Conservation & Deferred Programs	3,397.7
IERCO Rate Base	3,900.6
Total Combined Rate Base	130,788.0
Development of Net Income	
Operation Revenues	53,483.2
Operating Expenses	
Operation & Maintenance Expenses	33,028.1
Depreciation Expense	5,783.9
Amortization Expense	301.3
Accretion Expense	10.1
Taxes Other Than Income Taxes	2,240.4
Regulatory Debits/Credits	82.6
Deferred Income Taxes	1,147.3
Investment Tax Credits Adj - Net	21.0
Federal Income Taxes	441.6
State Income Taxes	431.6
Total Operating Expenses	43,487.9
Operating Income	9,995.3
Add: IERCO Operating Income	309.4
Total Operating Income	10,304.7
Rate of Return Earned - Percent	7.879%

IDAHO POWER COMPANY

**WORKING PAPERS
FOR 2015 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

APRIL 2016

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ELECTRIC PLANT-IN-SERVICE

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
 TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$3,475,225 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$3,475,225 (D)

(A) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
(B)	\$223,147,154	\$223,147,154	\$0

(C) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
(D)	\$223,147,154	\$226,622,379	\$3,475,225

**ACCUMULATED DEPRECIATION
& AMORTIZATION**

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
 TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.28%	\$1,738,434	\$74,395
Allocator Impacts		\$0	\$1,309,031 (C)
TOTAL TYPE II ADJUSTMENTS		\$1,738,434	\$1,383,425 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$86,888,196	\$86,888,196	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$86,888,196	\$88,271,621	\$1,383,425

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.12%	\$18,277	\$754
Allocator Impacts		\$0	\$19,895 (C)
TOTAL TYPE II ADJUSTMENTS		\$18,277	\$20,649 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,038,295	\$1,038,295	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$1,038,295	\$1,058,944	\$20,649

OTHER RATE BASE ITEMS

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

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

(A) Effect of Other Allocators

	OREGON CUST ADV BEFORE TYPE I ADJ	OREGON CUST ADV AFTER TYPE I ADJ	DIFFERENCE
(B)	\$20,487	\$20,487	\$0

(C) Effect of Other Allocators

	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
(D)	\$20,487	\$20,487	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.19%	\$0	\$0
Allocator Impacts		\$0	\$36,331 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$36,331 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.20%	(\$620,120)	(\$26,033)
Allocator Impacts		\$0	\$297,050 (C)
TOTAL TYPE II ADJUSTMENTS		(\$620,120)	\$271,016 (D)

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$18,757,234	\$18,793,566	\$36,331

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

(D)	OREGON ADIT BEFORE TYPE II ADJ	OREGON ADIT AFTER TYPE II ADJ	DIFFERENCE
	\$18,793,566	\$19,064,582	\$271,016

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Fuel Inventory Adj	4.56%	(\$24,109,690)	(\$1,100,492)
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$24,109,690)	(\$1,100,492) (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$27,237 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$27,237 (D)

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$2,623,531	\$1,523,039	(\$1,100,492)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$1,523,039	\$1,550,276	\$27,237

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$33,621 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$33,621 (D)

(A) Effect of Other Allocators

	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
(B)	\$2,377,905	\$2,377,905	\$0

(C) Effect of Other Allocators

	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
(D)	\$2,377,905	\$2,411,526	\$33,621

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

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

(A) Effect of Other Allocators

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

(C) Effect of Other Allocators

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

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Change in O&M Expense	4.92%	\$586,360	\$28,826
Allocator Impacts		\$0	(\$99,807) (A)
TOTAL TYPE I ADJUSTMENTS		\$586,360	(\$70,981) (B)
TYPE II ADJUSTMENTS			
Change in O&M Expense	4.61%	(\$4,486,052)	(\$206,807)
Allocator Impacts		\$0	\$24,732 (C)
TOTAL TYPE II ADJUSTMENTS		(\$4,486,052)	(\$182,075) (D)

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,574,181	\$1,503,200	(\$70,981)

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$1,503,200	\$1,321,125	(\$182,075)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$472 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$472 (D)

(A) Effect of Other Allocators

	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
(B)	\$3,397,213	\$3,397,213	\$0

(C) Effect of Other Allocators

	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
(D)	\$3,397,213	\$3,397,686	\$472

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$68,531 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$68,531 (D)

(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$3,832,093	\$3,832,093	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$3,832,093	\$3,900,625	\$68,531

OPERATING REVENUES

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2015**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
SALES OF ELECTRICITY					
FIRM ENERGY SALES					
Retail Sales					
IPUC	1,098,703,055	0	1,098,703,055	(110,066,778)	988,636,277
OPUC	52,334,999	0	52,334,999	(2,933,239)	49,401,760
SUBTOTAL	1,151,038,054	0	1,151,038,054	(113,000,017)	1,038,038,037
Sales for Resale					
Raft River	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
 Total Firm Energy Sales	 1,151,038,054	 0	 1,151,038,054	 (113,000,017)	 1,038,038,037
 OPPORTUNITY SALES	 30,887,261	 0	 30,887,261	 7,216,039	 38,103,300
 TOTAL SALES OF ELECTRICITY	 1,181,925,315	 0	 1,181,925,315	 (105,783,978)	 1,076,141,337

IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2015

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER OPERATING REVENUES					
415 - Merchandising Revenues	0	1,304,085	1,304,085	0	1,304,085
449 - OATT Tariff Refund	0	0	0	0	0
451 - Misc Service Revenue	4,119,479	0	4,119,479	0	4,119,479
454 - Rents from Electric Property					
Substation Equipment	11,395,069	0	11,395,069	0	11,395,069
Transformer Rentals	14,854	0	14,854	0	14,854
Line Rentals	2,416,257	0	2,416,257	0	2,416,257
Cogeneration	1,071,454	0	1,071,454	0	1,071,454
Dark Fiber Project	400,000	0	400,000	0	400,000
Pole Attachments	1,508,704	0	1,508,704	0	1,508,704
Facilities Charges	7,437,701	0	7,437,701	0	7,437,701
Other Rentals	608,939	0	608,939	0	608,939
Miscellaneous	0	0	0	0	0
Total Account 454	24,852,978	0	24,852,978	0	24,852,978
456 - Other Electric Revenues					
Transmission for Others - Network	7,523,648	0	7,523,648	0	7,523,648
Transmission - Network Dist Facilities	846,846	0	846,846	0	846,846
Transmission - Point-to-Point & Other	15,758,878	0	15,758,878	0	15,758,878
Photovoltaic Station Service	0	0	0	0	0
DSM Rider Funds	30,531,891	(30,531,891)	0	0	0
Standby Service Charge	498,481	0	498,481	0	498,481
Sierra Pacific Usage Charge	68,940	0	68,940	0	68,940
Antelope	67,672	0	67,672	0	67,672
Miscellaneous	7,318	0	7,318	0	7,318
Total Account 456	55,303,674	(30,531,891)	24,771,783	0	24,771,783
TOTAL OTHER OPERATING REVENUE	84,276,131	(29,227,806)	55,048,325	0	55,048,325
TOTAL OPERATING REVENUES	1,266,201,446	(29,227,806)	1,236,973,640	(105,783,978)	1,131,189,662

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON TYPE I ALLOCATION
TYPE I ADJUSTMENTS			
DSM Rider Funds	Direct Allocation	(\$30,531,891)	(\$2,037,343)
Other Revenue - Acct #415	Allocate over E10	\$1,304,085	\$59,525
Allocator Impacts		\$0	\$105 (A)
TOTAL TYPE I ADJUSTMENTS		(\$29,227,806)	(\$1,977,713) (B)

(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$57,999,846	\$56,022,133	(\$1,977,713)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalizing/Annualizing Firm Sales Revenues	Direct Allocation	(\$113,000,017)	(\$2,933,239)
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	\$7,216,039	\$360,481
Allocator Impacts		\$0	\$33,830
TOTAL TYPE II ADJUSTMENTS		(\$105,783,978)	(\$2,538,928) (B)

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

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$56,022,133	\$53,483,206	(\$2,538,928)

OPERATING EXPENSES

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

DESCRIPTION	12/31/2015 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
STEAM POWER GENERATION OPERATION					
500 / SUPERVISION & ENGINEERING	1,287,886	(34,571)	1,253,315	1,838	1,255,153
501 / FUEL	131,286,356	0	131,286,356	(39,670,256)	91,616,100
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	9,791,611	0	9,791,611	0	9,791,611
TOTAL ACCOUNT 502	9,791,611	0	9,791,611	0	9,791,611
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,262,175	0	1,262,175	0	1,262,175
TOTAL ACCOUNT 505	1,262,175	0	1,262,175	0	1,262,175
506 / MISCELLANEOUS EXPENSES	6,676,269	(821)	6,675,448	44	6,675,492
507 / RENTS	432,038	0	432,038	0	432,038
TOTAL STEAM OPERATION EXPENSES	150,736,335	(35,392)	150,700,943	(39,668,374)	111,032,569
MAINTENANCE					
510 / SUPERVISION & ENGINEERING	126,992	0	126,992	0	126,992
511 / STRUCTURES	878,072	0	878,072	0	878,072
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	13,861,559	0	13,861,559	0	13,861,559
TOTAL ACCOUNT 512	13,861,559	0	13,861,559	0	13,861,559
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	5,412,553	0	5,412,553	0	5,412,553
TOTAL ACCOUNT 513	5,412,553	0	5,412,553	0	5,412,553
514 / MISCELLANEOUS STEAM PLANT	6,923,252	0	6,923,252	0	6,923,252
TOTAL STEAM MAINTENANCE EXPENSES	27,202,428	0	27,202,428	0	27,202,428
TOTAL STEAM GENERATION EXPENSES	177,938,763	(35,392)	177,903,371	(39,668,374)	138,234,997

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

DESCRIPTION	12/31/2015 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
HYDRAULIC POWER GENERATION OPERATION					
535 / SUPERVISION & ENGINEERING	5,798,402	(454,459)	5,343,943	24,157	5,368,100
536 / WATER FOR POWER					
WATER LEASE	2,594,651	(75,823)	2,518,828	0	2,518,828
OTHER	6,475,696	0	6,475,696	4,030	6,479,726
TOTAL ACCOUNT 536	9,070,347	(75,823)	8,994,524	4,030	8,998,554
537 / HYDRAULIC EXPENSES	14,907,949	(581,185)	14,326,764	30,893	14,357,657
538 / ELECTRIC EXPENSES					
LABOR	1,281,251	(123,174)	1,158,077	6,547	1,164,624
OTHER	342,257	0	342,257	0	342,257
TOTAL ACCOUNT 538	1,623,508	(123,174)	1,500,334	6,547	1,506,881
539 / MISCELLANEOUS EXPENSES	5,675,338	(345,513)	5,329,825	18,366	5,348,191
540 / RENTS	235,266	0	235,266	0	235,266
TOTAL HYDRAULIC OPERATION EXPENSES	37,310,810	(1,580,154)	35,730,656	83,993	35,814,649
MAINTENANCE					
541 / SUPERVISION & ENGINEERING	120,335	(9,863)	110,472	524	110,996
542 / STRUCTURES	1,120,484	(73,135)	1,047,349	3,887	1,051,236
543 / RESERVOIRS, DAMS & WATERWAYS	575,444	(32,071)	543,373	1,705	545,078
544 / ELECTRIC PLANT					
LABOR	1,614,775	(155,237)	1,459,538	8,252	1,467,790
OTHER	1,041,154	0	1,041,154	0	1,041,154
TOTAL ACCOUNT 544	2,655,929	(155,237)	2,500,692	8,252	2,508,944
545 / MISCELLANEOUS HYDRAULIC PLANT	2,860,095	(154,342)	2,705,753	8,204	2,713,957
TOTAL HYDRAULIC MAINTENANCE EXPENSES	7,332,287	(424,648)	6,907,639	22,572	6,930,211
TOTAL HYDRAULIC GENERATION EXPENSES	44,643,097	(2,004,802)	42,638,295	106,565	42,744,860

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

DESCRIPTION	12/31/2015 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER POWER GENERATION OPERATION					
546 / SUPERVISION & ENGINEERING	646,633	(54,327)	592,306	2,888	595,194
547 / FUEL					
SALMON DIESEL	3,406	0	3,406	0	3,406
OTHER	54,941,236	0	54,941,236	(10,219,336)	44,721,900
TOTAL ACCOUNT 547	54,944,642	0	54,944,642	(10,219,336)	44,725,306
548 / GENERATING EXPENSES					
LABOR	2,547,262	(244,883)	2,302,379	13,017	2,315,396
OTHER	2,056,645	0	2,056,645	0	2,056,645
TOTAL ACCOUNT 548	4,603,907	(244,883)	4,359,024	13,017	4,372,041
549 / MISCELLANEOUS EXPENSES	934,376	(41,109)	893,267	2,185	895,452
550 / RENTS	0	0	0	0	0
TOTAL OTHER POWER OPER EXPENSES	61,129,558	(340,319)	60,789,239	(10,201,246)	50,587,993
MAINTENANCE					
551 / SUPERVISION & ENGINEERING	0	0	0	0	0
552 / STRUCTURES	363,695	(18,972)	344,723	1,008	345,731
553 / GENERATING & ELECTRIC PLANT					
LABOR	34,519	(3,319)	31,200	176	31,376
OTHER	37,390	0	37,390	0	37,390
TOTAL ACCOUNT 553	71,909	(3,319)	68,590	176	68,766
554 / MISCELLANEOUS EXPENSES	1,270,217	(30,127)	1,240,090	1,601	1,241,691
TOTAL OTHER POWER MAINT EXPENSES	1,705,821	(52,418)	1,653,403	2,785	1,656,188
TOTAL OTHER POWER GENERATION EXP	62,835,379	(392,737)	62,442,642	(10,198,461)	52,244,181
OTHER POWER SUPPLY EXPENSE					
555.0 / PURCHASED POWER					
PURCHASED POWER - TRANS LOSSES	732,297	0	732,297	0	732,297
OTHER PURCHASED POWER	85,524,643	0	85,524,643	(30,596,443)	54,928,200
TOTAL ACCOUNT 555.0	86,256,940	0	86,256,940	(30,596,443)	55,660,497
555.1 / COGENERATION & SMALL POWER PROD					
CAPACITY RELATED	2,815,124	(2,815,124)	0	0	0
ENERGY RELATED	128,524,540	23,463,509	151,988,049	20,226,562	172,214,611

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

DESCRIPTION	12/31/2015 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TOTAL COGEN & SMALL POWER PROD	131,339,664	20,648,385	151,988,049	20,226,562	172,214,611
TOTAL ACCOUNT 555	217,596,604	20,648,385	238,244,989	(10,369,881)	227,875,108
556 / LOAD CONTROL & DISPATCHING EXPENSES	2,436	(5)	2,431	0	2,431
557 / OTHER EXPENSES					
IDAHO POWER COST-RELATED EXPENSES	14,471,849	35,802,498	50,274,347	(50,274,347)	0
OREGON POWER COST-RELATED EXPENSES	2,293,931	0	2,293,931	(2,293,931)	0
OTHER	3,849,465	(292,914)	3,556,551	15,570	3,572,121
TOTAL ACCOUNT 557	20,615,245	35,509,584	56,124,829	(52,552,708)	3,572,121
TOTAL OTHER POWER SUPPLY EXPENSES	238,214,285	56,157,964	294,372,249	(62,922,589)	231,449,660
TOTAL PRODUCTION EXPENSES	523,631,524	53,725,033	577,356,557	(112,682,859)	464,673,698

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

DESCRIPTION	12/31/2015 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TRANSMISSION EXPENSES					
OPERATION					
560 / SUPERVISION & ENGINEERING	4,136,382	(213,187)	3,923,195	11,332	3,934,527
561 / LOAD DISPATCHING	2,938,551	(245,241)	2,693,310	13,036	2,706,346
562 / STATION EXPENSES	2,633,328	(192,334)	2,440,994	10,223	2,451,217
563 / OVERHEAD LINE EXPENSES	967,338	(36,620)	930,718	1,947	932,665
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	6,279,133	0	6,279,133	0	6,279,133
566 / MISCELLANEOUS EXPENSES	2,365	0	2,365	0	2,365
567 / RENTS	3,084,849	0	3,084,849	0	3,084,849
TOTAL TRANSMISSION OPERATION	20,041,946	(687,382)	19,354,564	36,538	19,391,102
MAINTENANCE					
568 / SUPERVISION & ENGINEERING	157,051	(5,020)	152,031	267	152,298
569 / STRUCTURES	932,618	(71,939)	860,679	3,824	864,503
570 / STATION EQUIPMENT	3,286,329	(173,815)	3,112,514	9,239	3,121,753
571 / OVERHEAD LINES	2,935,312	(84,063)	2,851,249	4,468	2,855,717
573 / MISCELLANEOUS PLANT	0	0	0	0	0
TOTAL TRANSMISSION MAINTENANCE	7,311,310	(334,837)	6,976,473	17,798	6,994,271
TOTAL TRANSMISSION EXPENSES	27,353,256	(1,022,219)	26,331,037	54,336	26,385,373
DISTRIBUTION EXPENSES					
OPERATION					
580 / SUPERVISION & ENGINEERING	4,289,300	(312,358)	3,976,942	16,603	3,993,545
581 / LOAD DISPATCHING	3,897,253	(322,221)	3,575,032	17,128	3,592,160
582 / STATION EXPENSES	1,339,544	(82,614)	1,256,930	4,391	1,261,321
583 / OVERHEAD LINE EXPENSES	3,968,009	(268,880)	3,699,129	14,292	3,713,421
584 / UNDERGROUND LINE EXPENSES	2,889,346	(111,555)	2,777,791	5,930	2,783,721
585 / STREET LIGHTING & SIGNAL SYSTEMS	87,956	(5,830)	82,126	310	82,436
586 / METER EXPENSES	4,769,220	(322,010)	4,447,210	17,116	4,464,326
587 / CUSTOMER INSTALLATIONS EXPENSE	784,157	(50,375)	733,782	2,678	736,460
588 / MISCELLANEOUS EXPENSES	6,041,032	(393,327)	5,647,705	20,907	5,668,612
589 / RENTS	262,071	(26)	262,045	1	262,046
TOTAL DISTRIBUTION OPERATION	28,327,888	(1,869,196)	26,458,692	99,356	26,558,048

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

DESCRIPTION	12/31/2015 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
MAINTENANCE					
590 / SUPERVISION & ENGINEERING	10,627	(675)	9,952	36	9,988
591 / STRUCTURES	0	0	0	0	0
592 / STATION EQUIPMENT	3,630,618	(220,468)	3,410,150	11,719	3,421,869
593 / OVERHEAD LINES	14,203,471	(428,193)	13,775,278	22,761	13,798,039
594 / UNDERGROUND LINES	604,456	(42,200)	562,256	2,243	564,499
595 / LINE TRANSFORMERS	36,603	(2,222)	34,381	118	34,499
596 / STREET LIGHTING & SIGNAL SYSTEMS	486,847	(26,144)	460,703	1,390	462,093
597 / METERS	767,988	(61,234)	706,754	3,255	710,009
598 / MISCELLANEOUS PLANT	289,620	(20,729)	268,891	1,102	269,993
TOTAL DISTRIBUTION MAINTENANCE	20,030,230	(801,865)	19,228,365	42,624	19,270,989
TOTAL DISTRIBUTION EXPENSES	48,358,118	(2,671,061)	45,687,057	141,980	45,829,037
CUSTOMER ACCOUNTING EXPENSES					
901 / SUPERVISION	484,451	(40,456)	443,995	2,150	446,145
902 / METER READING	1,843,348	(100,101)	1,743,247	5,321	1,748,568
903 / CUSTOMER RECORDS & COLLECTIONS	15,508,389	(930,981)	14,577,408	49,486	14,626,894
904 / UNCOLLECTIBLE ACCOUNTS	3,319,967	0	3,319,967	(11,733)	3,308,234
905 / MISC EXPENSES	395	0	395	0	395
TOTAL CUSTOMER ACCOUNTING EXPENSES	21,156,550	(1,071,538)	20,085,012	45,224	20,130,236
CUSTOMER SERVICES & INFORMATION EXPENSES					
907 / SUPERVISION	807,713	(59,693)	748,020	3,173	751,193
908 / CUSTOMER ASSISTANCE					
SYSTEM CONSERVATION	256,416	0	256,416	0	256,416
OTHER	37,350,573	(30,929,759)	6,420,814	21,149	6,441,963
TOTAL ACCOUNT 908	37,606,989	(30,929,759)	6,677,230	21,149	6,698,379
909 / INFORMATION & INSTRUCTIONAL	424,680	0	424,680	0	424,680
910 / MISCELLANEOUS EXPENSES	735,553	(29,256)	706,297	1,555	707,852
TOTAL CUST SERV & INFORMATN EXPENSES	39,574,935	(31,018,708)	8,556,227	25,877	8,582,104

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

DESCRIPTION	12/31/2015 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ADMINISTRATIVE & GENERAL EXPENSES					
920 / ADMINISTRATIVE & GENERAL SALARIES	73,062,858	(4,345,144)	68,717,714	230,965	68,948,679
921 / OFFICE SUPPLIES	14,719,911	(22,102)	14,697,809	1,175	14,698,984
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-C	(26,120,468)	0	(26,120,468)	0	(26,120,468)
923 / OUTSIDE SERVICES	8,177,858	0	8,177,858	0	8,177,858
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	482,421	0	482,421	0	482,421
ALL RISK & MISCELLANEOUS	2,900,186	(26,225)	2,873,961	1,394	2,875,355
TOTAL ACCOUNT 924	3,382,607	(26,225)	3,356,382	1,394	3,357,776
925 / INJURIES & DAMAGES	6,644,800	(11,440)	6,633,360	608	6,633,968
926 / EMPLOYEE PENSIONS & BENEFITS	45,004,540	0	45,004,540	24,302	45,028,842
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	1,980,570	0	1,980,570	0	1,980,570
ENERGY RELATED	781,345	0	781,345	0	781,345
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	544,876	0	544,876	0	544,876
FERC OTHER	17,061	0	17,061	0	17,061
FERC - OREGON HYDRO FEE	158,501	0	158,501	0	158,501
SEC EXPENSES	0	0	0	0	0
IDAHO PUC -RATE CASE	0	0	0	0	0
-OTHER	1,066	0	1,066	0	1,066
OREGON PUC -RATE CASE	0	0	0	0	0
-OTHER	132,838	0	132,838	0	132,838
TOTAL ACCOUNT 928	3,616,257	0	3,616,257	0	3,616,257
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	618,107	(618,107)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	5,444,853	347,267	5,792,120	766	5,792,886
931 / RENTS	2,000	0	2,000	0	2,000
TOTAL ADM & GEN OPERATION	134,553,323	(4,675,751)	129,877,572	259,210	130,136,782
935 / GENERAL PLANT MAINTENANCE	5,817,078	(92,610)	5,724,468	4,923	5,729,391
TOTAL ADMIN & GENERAL EXPENSES	140,370,401	(4,768,361)	135,602,040	264,133	135,866,173
416 / MERCHANDISING EXPENSE	0	1,485,862	1,485,862	0	1,485,862
TOTAL OPER & MAINT EXPENSES	800,524,504	14,659,008	815,183,512	(112,151,309)	703,032,203

ALLOCATED OREGON O&M TYPE I ADJUSTMENTS WORKPAPER

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON ALLOCATION
REMOVAL OF #557 OUT OF PERIOD DEFERRAL			
#557	Direct Assign	35,802,498	0
REMOVAL OF DSM RIDER FUNDS			
Idaho DSM Rider Funds	Direct Assign	(28,494,548)	\$0
Oregon DSM Rider Funds	Direct Assign	(2,037,343)	(\$2,037,343)
CSPP AT OREGON RATES			
#555-CSPP	4.55%	\$20,648,385	\$940,482
REMOVAL OF ADVERTISING EXPENSES			
#930.1	4.30%	(618,107)	(\$26,569)
#930.2	4.30%	361,677	\$15,547
		(\$256,430)	(\$11,023)
EMPLOYEE INCENTIVE			
Labor Allocator	4.30%	(\$12,489,412)	(\$536,856)
OTHER OPERATING O&M EXP			
#416	4.56%	\$1,485,862	\$67,822
SUBTOTAL		\$14,659,012	(\$1,576,918)
ALLOCATOR IMPACTS		\$0	(\$197,599) (A)
TOTAL O&M TYPE I ADJUSTMENTS		\$14,659,012	(\$1,774,517) (B)

(A) Effect of Other Allocators

	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
(B)	\$39,354,523	\$37,580,006	(\$1,774,517)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
ANNUALIZED OPERATING PAYROLL ADJ			
Labor Allocator	4.30%	\$663,872	\$28,536
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.30%	\$24,302	\$1,045
#926 EGLI	4.30%	\$0	\$0
POWER COST NORMALIZATION			
#501-Fuel	4.56%	(\$39,670,256)	(\$1,810,757)
#547-Fuel	4.56%	(\$10,219,336)	(\$466,464)
#555-PP	4.56%	(\$30,596,443)	(\$1,396,581)
#555-CSPP	4.56%	\$20,226,562	\$923,246
REMOVAL OF #557 AMORTIZATION EXPENSE			
#557 Idaho	Direct Assignment	(\$50,274,347)	\$0
#557 Oregon - EPC	Direct Assignment	(\$2,293,931)	(\$2,293,931)
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	(\$11,733)	(\$11,733)
SUBTOTAL		(\$112,151,310)	(\$5,026,639)
ALLOCATOR IMPACTS		\$0	\$474,757 (A)
TOTAL O&M TYPE II ADJUSTMENTS		(\$112,151,310)	(\$4,551,882) (B)

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

(B)	OREGON O&M BEFORE TYPE II ADJ	OREGON O&M AFTER TYPE II ADJ	DIFFERENCE
	\$37,580,006	\$33,028,124	(\$4,551,882)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.24%	\$3,476,869	\$147,518
Allocator Impacts		\$0	\$81,155 (C)
TOTAL TYPE II ADJUSTMENTS		\$3,476,869	\$228,673 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$5,555,213	\$5,555,213	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$5,555,213	\$5,783,886	\$228,673

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Acct #411.8 - Clean Air Credits	4.15%	\$97,422	\$4,044
Allocator Impacts		\$0	(\$41) (A)
TOTAL TYPE I ADJUSTMENTS		\$97,422	\$4,003 (B)
 TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.15%	\$36,555	\$1,517
Allocator Impacts		\$0	\$5,257 (C)
TOTAL TYPE II ADJUSTMENTS		\$36,555	\$6,775 (D)

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$290,530	\$294,532	\$4,003

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

(D)	OREGON AMORT EXP BEFORE TYPE II ADJ	OREGON AMORT EXP AFTER TYPE II ADJ	DIFFERENCE
	\$294,532	\$301,307	\$6,775

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
ARO Accretion Adjustment	4.37%	\$0	\$0
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) No Type I Adjustments

	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
(B)	\$10,130	\$10,130	\$0

(C) Effect of Other Allocators

	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
(D)	\$10,130	\$10,130	\$0

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

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

	OREGON OTHER TAXES BEFORE TYPE I ADJ	OREGON OTHER TAXES AFTER TYPE I ADJ	DIFFERENCE
(A)	\$2,244,444	\$2,244,444	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJUSTMENTS	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalization of Hyrdo kWh Tax	4.56%	\$488,968	\$22,319
Normalization of Irrigation PIC	Direct Allocation	\$119,193	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	(\$3,667)	(\$3,667)
Franchise Taxes	Direct Allocation	(\$41,065)	(\$41,065)
Allocator Impacts		\$0	\$18,360 (A)
TOTAL TYPE II ADJUSTMENTS		\$563,429	(\$4,053) (B)

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

(B)	OREGON OTHER TAXES BEFORE TYPE II ADJ	OREGON OTHER TAXES AFTER TYPE II ADJ	DIFFERENCE
	\$2,244,444	\$2,240,391	(\$4,053)

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

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

(A) No Type I Adjustments

(B)	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	DIFFERENCE
	\$82,611	\$82,611	\$0

(C) No Type II Adjustments

(D)	OREGON REG DEB/ CRED EXP BEFORE TYPE II ADJ	OREGON REG DEB/ CRED EXP AFTER TYPE II ADJ	DIFFERENCE
	\$82,611	\$82,611	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.09%	(\$930,076)	(\$38,056)
Allocator Impacts		\$0	\$19,438 (A)
TOTAL TYPE I ADJUSTMENTS		(\$930,076)	(\$18,618) (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.16%	(\$1,240,239)	(\$51,632)
Allocator Impacts		\$0	\$64,299 (C)
TOTAL TYPE II ADJUSTMENTS		(\$1,240,239)	\$12,667 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	\$1,153,212	\$1,134,593	(\$18,618)

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

(D)	ORE DEFERRED I/T BEFORE TYPE II ADJ	ORE DEFERRED I/T AFTER TYPE II ADJ	DIFFERENCE
	\$1,134,593	\$1,147,260	\$12,667

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.19%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.19%	\$0	\$0
Allocator Impacts		\$0	\$321 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$321 (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$20,631	\$20,631	\$0

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

(D)	OREGON ITC ADJ BEFORE TYPE II ADJ	OREGON ITC ADJ AFTER TYPE II ADJ	DIFFERENCE
	\$20,631	\$20,951	\$321

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Adjustment	4.02%	\$3,890,074	\$156,297
Allocator Impacts		\$0	(\$280,133) (A)
TOTAL TYPE I ADJUSTMENTS		\$3,890,074	(\$123,835) (B)
TYPE II ADJUSTMENTS			
Cumulative Adjustment	4.19%	\$3,513,424	\$147,068
Other Allocator Impacts		\$0	(\$170,615) (C)
TOTAL TYPE II ADJUSTMENTS		\$3,513,424	(\$23,547) (D)

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

(B)	OREGON SCH M ADJ BEFORE TYPE I ADJ	OREGON SCH M ADJ AFTER TYPE I ADJ	DIFFERENCE
	(\$6,854,139)	(\$6,977,974)	(\$123,835)

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

(D)	OREGON SCH M ADJ BEFORE TYPE II ADJ	OREGON SCH M ADJ AFTER TYPE II ADJ	DIFFERENCE
	(\$6,977,974)	(\$7,001,521)	(\$23,547)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Long-Term Interest Synchronization	4.23%	\$4,050,887	\$171,350
Allocator Impacts		\$0	(\$6,672) (A)
TOTAL TYPE I ADJUSTMENTS		\$4,050,887	\$164,678 (B)
TYPE II ADJUSTMENTS			
Long-Term Interest Synchronization	4.22%	(\$155,569)	(\$6,570)
Allocator Impacts		\$0	\$62,270 (C)
TOTAL TYPE II ADJUSTMENTS		(\$155,569)	\$55,701 (D)

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$3,881,753	\$4,046,431	\$164,678

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$4,046,431	\$4,102,132	\$55,701

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$5,437 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$5,437 (D)

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$303,994	\$303,994	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$303,994	\$309,431	\$5,437

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

Line No.		TOTAL TYPE I ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$1,977,713)	(\$887,892)	(\$124,596)
	OPERATING EXPENSES			
2	O&M	(\$1,774,517)	(\$796,668)	(\$111,795)
3	Depreciation	\$0	\$0	\$0
4	Amortization	\$4,003	\$1,797	\$252
6	Taxes Other Than I/T	\$0	\$0	\$0
7	Interest Expense	\$164,678	\$73,932	\$10,375
8	AFUDC & Federal Sch M Adj (Neg)	\$123,835	\$55,596	\$7,802
9	Total Operating Exp	(\$1,482,001)	(\$665,343)	(\$93,366)
10	NET OPERATING INCOME	(\$495,712)	(\$222,549)	(\$31,230)
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$28,391)		(\$1,789)
12	Add: IERCO Inc * 6.300%	(\$0)		(\$0)
13	Taxable Income *6.300%	(\$467,321) (L.9 - L.10 + L.11)		(\$29,441)
14	Less: State Investment Tax Credits			(\$169,584)
15	Subtotal			\$140,143
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$24,375 \$0
17	Total State Tax			\$164,518
	FEDERAL:			
18	Less: State Tax (L.15)	\$140,143		
19	Taxable Income * 35%	(\$635,855) (L.9 - L.18)	(\$222,549)	
20	PLUS: FIN 48 Tax Adjustment		(\$13,178)	
21	Prior Year's Tax Adj		\$106,257	
22	Federal Income Taxes		(\$129,471)	

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

Line No.		TOTAL TYPE II ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$2,538,928)	(\$830,532)	(\$159,952)
	OPERATING EXPENSES			
2	O&M	(\$4,551,882)	(\$1,489,007)	(\$286,769)
3	Depreciation	\$228,673	\$74,803	\$14,406
4	Amortization	\$6,775	\$2,216	\$427
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	(\$4,053)	(\$1,326)	(\$255)
7	Interest Expense	\$55,701	\$18,221	\$3,509
8	AFUDC & Federal Sch M Adj (Neg)	\$23,547	\$7,703	\$1,483
9	Total Operating Exp	(\$4,241,239)	(\$1,387,390)	(\$267,198)
10	NET OPERATING INCOME	\$1,702,312	\$556,859	\$107,246
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$30,245		\$1,905
12	Add: IERCO Inc * 6.300%	\$52,541		\$3,310
13	Taxable Income *6.300%	\$1,724,607 (L.9 - L.10 + L.11)		\$108,650
14	Less: State Investment Tax Credits			(\$2,637)
15	Subtotal			\$111,287
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			(\$3,174) \$0
17	Total State Tax			\$108,113
	FEDERAL:			
18	Less: State Tax (L.15)	\$111,287		
19	Taxable Income * 35%	\$1,591,025 (L.9 - L.18)	\$556,859	
20	PLUS: FIN 48 Tax Adjustment		(\$18,138)	
21	Prior Year's Tax Adj		\$73,140	
22	Federal Income Taxes		\$611,861	

ALLOCATION FACTORS

IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015

Adjusted System Figures
For the Oregon Jurisdictional Separation Study

Description	Actual	Type I Adjustments	Adjusted Total - Type I	Type II Adjustments	Adjusted Total - Type I & II
OPERATING REVENUE					
Firm Energy - Retail	1,151,038,054	0	1,151,038,054	(113,000,017)	1,038,038,037
Firm Energy - Wholesale	0	0	0	0	0
Opportunity Sales	30,887,261	0	30,887,261	7,216,039	38,103,300
Other Operating Revenues	84,276,131	(29,227,806)	55,048,325 *	0	55,048,325
Total	1,266,201,446	(29,227,806)	1,236,973,640	(105,783,978)	1,131,189,662
OPERATING EXPENSES					
Operation & Maintenance	800,524,504	14,659,008	815,183,512 **	(112,151,309)	703,032,203
Depreciation	130,931,146	0	130,931,146	3,476,869	134,408,015
Amortization	6,998,504	97,422	7,095,926 ***	36,555	7,132,481
Accretion	232,049	0	232,049	0	232,049
Taxes Other Than I/T	32,808,302	0	32,808,302	563,429	33,371,731
Regulatory Debits/Credits	82,611	0	82,611	0	82,611
Interest Expense	91,768,494	4,050,887	95,819,381	(155,569)	95,663,812
Total Operating Expense Before Income Taxes	1,063,345,609	18,807,317	1,082,152,926	(108,230,026)	973,922,901
PLUS: Allowance for AFUDC (#419.1 & #432)	31,829,021	(31,829,021)	0	0	0
NET INCOME BEFORE INCOME TAXES	234,684,858	(79,864,145)	154,820,713	2,446,048	157,266,761

* Includes Acct 415 Revenues = \$1,304,085

** Includes Acct 416 Expenses = \$1,485,862

*** Includes Removal of Acct 411.8 = \$97,422

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

OREGON - Adjusted

OPERATING REVENUE	Adjustments
<u>Type I Adjustments</u>	
Actual Adjustments:	
Other Revenue - Account #415	1,304,085
DSM Rider Fund Removal	(30,531,891)
 <u>Type II Adjustments</u>	
Revenue Normalization/Annualization	
Firm Energy - Retail	(113,000,017)
Firm Energy - Wholesale	0
Opportunity Sales - System	7,216,039
Total Revenue Adjustments	(135,011,784)
 OPERATING EXPENSES	
OPERATION & MAINTENANCE	
<u>Type I Adjustments</u>	
Actual Adjustments:	
O&M - Account #416	1,485,862
DSM Rider Funds	(30,531,891)
 Out of Period Adjustments	
Account #557 Deferred Expenses	35,802,498
 Commission-Ordered Adjustments:	
CSPP at Oregon Rates	20,648,385
Account 930.1	(618,107)
Account 930.2	361,677
Employee Incentive Adjustment	(12,489,412)
 <u>Type II Adjustments</u>	
Normalizing Adjustments:	
Account #501 - Fuel	(39,670,256)
Account #547 - Fuel	(10,219,336)
Account #555 - Purchased Power	(30,596,443)
Account #555 - CSPP	20,226,562
 Commission-Ordered Adjustments:	
Account 904 - Revenue Sensitive	(11,733)
 Annualizing Adjustments:	
Operating Payroll	663,872
Payroll Related Items	24,302
Labor Taxes Transferred from Other Taxes	0
Removal of #557 Amortization Expense	(52,568,278)
Total O&M Adjustments	(97,492,298)

DEPRECIATION	
<u>Type II Adjustments</u>	3,476,869
AMORTIZATION	
<u>Type I Adjustments</u>	
Actual Adj: Acct#411.8	97,422
<u>Type II Adjustments</u>	
Annualizing Adjustment	36,555
Total Amortization Adjustments	133,977
ACCRETION	
<u>Type II Adjustments</u>	0
TAXES OTHER THAN I/T	
<u>Type II Adjustments</u>	
Normalized Irrigation KWH Taxes	488,968
Normalized Irrigation Refund	119,193
Franchise Fees - Revenue Sensitive	(41,065)
OPUC Fees - Revenue Sensitive	(3,667)
Total Taxes Other Than I/T Adjustments	563,429
REGULATORY DEBITS/CREDITS	
<u>Type I Adjustments</u>	0
INTEREST SYNHCRONIZATION EXPENSE	
<u>Type I Adjustments</u>	4,050,887
<u>Type II Adjustments</u>	(155,569)
Total Interest Synchronization Expense	3,895,318

IMPLIED COST OF CAPITAL

Actual

COST OF CAPITAL - DEC 31, 2015	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
TOTAL SYSTEM			
Long Term Debt	47.407%	5.256%	2.492%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	52.593%	10.949%	5.758%
Total	100.000%		8.250%

IDAHO			
Long Term Debt	47.407%	5.256%	2.492%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	52.593%	11.030%	5.801%
Total	100.000%		8.293%

OREGON			
Long Term Debt	47.407%	5.256%	2.492%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	52.593%	9.093%	4.782%
Total	100.000%		7.274%

Adjusted - Type I

OREGON			
Long Term Debt	47.407%	5.256%	2.492%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	52.593%	8.893%	4.677%
Total	100.000%		7.169%

Adjusted - Type I & II

OREGON			
Long Term Debt	47.407%	5.256%	2.492%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	52.593%	10.243%	5.387%
Total	100.000%		7.879%