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REPORT NAME: 2014 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
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Key words:

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

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

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

COURTNEY WAITES
Senior Regulatory Analyst
cwaites@idahopower.com

April 15, 2015

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

RE: Year-End Results of Operations
For the Twelve Months Ending December 31, 2014

Attention Filing Center:

Idaho Power Company ("Company") herewith submits an electronic filing of its Results of Operations Report ("ROO") to the Oregon Public Utility Commission ("Commission") for the 12 months ending December 31, 2014. 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, 2014.
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 8.393 percent on an actual basis, 8.582 percent on a Type I adjusted basis, and 8.620 percent on Type I and II adjusted basis.

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

The methodology used to prepare the 2014 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 2014 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.

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

Sincerely,



Courtney Waites

Enclosures

IDAHO POWER COMPANY

2014 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

APRIL 2015

IDAHO POWER COMPANY

2014 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

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| C | Development of Rate Base Components - As Adjusted |
| D | Jurisdictional Separation Studies |

IDAHO POWER COMPANY

2014 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

SECTION A

**JANUARY - DECEMBER 2014
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY
STATEMENT OF INCOME
For The Twelve Months Ended December 31, 2014

Line No	Description	(1) Total
	Operating revenues:	
1	Sales to ultimate consumers.....	\$ 1,122,280,980
2	Sales to other utilities.....	77,164,887
3	Other.....	<u>78,195,110</u>
4	Total operating revenues.....	1,277,640,977
	Operating expenses:	
5	Purchased power.....	237,121,899
6	Fuel cost.....	201,241,006
7	PCA adjustment.....	22,235,453
8	Other operation.....	319,683,177
9	Maintenance.....	<u>68,283,304</u>
10	Total operation and maintenance.....	848,564,839
11	Depreciation.....	125,740,568
12	Elect Plnt/Reg Assets-amort,adj,gains & losses.....	6,986,000
13	Regulatory debits/credits - Oregon.....	73,651
14	Regulatory debits/credits - Idaho.....	-
15	ARO accretion expense.....	309,716
16	Taxes other than income taxes.....	31,748,230
	Income taxes - current	
17	Federal.....	(7,413,733)
18	Other.....	6,908,583
19	Provision for deferred income taxes - net.....	18,126,120
20	Investment tax credit.....	<u>41,541</u>
21	Total operating expenses.....	<u>1,031,085,515</u>
22	Operating income.....	<u>\$ 246,555,462</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME (Cont'd)
For The Twelve Months Ended December 31, 2014

Line No	Description	(1) Amount
1	Operating income.....	\$ 246,555,462
	Other income and deductions:	
	Other income -	
2	Equity in earnings of subsidiary companies.....	7,092,887
3	Non operating rental income.....	(527)
4	Gain on disposition of property.....	(4,240)
5	Rev from jobbing and contract work.....	1,009,910
6	Interest and dividend income.....	2,704,620
7	Allowance for other funds used during construction.....	17,930,898
8	Miscellaneous non-operating income.....	<u>2,453,947</u>
9	Total other income.....	31,187,495
	Other income deductions -	
10	Cost and expense - jobbing and contract work.....	1,136,669
11	Loss on disposition of property.....	2,156
12	Non utility operations - Rev.....	(14,718)
13	Miscellaneous income deductions.....	9,504,489
14	Taxes other than income taxes.....	24,797
	Income taxes -	
15	Federal.....	(914,126)
16	Other.....	(41,215)
17	Provision for deferred income taxes - net.....	<u>(922,719)</u>
18	Total other income deductions.....	<u>8,775,333</u>
19	Net other income and deductions.....	<u>22,412,162</u>
20	Income before interest charges.....	268,967,624
	Interest charges:	
21	First mortgage bonds.....	71,873,750
22	Other long-term debt.....	8,688,170
23	Short-term debt.....	784,966
24	Amort debt prem disc.....	2,671,358
25	Other interest charges.....	<u>4,026,496</u>
26	Total interest charges.....	88,044,740
27	Less: Allowance for borrowed funds used during construction.....	<u>8,464,109</u>
28	Net interest charges.....	<u>79,580,631</u>
29	Net income.....	<u>\$ 189,386,993</u>

IDAHO POWER COMPANY
TOTAL OPERATING REVENUES
For The Twelve Months Ended December 31, 2014

Line No	Description	(1) Total
	Ultimate consumers - retail:	
1	Residential.....	\$ 500,194,726
2	Commercial.....	295,328,189
3	Industrial.....	140,380,043
	Special contract customers:	
4	INEL.....	9,567,256
5	Micron.....	23,778,686
6	Simplot.....	8,949,239
7	Irrigation.....	158,654,403
8	Street lighting.....	4,133,623
9	Deferred revenue Hells Canyon relicensing AFUDC.....	(10,706,040)
10	Revenue Sharing.....	<u>(7,999,145)</u>
11	Total general business revenues.....	1,122,280,980
12	Sales for resale.....	<u>77,164,887</u>
13	Total sales of electric energy.....	<u>1,199,445,867</u>
	Other operating revenues:	
14	Miscellaneous service revenues.....	3,780,239
15	Rent from electric property.....	23,695,292
16	Other electric revenues.....	50,362,802
17	Provision for rate refund - (449.1).....	<u>356,777</u>
18	Total other operating revenues.....	<u>78,195,110</u>
19	Total system operating revenues.....	<u><u>\$ 1,277,640,977</u></u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2014

Line No	Acct No.	Description	(1) Operation	(2) Maintenance	(3) Total
		Power production expenses:			
1	500-514	Steam power generation.....	\$ 178,018,901	\$ 23,760,627	\$ 201,779,528
2	535-545	Hydraulic power generation.....	34,637,167	6,710,080	41,347,247
3	546-554	Other power generation.....	50,384,499	1,856,011	52,240,510
4	555-557	Other power supply expenses	<u>262,260,243</u>	<u>-</u>	<u>262,260,243</u>
5		Total power production exp.....	525,300,810	32,326,718	557,627,528
6	560-573	Transmission expenses.....	19,225,320	8,110,340	27,335,660
7	580-598	Distribution expenses.....	25,967,569	20,337,764	46,305,333
8	901-905	Customer acctg and collect exp.....	25,548,775	-	25,548,775
9	907-912	Customer service and info exp.....	35,814,344	-	35,814,344
10	920-935	Administrative and general exp.....	<u>148,424,717</u>	<u>7,508,482</u>	<u>155,933,199</u>
11		Total operation and maintenance expenses.....	<u>\$ 780,281,535</u>	<u>\$ 68,283,304</u>	<u>\$ 848,564,839</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2014

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Power production expenses:							
Steam power generation -							
Operation -							
1	500	Oper and supv engineering	\$ 265,285	\$ 537,592	\$ 573,832	\$ -	\$ 1,376,709
2	501	Fuel	118,487,670	6,671,067	31,013,438	-	156,172,175
3	502	Steam expenses	5,361,847	777,278	2,602,141	-	8,741,266
4	505	Electric expenses	-	-	1,599,507	-	1,599,507
5	506	Misc steam power expenses	6,727,902	1,020,470	1,850,352	-	9,598,724
6	507	Rents	529,966	-	554	-	530,520
7	Total operation		131,372,670	9,006,407	37,639,824	-	178,018,901
Maintenance -							
8	510	Main supv and engineering	77,787	198,355	1,744	-	277,886
9	511	Main of structures	-	65,928	642,380	-	708,308
10	512	Main of boiler plant	7,416,751	262,078	3,244,236	-	10,923,065
11	513	Main of electric plant	3,164,373	2,123,156	757,425	-	6,044,954
12	514	Main of misc steam plant	5,669,116	24,292	113,006	-	5,806,414
13	Total maintenance		16,328,027	2,673,809	4,758,791	-	23,760,627
14	Total steam power generation		147,700,697	11,680,216	42,398,615	-	201,779,528
Hydraulic power generation -							
Operation -							
15	535	Oper supv and engineering	-	-	-	5,700,460	5,700,460
16	536	Water for power/Cloud seeding	-	-	-	5,891,834	5,891,834
17	536	Water lease	-	-	-	1,424,300	1,424,300
18	537	Hydraulic expenses	-	-	-	14,097,824	14,097,824
19	538	Electric expenses	-	-	-	1,530,453	1,530,453
20	539	Misc hydro pwr gen exp	-	-	-	5,732,591	5,732,591
21	540	Rents	-	-	-	259,705	259,705
22	Total operation		-	-	-	34,637,167	34,637,167
Maintenance -							
23	541	Main supv and engineering	-	-	-	122,182	122,182
24	542	Main of structures	-	-	-	1,387,369	1,387,369
25	543	Main of res,dams,waterwys	-	-	-	366,307	366,307
26	544	Main of electric plant	-	-	-	2,279,584	2,279,584
27	545	Main of misc hydro plant	-	-	-	2,554,638	2,554,638
28	Total maintenance		-	-	-	6,710,080	6,710,080
29	Total hydraulic power generation		-	-	-	41,347,247	41,347,247
Other power generation -							
Operation -							
30	546	Oper supv and engineering	-	-	-	813,875	813,875
31	547	Fuel - Salmon diesel	-	-	-	14,362	14,362
32	547	Fuel	-	-	-	45,054,469	45,054,469
33	548	Generation expenses	-	-	-	3,596,219	3,596,219
34	549	Misc other pwr gen exp	-	-	-	905,574	905,574
35	550	Rents	-	-	-	-	-
36	Total operation		-	-	-	50,384,499	50,384,499

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2014

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	-	-	-	378,067	378,067
3	553	Main of gen and elec plt	-	-	-	86,516	86,516
4	554	Main misc oth pwr gen plt	-	-	-	1,391,428	1,391,428
5		Total maintenance	-	-	-	1,856,011	1,856,011
6		Total other power generation	-	-	-	52,240,510	52,240,510
		Other power supply expenses -					
7	555	Purchased power - transmission losses	-	-	-	1,106,212	1,106,212
8	555	Purchased power	-	-	-	236,015,687	236,015,687
9	556	System cont and load disp	-	-	-	(1,242)	(1,242)
10	557	Other expenses - other power production	-	-	-	2,904,133	2,904,133
11	557	Other expenses - PCA, EPC and PCAM	-	-	-	22,235,453	22,235,453
12		Total other power supply expenses	-	-	-	262,260,243	262,260,243
13		Total power production expenses	147,700,697	11,680,216	42,398,615	355,848,000	557,627,528

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2014

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	\$ -	\$ -	\$ -	\$ 4,019,284	\$ 4,019,284
2	561	Load dispatching	-	-	-	2,694,103	2,694,103
3	562	Station expenses	83,714	-	-	2,374,556	2,458,270
4	563	Overhead line expenses	-	-	-	669,240	669,240
5	564	Underground line expenses	-	-	-	-	-
6	565	Trans of elec by others	-	-	-	6,081,299	6,081,299
7	566	Misc trans expenses	-	-	-	18,274	18,274
8	567	Rents	-	-	-	3,284,850	3,284,850
9		Total operation	83,714	-	-	19,141,606	19,225,320
Maintenance -							
10	568	Main supv and engineering	-	-	-	169,505	169,505
11	569	Main of structures	-	-	-	1,038,272	1,038,272
12	570	Main of station equip	-	4,961	1,416	3,696,173	3,702,550
13	571	Main of overhead lines	-	-	-	3,198,420	3,198,420
14	573	Main of misc trans plant	-	-	-	1,593	1,593
15		Total maintenance	-	4,961	1,416	8,103,963	8,110,340
16		Total transmission expenses	83,714	4,961	1,416	27,245,569	27,335,660
Distribution expenses:							
Operation -							
17	580	Oper supv and engineering	-	-	-	4,028,859	4,028,859
18	581	Load dispatching	-	-	-	3,643,133	3,643,133
19	582	Station expenses	-	-	-	1,180,321	1,180,321
20	583	Overhead line expenses	-	-	-	3,138,798	3,138,798
21	584	Underground line expenses	-	-	-	2,525,009	2,525,009
22	585	St light and sgnl sys exp	-	-	-	76,902	76,902
23	586	Meter expenses	-	-	-	4,424,696	4,424,696
24	587	Customer install expenses	-	-	-	694,859	694,859
25	588	Misc distribution exp	-	-	-	5,788,865	5,788,865
26	589	Rents	-	-	-	466,127	466,127
27		Total operation	-	-	-	25,967,569	25,967,569
Maintenance -							
28	590	Main supv and engineering	-	-	-	16,452	16,452
29	591	Main of structures	-	-	-	-	-
30	592	Main of station equip	-	-	-	3,950,824	3,950,824
31	593	Main of overhead lines	-	-	-	13,906,165	13,906,165
32	594	Main of underground lines	-	-	-	630,375	630,375
33	595	Main of line transformers	-	-	-	148,125	148,125
34	596	Main of st lght-sgnl sys	-	-	-	531,740	531,740
35	597	Main of meters	-	-	-	735,448	735,448
36	598	Main of misc dist plant	-	-	-	418,635	418,635
37		Total maintenance	-	-	-	20,337,764	20,337,764
38		Total distribution expenses	-	-	-	46,305,333	46,305,333

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2014

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	\$ -	\$ -	\$ -	\$ 503,846	\$ 503,846
2	902	Meter reading expenses	-	-	-	1,698,642	1,698,642
3	903	Cust records - collect exp	-	-	-	16,630,397	16,630,397
4	904	Uncollectible accounts	-	-	-	6,715,795	6,715,795
5	905	Misc customer accts exp	-	-	-	95	95
6	Total customer accounts expenses		-	-	-	25,548,775	25,548,775
Customer service and informational expenses:							
Operation -							
7	907	Supervision	-	-	-	593,673	593,673
8	908	Customer assistance exp	-	-	-	6,995,952	6,995,952
9	908	Energy efficiency rider - Idaho	-	-	-	25,556,089	25,556,089
10	908	Energy efficiency rider - Oregon	-	-	-	1,597,741	1,597,741
11	909	Info and instruct adv exp	-	-	-	374,524	374,524
12	910	Misc cust svc and inf exp	-	-	-	696,365	696,365
13	912	Demo and selling exp	-	-	-	-	-
14	Total customer service and informational expenses		-	-	-	35,814,344	35,814,344
Administrative and general expenses:							
Operation -							
15	920	Admin and gen salaries	-	-	-	73,163,837	73,163,837
16	921	Office supplies and exp	-	-	-	17,437,094	17,437,094
17	922	Admin exp transf - cr	-	-	-	(27,257,584)	(27,257,584)
18	923	Outside services employed	-	-	-	4,705,146	4,705,146
19	924	Property insurance	330,062	61,231	155,553	2,914,565	3,461,411
20	925	Injuries and damages	-	-	-	6,125,055	6,125,055
21	926	Emp pensions and benefits	-	-	-	27,171,263	27,171,263
22	926.203	Emp pensions and benefits - Oregon	-	-	-	953,059	953,059
23	926.204	Emp pensions and benefits - Idaho	-	-	-	33,846,847	33,846,847
24	926.205	Emp pensions and benefits - FERC	-	-	-	-	-
25	927	Franchise requirements	-	-	-	-	-
26	928	Reg commission expenses	-	-	-	3,457,838	3,457,838
27	929	Duplicate charges - cr	-	-	-	-	-
28	930.1	General advertising exp	-	-	-	453,160	453,160
29	930.2	Misc general expenses	-	-	-	4,907,415	4,907,415
30	931	Rents	-	-	-	176	176
31	Total operation		330,062	61,231	155,553	147,877,871	148,424,717
Maintenance -							
32	935	Main of general plant	-	-	-	7,508,482	7,508,482
33	Total maintenance		-	-	-	7,508,482	7,508,482
34	Total administrative and general expenses		330,062	61,231	155,553	155,386,353	155,933,199
35	Total electric operation and maintenance expenses		\$ 148,114,473	\$ 11,746,408	\$ 42,555,584	\$ 646,148,374	\$ 848,564,839

**Idaho Power Company
Intelliplant Depreciation System
Depreciation and Amortization Expense
Twelve Months Ending 12/31/14**

FECC Account	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14
302	88,092.61	88,094.86	88,104.97	88,028.65	88,028.65	88,028.65
303	533,360.29	521,703.75	522,966.23	492,466.65	489,684.59	499,776.15
Account 404						
Amortization Expense	621,452.90	609,798.61	611,071.20	580,495.30	577,713.24	587,804.80
310	1,949.50	1,949.50	1,949.50	1,950.51	1,951.70	1,952.85
311	226,518.93	230,921.83	231,265.92	230,601.07	230,767.49	232,883.57
312	1,229,676.33	1,240,751.87	1,237,907.63	1,238,139.76	1,238,005.42	1,241,138.17
314	424,615.07	424,605.33	424,843.86	424,874.11	424,811.77	424,939.44
315	83,717.00	83,815.21	83,849.00	83,746.64	83,722.15	84,029.57
316	49,547.69	48,332.01	49,314.35	48,849.03	48,857.42	48,884.00
Total Steam Production	2,016,024.52	2,030,375.75	2,029,130.26	2,028,161.12	2,028,115.95	2,033,827.60
331	344,323.47	344,491.60	344,568.14	344,932.46	344,818.07	344,882.32
332	340,771.75	341,051.73	347,609.90	348,141.98	347,879.16	351,158.48
333	292,250.25	292,329.77	292,330.46	292,328.64	292,231.97	292,228.42
334	119,344.63	119,485.90	119,603.67	120,860.11	121,210.42	121,529.67
335	42,673.49	42,743.36	42,780.98	42,897.14	43,302.16	43,330.49
336	16,795.80	16,795.80	16,795.80	16,795.80	16,795.80	16,795.80
Total Hydro Production	1,156,159.39	1,156,898.16	1,163,688.95	1,165,956.13	1,166,237.58	1,169,925.18
341	323,587.84	323,587.84	323,593.65	323,593.65	323,593.65	323,593.65
342	19,760.59	19,760.59	19,760.59	19,760.59	19,760.59	19,760.59
343	664,394.97	664,394.97	657,413.77	657,413.77	657,413.77	657,413.77
344	153,615.39	153,615.39	153,615.39	153,615.39	153,615.39	153,615.39
345	260,090.13	260,090.13	260,108.63	260,108.63	260,108.63	260,108.63
346	16,284.35	16,284.35	16,284.35	16,298.49	16,310.21	16,310.21
Total Other Production	1,437,733.27	1,437,733.27	1,430,776.38	1,430,790.52	1,430,802.24	1,430,802.24
Total Production	4,609,917.18	4,625,007.18	4,623,595.59	4,624,907.77	4,625,155.77	4,634,555.02
352	107,448.46	107,447.96	118,329.42	107,393.56	107,934.82	108,648.81
353	615,813.90	615,893.12	604,307.72	622,259.87	623,866.54	627,645.64
Total Transmission Stations	723,262.36	723,341.08	722,637.14	729,653.43	731,801.36	736,294.45
350	36,758.59	36,763.32	36,767.58	36,772.79	36,781.41	36,789.20
354	229,506.53	229,655.05	232,170.78	232,130.01	232,517.90	232,397.24
355	298,040.93	298,454.60	298,344.22	299,116.51	301,208.28	301,418.15
356	352,666.64	352,254.62	352,811.44	353,266.93	354,094.80	353,464.74
359	256.93	256.93	256.93	256.93	256.93	256.93
Total Transmission Lines	917,229.62	917,384.52	920,350.95	921,543.17	924,859.32	924,326.26
Total Transmission	1,640,491.98	1,640,725.60	1,642,988.09	1,651,196.60	1,656,660.68	1,660,620.71
361	58,530.09	58,529.62	58,540.46	58,495.25	58,574.35	59,060.32
362	327,943.03	327,216.19	327,318.53	327,461.58	328,252.45	334,968.82
Total Distribution Stations	386,473.12	385,745.81	385,858.99	385,956.83	386,826.80	394,029.14
360	96.01	867.66	880.39	899.89	908.87	908.87
364	604,576.83	606,249.43	606,827.82	608,241.74	609,823.06	609,836.35
365	312,986.34	313,116.85	313,009.82	313,418.49	313,944.62	314,191.40
366	75,220.62	75,002.58	74,818.32	75,033.66	75,113.04	74,997.90
367	390,746.99	389,933.03	389,522.10	391,881.29	392,277.94	392,067.99
368	1,014,546.77	1,017,907.05	1,019,830.87	1,024,068.62	1,026,290.89	1,029,219.57
369	120,824.16	121,181.36	121,196.80	121,341.69	121,265.98	121,293.69
370	42,576.02	42,659.16	42,611.16	42,620.67	42,668.11	42,739.62
37010	338,587.73	338,587.73	338,587.73	338,587.73	339,099.19	344,492.14
371	3,617.39	3,624.61	3,620.83	3,616.01	3,616.51	3,615.21
373	9,138.89	9,153.79	9,145.31	9,136.24	9,133.04	9,137.86
Total Distribution Lines	2,912,917.75	2,918,283.25	2,920,051.15	2,928,846.03	2,934,141.25	2,942,500.60
Total Distribution	3,299,390.87	3,304,029.06	3,305,910.14	3,314,802.86	3,320,968.05	3,336,529.74
390	179,129.18	179,141.34	181,955.32	181,887.05	180,864.77	180,766.30
391	283,964.71	286,616.15	287,351.36	292,346.45	298,483.02	299,130.20
392	4,825.57	4,825.57	4,825.57	4,825.57	4,825.57	4,825.57
393	5,249.08	5,249.08	5,282.31	5,405.65	5,415.53	5,421.00
394	24,769.46	24,836.18	24,943.43	25,093.06	25,203.89	25,429.36
395	44,489.73	44,543.27	44,543.27	44,848.24	44,895.37	45,527.09
396						
397	185,778.14	185,824.57	185,856.86	185,785.02	185,906.79	185,900.91
398	24,859.54	24,862.01	25,008.99	25,324.13	25,405.67	25,412.24
Total General	753,065.41	755,898.17	759,767.11	765,515.17	771,000.61	772,412.67
Total Depreciation Expense	10,302,865.44	10,325,660.01	10,332,260.93	10,356,422.40	10,373,785.11	10,404,118.14
Depreciation on Idaho ARO	42,531.18	42,531.17	42,531.17	42,531.16	42,531.17	42,531.17
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	10,320,705.01	10,343,499.57	10,350,100.49	10,374,261.95	10,391,624.67	10,421,957.70

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT.,ADJUST.,GAINS & LOSSES
For The Twelve Months Ended December 31, 2014

Line No	Acct No	Program	(1) Amount
1	404	Amortization of limited term electric plant	\$ 7,172,382
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.....	(147)
6	411.8	Gains from disposition of allowance - Boardman.....	(58)
7	411.8	Gains from disposition of allowance - Valmy.....	-
8	411.8	Gains from disposition of allowance - Other.....	<u>(186,177)</u>
9		Total.....	<u><u>\$ 6,986,000</u></u>

IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
For The Twelve Months Ended December 31, 2014

Line No	Description	(1) Total
	Federal taxes:	
1	Unemployment.....	\$ 91,850
2	Social Security	14,043,578
3	Total federal taxes.....	<u>14,135,428</u>
	State, county and local taxes:	
	Real and personal property:	
4	Idaho.....	20,743,738
5	Oregon.....	2,743,534
6	Montana.....	321,531
7	Wyoming.....	1,604,927
8	Nevada.....	1,173,730
9	Shoshone-Bannock.....	76,118
10	Total real and personal property.....	<u>26,663,578</u>
11	Kilowatt-hour tax - Idaho.....	1,404,355
	Licenses:	
12	Wyoming.....	4,745
13	Nevada.....	-
14	Shoshone-Bannock.....	150
15	Total licenses.....	<u>4,895</u>
	Regulatory commission:	
16	Idaho.....	2,688,423
17	Oregon.....	186,899
18	Total regulatory commission.....	<u>2,875,322</u>
	Foreign taxes:	
19	Canada GST taxes.....	-
	Franchise:	
20	Oregon total franchise.....	800,080
21	Unemployment - total state.....	<u>703,380</u>
22	Total state, county and local taxes.....	<u>32,451,610</u>
23	Total other taxes.....	46,587,038
24	Less: State & Fed P/R Loading Reversal.....	(14,838,808)
25	Net other taxes.....	<u>\$ 31,748,230</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For The Twelve Months Ended December 31, 2014

No	Description	(1) Total
Income:		
1	Bridger Coal Company - joint venture.....	\$ 10,814,313
2	Bridger Coal Company - overriding royalties.....	-
3	Interest and dividend income.....	10,524
4	Miscellaneous income.....	-
5	Total income.....	<u>10,824,837</u>
Expenses:		
6	Operation expense.....	324
7	Income taxes.....	3,731,513
8	Interest expense.....	<u>113</u>
9	Total expenses.....	<u>3,731,950</u>
10	Net income from operations.....	7,092,887
11	Add/Less: Interest exp/inc from notes pay/rec to parent (net of tax).....	<u>(6,767)</u>
12	Net income (earnings to Idaho Power Company).....	<u><u>\$ 7,086,120</u></u>

IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE (Excluding ARO Entries)
For The Thirteen Months Ended December 31, 2014

Line No	Month	(1) Amount
1	December, 2013.....	\$ 5,069,822,282
2	January, 2014.....	5,077,433,942
3	February.....	5,081,912,555
4	March.....	5,089,624,019
5	April.....	5,095,506,004
6	May.....	5,110,202,096
7	June.....	5,138,646,542
8	July.....	5,152,993,604
9	August.....	5,164,206,698
10	September.....	5,188,032,296
11	October.....	5,201,066,501
12	November.....	5,210,365,437
13	December.....	5,241,306,501
14	Average.....	<u>\$ 5,140,086,037</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-13	\$ 10,579,518
Jan-14	\$ 10,579,518
Feb-14	\$ 10,579,518
Mar-14	\$ 10,579,518
Apr-14	\$ 10,579,518
May-14	\$ 10,579,518
Jun-14	\$ 10,579,518
Jul-14	\$ 10,579,518
Aug-14	\$ 10,579,518
Sep-14	\$ 6,502,898
Oct-14	\$ 6,502,898
Nov-14	\$ 6,502,898
Dec-14	\$ 6,905,830

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR DEPRECIATION (Excludes ARO Entries)
For The Thirteen Months Ended December 31, 2014

Line No	Month	(1) Amount
1	December, 2013.....	\$ 1,915,332,827
2	January, 2014.....	1,921,682,048
3	February.....	1,926,729,064
4	March.....	1,934,166,081
5	April.....	1,942,266,009
6	May.....	1,949,527,662
7	June.....	1,955,316,991
8	July.....	1,964,625,815
9	August.....	1,971,372,265
10	September.....	1,975,517,789
11	October.....	1,984,148,806
12	November.....	1,991,620,929
13	December.....	1,993,409,465
14	Average.....	<u>\$ 1,955,824,289</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-13	\$	4,250,084
Jan-14	\$	4,285,243
Feb-14	\$	4,320,403
Mar-14	\$	4,431,107
Apr-14	\$	4,466,267
May-14	\$	4,501,426
Jun-14	\$	4,612,131
Jul-14	\$	4,647,290
Aug-14	\$	4,679,381
Sep-14	\$	4,757,041
Oct-14	\$	4,789,131
Nov-14	\$	4,821,222
Dec-14	\$	4,498,953

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR AMORTIZATION
OF ELECTRIC UTILITY PLANT
For The Thirteen Months Ended December 31, 2014

Line No	Month	Amount
1	December, 2013.....	\$ 21,071,272
2	January, 2014.....	20,902,387
3	February.....	21,478,830
4	March.....	20,259,926
5	April.....	20,394,559
6	May.....	20,597,361
7	June.....	21,821,396
8	July.....	22,423,005
9	August.....	22,600,831
10	September.....	22,196,613
11	October.....	22,705,275
12	November.....	23,285,633
13	December.....	23,165,409
14	Average.....	<u><u>\$ 21,761,731</u></u>

IDAHO POWER COMPANY
CUSTOMER ADVANCES FOR CONSTRUCTION
For The Thirteen Months Ended December 31, 2014

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December, 2013.....	\$ 9,465,217
2	January, 2014.....	9,166,665
3	February.....	8,739,571
4	March.....	8,180,286
5	April.....	7,646,407
6	May.....	7,231,516
7	June.....	6,911,780
8	July.....	6,622,319
9	August.....	6,491,515
10	September.....	6,336,174
11	October.....	6,150,838
12	November.....	5,931,125
13	December.....	3,303,553
14	Average.....	<u>\$ 7,090,536</u>

IDAHO POWER COMPANY
Deferred Income Tax Balances
At 12/31/2014 and 12/31/2013

Description	December 31 2014	December 31 2013	Average Bal. (Rounded)
Deferred income taxes applicable to rate base components:			
Account 190:			
Federal NOL - Operating	0.00	28,544,014.10	14,272,007.00
Oregon NOL - Operating	0.00	247,298.85	123,649.00
Montana NOL - Operating	0.00	101,480.49	50,740.00
Construction Advances	1,016,323.70	2,059,243.55	1,537,784.00
SFAS112 - Postemployment Benefits	568,868.59	579,781.18	574,325.00
Non-VEBA Pension and Benefits	(36,571.87)	82,596.34	23,012.00
Stock Based Compensation - FAS 123R	3,782,196.52	3,532,282.12	3,657,239.00
Pension Expense-Oregon	2,488,770.50	2,204,482.60	2,346,627.00
Bridger Revenue Deferral	316,603.03	191,185.10	253,894.00
Valmy Union Pacific Contract	919,071.86	1,083,461.64	1,001,267.00
Boardman Decommission	0.00	(298,652.56)	(149,326.00)
Asset Retirement Obligation (ARO)	865,689.98	425,052.57	645,371.00
CSPP Co-Generator Overpayment	0.00	470,281.57	235,141.00
M & E Reserve	592,049.21	0.00	296,025.00
Rate Case Disallowances	2,273,740.88	2,389,578.98	2,331,660.00
Provision for Rate Refunds	0.00	155,600.05	77,800.00
VEBA - Post Retirement Benefits	10,617,384.12	9,962,465.86	10,289,925.00
Executive Deferred Comp	54,987.88	450,714.90	252,851.00
Total Account 190	23,459,114.40	52,180,867.34	37,819,991.00
Account 281 - Accelerated amortization property:			
Total Account 281 - Accelerated amortization property	0.00	0.00	0.00
Account 282 - Other property			
Depr Timing Diff - Operating	(445,161,259.06)	(419,506,494.92)	(432,333,877.00)
Depr Timing Diff - Operating (Repairs 481(a) Accrual Adj)	5,383,047.00	(4,556,338.00)	413,355.00
Valmy Capitalized Items	(121,766.00)	(198,266.00)	(160,016.00)
Total Account 282 - Other property	(439,899,978.06)	(424,261,098.92)	(432,080,538.00)
Account 283 - Other			
Royalty Income	(349,686.80)	(325,456.89)	(337,572.00)
Pension Expense	(18,934,258.97)	(20,232,517.12)	(19,583,388.00)
Bonus Deferral-Operating-Included in Rates	0.00	10,969.67	5,485.00
OPUC Grid West Loans	(924.61)	(6,472.19)	(3,698.00)
Intervenor Funding Orders	(121,343.85)	(82,837.21)	(102,091.00)
2011 LIDAR Surveys Deferral	(119,330.79)	(136,377.79)	(127,854.00)
Bennett Mtn Maint Deferral	(29,277.08)	(58,554.15)	(43,916.00)
Boardman Decommission	(484,201.36)	0.00	(242,101.00)
Delivery Accruals	19,394.99	24,527.78	21,961.00
OATT Revenue Deficiency	(112,097.87)	(381,132.46)	(246,615.00)
Langley Revenue Accrual	(350,781.44)	(331,688.23)	(341,235.00)
Reorganization Costs	0.00	(90,174.55)	(45,087.00)
Total - Account 283 - Other	(20,482,507.78)	(21,609,713.14)	(21,046,111.00)
Total Accounts (190, 281, 282, 283)	(436,923,371.44)	(393,689,944.72)	(415,306,658.00)

IDAHO POWER COMPANY
OREGON Deferred Income Tax Balances
At 12/31/2014 and 12/31/2013

Description	December 31 2014	December 31 2013	Average Bal. (Rounded)	Adjusted Average Balance (Rounded)
Deferred income taxes applicable to rate base components:				
Account 190:				
Federal NOL - Operating	0.00	28,544,014.10	14,272,007.00	14,272,007.00
Oregon NOL - Operating	0.00	247,298.85	123,649.00	123,649.00
Montana NOL - Operating	0.00	101,480.49	50,740.00	50,740.00
Construction Advances	1,016,323.70	2,059,243.55	1,537,784.00	1,537,784.00
SFAS112 - Postemployment Benefits	568,868.59	579,781.18	574,325.00	574,325.00
Non-VEBA Pension and Benefits	(36,571.87)	82,596.34	23,012.00	23,012.00
Stock Based Compensation - FAS 123R	3,782,196.52	3,532,282.12	3,657,239.00	3,657,239.00
Pension Expense-Oregon	2,488,770.50	2,204,482.60	2,346,627.00	2,346,627.00
Bridger Revenue Deferral	316,603.03	191,185.10	253,894.00	253,894.00
Valmy Union Pacific Contract	919,071.86	1,083,461.64	1,001,267.00	1,001,267.00
Boardman Decommission	0.00	(298,652.56)	(149,326.00)	(149,326.00)
Asset Retirement Obligation (ARO)	865,689.98	425,052.57	645,371.00	645,371.00
CSPP Co-Generator Overpayment	0.00	470,281.57	235,141.00	235,141.00
M & E Reserve	592,049.21	0.00	296,025.00	296,025.00
Rate Case Disallowances	2,273,740.88	2,389,578.98	2,331,660.00	2,331,660.00
Provision for Rate Refunds	0.00	155,600.05	77,800.00	77,800.00
VEBA - Post Retirement Benefits	10,617,384.12	9,962,465.86	10,289,925.00	10,289,925.00
Executive Deferred Comp	54,987.88	450,714.90	252,851.00	252,851.00
Total Account 190	23,459,114.40	52,180,867.34	37,819,991.00	37,819,991.00
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	(445,161,259.06)	(419,506,494.92)	(432,333,877.00)	(432,333,877.00)
Depr Timing Diff - Operating (Repairs 481(a) Accrual Adj	5,383,047.00	(4,556,338.00)	413,355.00	413,355.00
Valmy Capitalized Items	(121,766.00)	(198,266.00)	(160,016.00)	(160,016.00)
Total Account 282 - Other property	(439,899,978.06)	(424,261,098.92)	(432,080,538.00)	(432,080,538.00)
Account 283 - Other				
Royalty Income	(349,686.80)	(325,456.89)	(337,572.00)	(337,572.00)
Pension Expense	(18,934,258.97)	(20,232,517.12)	(19,583,388.00)	(19,583,388.00)
Bonus Deferral-Operating-Included in Rates	0.00	10,969.67	5,485.00	5,485.00
OPUC Grid West Loans	(924.61)	(6,472.19)	(3,698.00)	(3,698.00)
Intervenor Funding Orders	(121,343.85)	(82,837.21)	(102,091.00)	(102,091.00)
2011 LIDAR Surveys Deferral	(119,330.79)	(136,377.79)	(127,854.00)	(127,854.00)
Bennett Mtn Maint Deferral	(29,277.08)	(58,554.15)	(43,916.00)	(43,916.00)
Boardman Decommission	(484,201.36)	0.00	(242,101.00)	(242,101.00)
Delivery Accruals	19,394.99	24,527.78	21,961.00	21,961.00
OATT Revenue Deficiency	(112,097.87)	(381,132.46)	(246,615.00)	(246,615.00)
Langley Revenue Accrual	(350,781.44)	(331,688.23)	(341,235.00)	(341,235.00)
Reorganization Costs	0.00	(90,174.55)	(45,087.00)	(45,087.00)
Total - Account 283 - Other	(20,482,507.78)	(21,609,713.14)	(21,046,111.00)	(21,046,111.00)
Total Deferred Income Taxes Applicable to Rate Base Components	(436,923,371.44)	(393,689,944.72)	(415,306,658.00)	(415,306,658.00)

IDAHO POWER COMPANY
FUEL STOCK INVENTORY
For The Thirteen Months Ended December 31, 2014

Line No	Month	(1) Bridger Steam Plant Coal	(2) Bridger Steam Plant Oil	(3) Boardman Steam Plant Coal	(4) Boardman Steam Plant Oil	(5) Valmy Steam Plant Coal	(6) Valmy Steam Plant Oil	(7) Salmon Diesel	(8) Danskin/ Langely Gulch Bennett Mtn Natural Gas	(9) Total
1	December, 2013.....	\$ 24,094,450	\$ 717,565	\$ 2,311,252	\$ 61,024	\$ 13,491,505	\$ 215,356	\$ 26,819	\$ 628,353	\$ 41,546,324
2	January, 2014.....	24,355,811	712,739	2,305,055	107,672	8,616,890	234,451	26,819	185,476	36,544,913
3	February.....	17,565,454	917,906	2,325,044	98,351	7,971,845	203,781	46,548	220,866	29,349,795
4	March.....	19,209,306	830,995	2,654,937	62,949	12,193,116	114,058	46,548	64,978	35,176,887
5	April.....	21,055,552	818,112	3,421,179	60,201	15,682,847	172,722	44,163	64,978	41,319,754
6	May.....	22,197,880	884,305	4,109,480	40,938	18,392,689	178,021	44,163	205,988	46,053,464
7	June.....	20,444,815	921,915	4,755,778	107,010	16,941,621	201,545	43,116	632,392	44,048,192
8	July.....	22,107,307	784,000	4,860,569	82,680	16,985,903	160,244	41,537	437,044	45,459,284
9	August.....	21,970,198	808,608	4,838,051	65,478	15,117,024	125,322	41,537	554,573	43,520,791
10	September.....	23,201,231	829,978	4,212,330	55,896	15,655,200	93,381	40,884	643,263	44,732,163
11	October.....	25,178,906	790,498	4,362,506	127,675	17,747,884	133,755	39,811	613,469	48,994,504
12	November.....	23,417,901	685,166	4,250,403	108,998	21,977,422	64,009	39,811	431,622	50,975,332
13	December.....	23,823,954	658,643	3,484,123	78,015	26,536,838	101,572	39,811	447,525	55,170,481
14	Average.....	<u>\$ 22,201,751</u>	<u>\$ 796,956</u>	<u>\$ 3,683,901</u>	<u>\$ 81,299</u>	<u>\$ 15,946,983</u>	<u>\$ 153,709</u>	<u>\$ 40,121</u>	<u>\$ 394,656</u>	<u>\$ 43,299,376</u>

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For The Thirteen Months Ended December 31, 2014

Line No	Month	(1) Account 154	(2) Account 163	(3) Total
1	December, 2013.....	\$ 49,267,705	\$ 4,375,589	\$ 53,643,294
2	January, 2014.....	49,329,173	4,607,888	53,937,061
3	February.....	50,115,267	4,685,115	54,800,382
4	March.....	50,445,867	4,882,436	55,328,303
5	April.....	51,327,877	5,006,639	56,334,516
6	May.....	51,847,905	5,235,908	57,083,813
7	June.....	50,521,663	4,794,086	55,315,749
8	July.....	50,731,566	5,187,705	55,919,271
9	August.....	50,425,535	5,224,520	55,650,055
10	September.....	50,638,993	5,383,902	56,022,895
11	October.....	50,105,377	5,365,153	55,470,530
12	November.....	50,351,662	5,488,595	55,840,257
13	December.....	50,305,479	5,098,760	55,404,239
14	Average.....	<u>\$ 50,416,467</u>	<u>\$ 5,025,869</u>	<u>\$ 55,442,336</u>

IDAHO POWER COMPANY
PREPAYMENTS
For The Thirteen Months Ended December 31, 2014

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December, 2013.....	\$ 15,204,045
2	January, 2014.....	14,556,577
3	February.....	14,351,566
4	March.....	14,650,684
5	April.....	13,499,247
6	May.....	18,241,159
7	June.....	17,596,672
8	July.....	16,886,577
9	August.....	17,603,260
10	September.....	12,840,187
11	October.....	15,851,728
12	November.....	11,247,927
13	December.....	18,355,589
14	Average.....	<u>\$ 15,452,709</u>

IDAHO POWER COMPANY
OTHER DEFERRED PROGRAMS
For The Twelve Months Ended December 31, 2014

Line No	Program	(1) Amount
	Idaho Public Utilities Commission:	
	Account 186	
1	American Falls Bond Refinancing - (IPUC Order 28880)	\$ 635,939
	Account 182	
2	LiDAR Survey - (IPUC Order 32426)	305,233
3	Bennet Mountain Maintenance - (IPUC Order 32426)	74,887
	Oregon Public Utilities Commission:	
	Account 182	
4	Grid West Loans - (OPUC Order 06-483)	2,365
5	CUB Fund Grant - (OPUC Order 13-001)	34,665
6	CUB Fund Grant - (OPUC Order 13-289)	7,830
7	CUB Fund Grant - (OPUC Order 13-313)	2,586
8	CUB Fund Grant - (OPUC Order 11-437)	13,287
9	CUB Fund Grant - (OPUC Order 12-008)	37,457
10	CUB Fund Grant - (OPUC Order 14-011)	8,916
11	CUB Fund Grant - (OPUC Order 14-010)	32,094
12	CUB Fund Grant - (OPUC Order 14-228)	11,811
13	CUB Fund Grant - (OPUC Order 14-277)	4,154
14	CUB Fund Grant - (OPUC Order 13-468)	5,212
15	CUB Fund Grant - (OPUC Order 14-172)	8,690
16	CUB Fund Grant - (OPUC Order 12-336)	6,300
17	CUB Fund Grant - (OPUC Order 12-464)	3,557
18	Intervenor Funding - CUB (OPUC Order 12-113)	2,602
19	Intervenor Funding - CUB (OPUC Order 12-115)	28,599
20	SFAS 87 Capitalized Pension - (OPUC Order 10-064)	2,750,366
	Account 254	
21	Jim Bridger Plant End-of-Life Depreciation - (OPUC Order 12-296)	(809,830)
22	Total	<u>\$ 3,166,720</u>

IDAHO POWER COMPANY
 IERCo - SUBSIDIARY RATE BASE COMPONENTS
 For The Thirteen Months Ended December 31, 2014

Line No	Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Receivable from Subsidiary	(4) Notes Payable to Subsidiary	(5) Total
1	December, 2013....	\$ 91,384,572	\$ 1,306,535	\$ -	\$ (13,264,181)	\$ 79,426,926
2	January, 2014.....	92,407,189	1,298,705	-	(14,611,930)	79,093,964
3	February.....	91,959,073	1,297,137	-	(16,012,324)	77,243,886
4	March.....	92,196,007	1,293,473	-	(14,933,021)	78,556,459
5	April.....	92,680,265	1,287,541	-	(14,349,326)	79,618,480
6	May.....	92,778,023	1,285,543	-	(12,698,265)	81,365,301
7	June.....	92,665,917	1,281,401	-	(12,038,177)	81,909,141
8	July.....	94,771,795	1,272,659	-	(12,285,358)	83,759,096
9	August.....	95,522,884	1,268,302	-	(16,830,661)	79,960,525
10	September.....	96,091,439	1,262,960	-	(17,023,229)	80,331,170
11	October.....	96,903,028	1,255,675	-	(16,348,244)	81,810,459
12	November.....	83,274,689	1,245,761	-	(1,173,607)	83,346,843
13	December.....	83,477,460	1,241,610	2,053,198	-	86,772,268
14	Average.....	<u>\$ 92,008,642</u>	<u>\$ 1,276,716</u>	<u>\$ 157,938</u>	<u>\$ (12,428,333)</u>	<u>\$ 81,014,963</u>

IDAHO POWER COMPANY

2014 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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	1,122,280,980	0	1,122,280,980	(75,715,268)	1,046,565,712
Sales for Resale	0	0	0	0	0
Opportunity Sales	77,164,887	0	77,164,887	6,452,713	83,617,600
Other Operating Revenues	78,195,110	(26,143,920)	52,051,190	0	52,051,190
Total Operating Revenue	1,277,640,977	(26,143,920)	1,251,497,057	(69,262,555)	1,182,234,502
OPERATING EXPENSES					
Operation & Maintenance Expense	848,564,839	25,465,785	874,030,624	(129,271,201)	744,759,424
Depreciation Expense	125,740,568	0	125,740,568	2,500,237	128,240,805
Amortization Expense	6,986,000	186,382	7,172,382	(87,983)	7,084,399
Accretion Expense	309,716	0	309,716	0	309,716
Taxes Other Than Income Taxes	31,748,230	0	31,748,230	584,806	32,333,036
Regulatory Debits/Credits	73,651	0	73,651	0	73,651
Provision for Deferred Income Taxes	18,126,120	25,017,284	43,143,404	(851,526)	42,291,878
Investment Tax Credit Adjustment	41,511	0	41,511	0	41,511
Federal Income Tax	(7,413,734)	(39,077,767)	(46,491,500)	19,603,712	(26,887,788)
State Income Taxes	6,908,583	(2,796,264)	4,112,319	3,575,145	7,687,464
Total Operating Expenses	1,031,085,485	8,795,420	1,039,880,905	(103,946,810)	935,934,095
OPERATING NET INCOME	246,555,491	(34,939,340)	211,616,151	34,684,255	246,300,406
Add: IERCO Operating Income	7,092,887	0	7,092,887	0	7,092,887
CONSOLIDATED OPERATING INCOME	253,648,378	(34,939,340)	218,709,038	34,684,255	253,393,293
RATE OF RETURN EARNED	8.578%		7.422%		8.616%

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

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	50,867,960	0	50,867,960	(4,787,231)	46,080,729
Sales for Resale	0	0	0	0	0
Opportunity Sales	3,423,845	0	3,423,845	258,347	3,682,192
Other Operating Revenues	3,780,975	(1,552,896)	2,228,079	(14,587)	2,213,492
Total Operating Revenue	58,072,780	(1,552,896)	56,519,884	(4,543,471)	51,976,413
OPERATING EXPENSES					
Operation & Maintenance Expense	39,001,506	(1,524,059)	37,477,447	(5,030,718)	32,446,729
Depreciation Expense	5,447,605	0	5,447,605	67,240	5,514,845
Amortization Expense	298,348	7,943	306,291	(6,165)	300,126
Accretion Expense	13,462	0	13,462	0	13,462
Taxes Other Than Income Taxes	2,181,252	0	2,181,252	(59,699)	2,121,553
Regulatory Debits/Credits	73,651	0	73,651	0	73,651
Provision for Deferred Income Taxes	771,979	1,324,690	2,096,669	(293,790)	1,802,879
Investment Tax Credit Adjustment	1,776	0	1,776	(12)	1,764
Federal Income Tax	(367,485)	(1,474,101)	(1,841,586)	701,825	(1,139,761)
State Income Taxes	282,797	(77,156)	205,641	123,225	328,866
Total Operating Expenses	47,704,891	(1,742,683)	45,962,208	(4,498,094)	41,464,115
OPERATING NET INCOME	10,367,888	189,787	10,557,675	(45,377)	10,512,298
Add: IERCO Operating Income	314,715	0	314,715	(2,372)	312,343
CONSOLIDATED OPERATING INCOME	10,682,603	189,787	10,872,390	(47,749)	10,824,641
RATE OF RETURN EARNED	8.393%		8.582%		8.620%
IMPLIED RETURN ON EQUITY	10.993%		11.348%		11.419%

COST OF CAPITAL - DEC 31, 2014	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	46.751%	5.432%	2.540%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	53.249%	9.900%	5.272%
Total	100.000%		7.811%

**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	\$44,810	\$15,659	\$2,823	\$26,328
DSM Rider Removal	(\$1,597,741)	(\$558,330)	(\$100,658)	(\$938,753)
Allocator Impacts	\$35	\$12	\$2	\$21
Total	(\$1,552,896)	(\$542,659)	(\$97,832)	(\$912,405)
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$1,597,741)	(\$558,330)	(\$100,658)	(\$938,753)
Employee Incentive	(\$652,090)	(\$227,873)	(\$41,082)	(\$383,136)
Other O&M - Account #416	\$50,435	\$17,624	\$3,177	\$29,633
CSPP Adjustment	\$834,665	\$291,673	\$52,584	\$490,407
Advertising	(\$31,667)	(\$11,066)	(\$1,995)	(\$18,606)
Allocator Impacts	(\$127,660)	(\$44,611)	(\$8,043)	(\$75,007)
Total	(\$1,524,059)	(\$532,582)	(\$96,016)	(\$895,461)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	\$7,959	\$2,781	\$501	\$4,676
Allocator Impacts	(\$16)	(\$6)	(\$1)	(\$10)
Total	\$7,943	\$2,776	\$500	\$4,667
Taxes Other Than Income Taxes				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Interest Expense				
Long-Term Synchronization	\$156,738	\$54,772	\$9,874	\$92,091
Allocator Impacts	(\$4,927)	(\$1,722)	(\$310)	(\$2,895)
Total	\$151,811	\$53,050	\$9,564	\$89,197
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	(\$2,655,165)	(\$927,847)	(\$167,275)	(\$1,560,043)
Allocator Impacts	(\$1,015,087)	(\$354,722)	(\$63,950)	(\$596,415)
Total	(\$3,670,252)	(\$1,282,568)	(\$231,226)	(\$2,156,458)
NET TOTAL	(\$3,858,843)	(\$1,348,472)	(\$243,107)	(\$2,267,264)

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	(\$4,787,231)	(\$1,641,074)	(\$301,596)	(\$2,844,562)
Normalized Opportunity	\$258,347	\$88,562	\$16,276	\$153,509
Allocator Impacts	(\$14,587)	(\$5,000)	(\$919)	(\$8,667)
Total	(\$4,543,471)	(\$1,557,512)	(\$286,239)	(\$2,699,720)
LESS:				
O&M Expenses				
Annualized Operating Payroll	(\$17,916)	(\$6,142)	(\$1,129)	(\$10,646)
Annualized P/R Related Adj	(\$637)	(\$218)	(\$40)	(\$379)
Removal of #557 Amortization	(\$2,210,445)	(\$757,745)	(\$139,258)	(\$1,313,441)
Normalized Power Supply	(\$2,595,370)	(\$889,699)	(\$163,508)	(\$1,542,163)
Revenue Sensitive Adj	(\$19,551)	(\$6,702)	(\$1,232)	(\$11,617)
Allocator Impacts	(\$186,798)	(\$64,035)	(\$11,768)	(\$110,995)
Total	(\$5,030,718)	(\$1,724,541)	(\$316,935)	(\$2,989,241)
Depreciation Expense				
Annualizing Adj	\$108,321	\$37,133	\$6,824	\$64,364
Allocator Impacts	(\$41,080)	(\$14,082)	(\$2,588)	(\$24,410)
Total	\$67,240	\$23,050	\$4,236	\$39,954
Amortization Expense				
Annualizing Adjustment	(\$3,757)	(\$1,288)	(\$237)	(\$2,233)
Allocator Impacts	(\$2,408)	(\$825)	(\$152)	(\$1,431)
Total	(\$6,165)	(\$2,113)	(\$388)	(\$3,663)
Taxes Other Than Income Taxes				
Hydro KWH Tax	\$22,996	\$7,883	\$1,449	\$13,664
Revenue Sensitive Adj	(\$74,540)	(\$25,552)	(\$4,696)	(\$44,292)
Allocator Impacts	(\$8,156)	(\$2,796)	(\$514)	(\$4,846)
Total	(\$59,699)	(\$20,465)	(\$3,761)	(\$35,473)
Interest Expense				
Long-Term Synchronization	(\$6,960)	(\$2,386)	(\$438)	(\$4,136)
Allocator Impacts	(\$26,667)	(\$9,141)	(\$1,680)	(\$15,845)
Total	(\$33,627)	(\$11,527)	(\$2,119)	(\$19,981)
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$113,450	\$38,891	\$7,147	\$67,412
Allocator Impacts	\$961,165	\$329,490	\$60,553	\$571,122
Total	\$1,074,615	\$368,380	\$67,701	\$638,534
NET TOTAL	\$1,594,113	\$546,465	\$100,429	\$947,218

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2014

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds	(\$27,153,830)	(\$1,597,741)
DSM Revenues - IPUC Order		
Other Operating Revenues - Account #415	\$1,009,910	\$44,810
Power Solutions, Water Mgmt, Etc.		
Allocator Impacts	\$0	\$35
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$26,143,920)	(\$1,552,896)

TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales	(\$75,715,268)	(\$4,787,231)
Ordered Weather Normalization and Rate Annualization		
Normalization/Annualization of Firm Wholesale Sales	\$0	\$0
Ordered Weather Normalization and Rate Annualization		
Normalization of Opportunity Sales	\$6,452,713	\$258,347
Ordered Sales Normalization		
Allocator Impacts	\$0	(\$14,587)
TOTAL TYPE II ADJUSTMENTS	(\$69,262,555)	(\$4,543,471)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2014

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral	\$48,103,924	\$0
Removal of deferred power supply expenses as directed by OPUC Staff		
Advertising	(\$715,383)	(\$31,667)
Standard Removal of Non-Allowable Advertising Expenses		
DSM Rider Funds	(\$27,153,830)	(\$1,597,741)
DSM Rider Expenses - IPUC Order		
Cogeneration & Small Power Production	\$18,825,739	\$834,665
Difference Between Actual CSPP Costs And Costs Using Oregon Methodology		
Annualized Incentive Pay Adjustment	(\$14,731,324)	(\$652,090)
Removal of Incentive Pay: 100% Officers; 50% Other Employees		
Allocator Impacts	\$0	(\$127,660)
Effect of Other Allocators		
Other Operating O&M - Account #416	\$1,136,669	\$50,435
Power Solutions, Water Mgmt, Etc.		
TOTAL TYPE I ADJUSTMENTS	\$25,465,794	(\$1,524,059)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2014

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply	(\$58,493,140)	(\$2,595,370)
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
Removal of #557 Amortization Expense	(\$70,339,377)	(\$2,210,445)
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	(\$19,551)	(\$19,551)
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	(\$404,740)	(\$17,916)
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	(\$14,394)	(\$637)
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	(\$186,798)
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$129,271,202)	(\$5,030,718)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2014

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$2,500,237	\$108,321
Annualized December Costs Compared to Actual Costs		
Allocator Impacts	\$0	(\$41,080)
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$2,500,237	\$67,240

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2014

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	(\$16)
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	\$186,382	\$7,959
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	\$186,382	\$7,943

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$87,983)	(\$3,757)
Annualized December Costs Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	(\$2,408)
TOTAL TYPE II ADJUSTMENTS	(\$87,983)	(\$6,165)

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2014

	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, 2014

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

TYPE II ADJUSTMENTS		
Revenue Sensitive Adjustments	(\$74,540)	(\$74,540)
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
Hydro KWH Tax	\$518,280	\$22,996
Normalizing Adjustment for Hydro Generation		
Irrigation PIC	\$141,066	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	(\$8,156)
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	\$584,806	(\$59,699)

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2014

	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, 2014

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	\$25,017,284	\$1,065,469
Allocator Impacts Effect of Other Allocators	\$0	\$259,221
TOTAL TYPE I ADJUSTMENTS	\$25,017,284	\$1,324,690

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$851,526)	(\$41,382)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	(\$252,408)
TOTAL TYPE II ADJUSTMENTS	(\$851,526)	(\$293,790)

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2014

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

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Investment Tax Credit Implications	\$0	\$0
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	(\$12)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$12)

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2014

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	\$3,641,521	\$156,738
Allocator Impacts Effect of Other Allocators, Primarily Working Cash Allowance	\$0	(\$4,927)
TOTAL TYPE I ADJUSTMENTS	\$3,641,521	\$151,811

TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	(\$161,911)	(\$6,960)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance	\$0	(\$26,667)
TOTAL TYPE II ADJUSTMENTS	(\$161,911)	(\$33,627)

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2014

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	(\$62,631,936)	(\$2,655,165)
Allocator Impacts	\$0	(\$1,015,087)
TOTAL TYPE I ADJUSTMENTS	(\$62,631,936)	(\$3,670,252)

TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	\$2,412,254	\$113,450
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	\$961,165
TOTAL TYPE II ADJUSTMENTS	\$2,412,254	\$1,074,615

IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2014

	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	(\$2,372)
Effect of Allocators		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$2,372)

IDAHO POWER COMPANY

2014 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

SECTION C

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

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

TOTAL SYSTEM

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	5,140,086,037	0	5,140,086,037	0	5,140,086,037
Less: Accumulated Depreciation	1,955,824,289	0	1,955,824,289	1,250,117	1,957,074,406
Amortization of Other Utility Plant	21,761,730	0	21,761,730	(43,992)	21,717,738
Net Electric Plant in Service	3,162,500,017	0	3,162,500,017	(1,206,125)	3,161,293,892
Less: Customer Advances	7,090,536	0	7,090,536	0	7,090,536
Accumulated Deferred Income Taxes	415,306,658	(32,897)	415,273,761	(425,763)	414,847,998
Net Electric Plant Investment	2,740,102,823	32,897	2,740,135,720	(780,362)	2,739,355,358
Add: Fuel Inventory	43,299,376	(11,055,052)	32,244,324	0	32,244,324
Materials and Supplies	55,442,336	0	55,442,336	0	55,442,336
Prepaid Items	0	0	0	0	0
Working Cash Allowance	33,942,594	1,018,631	34,961,225	(5,170,848)	29,790,377
Conservation & Other Deferred Programs	3,166,720	0	3,166,720	0	3,166,720
Net Electric Rate Base	2,875,953,849	(10,003,524)	2,865,950,325	(5,951,210)	2,859,999,115
IERCO Rate Base	81,014,963	0	81,014,963	0	81,014,963
Total Combined Rate Base	2,956,968,812	(10,003,524)	2,946,965,288	(5,951,210)	2,941,014,078

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	219,933,950	0	219,933,950	(1,545,834)	218,388,116
Less: Accumulated Depreciation	85,553,510	0	85,553,510	(531,093)	85,022,417
Amortization of Other Utility Plant	928,173	0	928,173	(9,787)	918,386
Net Electric Plant in Service	133,452,266	0	133,452,266	(1,004,953)	132,447,313
Less: Customer Advances	41,459	0	41,459	0	41,459
Accumulated Deferred Income Taxes	17,734,921	37,454	17,772,375	(146,781)	17,625,594
Net Electric Plant Investment	115,675,887	(37,454)	115,638,433	(858,172)	114,780,260
Add: Fuel Inventory	1,921,215	(490,518)	1,430,697	(10,783)	1,419,914
Materials and Supplies	2,375,140	0	2,375,140	(15,218)	2,359,922
Prepaid Items	0	0	0	0	0
Working Cash Allowance	1,560,060	(60,962)	1,499,098	(201,229)	1,297,869
Conservation & Other Deferred Programs	2,146,561	0	2,146,561	(242)	2,146,319
Net Electric Rate Base	123,678,864	(588,935)	123,089,929	(1,085,644)	122,004,285
IERCO Rate Base	3,594,675	0	3,594,675	(27,093)	3,567,582
Total Combined Rate Base	127,273,538	(588,935)	126,684,604	(1,112,737)	125,571,867

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2014

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$1,545,834)
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$1,545,834)

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2014

	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	\$1,250,117	\$54,684
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	(\$585,777)
TOTAL TYPE II ADJUSTMENTS	\$1,250,117	(\$531,093)

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2014

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$43,992)	(\$1,876)
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	(\$7,911)
TOTAL TYPE II ADJUSTMENTS	(\$43,992)	(\$9,787)

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2014

	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, 2014

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	(\$32,897)	(\$1,405)
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$38,859
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$32,897)	\$37,454

TYPE II ADJUSTMENTS		
Cumulative Impacts	(\$425,763)	(\$18,221)
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	(\$128,560)
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$425,763)	(\$146,781)

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2014

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment Commission-Ordered Adjustment To Allowed Inventory	(\$11,055,052)	(\$490,518)
Allocator Impacts Effect of Allocators	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	(\$11,055,052)	(\$490,518)

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$10,783)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$10,783)

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2014

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$15,218)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$15,218)

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2014

	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, 2014

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses	\$1,018,631	\$46,818
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	(\$107,780)
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$1,018,631	(\$60,962)

TYPE II ADJUSTMENTS		
Change in O&M Expenses	(\$5,170,848)	(\$221,720)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	\$20,491
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$5,170,848)	(\$201,229)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2014

	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	(\$242)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$242)

**IDAHO POWER COMPANY
 IERCO Rate Base
 Summary
 For the Twelve Months Ended December 31, 2014**

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$27,093)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$27,093)

IDAHO POWER COMPANY

2014 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2014 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 DESCRIPTION	7 ALLOC/ SOURCE	7 TOTAL SYSTEM	7 IDAHO IPUC	7 OREGON OPUC
87 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
88				
89 INTANGIBLE PLANT				
90 301 - ORGANIZATION	P101P	5,703	5,459	244
91 302 - FRANCHISES & CONSENTS	D10	29,399,482	28,146,588	1,252,895
92 303 - MISCELLANEOUS	P101P	30,506,173	29,200,845	1,305,328
93				
94 TOTAL INTANGIBLE PLANT		59,911,359	57,352,892	2,558,467
95				
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	979,097,750	937,372,300	41,725,450
98 330-336 / HYDRAULIC PRODUCTION	D10	747,414,797	715,562,800	31,851,997
99 340-346 / OTHER PRODUCTION	D10	553,982,061	530,373,437	23,608,624
100				
101 TOTAL PRODUCTION PLANT		2,280,494,608	2,183,308,537	97,186,071
102				
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	36,102,619	34,564,062	1,538,557
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		36,102,619	34,564,062	1,538,557
108				
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	71,124,912	68,093,837	3,031,075
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		71,125,570	68,093,837	3,031,733
113				
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	397,304,504	380,372,886	16,931,618
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		397,416,097	380,447,985	16,968,112

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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	166,035,366	158,959,565	7,075,800
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		166,035,366	158,959,565	7,075,800
124					
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	133,575,529	127,883,045	5,692,485
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		133,609,371	127,883,045	5,726,326
129					
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	191,003,249	182,863,411	8,139,837
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		191,029,744	182,864,600	8,165,144
134					
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	373,635	16,632
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	373,635	16,632
139					
140	TOTAL TRANSMISSION PLANT		995,709,034	953,186,729	42,522,305

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	5,131,808	5,008,950	122,858
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	33,277,641	31,697,944	1,579,697
147 362 / STATION EQUIPMENT	ACCT362	200,005,926	193,114,732	6,891,194
148 364 / POLES, TOWERS & FIXTURES	DA364	238,077,034	219,802,935	18,274,099
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	126,910,762	118,361,401	8,549,361
150 366 / UNDERGROUND CONDUIT	DA366	46,557,138	45,890,685	666,453
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	210,940,052	207,832,566	3,107,486
152 368 / LINE TRANSFORMERS	D60	481,812,491	462,945,939	18,866,552
153 369 / SERVICES	DA369	57,397,667	54,534,953	2,862,714
154 370 / METERS	ACCT370	75,682,601	73,096,943	2,585,658
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,906,899	2,678,364	228,534
156 373 / STREET LIGHTING SYSTEMS	DA373	4,530,676	4,322,325	208,351
157				
158 TOTAL DISTRIBUTION PLANT		1,483,230,693	1,419,287,737	63,942,956
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	16,810,568	16,091,261	719,307
162 390 / STRUCTURES & IMPROVEMENTS	PTD	104,701,876	100,221,790	4,480,086
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	43,468,014	41,608,062	1,859,952
164 392 / TRANSPORTATION EQUIPMENT	PTD	69,187,515	66,227,052	2,960,463
165 393 / STORES EQUIPMENT	PTD	1,958,192	1,874,403	83,789
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	7,441,808	7,123,381	318,427
167 395 / LABORATORY EQUIPMENT	PTD	12,711,649	12,167,731	543,918
168 396 / POWER OPERATED EQUIPMENT	PTD	13,117,107	12,555,839	561,268
169 397 / COMMUNICATIONS EQUIPMENT	PTD	45,626,792	43,674,468	1,952,324
170 398 / MISCELLANEOUS EQUIPMENT	PTD	5,716,821	5,472,204	244,617
171				
172 TOTAL GENERAL PLANT		320,740,343	307,016,191	13,724,152
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,140,086,037	4,920,152,087	219,933,950
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	533,089,913	510,371,633	22,718,280
180 330-336 / HYDRAULIC PRODUCTION	L 98	384,326,976	367,948,412	16,378,565
181 340-346 / OTHER PRODUCTION	L 99	64,533,919	61,783,727	2,750,192
182 TOTAL PRODUCTION PLANT		981,950,808	940,103,772	41,847,036
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	6,991,619	6,693,663	297,956
186 352 / STRUCTURES & IMPROVEMENTS	L 112	24,226,727	23,194,061	1,032,666
187 353 / STATION EQUIPMENT	L 117	108,514,068	103,880,942	4,633,126
188 354 / TOWERS & FIXTURES	L 123	49,249,693	47,150,857	2,098,836
189 355 / POLES & FIXTURES	L 128	55,912,703	53,516,357	2,396,347
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	60,776,063	58,178,325	2,597,738
191 359 / ROADS & TRAILS	L 138	268,092	256,667	11,425
192 TOTAL TRANSMISSION PLANT		305,938,966	292,870,871	13,068,095
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	15,392	15,024	368
196 361 / STRUCTURES & IMPROVEMENTS	L 146	10,074,572	9,596,330	478,242
197 362 / STATION EQUIPMENT	L 147	53,890,635	52,033,836	1,856,799
198 364 / POLES, TOWERS & FIXTURES	L 148	126,390,467	116,689,103	9,701,364
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	48,141,069	44,898,040	3,243,030
200 366 / UNDERGROUND CONDUIT	L 150	14,645,386	14,435,741	209,645
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	79,301,445	78,133,207	1,168,238
202 368 / LINE TRANSFORMERS	L 152	155,572,514	149,480,690	6,091,824
203 369 / SERVICES	L 153	40,556,529	38,533,769	2,022,761
204 370 / METERS	L 154	21,332,268	20,603,462	728,806
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,968,343	1,813,596	154,747
206 373 / STREET LIGHTING SYSTEMS	L 156	3,559,035	3,395,366	163,668
207 TOTAL DISTRIBUTION PLANT		555,447,656	529,628,164	25,819,492
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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	26,967,544	25,813,630	1,153,914
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	19,478,895	18,645,413	833,482
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,855,286	22,834,542	1,020,743
216 393 / STORES EQUIPMENT	L 165	681,861	652,685	29,176
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	2,962,844	2,836,066	126,777
218 395 / LABORATORY EQUIPMENT	L 167	6,080,581	5,820,399	260,182
219 396 / POWER OPERATED EQUIPMENT	L 168	4,694,007	4,493,155	200,852
220 397 / COMMUNICATIONS EQUIPMENT	L 169	19,088,732	18,271,945	816,787
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,713,022	2,596,935	116,087
222 TOTAL GENERAL PLANT		106,522,771	101,964,771	4,558,001
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		1,949,860,202	1,864,567,578	85,292,623
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,964,087	5,703,200	260,887
228 TOTAL ACCUM PROVISION DEPRECIATION		1,955,824,289	1,870,270,779	85,553,510
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	8,757,445	8,383,465	373,980
232 HYDRAULIC PRODUCTION	L 98	13,004,285	12,450,092	554,194
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		21,761,730	20,833,557	928,173
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		1,977,586,019	1,891,104,336	86,481,683
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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		3,162,500,017	3,029,047,751	133,452,266
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	7,090,536	7,049,077	41,459
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		7,090,536	7,049,077	41,459
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,537,784)	(1,528,792)	(8,992)
251 OTHER	LABOR	(36,282,207)	(34,637,293)	(1,644,914)
252 TOTAL ACCOUNT 190		(37,819,991)	(36,166,085)	(1,653,906)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	432,080,538	413,592,253	18,488,285
255 283 / OTHER	P101P	21,046,111	20,145,569	900,542
256 TOTAL ACCUM DEFERRED INCOME TAXES		415,306,658	397,571,737	17,734,921
257				
258 NET ELECTRIC PLANT IN SERVICE		2,740,102,823	2,624,426,937	115,675,887
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	43,299,376	41,378,161	1,921,215
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	16,970,312	16,247,101	723,211
264 TRANSMISSION - GENERAL	L 139	11,220,088	10,740,928	479,160
265 DISTRIBUTION - GENERAL	L 158	20,811,662	19,914,459	897,203
266 OTHER - UNCLASSIFIED	L 174	6,440,274	6,164,708	275,566
267 TOTAL ACCOUNT 154		55,442,336	53,067,196	2,375,140
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	33,942,594	32,382,533	1,560,060
277				
278 TOTAL WORKING CAPITAL		132,684,306	126,827,890	5,856,416
279				
280 NET ELECTRIC PLANT IN SERVICE		2,872,787,129	2,751,254,827	121,532,302

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		2,872,787,129	2,751,254,827	121,532,302
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 GRANT - OPUC ORDERS 10-406, 11-011, 11-437	CODA	176,559	0	176,559
305 AM. FALLS BOND REFINANCE	D10	635,939	608,838	27,101
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	2,750,366	0	2,750,366
307 CUSTOM EFFICIENCY INCENTIVE - IPUC ORDER 32245	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	305,233	305,233	0
309 BENNETT MOUNTAIN MAINTENANCE - IPUC ORDER 32426	CIDA	74,887	74,887	0
310 INTERVENOR FUNDING	CIDA	31,201	31,201	0
311 GRID WEST - OPUC ORDER 06-483	CODA	2,365	0	2,365
312 FERC - GRID WEST	D11	0	0	0
313 TOTAL OTHER REGULATORY ASSETS		3,976,550	1,020,159	2,956,391
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(809,830)	0	(809,830)
316 TOTAL DEFERRED PROGRAMS		3,166,720	1,020,159	2,146,561
317				
318 DEVELOPMENT OF IERCO RATE BASE				
319 INVESTMENT IN IERCO	E10	92,008,642	87,926,172	4,082,470
320 PREPAID COAL ROYALTIES	E10	1,276,716	1,220,067	56,649
321 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(12,270,395)	(11,725,951)	(544,444)
322 TOTAL SUBSIDIARY RATE BASE		81,014,963	77,420,288	3,594,675
323				
324 TOTAL COMBINED RATE BASE		2,956,968,812	2,829,695,274	127,273,538

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2014**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
325 ***TABLE 4 - OPERATING REVENUES***				
326 OPERATING REVENUES				
327 FIRM ENERGY SALES				
328 440-448 / RETAIL	RETREV	1,122,280,980	1,071,413,020	50,867,960
329 447/ FIRM SALES FOR RESALE	E10	0	0	0
330 447/ SYSTEM OPPORTUNITY SALES	E10	77,164,887	73,741,042	3,423,845
331 TOTAL SALES OF ELECTRICITY		1,199,445,867	1,145,154,062	54,291,805
332				
333 OTHER OPERATING REVENUES				
334 415 / MERCHANDISING REVENUES	E10	0	0	0
335				
336 449 / OATT TARIFF REFUND				
337 NETWORK	D11	84,434	80,836	3,598
338 POINT-TO-POINT	D11	272,343	260,736	11,606
339 TOTAL ACCOUNT 449		356,777	341,572	15,204
340				
341 451 / MISCELLANEOUS SERVICE REVENUES	DA451	3,780,239	3,696,703	83,536
342				
343 454 / RENTS FROM ELECTRIC PROPERTY				
344 SUBSTATION EQUIPMENT	L 117	10,695,291	10,238,644	456,647
345 TRANSFORMER RENTALS	L 152	17,330	16,651	679
346 LINE RENTALS	D11	2,124,910	2,034,354	90,556
347 COGENERATION	L 481	1,024,155	978,748	45,407
348 DARK FIBER PROJECT	CIDA	409,600	409,600	0
349 POLE ATTACHMENTS	L 148	1,544,475	1,425,926	118,549
350 FACILITIES CHARGES	DA454	7,260,655	6,879,468	381,187
351 OTHER RENTALS	L 101	618,876	592,502	26,374
352 MISCELLANEOUS	L 172	0	0	0
353 TOTAL ACCOUNT 454		23,695,292	22,575,893	1,119,399
354				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 <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	6,206,654	5,942,150	264,504
357 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	809,171	777,486	31,685
358 TRANSMISSION - POINT-TO-POINT	D11	15,612,092	14,946,764	665,328
359 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
360 PHOTOVOLTAIC STATION SERVICE	L 158	180	172	8
361 DSM RIDER FUNDS	DARIDER	27,153,830	25,556,089	1,597,741
362 STANDBY SERVICE CHARGE	CIDA	497,427	497,427	0
363 SIERRA PACIFIC USAGE CHARGE	E10	2,668	2,550	118
364 BPA - OTHER REVENUE	D10	0	0	0
365 ANTELOPE	L 506	73,824	70,671	3,153
366 MISCELLANEOUS	PTD	6,956	6,658	298
367 TOTAL ACCOUNT 456		50,362,802	47,799,967	2,562,835
368				
369 TOTAL OTHER OPERATING REVENUES		78,195,110	74,414,135	3,780,975
370				
371 TOTAL OPERATING REVENUES		1,277,640,977	1,219,568,197	58,072,780

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2014

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	1,376,709	1,318,039	58,670
377 501 / FUEL	E10	156,172,175	149,242,737	6,929,438
378				
379 502 / STEAM EXPENSES				
380 LABOR	D10	0	0	0
381 OTHER	E10	8,741,266	8,353,412	387,854
382 TOTAL ACCOUNT 502		8,741,266	8,353,412	387,854
383 505 / ELECTRIC EXPENSES				
384 LABOR	D10	0	0	0
385 OTHER	E10	1,599,507	1,528,536	70,971
386 TOTAL ACCOUNT 505		1,599,507	1,528,536	70,971
387 506 / MISCELLANEOUS EXPENSES	D10	9,598,724	9,189,663	409,061
388 507 / RENTS	L 97	530,520	507,911	22,609
389 TOTAL STEAM OPERATION EXPENSES		178,018,901	170,140,297	7,878,604
390				
391 MAINTENANCE				
392 510 / SUPERVISION & ENGINEERING	D10	277,886	266,044	11,842
393 511 / STRUCTURES	D10	708,308	678,123	30,185
394 512 / BOILER PLANT				
395 LABOR	D10	0	0	0
396 OTHER	E10	10,923,065	10,438,403	484,662
397 TOTAL ACCOUNT 512		10,923,065	10,438,403	484,662
398 513 / ELECTRIC PLANT				
399 LABOR	D10	0	0	0
400 OTHER	E10	6,044,954	5,776,736	268,218
401 TOTAL ACCOUNT 513		6,044,954	5,776,736	268,218
402 514 / MISCELLANEOUS STEAM PLANT	D10	5,806,414	5,558,967	247,447
403 TOTAL STEAM MAINTENANCE EXPENSES		23,760,627	22,718,272	1,042,355
404				
405 TOTAL STEAM GENERATION EXPENSES		201,779,528	192,858,570	8,920,958
406				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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8 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	5,700,460	5,456,838	243,622
411 536 / WATER FOR POWER				
412 WATER LEASE	D10	1,424,300	1,363,602	60,698
413 OTHER	D10	5,891,834	5,640,746	251,088
414 TOTAL ACCOUNT 536		7,316,134	7,004,348	311,786
415				
416 537 / HYDRAULIC EXPENSES	D10	14,097,824	13,497,028	600,796
417 538 / ELECTRIC EXPENSES				
418 LABOR	D10	1,204,290	1,152,968	51,322
419 OTHER	E10	326,163	311,691	14,472
420 TOTAL ACCOUNT 538		1,530,453	1,464,659	65,794
421				
422 539 / MISCELLANEOUS EXPENSES	D10	5,732,591	5,488,290	244,301
423 540 / RENTS	D10	259,705	248,637	11,068
424				
425 TOTAL HYDRAULIC OPERATION EXPENSES		34,637,167	33,159,799	1,477,368
426				
427 MAINTENANCE				
428 541 / SUPERVISION & ENGINEERING	L 872	122,182	116,975	5,207
429 542 / STRUCTURES	D10	1,387,369	1,328,245	59,124
430 543 / RESERVOIRS, DAMS & WATERWAYS	D10	366,307	350,696	15,611
431 544 / ELECTRIC PLANT				
432 LABOR	D10	1,567,185	1,500,397	66,788
433 OTHER	E10	712,399	680,789	31,610
434 TOTAL ACCOUNT 544		2,279,584	2,181,187	98,397
435				
436 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,554,638	2,445,769	108,869
437				
438 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,710,080	6,422,872	287,208
439				
440 TOTAL HYDRAULIC GENERATION EXPENSES		41,347,247	39,582,671	1,764,576

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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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	813,875	779,191	34,684
445 547 / FUEL				
446 SALMON DIESEL	E10	14,362	13,725	637
447 OTHER	E10	45,054,469	43,055,380	1,999,089
448 TOTAL ACCOUNT 547		45,068,831	43,069,104	1,999,727
449				
450 548 / GENERATING EXPENSES				
451 LABOR	D10	2,190,913	2,097,545	93,368
452 OTHER	E10	1,405,306	1,342,952	62,354
453 TOTAL ACCOUNT 548		3,596,219	3,440,496	155,723
454				
455 549 / MISCELLANEOUS EXPENSES	D10	905,574	866,982	38,592
456 550 / RENTS	D10	0	0	0
457				
458 TOTAL OTHER POWER OPER EXPENSES		50,384,499	48,155,773	2,228,726
459				
460 MAINTENANCE				
461 551 / SUPERVISION & ENGINEERING	L 885	0	0	0
462 552 / STRUCTURES	D10	378,067	361,955	16,112
463 553 / GENERATING & ELECTRIC PLANT				
464 LABOR	D10	42,804	40,980	1,824
465 OTHER	E10	43,712	41,772	1,940
466 TOTAL ACCOUNT 553		86,516	82,752	3,764
467				
468 554 / MISCELLANEOUS EXPENSES	L 99	1,391,428	1,332,131	59,297
469 TOTAL OTHER POWER MAINT EXPENSES		1,856,011	1,776,838	79,173
470				
471 TOTAL OTHER POWER GENERATION EXP		52,240,510	49,932,611	2,307,899
472				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2014

8 <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	1,106,212	1,057,129	49,083
476 OTHER PURCHASED POWER	E10	91,398,862	87,343,449	4,055,414
477 TOTAL ACCOUNT 555.0		92,505,074	88,400,577	4,104,497
478 555.1 / COGENERATION & SMALL POWER PROD				
479 CAPACITY RELATED	D10	2,815,124	2,695,154	119,970
480 ENERGY RELATED	E10	141,801,701	135,509,888	6,291,813
481 TOTAL COGEN & SMALL POWER PROD		144,616,825	138,205,042	6,411,783
482				
483 TOTAL ACCOUNT 555		237,121,899	226,605,619	10,516,280
484				
485 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	(1,242)	(1,189)	(53)
486 557 / OTHER EXPENSES				
487 IDAHO POWER COST-RELATED EXPENSES	CIDA	20,025,008	20,025,008	0
488 OREGON POWER COST-RELATED EXPENSES	CODA	2,210,445	0	2,210,445
489 OTHER	D10	2,904,133	2,780,370	123,763
490 TOTAL ACCOUNT 557		25,139,586	22,805,378	2,334,208
491				
492 TOTAL OTHER POWER SUPPLY EXPENSES		262,260,243	249,409,808	12,850,435
493				
494 TOTAL PRODUCTION EXPENSES		557,627,528	531,783,660	25,843,868

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IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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	4,019,284	3,847,638	171,646
501 561 / LOAD DISPATCHING	D12	2,694,103	2,579,291	114,812
502 562 / STATION EXPENSES	L 117	2,458,270	2,353,311	104,959
503 563 / OVERHEAD LINE EXPENSES	L 123+128+133	669,240	640,642	28,598
504 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	6,081,299	5,811,469	269,830
505 566 / MISCELLANEOUS EXPENSES	L 140	18,274	17,494	780
506 567 / RENTS	L 140	3,284,850	3,144,569	140,281
507				
508 TOTAL TRANSMISSION OPERATION		19,225,320	18,394,414	830,906
509				
510 MAINTENANCE				
511 568 / SUPERVISION & ENGINEERING	L 140	169,505	162,266	7,239
512 569 / STRUCTURES	L 112	1,038,272	994,016	44,256
513 570 / STATION EQUIPMENT	L 117	3,702,550	3,544,466	158,084
514 571 / OVERHEAD LINES	L 123+128+133	3,198,420	3,061,747	136,673
515 573 / MISCELLANEOUS PLANT	L 140	1,593	1,525	68
516				
517 TOTAL TRANSMISSION MAINTENANCE		8,110,340	7,764,019	346,321
518				
519 TOTAL TRANSMISSION EXPENSES		27,335,660	26,158,433	1,177,227

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
520 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
521				
522 DISTRIBUTION EXPENSES				
523				
524 OPERATION				
525 580 / SUPERVISION & ENGINEERING	L 158	4,028,859	3,855,172	173,687
526 581 / LOAD DISPATCHING	D60	3,643,133	3,500,477	142,656
527 582 / STATION EXPENSES	L 147	1,180,321	1,139,653	40,668
528 583 / OVERHEAD LINE EXPENSES	L 148+149	3,138,798	2,908,123	230,675
529 584 / UNDERGROUND LINE EXPENSES	L 150+151	2,525,009	2,488,002	37,007
530 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	76,902	73,366	3,536
531 586 / METER EXPENSES	L 154	4,424,696	4,273,528	151,168
532 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	694,859	640,231	54,628
533 588 / MISCELLANEOUS EXPENSES	L 158	5,788,865	5,539,304	249,561
534 589 / RENTS	L 158	466,127	446,032	20,095
535 TOTAL DISTRIBUTION OPERATION		25,967,569	24,863,888	1,103,681
536				
537 MAINTENANCE				
538 590 / SUPERVISION & ENGINEERING	L 158	16,452	15,743	709
539 591 / STRUCTURES	L 146	0	0	0
540 592 / STATION EQUIPMENT	L 147	3,950,824	3,814,699	136,125
541 593 / OVERHEAD LINES	L 148+149	13,906,165	12,884,182	1,021,983
542 594 / UNDERGROUND LINES	L 150+151	630,375	621,136	9,239
543 595 / LINE TRANSFORMERS	L 152	148,125	142,325	5,800
544 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	531,740	507,287	24,453
545 597 / METERS	L 154	735,448	710,322	25,126
546 598 / MISCELLANEOUS PLANT	L 158	418,635	400,587	18,048
547 TOTAL DISTRIBUTION MAINTENANCE		20,337,764	19,096,280	1,241,484
548				
549 TOTAL DISTRIBUTION EXPENSES		46,305,333	43,960,168	2,345,165
550				

**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>
551 CUSTOMER ACCOUNTING EXPENSES				
552 901 / SUPERVISION	L 946	503,846	481,778	22,068
553 902 / METER READING	CW902	1,698,642	1,492,534	206,108
554 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	16,630,397	16,030,097	600,300
555 904 / UNCOLLECTIBLE ACCOUNTS	CW904	6,715,795	6,316,859	398,936
556 905 / MISC EXPENSES	L 553+554+555	95	90	5
557 TOTAL CUSTOMER ACCOUNTING EXPENSES		25,548,775	24,321,358	1,227,417
558 CUSTOMER SERVICES & INFORMATION EXPENSES				
559 907 / SUPERVISION	L 953	593,673	561,496	32,177
560 908 / CUSTOMER ASSISTANCE				
561 SYSTEM CONSERVATION	E100	255,570	244,230	11,340
562 OTHER	DA908	33,894,212	32,054,635	1,839,577
563 TOTAL ACCOUNT 908		34,149,782	32,298,865	1,850,917
564 909 / INFORMATION & INSTRUCTIONAL	DA909	374,524	361,010	13,514
565 910 / MISCELLANEOUS EXPENSES	L 563+564	696,365	658,759	37,606
566 TOTAL CUST SERV & INFORMATN EXPENSES		35,814,344	33,880,131	1,934,213

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
567 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
568 SALES EXPENSES				
569 912 / DEMO & SELLING EXPENSES	E10	0	0	0
570 TOTAL ACCOUNT 924		0	0	0
571				
572 ADMINISTRATIVE & GENERAL EXPENSES				
573 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	73,163,837	69,846,833	3,317,004
574 921 / OFFICE SUPPLIES	LABOR	17,437,094	16,646,554	790,540
575 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(27,257,584)	(26,021,816)	(1,235,768)
576 923 / OUTSIDE SERVICES	LABOR	4,705,146	4,491,830	213,316
577 924 / PROPERTY INSURANCE				
578 PRODUCTION - STEAM	L 97	546,846	523,541	23,305
579 ALL RISK & MISCELLANEOUS	P110P	2,914,565	2,792,092	122,473
580 TOTAL ACCOUNT 924		3,461,411	3,315,633	145,778
581				
582 925 / INJURIES & DAMAGES	LABOR	6,125,055	5,847,365	277,690
583 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	27,171,263	25,939,409	1,231,854
584 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	953,059	0	953,059
585 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	33,846,847	33,846,847	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	1,482,329	1,419,158	63,171
591 ENERGY RELATED	E10	606,047	579,156	26,891
592 FERC RATE CASE	D11	0	0	0
593 FERC ORDER 472	E99	557,462	532,537	24,925
594 FERC OTHER	D11	606,697	580,842	25,855
595 FERC - OREGON HYDRO FEE	D10	158,501	151,746	6,755
596 SEC EXPENSES	L 174	0	0	0
597 IDAHO PUC -RATE CASE	CIDA	100	100	0
598 -OTHER	CIDA	(21,527)	(21,527)	0
599 OREGON PUC -RATE CASE	CODA	0	0	0
600 -OTHER	CODA	68,229	0	68,229
601 TOTAL ACCOUNT 928		3,457,838	3,242,012	215,826
602				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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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	453,160	432,615	20,545
930.2 / MISCELLANEOUS EXPENSES	LABOR	4,907,415	4,684,929	222,486
931 / RENTS	L 172	176	168	8
TOTAL ADM & GEN OPERATION		148,424,717	142,272,381	6,152,336
935 / GENERAL PLANT MAINTENANCE	L 172	7,508,482	7,187,202	321,280
TOTAL ADMIN & GENERAL EXPENSES		155,933,199	149,459,583	6,473,616
416 / MERCHANDISING EXPENSE	E10	0	0	0
TOTAL OPER & MAINT EXPENSES		848,564,839	809,563,333	39,001,506

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2014

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	24,519,352	23,474,429	1,044,922
619 330-336 / HYDRAULIC PRODUCTION	L 98	14,054,949	13,455,980	598,969
620 340-346 / OTHER PRODUCTION	L 99	17,190,564	16,457,967	732,597
621 TOTAL PRODUCTION PLANT		55,764,865	53,388,377	2,376,488
622				
623 TRANSMISSION PLANT				
624 350 / LAND & LAND RIGHTS	L 107	441,446	422,633	18,813
625 352 / STRUCTURES & IMPROVEMENTS	L 112	1,317,131	1,260,988	56,143
626 353 / STATION EQUIPMENT	L 117	7,533,794	7,212,131	321,664
627 354 / TOWERS & FIXTURES	L 123	2,819,553	2,699,395	120,159
628 355 / POLES & FIXTURES	L 128	3,680,220	3,522,490	157,730
629 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,287,412	4,104,156	183,256
630 359 / ROADS & TRAILS	L 138	3,083	2,952	131
631 TOTAL TRANSMISSION PLANT		20,082,639	19,224,745	857,895
632				
633 DISTRIBUTION PLANT				
634 360 / LAND & LAND RIGHTS	L 145	10,109	9,867	242
635 361 / STRUCTURES & IMPROVEMENTS	L 146	711,359	677,590	33,768
636 362 / STATION EQUIPMENT	L 147	3,996,746	3,859,038	137,708
637 364 / POLES, TOWERS & FIXTURES	L 148	7,327,047	6,764,644	562,403
638 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,779,216	3,524,629	254,587
639 366 / UNDERGROUND CONDUIT	L 150	906,666	893,688	12,979
640 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	4,752,714	4,682,699	70,015
641 368 / LINE TRANSFORMERS	L 152	12,403,079	11,917,406	485,673
642 369 / SERVICES	L 153	1,462,623	1,389,675	72,948
643 370 / METERS	L 154	4,797,824	4,633,908	163,915
644 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	43,559	40,134	3,424
645 373 / STREET LIGHTING SYSTEMS	L 156	109,242	104,219	5,024
646 TOTAL DISTRIBUTION PLANT		40,300,184	38,497,497	1,802,687

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
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	2,177,310	2,084,145	93,165
652 391 / OFFICE FURNITURE & EQUIPMENT	L 163	3,658,314	3,501,779	156,536
653 392 / TRANSPORTATION EQUIPMENT	L 164	57,222	54,774	2,448
654 393 / STORES EQUIPMENT	L 165	64,680	61,913	2,768
655 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	306,875	293,745	13,131
656 395 / LABORATORY EQUIPMENT	L 167	545,501	522,159	23,341
657 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
658 397 / COMMUNICATIONS EQUIPMENT	L 169	2,286,368	2,188,537	97,831
659 398 / MISCELLANEOUS EQUIPMENT	L 170	297,880	285,134	12,746
660 TOTAL GENERAL PLANT		9,394,151	8,992,185	401,966
661				
662 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	495,029	473,623	21,406
663 DEPR EXP BEFORE DISALLOWED COSTS		126,036,868	120,576,426	5,460,442
664				
665 DEPRECIATION ON DISALLOWED COSTS	L 663	(296,299)	(283,462)	(12,837)
666 TOTAL DEPRECIATION EXPENSE		125,740,568	120,292,964	5,447,605
667				
668 AMORTIZATION EXPENSE				
669 INTANGIBLE PLANT	L 94	7,172,382	6,866,091	306,291
670 HYDRAULIC PRODUCTION	L 98	0	0	0
671 ADJUSTMENTS, GAINS & LOSSES	L 94	(186,382)	(178,439)	(7,943)
672 TOTAL AMORTIZATION EXPENSE		6,986,000	6,687,652	298,348
673				
674 TOTAL DEPRECIATION & AMORTIZATION EXP		132,726,568	126,980,616	5,745,953
675				
676 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	309,716	296,254	13,462
677				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 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	14,043,578	13,406,889
683	FUTA	LABOR	91,850	87,686
684	LESS PAYROLL DEDUCTION	LABOR	(14,838,808)	(14,166,066)
685				(672,742)
686	STATE TAXES			
687	AD VALOREM TAXES			
688	JIM BRIDGER STATION	L 97	1,510,102	1,445,747
689	VALMY	L 97	1,147,933	1,099,012
690	BOARDMAN	L 97	251,795	241,064
691	OTHER-PRODUCTION PLANT	L 101	7,175,220	6,869,439
692	OTHER-TRANSMISSION PLANT	L 139	5,394,914	5,164,521
693	OTHER-DISTRIBUTION PLANT	L 158	9,369,378	8,965,459
694	OTHER-GENERAL PLANT	L 172	1,814,236	1,736,607
695	SUB-TOTAL		26,663,578	25,521,850
696				1,141,728
697	LICENSES - HYDRO PROJECTS	L 98	4,895	4,686
698				209
699	REGULATORY COMMISSION FEES			
700	STATE OF IDAHO	CIDA	2,688,423	2,688,423
701	STATE OF OREGON	CODA	186,899	0
702				186,899
703	FRANCHISE TAXES			
704	STATE OF OREGON	CODA	800,080	0
705				800,080
706	OTHER STATE TAXES			
707	UNEMPLOYMENT TAXES	LABOR	703,380	671,491
708	HYDRO GENERATION KWH TAX	E10	1,179,524	1,127,188
709	IRRIGATION-PIC	CIDA	224,831	224,831
710				0
711	CANADA GST TAXES	E10	0	0
712				0
713	TOTAL TAXES OTHER THAN INCOME		31,748,230	29,566,978
714				2,181,252
715				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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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	73,651	0	73,651
720				
721 TOTAL REGULATORY DEBITS/CREDITS		73,651	0	73,651
722				
723				
724 *** TABLE 9 - INCOME TAXES ***				
725				
726 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
727 ACCOUNT #282 - RELATED	P101P	14,280,676	13,669,621	611,056
728 ACCOUNTS #190 & #283 - RELATED	L 757	3,845,444	3,684,520	160,924
729 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		18,126,120	17,354,141	771,979
730				
731 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	41,511	39,735	1,776
732				
733 SUMMARY OF INCOME TAXES				
734				
735 TOTAL FEDERAL INCOME TAX	L 774	(7,413,734)	(7,046,248)	(367,485)
736				
737 STATE INCOME TAX				
738 STATE OF IDAHO	L 839	7,129,371	6,836,753	292,618
739 STATE OF OREGON	L 814	(87,451)	(83,277)	(4,174)
740 OTHER STATES	L 855	(133,337)	(127,691)	(5,647)
741 TOTAL STATE INCOME TAXES		6,908,583	6,625,786	282,797

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
742 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
743				
744 OPERATING REVENUES		1,277,640,977	1,219,568,197	58,072,780
745				
746 OPERATING EXPENSES				
747 OPERATION & MAINTENANCE		848,564,839	809,563,333	39,001,506
748 DEPRECIATION EXPENSE		125,740,568	120,292,964	5,447,605
749 AMORTIZATION OF LIMITED TERM PLANT		6,986,000	6,687,652	298,348
750 ACCRETION EXPENSE		309,716	296,254	13,462
751 TAXES OTHER THAN INCOME		31,748,230	29,566,978	2,181,252
752 REGULATORY DEBITS/CREDITS		73,651	0	73,651
753 TOTAL OPERATING EXPENSES		1,013,423,005	966,407,181	47,015,824
754				
755 BOOK-TAX ADJUSTMENT	L 759	0	0	0
756				
757 INCOME BEFORE TAX ADJUSTMENTS		264,217,972	253,161,016	11,056,956
758				
759 INCOME STATEMENT ADJUSTMENTS				
760 LONG TERM DEBT INTEREST EXPENSE	L 24	80,561,920	77,094,382	3,467,538
761 OTHER INTEREST EXPENSE	L 24	7,482,820	7,160,745	322,075
762 TOTAL INTEREST CHARGES		88,044,740	84,255,128	3,789,612
763				
764 NET OPERATING INCOME BEFORE STATE INCOME TAXES		176,173,232	168,905,888	7,267,344
765				
766 TOTAL STATE INCOME TAXES (ALLOWED)		9,939,520	9,532,304	407,216
767				
768 NET FEDERAL INCOME AFTER STATE INCOME TAXES		166,233,711	159,373,584	6,860,127
769				
770 FEDERAL TAX AT 35 PERCENT		58,181,799	55,780,754	2,401,045
771 ADD : FIN 48 ADJUSTMENT	L 770	0	0	0
772 PRIOR YEARS' TAX ADJUSTMENT	L 770	(10,906,337)	(10,456,255)	(450,082)
773				
774 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		47,275,462	45,324,500	1,950,962
775				
776 OTHER TAX ADJUSTMENTS				
777 ALLOWANCE FOR AFUDC	P101P	26,395,007	25,265,592	1,129,415
778 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(116,931,000)	(111,927,642)	(5,003,358)
779 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 757	(65,718,852)	(62,968,659)	(2,750,193)
780 SUM OF OTHER ADJUSTMENTS		(156,254,845)	(149,630,709)	(6,624,136)
781 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(54,689,196)	(52,370,748)	(2,318,448)
782				
783 TOTAL FEDERAL INCOME TAX		(7,413,734)	(7,046,248)	(367,485)

JSS - ACTUAL

**IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
784 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
785				
786 NET OPERATING INCOME BEFORE TAXES - OREGON	L 764	176,173,232	168,905,888	7,267,344
787				
788 ALLOWANCE FOR AFUDC	P101P	26,395,007	25,265,592	1,129,415
789				
790 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(116,931,000)	(111,927,642)	(5,003,358)
791 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(65,718,852)	(62,968,659)	(2,750,193)
792 TOTAL STATE INCOME TAX ADJUSTMENTS		(182,649,852)	(174,896,301)	(7,753,551)
793 ADD: MFG DEDUCTION NOT ALLOWED	L 757	5,296,634	5,074,981	221,653
794				
795 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(150,958,211)	(144,555,728)	(6,402,483)
796				
797 INCOME SUBJECT TO OREGON TAX		25,215,021	24,350,160	864,861
798				
799 IERCO TAXABLE INCOME	E10	10,949,400	10,463,570	485,830
800 BONUS DEPRECIATION ADJUSTMENT	P101P	(9,329,037)	(8,929,857)	(399,180)
801 FEDERAL NOL	L 750	111,129,757	106,479,215	4,650,542
802 TOTAL STATE TAXABLE INCOME - OREGON		137,965,141	132,363,087	5,602,053
803 APPORTIONMENT FACTOR (0.045454550)		6,271,143	6,016,505	254,639
804 POST APPORTIONMENT M ITEMS	L 757	(7,281,034)	(6,976,338)	(304,696)
805 TOTAL TAXABLE INCOME - OREGON		(1,009,891)	(959,834)	(50,057)
806				
807 OREGON TAX AT 6.6 PERCENT		(66,653)	(63,349)	(3,304)
808 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
809				
810 STATE INCOME TAX ALLOWED - OREGON		(66,653)	(63,349)	(3,304)
811 ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
812 PRIOR YEARS' TAX ADJUSTMENT	L 807	(20,798)	(19,928)	(870)
813				
814 STATE INCOME TAX PAID - OREGON		(87,451)	(83,277)	(4,174)
815				

**IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
816 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
817				
818 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 764	176,173,232	168,905,888	7,267,344
819				
820 ALLOWANCE FOR AFUDC	P101P	26,395,007	25,265,592	1,129,415
821				
822 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(116,931,000)	(111,927,642)	(5,003,358)
823 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(65,718,852)	(62,968,659)	(2,750,193)
824 STATE INCOME TAX ADJUSTMENTS		(182,649,852)	(174,896,301)	(7,753,551)
825				
826 INCOME SUBJECT TO IDAHO TAX		19,918,387	19,275,179	643,208
827				
828 IERCO TAXABLE INCOME	E10	10,949,400	10,463,570	485,830
829 BONUS DEPRECIATION ADJUSTMENT	P101P	27,838,039	26,646,877	1,191,161
830 FEDERAL NOL	L 750	111,129,757	106,479,215	4,650,542
831 TOTAL STATE TAXABLE INCOME - IDAHO		169,835,582	162,864,841	6,970,742
832				
833 IDAHO TAX AT 5.9 PERCENT		10,020,299	9,609,026	411,274
834 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
835				
836 STATE INCOME TAX ALLOWED - IDAHO		10,020,299	9,609,026	411,274
837 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
838 PRIOR YEARS' TAX ADJUSTMENT	L 833	(2,890,928)	(2,772,273)	(118,655)
839 STATE INCOME TAX PAID - IDAHO		7,129,371	6,836,753	292,618
840				
841				
842 OTHER STATE INCOME TAX				
843 INCOME SUBJECT TO TAX		19,918,387	19,275,179	643,208
844				
845 IERCO TAXABLE INCOME	E10	10,949,400	10,463,570	485,830
846 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
847 FEDERAL NOL	L 750	111,129,757	106,479,215	4,650,542
848 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		141,997,544	136,217,963	5,779,580
849 POST APPORTIONMENT M ITEMS	L 757	(156,123,823)	(149,590,376)	(6,533,447)
850 TOTAL TAXABLE INCOME-OTHER STATES		(14,126,279)	(13,372,412)	(753,867)
851				
852 OTHER TAX AT 0.1 PERCENT		(14,126)	(13,372)	(754)
853 ADD: FIN 48 ADJUSTMENT	L 839	0	0	0
854 PRIOR YEARS' TAX ADJUSTMENT	L 839	(119,211)	(114,318)	(4,893)
855 OTHER STATES' INCOME TAX PAID		(133,337)	(127,691)	(5,647)

**IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
856 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
857 STEAM POWER GENERATION				
858 500-513 / TOTAL STEAM GENERATION	D10	369,473	353,727	15,746
859 HYDRAULIC POWER GENERATION				
860 535 / SUPERVISION & ENGINEERING	L 866	4,653,905	4,455,010	198,895
861 536 / WATER FOR POWER	E10	791,646	756,520	35,126
862 537 / HYDRAULIC EXPENSES	D10	5,757,853	5,512,475	245,378
863 538 / ELECTRIC EXPENSES	D10	1,204,290	1,152,968	51,322
864 539 / MISCELLANEOUS EXPENSES	D10	3,715,463	3,557,124	158,339
865 540 / RENTS	D10	0	0	0
866 TOTAL HYDRAULIC OPERATION EXPENSES		16,123,157	15,434,097	689,060
867 541 / SUPERVISION & ENGINEERING	L 872	96,331	92,226	4,105
868 542 / STRUCTURES	D10	681,877	652,818	29,059
869 543 / RESERVOIRS, DAMS & WATERWAYS	D10	231,993	222,106	9,887
870 544 / ELECTRIC PLANT	D10	1,567,185	1,500,397	66,788
871 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,737,770	1,663,713	74,057
872 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,315,156	4,131,260	183,896
873 TOTAL HYDRAULIC GENERATION EXPENSES		20,438,313	19,565,357	872,956
874 OTHER POWER GENERATION				
875 546 / SUPERVISION & ENGINEERING	L 879	618,446	592,090	26,356
876 548 / GENERATING EXPENSES	D10	2,190,913	2,097,545	93,368
877 549 / MISCELLANEOUS EXPENSES	D10	341,213	326,672	14,541
878 550 / RENTS	D10	0	0	0
879 TOTAL OTHER POWER OPER EXPENSES		3,150,572	3,016,307	134,265
880				
881 551 / SUPERVISION & ENGINEERING	L 885	0	0	0
882 552 / STRUCTURES	D10	230,820	220,983	9,837
883 553 / GENERATING & ELECTRIC PLANT	D10	42,804	40,980	1,824
884 554 / MISCELLANEOUS EXPENSES	D10	352,172	337,164	15,008
885 TOTAL OTHER POWER MAINT EXPENSES		625,796	599,127	26,669
886 TOTAL OTHER POWER GENERATION EXP		3,776,368	3,615,433	160,935
887 555 / PURCHASE POWER	E10	0	0	0
888 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	51	49	2
889	D10	2,964,313	2,837,985	126,328
890 TOTAL OTHER POWER SUPPLY EXPENSES		2,964,364	2,838,034	126,330
891				
892 TOTAL PRODUCTION EXPENSES		27,548,518	26,372,552	1,175,966
893				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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	2,445,957	2,341,501	104,456
898 561 / LOAD DISPATCHING	D12	2,287,599	2,190,110	97,489
899 562 / STATION EXPENSES	L 117	1,811,605	1,734,257	77,348
900 563 / OVERHEAD LINE EXPENSES	L 123+128+133	266,010	254,643	11,367
901 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
902 566 / MISCELLANEOUS EXPENSES	L 519	15,713	15,036	677
903 567 / RENTS	L 140	0	0	0
904 TOTAL TRANSMISSION OPERATION		6,826,884	6,535,547	291,337
905 568 / SUPERVISION & ENGINEERING	L 140	51,101	48,919	2,182
906 569 / STRUCTURES	L 112	810,423	775,879	34,544
907 570 / STATION EQUIPMENT	L 117	1,917,593	1,835,719	81,874
908 571 / OVERHEAD LINES	L 123+128+133	607,891	581,915	25,976
909 573 / MISCELLANEOUS PLANT	L 140	1,355	1,297	58
910 TOTAL TRANSMISSION MAINTENANCE		3,388,363	3,243,729	144,634
911 TOTAL TRANSMISSION EXPENSES		10,215,247	9,779,276	435,971
912				
913 DISTRIBUTION EXPENSES				
914 580 / SUPERVISION & ENGINEERING	L 158	2,856,784	2,733,626	123,158
915 581 / LOAD DISPATCHING	D60	3,085,488	2,964,668	120,820
916 582 / STATION EXPENSES	L 147	829,599	801,015	28,584
917 583 / OVERHEAD LINE EXPENSES	L 148+149	2,305,584	2,136,143	169,441
918 584 / UNDERGROUND LINE EXPENSES	L 150+151	997,992	983,365	14,627
919 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	42,302	40,357	1,945
920 586 / METER EXPENSES	L 154	3,085,888	2,980,460	105,428
921 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	415,471	382,808	32,663
922 588 / MISCELLANEOUS EXPENSES	L 549	3,986,329	3,784,439	201,890
923 589 / RENTS	L 158	0	0	0
924 TOTAL DISTRIBUTION OPERATION		17,605,437	16,806,881	798,556

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

8 <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	5,789	5,539	250
929 591 / STRUCTURES	L 146	0	0	0
930 592 / STATION EQUIPMENT	L 147	2,329,054	2,248,807	80,247
931 593 / OVERHEAD LINES	L 148+149	4,300,027	3,984,012	316,015
932 594 / UNDERGROUND LINES	L 150+151	420,543	414,379	6,164
933 595 / LINE TRANSFORMERS	L 152	13,991	13,443	548
934 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	298,860	285,116	13,744
935 597 / METERS	L 154	559,608	540,489	19,119
936 598 / MISCELLANEOUS PLANT	L 158	303,643	290,553	13,090
937 TOTAL DISTRIBUTION MAINTENANCE		8,231,515	7,782,339	449,176
938 TOTAL DISTRIBUTION EXPENSES		25,836,952	24,589,221	1,247,731
939				
940 CUSTOMER ACCOUNTING EXPENSES				
941 901 / SUPERVISION	L 946	431,444	412,547	18,897
942 902 / METER READING	CW902	992,336	871,929	120,407
943 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,989,689	9,629,096	360,593
944 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
945 905 / MISC EXPENSES	L 942-944	0	0	0
946 TOTAL CUSTOMER ACCOUNTING EXPENSES		11,413,469	10,913,572	499,897
947				
948 CUSTOMER SERVICES & INFORMATION EXPENSES				
949 907 / SUPERVISION	L 952	482,253	456,115	26,138
950 908 / CUSTOMER ASSISTANCE	L 563	4,092,600	3,870,781	221,819
951 909 / INFORMATION & INSTRUCTIONAL	L 564	0	0	0
952 910 / MISCELLANEOUS EXPENSES	L 950+951	274,361	259,491	14,870
953 TOTAL CUST SERV & INFORMATN EXPENSES		4,849,214	4,586,387	262,827
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-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
958 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
959				
960 ADMINISTRATIVE & GENERAL EXPENSES				
961 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	42,902,071	40,956,146	1,945,925
962 921 / OFFICE SUPPLIES	PTDCAS	223,143	213,022	10,121
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	245,169	234,678	10,491
968 TOTAL ACCOUNT 924				
969				
970 925 / INJURIES & DAMAGES	LABOR	125,143	119,469	5,674
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	154,257	147,260	6,997
986 931 / RENTS	L 172	0	0	0
987 935 / GENERAL PLANT MAINTENANCE	P3908	1,000,896	958,069	42,827
988 TOTAL ADMIN & GENERAL EXPENSES		44,650,679	42,628,645	2,022,034
989 TOTAL OPER & MAINT EXPENSES		124,514,079	118,869,652	5,644,427
990				
991 TOTAL LABOR - RATIO (%)		1	0.9547	0.0453

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 <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 LE	D10	2,325,687.0	2,226,575.0	99,112.0
996 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,325,687.0	2,226,575.0	99,112.0
997 RETAIL TRANSMISSION	D12	2,325,687.0	2,226,575.0	99,112.0
998 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,203,565.0	2,117,279.0	86,286.0
999				
1000 ENERGY RELATED MWH				
1001 GENERATION LEVEL (PSP)	E10	15,347,874.1	14,666,881.2	680,992.9
1002 RETAIL MWH AT GENERATION LVL	E100	15,347,874.1	14,666,881.2	680,992.9
1003 CUSTOMER LEVEL	E99	14,141,682.6	13,509,376.2	632,306.4
1004				
1005 CUSTOMER RELATED FACTORS				
1006 369-DIRECT ASSIGNMENT	DA369	57,397,667	54,534,953	2,862,714
1007 370-METER INVESTMENT	ACCT370	75,682,601	73,096,943	2,585,658
1008 902-CUSTOMER WEIGHTED	CW902	1,698,642	1,492,534	206,108
1009 903-CUSTOMER WEIGHTED	CW903	16,630,392	16,030,092	600,300
1010 904-CUSTOMER WEIGHTED	CW904	7,269,332	6,837,515	431,818
1011 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	511,226	492,780	18,446

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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	7,090,536	7,049,077	41,459
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	5,175,132	5,051,237	123,895
1024 361-STRUCTURES & IMPROVEMENTS	ACCT361	33,716,699	32,116,160	1,600,539
1025 362-STATION EQUIPMENT	ACCT362	202,030,199	195,069,259	6,960,940
1026 364-POLES, TOWERS & FIXTURES	DA364	238,077,035	219,802,936	18,274,099
1027 365-OVERHEAD CONDUCTORS & DEVICES	DA365	126,910,762	118,361,401	8,549,361
1028 366-UNDERGROUND CONDUIT	DA366	46,557,138	45,890,685	666,453
1029 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	210,940,052	207,832,566	3,107,486
1030 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,906,898	2,678,364	228,534
1031 373-STREET LIGHTING SYSTEMS	DA373	4,530,676	4,322,325	208,351
1032 451-REVENUE - MISCELLANEOUS SERVICE	DA451	3,780,239	3,696,703	83,536
1033 454-REVENUE - FACILITIES CHARGE	DA454	7,260,655	6,879,468	381,187
1034 908-OTHER CUSTOMER ASSISTANCE	DA908	33,894,212	32,054,635	1,839,577
1035 440-RETAIL SALES REVENUE	RETREV	1,122,280,973	1,071,413,013	50,867,960
1036 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1037 RIDER FUND DIRECT ASSIGNMENT	DARIDER	27,153,830	25,556,089	1,597,741
1038 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	309,716	296,254	13,462
1039 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	495,029	473,623	21,406
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-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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	4,759,434,335	4,555,783,004	203,651,332
1047 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	79,863,400	76,241,007	3,622,393
1048 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,323,962,435	2,226,306,927	97,655,509
1049 PLANT - GEN PLT (390,391,397&398)	P3908	199,513,504	190,976,525	8,536,979
1050 PLANT - PROD,TRANS,DIST&GEN	P101P	5,080,174,678	4,862,799,195	217,375,483
1051 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	692,631,640	660,103,750	32,527,890
1052 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	79,863,400	76,241,007	3,622,393
1053 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	124,143,767	118,515,504	5,628,263
1054 REV - RETAIL, RESALE & WHEELING	FMREV	1,206,706,522	1,152,033,530	54,672,992
1055 O&M - ALL EXCEPT FUEL	O&M M	640,007,699	610,247,144	29,760,555
1056 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	774,727,163	741,701,432	33,025,731
1057 O&M - TOTAL (NOT USED)	OM401	848,564,839	809,563,333	39,001,506

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

8 <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 LE	D10	100.00%	95.74%	4.26%
1062 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.74%	4.26%
1063 RETAIL TRANSMISSION	D12	100.00%	95.74%	4.26%
1064 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.08%	3.92%
1065				
1066 ENERGY RELATED MWH				
1067 GENERATION LEVEL (PSP)	E10	100.00%	95.56%	4.44%
1068 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.56%	4.44%
1069 CUSTOMER LEVEL	E99	100.00%	95.53%	4.47%
1070				
1071 CUSTOMER RELATED FACTORS				
1072 369-DIRECT ASSIGNMENT	DA369	100.00%	95.01%	4.99%
1073 370-METER INVESTMENT	ACCT370	100.00%	96.58%	3.42%
1074 902-CUSTOMER WEIGHTED	CW902	100.00%	87.87%	12.13%
1075 903-CUSTOMER WEIGHTED	CW903	100.00%	96.39%	3.61%
1076 904-CUSTOMER WEIGHTED	CW904	100.00%	94.06%	5.94%
1077 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.39%	3.61%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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%	99.42%	0.58%
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%	97.61%	2.39%
1090 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.25%	4.75%
1091 362-STATION EQUIPMENT	ACCT362	100.00%	96.55%	3.45%
1092 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.32%	7.68%
1093 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.26%	6.74%
1094 366-UNDERGROUND CONDUIT	DA366	100.00%	98.57%	1.43%
1095 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.53%	1.47%
1096 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.14%	7.86%
1097 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.40%	4.60%
1098 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.79%	2.21%
1099 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.75%	5.25%
1100 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	94.57%	5.43%
1101 440-RETAIL SALES REVENUE	RETREV	100.00%	95.47%	4.53%
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

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**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

<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%	95.72%	4.28%
1110 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.46%	4.54%
1111 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.80%	4.20%
1112 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.72%	4.28%
1113 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.72%	4.28%
1114 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.30%	4.70%
1115 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.46%	4.54%
1116 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.47%	4.53%
1117 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.47%	4.53%
1118 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.35%	4.65%
1119 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.74%	4.26%
1120 O&M - TOTAL (NOT USED)	OM401	100.00%	95.40%	4.60%

IDAHO POWER COMPANY

2014 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

**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, 2014**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	219,933.9
Less: Accum Prov for Depreciation	85,553.5
Amort of Other Utility Plant	928.2
Net Electric Plant-in-Service	133,452.3
Less: Cust Advances for Construction	41.5
Accumulated Deferred Income Taxes	17,772.4
Add: Fuel Inventory	1,430.7
Materials & Supplies	2,375.1
Prepayments	0.0
Working Cash Allowance	1,499.1
Net Electric Rate Base	120,943.4
Add: Conservation & Deferred Programs	2,146.6
IERCO Rate Base	3,594.7
Total Combined Rate Base	126,684.6
Development of Net Income	
Operation Revenues	56,519.9
Operating Expenses	
Operation & Maintenance Expenses	37,477.4
Depreciation Expense	5,447.6
Amortization Expense	306.3
Accretion Expense	13.5
Taxes Other Than Income Taxes	2,181.3
Regulatory Debits/Credits	73.7
Deferred Income Taxes	2,096.7
Investment Tax Credits Adj - Net	1.8
Federal Income Taxes	(1,841.6)
State Income Taxes	205.6
Total Operating Expenses	45,962.2
Operating Income	10,557.7
Add: IERCO Operating Income	314.7
Total Operating Income	10,872.4
Rate of Return Earned - Percent	8.582%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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<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	5,459	244
302 - FRANCHISES & CONSENTS	D10	29,399,482	28,146,588	1,252,895
303 - MISCELLANEOUS	P101P	30,506,173	29,200,845	1,305,328
TOTAL INTANGIBLE PLANT		59,911,359	57,352,892	2,558,467
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	979,097,750	937,372,300	41,725,450
330-336 / HYDRAULIC PRODUCTION	D10	747,414,797	715,562,800	31,851,997
340-346 / OTHER PRODUCTION	D10	553,982,061	530,373,437	23,608,624
TOTAL PRODUCTION PLANT		2,280,494,608	2,183,308,537	97,186,071
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	36,102,619	34,564,062	1,538,557
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		36,102,619	34,564,062	1,538,557
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	71,124,912	68,093,837	3,031,075
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		71,125,570	68,093,837	3,031,733
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	397,304,504	380,372,886	16,931,618
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		397,416,097	380,447,985	16,968,112

**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 1 - ELECTRIC PLANT IN SERVICE ***				
354 / TOWERS & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	166,035,366	158,959,565	7,075,800
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		166,035,366	158,959,565	7,075,800
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	133,575,529	127,883,045	5,692,485
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		133,609,371	127,883,045	5,726,326
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	191,003,249	182,863,411	8,139,837
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		191,029,744	182,864,600	8,165,144
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	390,266	373,635	16,632
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		390,266	373,635	16,632
TOTAL TRANSMISSION PLANT		995,709,034	953,186,729	42,522,305

**IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	5,131,808	5,008,950	122,858
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	33,277,641	31,697,944	1,579,697
147 362 / STATION EQUIPMENT	ACCT362	200,005,926	193,114,732	6,891,194
148 364 / POLES, TOWERS & FIXTURES	DA364	238,077,034	219,802,935	18,274,099
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	126,910,762	118,361,401	8,549,361
150 366 / UNDERGROUND CONDUIT	DA366	46,557,138	45,890,685	666,453
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	210,940,052	207,832,566	3,107,486
152 368 / LINE TRANSFORMERS	D80	481,812,491	462,945,939	18,866,552
153 369 / SERVICES	DA369	57,397,667	54,534,953	2,862,714
154 370 / METERS	ACCT370	75,682,601	73,096,943	2,585,658
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,906,899	2,678,364	228,534
156 373 / STREET LIGHTING SYSTEMS	DA373	4,530,676	4,322,325	208,351
157				
158 TOTAL DISTRIBUTION PLANT		1,483,230,693	1,419,287,737	63,942,956
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	16,810,568	16,091,261	719,307
162 390 / STRUCTURES & IMPROVEMENTS	PTD	104,701,876	100,221,790	4,480,086
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	43,468,014	41,608,062	1,859,952
164 392 / TRANSPORTATION EQUIPMENT	PTD	69,187,515	66,227,052	2,960,463
165 393 / STORES EQUIPMENT	PTD	1,958,192	1,874,403	83,789
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	7,441,808	7,123,381	318,427
167 395 / LABORATORY EQUIPMENT	PTD	12,711,649	12,167,731	543,918
168 396 / POWER OPERATED EQUIPMENT	PTD	13,117,107	12,555,839	561,268
169 397 / COMMUNICATIONS EQUIPMENT	PTD	45,626,792	43,674,468	1,952,324
170 398 / MISCELLANEOUS EQUIPMENT	PTD	5,716,821	5,472,204	244,617
171				
172 TOTAL GENERAL PLANT		320,740,343	307,016,191	13,724,152
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,140,086,037	4,920,152,087	219,933,950
175				

**IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	533,089,913	510,371,633	22,718,280
180 330-336 / HYDRAULIC PRODUCTION	L 98	384,326,976	367,948,412	16,378,565
181 340-346 / OTHER PRODUCTION	L 99	64,533,919	61,783,727	2,750,192
182 TOTAL PRODUCTION PLANT		981,950,808	940,103,772	41,847,036
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	6,991,619	6,693,663	297,956
186 352 / STRUCTURES & IMPROVEMENTS	L 112	24,226,727	23,194,061	1,032,666
187 353 / STATION EQUIPMENT	L 117	108,514,068	103,880,942	4,633,126
188 354 / TOWERS & FIXTURES	L 123	49,249,693	47,150,857	2,098,836
189 355 / POLES & FIXTURES	L 128	55,912,703	53,516,357	2,396,347
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	60,776,063	58,178,325	2,597,738
191 359 / ROADS & TRAILS	L 138	268,092	256,667	11,425
192 TOTAL TRANSMISSION PLANT		305,938,966	292,870,871	13,068,095
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	15,392	15,024	368
196 361 / STRUCTURES & IMPROVEMENTS	L 146	10,074,572	9,596,330	478,242
197 362 / STATION EQUIPMENT	L 147	53,890,635	52,033,836	1,856,799
198 364 / POLES, TOWERS & FIXTURES	L 148	126,390,467	116,689,103	9,701,364
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	48,141,069	44,898,040	3,243,030
200 366 / UNDERGROUND CONDUIT	L 150	14,645,386	14,435,741	209,645
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	79,301,445	78,133,207	1,168,238
202 368 / LINE TRANSFORMERS	L 152	155,572,514	149,480,690	6,091,824
203 369 / SERVICES	L 153	40,556,529	38,533,769	2,022,761
204 370 / METERS	L 154	21,332,268	20,603,462	728,806
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,968,343	1,813,596	154,747
206 373 / STREET LIGHTING SYSTEMS	L 156	3,559,035	3,395,366	163,668
207 TOTAL DISTRIBUTION PLANT		555,447,656	529,628,164	25,819,492
208				

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
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	26,967,544	25,813,630	1,153,914
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	19,478,895	18,645,413	833,482
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,855,286	22,834,542	1,020,743
216 393 / STORES EQUIPMENT	L 165	681,861	652,685	29,176
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	2,962,844	2,836,066	126,777
218 395 / LABORATORY EQUIPMENT	L 167	6,080,581	5,820,399	260,182
219 396 / POWER OPERATED EQUIPMENT	L 168	4,694,007	4,493,155	200,852
220 397 / COMMUNICATIONS EQUIPMENT	L 169	19,088,732	18,271,945	816,787
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,713,022	2,596,935	116,087
222 TOTAL GENERAL PLANT		106,522,771	101,964,771	4,558,001
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		1,949,860,202	1,864,567,578	85,292,623
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,964,087	5,703,200	260,887
228 TOTAL ACCUM PROVISION DEPRECIATION		1,955,824,289	1,870,270,779	85,553,510
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	8,757,445	8,383,465	373,980
232 HYDRAULIC PRODUCTION	L 98	13,004,285	12,450,092	554,194
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		21,761,730	20,833,557	928,173
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		1,977,586,019	1,891,104,336	86,481,683
238				

**IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,162,500,017	3,029,047,751	133,452,266
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	7,090,536	7,049,077	41,459
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		7,090,536	7,049,077	41,459
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,537,784)	(1,528,792)	(8,992)
251 OTHER	LABOR	(36,282,207)	(34,676,155)	(1,606,052)
252 TOTAL ACCOUNT 190		(37,819,991)	(36,204,947)	(1,615,044)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	432,047,641	413,560,764	18,486,877
255 283 / OTHER	P101P	21,046,111	20,145,569	900,542
256 TOTAL ACCUM DEFERRED INCOME TAXES		415,273,761	397,501,386	17,772,375
257				
258 NET ELECTRIC PLANT IN SERVICE		2,740,135,720	2,624,497,288	115,638,433
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	32,244,324	30,813,627	1,430,697
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	16,970,312	16,247,101	723,211
264 TRANSMISSION - GENERAL	L 139	11,220,088	10,740,928	479,160
265 DISTRIBUTION - GENERAL	L 158	20,811,662	19,914,459	897,203
266 OTHER - UNCLASSIFIED	L 174	6,440,274	6,164,708	275,566
267 TOTAL ACCOUNT 154		55,442,336	53,067,196	2,375,140
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	34,961,225	33,462,127	1,499,098
277				
278 TOTAL WORKING CAPITAL		122,647,885	117,342,950	5,304,935
279				
280 NET ELECTRIC PLANT IN SERVICE		2,862,783,605	2,741,840,238	120,943,368

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		2,862,783,605	2,741,840,238	120,943,368
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 GRANT - OPUC ORDERS 10-406, 11-011, 11-437	CODA	176,559	0	176,559
305 AM. FALLS BOND REFINANCE	D10	635,939	608,838	27,101
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	2,750,366	0	2,750,366
307 CUSTOM EFFICIENCY INCENTIVE - IPUC ORDER 32245	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	305,233	305,233	0
309 BENNETT MOUNTAIN MAINTENANCE - IPUC ORDER 32426	CIDA	74,887	74,887	0
310 INTERVENOR FUNDING	CIDA	31,201	31,201	0
311 GRID WEST - OPUC ORDER 06-483	CODA	2,365	0	2,365
312 FERC - GRID WEST	D11	0	0	0
313 TOTAL OTHER REGULATORY ASSETS		3,976,550	1,020,159	2,956,391
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(809,830)	0	(809,830)
316 TOTAL DEFERRED PROGRAMS		3,166,720	1,020,159	2,146,561
317				
318 DEVELOPMENT OF IERCO RATE BASE				
319 INVESTMENT IN IERCO	E10	92,008,642	87,926,172	4,082,470
320 PREPAID COAL ROYALTIES	E10	1,276,716	1,220,067	56,649
321 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(12,270,395)	(11,725,951)	(544,444)
322 TOTAL SUBSIDIARY RATE BASE		81,014,963	77,420,288	3,594,675
323				
324 TOTAL COMBINED RATE BASE		2,946,965,288	2,820,280,685	126,684,604

**IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
325 *** TABLE 4 - OPERATING REVENUES ***				
326 OPERATING REVENUES				
327 FIRM ENERGY SALES				
328 440-448 / RETAIL	RETREV	1,122,280,980	1,071,413,020	50,867,960
329 447/ FIRM SALES FOR RESALE	E10	0	0	0
330 447/ SYSTEM OPPORTUNITY SALES	E10	77,164,887	73,741,042	3,423,845
331 TOTAL SALES OF ELECTRICITY		1,199,445,867	1,145,154,062	54,291,805
332				
333 OTHER OPERATING REVENUES				
334 415 / MERCHANDISING REVENUES	E10	1,009,910	965,100	44,810
335				
336 449 / OATT TARIFF REFUND				
337 NETWORK	D11	84,434	80,836	3,598
338 POINT-TO-POINT	D11	272,343	260,736	11,606
339 TOTAL ACCOUNT 449		356,777	341,572	15,204
340				
341 451 / MISCELLANEOUS SERVICE REVENUES	DA451	3,780,239	3,696,703	83,536
342				
343 454 / RENTS FROM ELECTRIC PROPERTY				
344 SUBSTATION EQUIPMENT	L 117	10,695,291	10,238,644	456,647
345 TRANSFORMER RENTALS	L 152	17,330	16,651	679
346 LINE RENTALS	D11	2,124,910	2,034,354	90,556
347 COGENERATION	L 481	1,024,155	978,713	45,442
348 DARK FIBER PROJECT	CIDA	409,600	409,600	0
349 POLE ATTACHMENTS	L 148	1,544,475	1,425,926	118,549
350 FACILITIES CHARGES	DA454	7,260,655	6,879,468	381,187
351 OTHER RENTALS	L 101	618,876	592,502	26,374
352 MISCELLANEOUS	L 172	0	0	0
353 TOTAL ACCOUNT 454		23,695,292	22,575,858	1,119,434
354				

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8 <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	6,206,654	5,942,150	264,504
357 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	809,171	777,486	31,685
358 TRANSMISSION - POINT-TO-POINT	D11	15,612,092	14,946,764	665,328
359 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
360 PHOTOVOLTAIC STATION SERVICE	L 158	180	172	8
361 DSM RIDER FUNDS	DARIDER	0	0	0
362 STANDBY SERVICE CHARGE	CIDA	497,427	497,427	0
363 SIERRA PACIFIC USAGE CHARGE	E10	2,668	2,550	118
364 BPA - OTHER REVENUE	D10	0	0	0
365 ANTELOPE	L 506	73,824	70,671	3,153
366 MISCELLANEOUS	PTD	6,956	6,658	298
367 TOTAL ACCOUNT 456		23,208,972	22,243,878	965,094
368				
369 TOTAL OTHER OPERATING REVENUES		52,051,190	49,823,111	2,228,079
370				
371 TOTAL OPERATING REVENUES		1,251,497,057	1,194,977,173	56,519,884

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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	1,334,872	1,277,985	56,887
377 501 / FUEL	E10	156,172,175	149,242,737	6,929,438
378				
379 502 / STEAM EXPENSES				
380 LABOR	D10	0	0	0
381 OTHER	E10	8,741,266	8,353,412	387,854
382 TOTAL ACCOUNT 502		8,741,266	8,353,412	387,854
383 505 / ELECTRIC EXPENSES				
384 LABOR	D10	0	0	0
385 OTHER	E10	1,599,507	1,528,536	70,971
386 TOTAL ACCOUNT 505		1,599,507	1,528,536	70,971
387 506 / MISCELLANEOUS EXPENSES	D10	9,596,849	9,187,868	408,981
388 507 / RENTS	L 97	530,520	507,911	22,609
389 TOTAL STEAM OPERATION EXPENSES		177,975,189	170,098,448	7,876,741
390				
391 MAINTENANCE				
392 510 / SUPERVISION & ENGINEERING	D10	277,886	266,044	11,842
393 511 / STRUCTURES	D10	708,308	678,123	30,185
394 512 / BOILER PLANT				
395 LABOR	D10	0	0	0
396 OTHER	E10	10,923,065	10,438,403	484,662
397 TOTAL ACCOUNT 512		10,923,065	10,438,403	484,662
398 513 / ELECTRIC PLANT				
399 LABOR	D10	0	0	0
400 OTHER	E10	6,044,954	5,776,736	268,218
401 TOTAL ACCOUNT 513		6,044,954	5,776,736	268,218
402 514 / MISCELLANEOUS STEAM PLANT	D10	5,806,414	5,558,967	247,447
403 TOTAL STEAM MAINTENANCE EXPENSES		23,760,627	22,718,272	1,042,355
404				
405 TOTAL STEAM GENERATION EXPENSES		201,735,816	192,816,720	8,919,096
406				

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IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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	5,149,854	4,929,763	220,091
411 536 / WATER FOR POWER				
412 WATER LEASE	D10	1,330,640	1,273,933	56,707
413 OTHER	D10	5,891,834	5,640,746	251,088
414 TOTAL ACCOUNT 536		7,222,474	6,914,679	307,795
415				
416 537 / HYDRAULIC EXPENSES	D10	13,416,609	12,844,844	571,765
417 538 / ELECTRIC EXPENSES				
418 LABOR	D10	1,061,810	1,016,560	45,250
419 OTHER	E10	326,163	311,691	14,472
420 TOTAL ACCOUNT 538		1,387,973	1,328,251	59,722
421				
422 539 / MISCELLANEOUS EXPENSES	D10	5,293,013	5,067,445	225,568
423 540 / RENTS	D10	259,705	248,637	11,068
424				
425 TOTAL HYDRAULIC OPERATION EXPENSES		32,729,627	31,333,618	1,396,009
426				
427 MAINTENANCE				
428 541 / SUPERVISION & ENGINEERING	L 872	110,785	106,064	4,721
429 542 / STRUCTURES	D10	1,306,696	1,251,010	55,686
430 543 / RESERVOIRS, DAMS & WATERWAYS	D10	338,860	324,419	14,441
431 544 / ELECTRIC PLANT				
432 LABOR	D10	1,381,771	1,322,885	58,886
433 OTHER	E10	712,399	680,789	31,610
434 TOTAL ACCOUNT 544		2,094,170	2,003,675	90,495
435				
436 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,349,042	2,248,935	100,107
437				
438 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,199,553	5,934,102	265,451
439				
440 TOTAL HYDRAULIC GENERATION EXPENSES		38,929,180	37,267,720	1,661,460

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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	740,706	709,140	31,566
445 547 / FUEL				
446 SALMON DIESEL	E10	14,362	13,725	637
447 OTHER	E10	45,054,469	43,055,380	1,999,089
448 TOTAL ACCOUNT 547		45,068,831	43,069,104	1,999,727
449				
450 548 / GENERATING EXPENSES				
451 LABOR	D10	1,931,705	1,849,383	82,322
452 OTHER	E10	1,405,306	1,342,952	62,354
453 TOTAL ACCOUNT 548		3,337,011	3,192,335	144,676
454				
455 549 / MISCELLANEOUS EXPENSES	D10	865,205	828,333	36,872
456 550 / RENTS	D10	0	0	0
457				
458 TOTAL OTHER POWER OPER EXPENSES		50,011,753	47,798,912	2,212,841
459				
460 MAINTENANCE				
461 551 / SUPERVISION & ENGINEERING	L 885	0	0	0
462 552 / STRUCTURES	D10	350,759	335,811	14,948
463 553 / GENERATING & ELECTRIC PLANT				
464 LABOR	D10	37,740	36,132	1,608
465 OTHER	E10	43,712	41,772	1,940
466 TOTAL ACCOUNT 553		81,452	77,904	3,548
467				
468 554 / MISCELLANEOUS EXPENSES	L 99	1,349,762	1,292,240	57,522
469 TOTAL OTHER POWER MAINT EXPENSES		1,781,973	1,705,955	76,018
470				
471 TOTAL OTHER POWER GENERATION EXP		51,793,726	49,504,867	2,288,858
472				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
473 OTHER POWER SUPPLY EXPENSE				
474 555.0 / PURCHASED POWER				
475 PURCHASED POWER - TRANS LOSSES	E10	1,106,212	1,057,129	49,083
476 OTHER PURCHASED POWER	E10	91,398,862	87,343,449	4,055,414
477 TOTAL ACCOUNT 555.0		92,505,074	88,400,577	4,104,497
478 555.1 / COGENERATION & SMALL POWER PROD				
479 CAPACITY RELATED	D10	0	0	0
480 ENERGY RELATED	E10	163,442,564	156,190,535	7,252,029
481 TOTAL COGEN & SMALL POWER PROD		163,442,564	156,190,535	7,252,029
482				
483 TOTAL ACCOUNT 555		255,947,638	244,591,112	11,356,526
484				
485 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	(1,248)	(1,195)	(53)
486 557 / OTHER EXPENSES				
487 IDAHO POWER COST-RELATED EXPENSES	CIDA	68,128,932	68,128,932	0
488 OREGON POWER COST-RELATED EXPENSES	CODA	2,210,445	0	2,210,445
489 OTHER	D10	2,553,418	2,444,601	108,817
490 TOTAL ACCOUNT 557		72,892,795	70,573,533	2,319,262
491				
492 TOTAL OTHER POWER SUPPLY EXPENSES		328,839,185	315,163,451	13,675,734
493				
494 TOTAL PRODUCTION EXPENSES		621,297,907	594,752,758	26,545,149

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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	3,729,902	3,570,614	159,288
501 561 / LOAD DISPATCHING	D12	2,423,456	2,320,177	103,279
502 562 / STATION EXPENSES	L 117	2,243,938	2,148,130	95,807
503 563 / OVERHEAD LINE EXPENSES	L 123+128+133	637,768	610,515	27,253
504 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	6,081,299	5,811,469	269,830
505 566 / MISCELLANEOUS EXPENSES	L 140	16,415	15,714	701
506 567 / RENTS	L 140	3,284,850	3,144,569	140,281
507				
508 TOTAL TRANSMISSION OPERATION		18,417,627	17,621,189	796,439
509				
510 MAINTENANCE				
511 568 / SUPERVISION & ENGINEERING	L 140	163,459	156,478	6,981
512 569 / STRUCTURES	L 112	942,390	902,221	40,169
513 570 / STATION EQUIPMENT	L 117	3,475,679	3,327,281	148,398
514 571 / OVERHEAD LINES	L 123+128+133	3,126,500	2,992,900	133,600
515 573 / MISCELLANEOUS PLANT	L 140	1,433	1,372	61
516				
517 TOTAL TRANSMISSION MAINTENANCE		7,709,461	7,380,252	329,209
518				
519 TOTAL TRANSMISSION EXPENSES		26,127,088	25,001,440	1,125,648

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
520 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
521				
522 DISTRIBUTION EXPENSES				
523				
524 OPERATION				
525 580 / SUPERVISION & ENGINEERING	L 158	3,690,871	3,531,755	159,116
526 581 / LOAD DISPATCHING	D60	3,278,087	3,149,725	128,362
527 582 / STATION EXPENSES	L 147	1,082,171	1,044,885	37,286
528 583 / OVERHEAD LINE EXPENSES	L 148+149	2,866,023	2,655,395	210,628
529 584 / UNDERGROUND LINE EXPENSES	L 150+151	2,406,936	2,371,659	35,277
530 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	71,897	68,591	3,306
531 586 / METER EXPENSES	L 154	4,059,603	3,920,909	138,694
532 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	645,704	594,940	50,764
533 588 / MISCELLANEOUS EXPENSES	L 158	5,317,240	5,088,011	229,229
534 589 / RENTS	L 158	466,127	446,032	20,095
535 TOTAL DISTRIBUTION OPERATION		23,884,659	22,871,902	1,012,757
536				
537 MAINTENANCE				
538 590 / SUPERVISION & ENGINEERING	L 158	15,767	15,087	680
539 591 / STRUCTURES	L 146	0	0	0
540 592 / STATION EQUIPMENT	L 147	3,675,272	3,548,641	126,631
541 593 / OVERHEAD LINES	L 148+149	13,397,427	12,412,831	984,596
542 594 / UNDERGROUND LINES	L 150+151	580,620	572,110	8,510
543 595 / LINE TRANSFORMERS	L 152	146,470	140,735	5,735
544 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	496,382	473,555	22,827
545 597 / METERS	L 154	669,240	646,376	22,864
546 598 / MISCELLANEOUS PLANT	L 158	382,711	366,212	16,499
547 TOTAL DISTRIBUTION MAINTENANCE		19,363,889	18,175,547	1,188,342
548				
549 TOTAL DISTRIBUTION EXPENSES		43,248,548	41,047,449	2,201,099
550				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

<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	452,802	432,970	19,832
553 902 / METER READING	CW902	1,581,238	1,389,375	191,863
554 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	15,448,512	14,890,874	557,638
555 904 / UNCOLLECTIBLE ACCOUNTS	CW904	6,715,795	6,316,859	398,936
556 905 / MISC EXPENSES	L 553+554+555	95	90	5
557 TOTAL CUSTOMER ACCOUNTING EXPENSES		24,198,442	23,030,168	1,168,274
558 CUSTOMER SERVICES & INFORMATION EXPENSES				
559 907 / SUPERVISION	L 953	536,617	517,185	19,432
560 908 / CUSTOMER ASSISTANCE				
561 SYSTEM CONSERVATION	E100	255,570	244,230	11,340
562 OTHER	DA908	6,256,184	6,031,720	224,464
563 TOTAL ACCOUNT 908		6,511,754	6,275,950	235,803
564 909 / INFORMATION & INSTRUCTIONAL	DA909	374,524	361,010	13,514
565 910 / MISCELLANEOUS EXPENSES	L 563+564	663,905	639,868	24,037
566 TOTAL CUST SERV & INFORMATN EXPENSES		8,086,800	7,794,014	292,785

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
567 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
568 SALES EXPENSES				
569 912 / DEMO & SELLING EXPENSES	E10	0	0	0
570 TOTAL ACCOUNT 924		0	0	0
571				
572 ADMINISTRATIVE & GENERAL EXPENSES				
573 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	68,088,071	65,074,115	3,013,956
574 921 / OFFICE SUPPLIES	LABOR	17,410,694	16,640,000	770,694
575 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(27,257,584)	(26,051,012)	(1,206,572)
576 923 / OUTSIDE SERVICES	LABOR	4,705,146	4,496,870	208,276
577 924 / PROPERTY INSURANCE				
578 PRODUCTION - STEAM	L 97	546,846	523,541	23,305
579 ALL RISK & MISCELLANEOUS	P110P	2,885,559	2,764,305	121,254
580 TOTAL ACCOUNT 924		3,432,405	3,287,846	144,559
581				
582 925 / INJURIES & DAMAGES	LABOR	6,110,249	5,839,775	270,474
583 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	27,171,263	25,968,512	1,202,751
584 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	953,059	0	953,059
585 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	33,846,847	33,846,847	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	1,482,329	1,419,158	63,171
591 ENERGY RELATED	E10	606,047	579,156	26,891
592 FERC RATE CASE	D11	0	0	0
593 FERC ORDER 472	E99	557,462	532,537	24,925
594 FERC OTHER	D11	606,697	580,842	25,855
595 FERC - OREGON HYDRO FEE	D10	158,501	151,746	6,755
596 SEC EXPENSES	L 174	0	0	0
597 IDAHO PUC -RATE CASE	CIDA	100	100	0
598 -OTHER	CIDA	(21,527)	(21,527)	0
599 OREGON PUC -RATE CASE	CODA	0	0	0
600 -OTHER	CODA	68,229	0	68,229
601 TOTAL ACCOUNT 928		3,457,838	3,242,012	215,826
602				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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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	4,626,942	4,422,128	204,814
606 931 / RENTS	L 172	176	168	8
607 TOTAL ADM & GEN OPERATION		142,545,106	136,767,261	5,777,845
608				
609 935 / GENERAL PLANT MAINTENANCE	L 172	7,390,065	7,073,852	316,213
610 TOTAL ADMIN & GENERAL EXPENSES		149,935,171	143,841,113	6,094,058
611				
612 416 / MERCHANDISING EXPENSE	E10	1,136,669	1,086,234	50,435
613 TOTAL OPER & MAINT EXPENSES		874,030,624	836,553,177	37,477,447
614				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
615 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
616				
617 DEPRECIATION EXPENSE				
618 310-316 / STEAM PRODUCTION	L 97	24,519,352	23,474,429	1,044,922
619 330-336 / HYDRAULIC PRODUCTION	L 98	14,054,949	13,455,980	598,969
620 340-346 / OTHER PRODUCTION	L 99	17,190,564	16,457,967	732,597
621 TOTAL PRODUCTION PLANT		55,764,865	53,388,377	2,376,488
622				
623 TRANSMISSION PLANT				
624 350 / LAND & LAND RIGHTS	L 107	441,446	422,633	18,813
625 352 / STRUCTURES & IMPROVEMENTS	L 112	1,317,131	1,260,988	56,143
626 353 / STATION EQUIPMENT	L 117	7,533,794	7,212,131	321,664
627 354 / TOWERS & FIXTURES	L 123	2,819,553	2,699,395	120,159
628 355 / POLES & FIXTURES	L 128	3,680,220	3,522,490	157,730
629 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,287,412	4,104,156	183,256
630 359 / ROADS & TRAILS	L 138	3,083	2,952	131
631 TOTAL TRANSMISSION PLANT		20,082,639	19,224,745	857,895
632				
633 DISTRIBUTION PLANT				
634 360 / LAND & LAND RIGHTS	L 145	10,109	9,867	242
635 361 / STRUCTURES & IMPROVEMENTS	L 146	711,359	677,590	33,768
636 362 / STATION EQUIPMENT	L 147	3,996,746	3,859,038	137,708
637 364 / POLES, TOWERS & FIXTURES	L 148	7,327,047	6,764,644	562,403
638 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,779,216	3,524,629	254,587
639 366 / UNDERGROUND CONDUIT	L 150	906,666	893,688	12,979
640 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	4,752,714	4,682,699	70,015
641 368 / LINE TRANSFORMERS	L 152	12,403,079	11,917,406	485,673
642 369 / SERVICES	L 153	1,462,623	1,389,675	72,948
643 370 / METERS	L 154	4,797,824	4,633,908	163,915
644 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	43,559	40,134	3,424
645 373 / STREET LIGHTING SYSTEMS	L 156	109,242	104,219	5,024
646 TOTAL DISTRIBUTION PLANT		40,300,184	38,497,497	1,802,687

IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
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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>
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	2,177,310	2,084,145	93,165
652 391 / OFFICE FURNITURE & EQUIPMENT	L 163	3,658,314	3,501,779	156,536
653 392 / TRANSPORTATION EQUIPMENT	L 164	57,222	54,774	2,448
654 393 / STORES EQUIPMENT	L 165	64,680	61,913	2,768
655 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	306,875	293,745	13,131
656 395 / LABORATORY EQUIPMENT	L 167	545,501	522,159	23,341
657 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
658 397 / COMMUNICATIONS EQUIPMENT	L 169	2,286,368	2,188,537	97,831
659 398 / MISCELLANEOUS EQUIPMENT	L 170	297,880	285,134	12,746
660 TOTAL GENERAL PLANT		9,394,151	8,992,185	401,966
661				
662 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	495,029	473,623	21,406
663 DEPR EXP BEFORE DISALLOWED COSTS		126,036,868	120,576,426	5,460,442
664				
665 DEPRECIATION ON DISALLOWED COSTS	L 663	(296,299)	(283,462)	(12,837)
666 TOTAL DEPRECIATION EXPENSE		125,740,568	120,292,964	5,447,605
667				
668 AMORTIZATION EXPENSE				
669 INTANGIBLE PLANT	L 94	7,172,382	6,866,091	306,291
670 HYDRAULIC PRODUCTION	L 98	0	0	0
671 ADJUSTMENTS, GAINS & LOSSES	L 94	0	0	0
672 TOTAL AMORTIZATION EXPENSE		7,172,382	6,866,091	306,291
673				
674 TOTAL DEPRECIATION & AMORTIZATION EXP		132,912,950	127,159,055	5,753,896
675				
676 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	309,716	296,254	13,462
677				

**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>
678 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
679				
680 TAXES OTHER THAN INCOME				
681 FEDERAL TAXES				
682 FICA	LABOR	14,043,578	13,421,931	621,647
683 FUTA	LABOR	91,850	87,784	4,066
684 LESS PAYROLL DEDUCTION	LABOR	(14,838,808)	(14,181,960)	(656,848)
685				
686 STATE TAXES				
687 AD VALOREM TAXES				
688 JIM BRIDGER STATION	L 97	1,510,102	1,445,747	64,355
689 VALMY	L 97	1,147,933	1,099,012	48,921
690 BOARDMAN	L 97	251,795	241,064	10,731
691 OTHER-PRODUCTION PLANT	L 101	7,175,220	6,869,439	305,781
692 OTHER-TRANSMISSION PLANT	L 139	5,394,914	5,164,521	230,393
693 OTHER-DISTRIBUTION PLANT	L 158	9,369,378	8,965,459	403,919
694 OTHER-GENERAL PLANT	L 172	1,814,236	1,736,607	77,629
695 SUB-TOTAL		26,663,578	25,521,850	1,141,728
696				
697 LICENSES - HYDRO PROJECTS	L 98	4,895	4,686	209
698				
699 REGULATORY COMMISSION FEES				
700 STATE OF IDAHO	CIDA	2,688,423	2,688,423	0
701 STATE OF OREGON	CODA	186,899	0	186,899
702				
703 FRANCHISE TAXES				
704 STATE OF OREGON	CODA	800,080	0	800,080
705				
706 OTHER STATE TAXES				
707 UNEMPLOYMENT TAXES	LABOR	703,380	672,244	31,136
708 HYDRO GENERATION KWH TAX	E10	1,179,524	1,127,188	52,336
709 IRRIGATION-PIC	CIDA	224,831	224,831	0
710				
711 CANADA GST TAXES	E10	0	0	0
712				
713 TOTAL TAXES OTHER THAN INCOME		31,748,230	29,566,978	2,181,252
714				
715				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
716 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
717 REGULATORY DEBITS/CREDITS				
718 STATE OF IDAHO	CIDA	0	0	0
719 STATE OF OREGON	CODA	73,651	0	73,651
720				
721 TOTAL REGULATORY DEBITS/CREDITS		73,651	0	73,651
722				
723				
724 *** TABLE 9 - INCOME TAXES ***				
725				
726 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
727 ACCOUNT #282 - RELATED	P101P	15,573,086	14,906,730	666,356
728 ACCOUNTS #190 & #283 - RELATED	L 757	27,570,318	26,140,005	1,430,313
729 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		43,143,404	41,046,735	2,096,669
730				
731 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	41,511	39,735	1,776
732				
733 SUMMARY OF INCOME TAXES				
734				
735 TOTAL FEDERAL INCOME TAX	L 774	(46,491,500)	(44,649,914)	(1,841,586)
736				
737 STATE INCOME TAX				
738 STATE OF IDAHO	L 839	4,221,191	4,011,963	209,228
739 STATE OF OREGON	L 814	(9,930)	(9,415)	(515)
740 OTHER STATES	L 855	(98,942)	(95,870)	(3,072)
741 TOTAL STATE INCOME TAXES		4,112,319	3,906,678	205,641

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
742 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX***				
743				
744 OPERATING REVENUES		1,251,497,057	1,194,977,173	56,519,884
745				
746 OPERATING EXPENSES				
747 OPERATION & MAINTENANCE		874,030,624	836,553,177	37,477,447
748 DEPRECIATION EXPENSE		125,740,568	120,292,964	5,447,605
749 AMORTIZATION OF LIMITED TERM PLANT		7,172,382	6,866,091	306,291
750 ACCRETION EXPENSE		309,716	296,254	13,462
751 TAXES OTHER THAN INCOME		31,748,230	29,566,978	2,181,252
752 REGULATORY DEBITS/CREDITS		73,651	0	73,651
753 TOTAL OPERATING EXPENSES		1,039,075,173	993,575,465	45,499,708
754				
755 BOOK-TAX ADJUSTMENT	L 753	0	0	0
756				
757 INCOME BEFORE TAX ADJUSTMENTS		212,421,884	201,401,708	11,020,176
758				
759 INCOME STATEMENT ADJUSTMENTS				
760 LONG TERM DEBT INTEREST EXPENSE	L 24	84,203,441	80,583,690	3,619,751
761 OTHER INTEREST EXPENSE	L 24	7,482,820	7,161,147	321,673
762 TOTAL INTEREST CHARGES		91,686,261	87,744,838	3,941,423
763				
764 NET OPERATING INCOME BEFORE STATE INCOME TAXES		120,735,623	113,656,871	7,078,753
765				
766 TOTAL STATE INCOME TAXES (ALLOWED)		6,555,856	6,154,707	401,149
767				
768 NET FEDERAL INCOME AFTER STATE INCOME TAXES		114,179,767	107,502,163	6,677,604
769				
770 FEDERAL TAX AT 35 PERCENT		39,962,918	37,625,757	2,337,161
771 ADD : FIN 48 ADJUSTMENT	L 770	0	0	0
772 PRIOR YEARS' TAX ADJUSTMENT	L 770	(9,844,046)	(9,268,334)	(575,712)
773				
774 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		30,118,873	28,357,423	1,761,450
775				
776 OTHER TAX ADJUSTMENTS				
777 ALLOWANCE FOR AFUDC	P101P	0	0	0
778 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(116,744,618)	(111,749,235)	(4,995,383)
779 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 757	(102,142,163)	(96,843,158)	(5,299,005)
780 SUM OF OTHER ADJUSTMENTS		(218,886,781)	(208,592,393)	(10,294,388)
781 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(76,610,373)	(73,007,338)	(3,603,036)
782				
783 TOTAL FEDERAL INCOME TAX		(46,491,500)	(44,649,914)	(1,841,586)

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
784 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
785				
786 NET OPERATING INCOME BEFORE TAXES - OREGON	L 764	120,735,623	113,656,871	7,078,753
787				
788 ALLOWANCE FOR AFUDC	P101P	0	0	0
789				
790 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(116,744,618)	(111,749,235)	(4,995,383)
791 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(102,142,163)	(96,843,158)	(5,299,005)
792 TOTAL STATE INCOME TAX ADJUSTMENTS		(218,886,781)	(208,592,393)	(10,294,388)
793 ADD: MFG DEDUCTION NOT ALLOWED	L 757	5,296,634	5,021,851	274,783
794				
795 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(213,590,147)	(203,570,542)	(10,019,605)
796				
797 INCOME SUBJECT TO OREGON TAX		(92,854,524)	(89,913,671)	(2,940,853)
798				
799 IERCO TAXABLE INCOME	E10	10,949,400	10,463,570	485,830
800 BONUS DEPRECIATION ADJUSTMENT	P101P	(9,329,037)	(8,929,857)	(399,180)
801 FEDERAL NOL	L 750	111,129,757	105,364,487	5,765,270
802 TOTAL STATE TAXABLE INCOME - OREGON		19,895,596	16,984,529	2,911,068
803 APPORTIONMENT FACTOR (0.045454550)		904,345	772,024	132,321
804 POST APPORTIONMENT M ITEMS	L 757	(7,281,034)	(6,903,303)	(377,731)
805 TOTAL TAXABLE INCOME - OREGON		(6,376,689)	(6,131,279)	(245,409)
806				
807 OREGON TAX AT 6.6 PERCENT		0	0	0
808 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
809				
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	(9,930)	(9,415)	(515)
813				
814 STATE INCOME TAX PAID - OREGON		(9,930)	(9,415)	(515)
815				

**IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
816 ***TABLE 12 - IDAHO STATE INCOME TAXES***				
817				
818 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 764	120,735,623	113,656,871	7,078,753
819				
820 ALLOWANCE FOR AFUDC	P101P	0	0	0
821				
822 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(116,744,618)	(111,749,235)	(4,995,383)
823 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(102,142,163)	(96,843,158)	(5,299,005)
824 STATE INCOME TAX ADJUSTMENTS		(218,886,781)	(208,592,393)	(10,294,388)
825				
826 INCOME SUBJECT TO IDAHO TAX		(98,151,158)	(94,935,523)	(3,215,635)
827				
828 IERCO TAXABLE INCOME	E10	10,949,400	10,463,570	485,830
829 BONUS DEPRECIATION ADJUSTMENT	P101P	27,838,039	26,646,877	1,191,161
830 FEDERAL NOL	L 750	111,129,757	105,364,487	5,765,270
831 TOTAL STATE TAXABLE INCOME - IDAHO		51,766,038	47,539,412	4,226,626
832				
833 IDAHO TAX AT 5.9 PERCENT		3,054,196	2,804,825	249,371
834 LESS: INVESTMENT TAX CREDIT	P101P	(3,485,013)	(3,335,893)	(149,120)
835				
836 STATE INCOME TAX ALLOWED - IDAHO		6,539,209	6,140,718	398,491
837 ADD: FIN 48 ADJUSTMENT	L 832	0	0	0
838 PRIOR YEARS' TAX ADJUSTMENT	L 833	(2,318,018)	(2,128,755)	(189,263)
839 STATE INCOME TAX PAID - IDAHO		4,221,191	4,011,963	209,228
840				
841				
842 OTHER STATE INCOME TAX				
843 INCOME SUBJECT TO TAX		(98,151,158)	(94,935,523)	(3,215,635)
844				
845 IERCO TAXABLE INCOME	E10	10,949,400	10,463,570	485,830
846 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
847 FEDERAL NOL	L 750	111,129,757	105,364,487	5,765,270
848 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		23,927,999	20,892,534	3,035,465
849 POST APPORTIONMENT M ITEMS	L 757	(156,123,823)	(6,903,303)	(377,731)
850 TOTAL TAXABLE INCOME-OTHER STATES		16,646,965	13,989,231	2,657,734
851				
852 OTHER TAX AT 0.1 PERCENT		16,647	13,989	2,658
853 ADD: FIN 48 ADJUSTMENT	L 839	0	0	0
854 PRIOR YEARS' TAX ADJUSTMENT	L 839	(115,588)	(109,859)	(5,729)
855 OTHER STATES' INCOME TAX PAID		(98,942)	(95,870)	(3,072)

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
856 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
857 STEAM POWER GENERATION				
858 500-513 / TOTAL STEAM GENERATION	D10	369,473	353,727	15,746
859 HYDRAULIC POWER GENERATION				
860 535 / SUPERVISION & ENGINEERING	L 866	4,653,905	4,455,010	198,895
861 536 / WATER FOR POWER	E10	791,646	756,520	35,126
862 537 / HYDRAULIC EXPENSES	D10	5,757,853	5,512,475	245,378
863 538 / ELECTRIC EXPENSES	D10	1,204,290	1,152,968	51,322
864 539 / MISCELLANEOUS EXPENSES	D10	3,715,463	3,557,124	158,339
865 540 / RENTS	D10	0	0	0
866 TOTAL HYDRAULIC OPERATION EXPENSES		16,123,157	15,434,097	689,060
867 541 / SUPERVISION & ENGINEERING	L 872	96,331	92,226	4,105
868 542 / STRUCTURES	D10	681,877	652,818	29,059
869 543 / RESERVOIRS, DAMS & WATERWAYS	D10	231,993	222,106	9,887
870 544 / ELECTRIC PLANT	D10	1,567,185	1,500,397	66,788
871 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,737,770	1,663,713	74,057
872 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,315,156	4,131,260	183,896
873 TOTAL HYDRAULIC GENERATION EXPENSES		20,438,313	19,565,357	872,956
874 OTHER POWER GENERATION				
875 546 / SUPERVISION & ENGINEERING	L 879	618,446	592,090	26,356
876 548 / GENERATING EXPENSES	D10	2,190,913	2,097,545	93,368
877 549 / MISCELLANEOUS EXPENSES	D10	341,213	326,672	14,541
878 550 / RENTS	D10	0	0	0
879 TOTAL OTHER POWER OPER EXPENSES		3,150,572	3,016,307	134,265
880				
881 551 / SUPERVISION & ENGINEERING	L 885	0	0	0
882 552 / STRUCTURES	D10	230,820	220,983	9,837
883 553 / GENERATING & ELECTRIC PLANT	D10	42,804	40,980	1,824
884 554 / MISCELLANEOUS EXPENSES	D10	352,172	337,164	15,008
885 TOTAL OTHER POWER MAINT EXPENSES		625,796	599,127	26,669
886 TOTAL OTHER POWER GENERATION EXP		3,776,368	3,615,433	160,935
887 555 / PURCHASE POWER	E10	0	0	0
888 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	51	49	2
889	D10	2,964,313	2,837,985	126,328
890 TOTAL OTHER POWER SUPPLY EXPENSES		2,964,364	2,838,034	126,330
891				
892 TOTAL PRODUCTION EXPENSES		27,548,518	26,372,552	1,175,966
893				

**IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
894 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
895				
896 TRANSMISSION EXPENSES				
897 560 / SUPERVISION & ENGINEERING	L 140	2,445,957	2,341,501	104,456
898 561 / LOAD DISPATCHING	D12	2,287,599	2,190,110	97,489
899 562 / STATION EXPENSES	L 117	1,811,605	1,734,257	77,348
900 563 / OVERHEAD LINE EXPENSES	L 123+128+133	266,010	254,643	11,367
901 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
902 566 / MISCELLANEOUS EXPENSES	L 519	15,713	15,036	677
903 567 / RENTS	L 140	0	0	0
904 TOTAL TRANSMISSION OPERATION		6,826,884	6,535,547	291,337
905 568 / SUPERVISION & ENGINEERING	L 140	51,101	48,919	2,182
906 569 / STRUCTURES	L 112	810,423	775,879	34,544
907 570 / STATION EQUIPMENT	L 117	1,917,593	1,835,719	81,874
908 571 / OVERHEAD LINES	L 123+128+133	607,891	581,915	25,976
909 573 / MISCELLANEOUS PLANT	L 140	1,355	1,297	58
910 TOTAL TRANSMISSION MAINTENANCE		3,388,363	3,243,729	144,634
911 TOTAL TRANSMISSION EXPENSES		10,215,247	9,779,275	435,972
912				
913 DISTRIBUTION EXPENSES				
914 580 / SUPERVISION & ENGINEERING	L 158	2,856,784	2,733,626	123,158
915 581 / LOAD DISPATCHING	D60	3,085,488	2,964,668	120,820
916 582 / STATION EXPENSES	L 147	829,599	801,015	28,584
917 583 / OVERHEAD LINE EXPENSES	L 148+149	2,305,584	2,136,143	169,441
918 584 / UNDERGROUND LINE EXPENSES	L 150+151	997,992	983,365	14,627
919 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	42,302	40,357	1,945
920 586 / METER EXPENSES	L 154	3,085,888	2,980,460	105,428
921 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	415,471	382,808	32,663
922 588 / MISCELLANEOUS EXPENSES	L 549	3,986,329	3,783,448	202,881
923 589 / RENTS	L 158	0	0	0
924 TOTAL DISTRIBUTION OPERATION		17,605,437	16,805,891	799,546

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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	5,789	5,539	250
929 591 / STRUCTURES	L 146	0	0	0
930 592 / STATION EQUIPMENT	L 147	2,329,054	2,248,807	80,247
931 593 / OVERHEAD LINES	L 148+149	4,300,027	3,984,012	316,015
932 594 / UNDERGROUND LINES	L 150+151	420,543	414,379	6,164
933 595 / LINE TRANSFORMERS	L 152	13,991	13,443	548
934 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	298,860	285,116	13,744
935 597 / METERS	L 154	559,608	540,489	19,119
936 598 / MISCELLANEOUS PLANT	L 158	303,643	290,553	13,090
937 TOTAL DISTRIBUTION MAINTENANCE		8,231,515	7,782,339	449,176
938 TOTAL DISTRIBUTION EXPENSES		25,836,952	24,588,230	1,248,722
939				
940 CUSTOMER ACCOUNTING EXPENSES				
941 901 / SUPERVISION	L 946	431,444	412,547	18,897
942 902 / METER READING	CW902	992,336	871,929	120,407
943 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,989,689	9,629,096	360,593
944 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
945 905 / MISC EXPENSES	L 942-944	0	0	0
946 TOTAL CUSTOMER ACCOUNTING EXPENSES		11,413,469	10,913,572	499,897
947				
948 CUSTOMER SERVICES & INFORMATION EXPENSES				
949 907 / SUPERVISION	L 952	482,253	464,790	17,463
950 908 / CUSTOMER ASSISTANCE	L 563	4,092,600	3,944,399	148,201
951 909 / INFORMATION & INSTRUCTIONAL	L 564	0	0	0
952 910 / MISCELLANEOUS EXPENSES	L 950+951	274,361	264,426	9,935
953 TOTAL CUST SERV & INFORMATN EXPENSES		4,849,214	4,673,614	175,600
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>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
958 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
959				
960 ADMINISTRATIVE & GENERAL EXPENSES				
961 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	42,902,071	41,002,472	1,899,599
962 921 / OFFICE SUPPLIES	PTDCAS	223,143	213,263	9,880
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	245,169	234,678	10,491
968 TOTAL ACCOUNT 924				
969				
970 925 / INJURIES & DAMAGES	LABOR	125,143	119,603	5,540
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	154,257	147,427	6,830
986 931 / RENTS	L 172	0	0	0
987 935 / GENERAL PLANT MAINTENANCE	P3908	1,000,896	958,069	42,827
988 TOTAL ADMIN & GENERAL EXPENSES		44,650,679	42,675,512	1,975,167
989 TOTAL OPER & MAINT EXPENSES		124,514,079	119,002,756	5,511,323
990				
991 TOTAL LABOR - RATIO (%)		1	0.9557	0.0443

**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>	
992 *** TABLE 14 - ALLOCATION FACTORS ***					
993					
994 CAPACITY RELATED KW					
995	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LI	D10	2,325,687.0	2,226,575.0	99,112.0
996	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,325,687.0	2,226,575.0	99,112.0
997	RETAIL TRANSMISSION	D12	2,325,687.0	2,226,575.0	99,112.0
998	DISTRIBUTION SERVICE @ GENERATION LEVEL	D80	2,203,565.0	2,117,279.0	86,286.0
999					
1000 ENERGY RELATED MWH					
1001	GENERATION LEVEL (PSP)	E10	15,347,874.1	14,666,881.2	680,992.9
1002	RETAIL MWH AT GENERATION LVL	E100	15,347,874.1	14,666,881.2	680,992.9
1003	CUSTOMER LEVEL	E99	14,141,682.6	13,509,376.2	632,306.4
1004					
1005 CUSTOMER RELATED FACTORS					
1006	369-DIRECT ASSIGNMENT	DA369	57,397,667	54,534,953	2,862,714
1007	370-METER INVESTMENT	ACCT370	75,682,601	73,096,943	2,585,658
1008	902-CUSTOMER WEIGHTED	CW902	1,698,642	1,492,534	206,108
1009	903-CUSTOMER WEIGHTED	CW903	16,630,392	16,030,092	600,300
1010	904-CUSTOMER WEIGHTED	CW904	7,269,332	6,837,515	431,818
1011	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	511,226	492,780	18,446

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1012 *** TABLE 14 - ALLOCATION FACTORS ***				
1013				
1014 DIRECT ASSIGNMENTS				
1015 252-CUSTOMER ADVANCES	DA252	7,090,536	7,049,077	41,459
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	5,175,132	5,051,237	123,895
1024 361-STRUCTURES & IMPROVEMENTS	ACCT361	33,716,699	32,116,160	1,600,539
1025 362-STATION EQUIPMENT	ACCT362	202,030,199	195,069,259	6,960,940
1026 364-POLES, TOWERS & FIXTURES	DA364	238,077,035	219,802,936	18,274,099
1027 365-OVERHEAD CONDUCTORS & DEVICES	DA365	126,910,762	118,361,401	8,549,361
1028 366-UNDERGROUND CONDUIT	DA366	46,557,138	45,890,685	666,453
1029 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	210,940,052	207,832,566	3,107,486
1030 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,906,898	2,678,364	228,534
1031 373-STREET LIGHTING SYSTEMS	DA373	4,530,676	4,322,325	208,351
1032 451-REVENUE - MISCELLANEOUS SERVICE	DA451	3,780,239	3,696,703	83,536
1033 454-REVENUE - FACILITIES CHARGE	DA454	7,260,655	6,879,468	381,187
1034 908-OTHER CUSTOMER ASSISTANCE	DA908	6,740,382	6,498,546	241,836
1035 440-RETAIL SALES REVENUE	RETREV	1,122,280,973	1,071,413,013	50,867,960
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	309,716	296,254	13,462
1039 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	495,029	473,623	21,406
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, 2014

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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	4,759,434,335	4,555,783,004	203,651,332
1047 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	79,863,400	76,327,244	3,536,156
1048 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,323,962,435	2,226,306,927	97,655,509
1049 PLANT - GEN PLT (390,391,397&398)	P390B	199,513,504	190,976,525	8,536,979
1050 PLANT - PROD,TRANS,DIST&GEN	P101P	5,080,174,678	4,862,799,195	217,375,483
1051 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	722,958,784	691,625,830	31,332,954
1052 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	79,863,400	76,327,244	3,536,156
1053 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	124,143,767	118,648,474	5,495,293
1054 REV - RETAIL, RESALE & WHEELING	FMREV	1,206,706,522	1,152,033,530	54,672,992
1055 O&M - ALL EXCEPT FUEL	O&M M	665,567,144	637,326,657	28,240,488
1056 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	774,727,163	741,701,432	33,025,731
1057 O&M - TOTAL (NOT USED)	OM401	874,030,624	836,553,177	37,477,447

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 <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 LE	D10	100.00%	95.74%	4.26%
1062 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.74%	4.26%
1063 RETAIL TRANSMISSION	D12	100.00%	95.74%	4.26%
1064 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.08%	3.92%
1065				
1066 ENERGY RELATED MWH				
1067 GENERATION LEVEL (PSP)	E10	100.00%	95.56%	4.44%
1068 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.56%	4.44%
1069 CUSTOMER LEVEL	E99	100.00%	95.53%	4.47%
1070				
1071 CUSTOMER RELATED FACTORS				
1072 369-DIRECT ASSIGNMENT	DA369	100.00%	95.01%	4.99%
1073 370-METER INVESTMENT	ACCT370	100.00%	96.58%	3.42%
1074 902-CUSTOMER WEIGHTED	CW902	100.00%	87.87%	12.13%
1075 903-CUSTOMER WEIGHTED	CW903	100.00%	96.39%	3.61%
1076 904-CUSTOMER WEIGHTED	CW904	100.00%	94.06%	5.94%
1077 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.39%	3.61%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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%	99.42%	0.58%
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%	97.61%	2.39%
1090 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.25%	4.75%
1091 362-STATION EQUIPMENT	ACCT362	100.00%	96.55%	3.45%
1092 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.32%	7.68%
1093 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.26%	6.74%
1094 366-UNDERGROUND CONDUIT	DA366	100.00%	98.57%	1.43%
1095 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.53%	1.47%
1096 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.14%	7.86%
1097 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.40%	4.60%
1098 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.79%	2.21%
1099 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.75%	5.25%
1100 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.41%	3.59%
1101 440-RETAIL SALES REVENUE	RETREV	100.00%	95.47%	4.53%
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, 2014

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
1106 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1107				
1108 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1109 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.72%	4.28%
1110 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.57%	4.43%
1111 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.80%	4.20%
1112 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.72%	4.28%
1113 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.72%	4.28%
1114 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.67%	4.33%
1115 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.57%	4.43%
1116 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.57%	4.43%
1117 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.47%	4.53%
1118 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.76%	4.24%
1119 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.74%	4.26%
1120 O&M - TOTAL (NOT USED)	OM401	100.00%	95.71%	4.29%

IDAHO POWER COMPANY

2014 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

**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, 2014**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	218,388.1
Less: Accum Prov for Depreciation	85,022.4
Amort of Other Utility Plant	918.4
Net Electric Plant-in-Service	132,447.3
Less: Cust Advances for Construction	41.5
Accumulated Deferred Income Taxes	17,625.6
Add: Fuel Inventory	1,419.9
Materials & Supplies	2,359.9
Prepayments	0.0
Working Cash Allowance	1,297.9
Net Electric Rate Base	119,858.0
Add: Conservation & Deferred Programs	2,146.3
IERCO Rate Base	3,567.6
Total Combined Rate Base	125,571.9
Development of Net Income	
Operation Revenues	51,976.4
Operating Expenses	
Operation & Maintenance Expenses	32,446.7
Depreciation Expense	5,514.8
Amortization Expense	300.1
Accretion Expense	13.5
Taxes Other Than Income Taxes	2,121.6
Regulatory Debits/Credits	73.7
Deferred Income Taxes	1,802.9
Investment Tax Credits Adj - Net	1.8
Federal Income Taxes	(1,139.8)
State Income Taxes	328.9
Total Operating Expenses	41,464.1
Operating Income	10,512.3
Add: IERCO Operating Income	312.3
Total Operating Income	10,824.6
Rate of Return Earned - Percent	8.620%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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<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	5,461	242
302 - FRANCHISES & CONSENTS	D10	29,399,482	28,157,786	1,241,697
303 - MISCELLANEOUS	P101P	30,506,173	29,210,006	1,296,168
TOTAL INTANGIBLE PLANT		59,911,359	57,373,252	2,538,107
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	979,097,750	937,745,234	41,352,516
330-336 / HYDRAULIC PRODUCTION	D10	747,414,797	715,847,487	31,567,310
340-346 / OTHER PRODUCTION	D10	553,982,061	530,584,446	23,397,615
TOTAL PRODUCTION PLANT		2,280,494,608	2,184,177,167	96,317,441
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	36,102,619	34,577,813	1,524,806
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		36,102,619	34,577,813	1,524,806
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	71,124,912	68,120,928	3,003,984
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		71,125,570	68,120,928	3,004,642
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	397,304,504	380,524,217	16,780,287
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		397,416,097	380,599,317	16,816,780

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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<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	166,035,366	159,022,807	7,012,558
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		166,035,366	159,022,807	7,012,558
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	133,575,529	127,933,923	5,641,606
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		133,609,371	127,933,923	5,675,448
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	191,003,249	182,936,163	8,067,085
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		191,029,744	182,937,352	8,092,391
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	390,266	373,783	16,483
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		390,266	373,783	16,483
TOTAL TRANSMISSION PLANT		995,709,034	953,565,924	42,143,110

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	5,131,808	5,008,950	122,858
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	33,277,641	31,697,944	1,579,697
147 362 / STATION EQUIPMENT	ACCT362	200,005,926	193,114,732	6,891,194
148 364 / POLES, TOWERS & FIXTURES	DA364	238,077,034	219,802,935	18,274,099
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	126,910,762	118,361,401	8,549,361
150 366 / UNDERGROUND CONDUIT	DA366	46,557,138	45,890,685	666,453
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	210,940,052	207,832,566	3,107,486
152 368 / LINE TRANSFORMERS	D60	481,812,491	463,127,276	18,685,215
153 369 / SERVICES	DA369	57,397,667	54,534,953	2,862,714
154 370 / METERS	ACCT370	75,682,601	73,096,943	2,585,658
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,906,899	2,678,364	228,534
156 373 / STREET LIGHTING SYSTEMS	DA373	4,530,676	4,322,325	208,351
157				
158 TOTAL DISTRIBUTION PLANT		1,483,230,693	1,419,469,074	63,761,619
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	16,810,568	16,096,309	714,259
162 390 / STRUCTURES & IMPROVEMENTS	PTD	104,701,876	100,253,230	4,448,646
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	43,468,014	41,621,115	1,846,899
164 392 / TRANSPORTATION EQUIPMENT	PTD	69,187,515	66,247,828	2,939,687
165 393 / STORES EQUIPMENT	PTD	1,958,192	1,874,991	83,201
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	7,441,808	7,125,616	316,193
167 395 / LABORATORY EQUIPMENT	PTD	12,711,649	12,171,548	540,101
168 396 / POWER OPERATED EQUIPMENT	PTD	13,117,107	12,559,778	557,329
169 397 / COMMUNICATIONS EQUIPMENT	PTD	45,626,792	43,688,169	1,938,623
170 398 / MISCELLANEOUS EQUIPMENT	PTD	5,716,821	5,473,921	242,900
171				
172 TOTAL GENERAL PLANT		320,740,343	307,112,503	13,627,840
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,140,086,037	4,921,697,920	218,388,116
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	533,185,671	510,666,398	22,519,272
180 330-336 / HYDRAULIC PRODUCTION	L 98	384,429,005	368,192,520	16,236,486
181 340-346 / OTHER PRODUCTION	L 99	64,540,743	61,814,843	2,725,900
182 TOTAL PRODUCTION PLANT		982,155,419	940,673,762	41,481,658
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	6,991,796	6,696,495	295,301
186 352 / STRUCTURES & IMPROVEMENTS	L 112	24,237,413	23,213,524	1,023,890
187 353 / STATION EQUIPMENT	L 117	108,547,427	103,954,211	4,593,217
188 354 / TOWERS & FIXTURES	L 123	49,274,344	47,193,225	2,081,118
189 355 / POLES & FIXTURES	L 128	55,987,544	53,609,310	2,378,234
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	60,826,134	58,249,421	2,576,713
191 359 / ROADS & TRAILS	L 138	268,092	256,769	11,323
192 TOTAL TRANSMISSION PLANT		306,132,751	293,172,954	12,959,796
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	15,901	15,521	381
196 361 / STRUCTURES & IMPROVEMENTS	L 146	10,077,816	9,599,420	478,396
197 362 / STATION EQUIPMENT	L 147	53,911,693	52,054,169	1,857,525
198 364 / POLES, TOWERS & FIXTURES	L 148	126,426,419	116,722,295	9,704,123
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	48,158,017	44,913,846	3,244,171
200 366 / UNDERGROUND CONDUIT	L 150	14,650,052	14,440,340	209,712
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	79,370,156	78,200,906	1,169,250
202 368 / LINE TRANSFORMERS	L 152	155,714,315	149,675,544	6,038,771
203 369 / SERVICES	L 153	40,564,471	38,541,315	2,023,157
204 370 / METERS	L 154	21,364,828	20,634,910	729,919
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,968,506	1,813,747	154,760
206 373 / STREET LIGHTING SYSTEMS	L 156	3,558,744	3,395,089	163,655
207 TOTAL DISTRIBUTION PLANT		555,780,919	530,007,100	25,773,819
208				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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	26,977,224	25,830,997	1,146,227
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	19,667,262	18,831,625	835,636
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,854,806	22,841,246	1,013,560
216 393 / STORES EQUIPMENT	L 165	681,679	652,716	28,964
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	2,968,634	2,842,500	126,133
218 395 / LABORATORY EQUIPMENT	L 167	6,090,126	5,831,364	258,762
219 396 / POWER OPERATED EQUIPMENT	L 168	4,694,007	4,494,565	199,442
220 397 / COMMUNICATIONS EQUIPMENT	L 169	19,393,262	18,569,268	823,994
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,714,230	2,598,906	115,324
222 TOTAL GENERAL PLANT		107,041,229	102,493,187	4,548,043
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		1,951,110,319	1,866,347,003	84,763,315
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,964,087	5,704,986	259,102
228 TOTAL ACCUM PROVISION DEPRECIATION		1,957,074,406	1,872,051,989	85,022,417
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	8,757,293	8,386,296	370,997
232 HYDRAULIC PRODUCTION	L 98	12,960,445	12,413,057	547,389
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		21,717,738	20,799,353	918,386
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		1,978,792,144	1,892,851,341	85,940,803
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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		3,161,293,892	3,028,846,579	132,447,313
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	7,090,536	7,049,077	41,459
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		7,090,536	7,049,077	41,459
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,537,784)	(1,528,792)	(8,992)
251 OTHER	LABOR	(36,282,207)	(34,683,519)	(1,598,688)
252 TOTAL ACCOUNT 190		(37,819,991)	(36,212,311)	(1,607,680)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	431,621,878	413,282,826	18,339,052
255 283 / OTHER	P101P	21,046,111	20,151,889	894,222
256 TOTAL ACCUM DEFERRED INCOME TAXES		414,847,998	397,222,404	17,625,594
257				
258 NET ELECTRIC PLANT IN SERVICE		2,739,355,358	2,624,575,098	114,780,260
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	32,244,324	30,824,410	1,419,914
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	16,970,312	16,253,565	716,747
264 TRANSMISSION - GENERAL	L 139	11,220,088	10,745,201	474,887
265 DISTRIBUTION - GENERAL	L 158	20,811,662	19,917,003	894,659
266 OTHER - UNCLASSIFIED	L 174	6,440,274	6,166,644	273,630
267 TOTAL ACCOUNT 154		55,442,336	53,082,414	2,359,922
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	29,790,377	28,492,508	1,297,869
277				
278 TOTAL WORKING CAPITAL		117,477,037	112,399,332	5,077,705
279				
280 NET ELECTRIC PLANT IN SERVICE		2,856,832,395	2,736,974,430	119,857,965

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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		2,856,832,395	2,736,974,430	119,857,965
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	D80	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 GRANT - OPUC ORDERS 10-406, 11-011, 11-437	CODA	176,559	0	176,559
305 AM. FALLS BOND REFINANCE	D10	635,939	609,080	26,859
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	2,750,366	0	2,750,366
307 CUSTOM EFFICIENCY INCENTIVE - IPUC ORDER 32245	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	305,233	305,233	0
309 BENNETT MOUNTAIN MAINTENANCE - IPUC ORDER 32426	CIDA	74,887	74,887	0
310 INTERVENOR FUNDING	CIDA	31,201	31,201	0
311 GRID WEST - OPUC ORDER 06-483	CODA	2,365	0	2,365
312 FERC - GRID WEST	D11	0	0	0
313 TOTAL OTHER REGULATORY ASSETS		3,976,550	1,020,401	2,956,149
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(809,830)	0	(809,830)
316 TOTAL DEFERRED PROGRAMS		3,166,720	1,020,401	2,146,319
317				
318 DEVELOPMENT OF IERCO RATE BASE				
319 INVESTMENT IN IERCO	E10	92,008,642	87,956,941	4,051,701
320 PREPAID COAL ROYALTIES	E10	1,276,716	1,220,494	56,222
321 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(12,270,395)	(11,730,055)	(540,340)
322 TOTAL SUBSIDIARY RATE BASE		81,014,963	77,447,381	3,567,582
323				
324 TOTAL COMBINED RATE BASE		2,941,014,078	2,815,442,212	125,571,867

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
325 *** TABLE 4 - OPERATING REVENUES ***				
326 OPERATING REVENUES				
327 FIRM ENERGY SALES				
328 440-448 / RETAIL	RETREV	1,046,565,712	1,000,484,983	46,080,729
329 447/ FIRM SALES FOR RESALE	E10	0	0	0
330 447/ SYSTEM OPPORTUNITY SALES	E10	83,617,600	79,935,408	3,682,192
331 TOTAL SALES OF ELECTRICITY		1,130,183,312	1,080,420,391	49,762,921
332				
333 OTHER OPERATING REVENUES				
334 415 / MERCHANDISING REVENUES	E10	1,009,910	965,438	44,472
335				
336 449 / OATT TARIFF REFUND				
337 NETWORK	D11	84,434	80,868	3,566
338 POINT-TO-POINT	D11	272,343	260,840	11,502
339 TOTAL ACCOUNT 449		356,777	341,708	15,069
340				
341 451 / MISCELLANEOUS SERVICE REVENUES	DA451	3,780,239	3,696,703	83,536
342				
343 454 / RENTS FROM ELECTRIC PROPERTY				
344 SUBSTATION EQUIPMENT	L 117	10,695,291	10,242,717	452,574
345 TRANSFORMER RENTALS	L 152	17,330	16,658	672
346 LINE RENTALS	D11	2,124,910	2,035,164	89,746
347 COGENERATION	L 481	1,024,155	979,055	45,100
348 DARK FIBER PROJECT	CIDA	409,600	409,600	0
349 POLE ATTACHMENTS	L 148	1,544,475	1,425,926	118,549
350 FACILITIES CHARGES	DA454	7,260,655	6,879,468	381,187
351 OTHER RENTALS	L 101	618,876	592,738	26,138
352 MISCELLANEOUS	L 172	0	0	0
353 TOTAL ACCOUNT 454		23,695,292	22,581,325	1,113,967
354				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 <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	6,206,654	5,944,514	262,140
357 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	809,171	777,790	31,381
358 TRANSMISSION - POINT-TO-POINT	D11	15,612,092	14,952,710	659,382
359 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
360 PHOTOVOLTAIC STATION SERVICE	L 158	180	172	8
361 DSM RIDER FUNDS	DARIDER	0	0	0
362 STANDBY SERVICE CHARGE	CIDA	497,427	497,427	0
363 SIERRA PACIFIC USAGE CHARGE	E10	2,668	2,551	117
364 BPA - OTHER REVENUE	D10	0	0	0
365 ANTELOPE	L 506	73,824	70,699	3,125
366 MISCELLANEOUS	PTD	6,956	6,660	296
367 TOTAL ACCOUNT 456		23,208,972	22,252,524	956,448
368				
369 TOTAL OTHER OPERATING REVENUES		52,051,190	49,837,698	2,213,492
370				
371 TOTAL OPERATING REVENUES		1,182,234,502	1,130,258,089	51,976,413

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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	1,333,723	1,277,393	56,330
377 501 / FUEL	E10	145,096,700	138,707,209	6,389,491
378				
379 502 / STEAM EXPENSES				
380 LABOR	D10	0	0	0
381 OTHER	E10	8,741,266	8,356,335	384,931
382 TOTAL ACCOUNT 502		8,741,266	8,356,335	384,931
383 505 / ELECTRIC EXPENSES				
384 LABOR	D10	0	0	0
385 OTHER	E10	1,599,507	1,529,071	70,436
386 TOTAL ACCOUNT 505		1,599,507	1,529,071	70,436
387 506 / MISCELLANEOUS EXPENSES	D10	9,596,797	9,191,473	405,324
388 507 / RENTS	L 97	530,520	508,113	22,407
389 TOTAL STEAM OPERATION EXPENSES		166,898,513	159,569,594	7,328,919
390				
391 MAINTENANCE				
392 510 / SUPERVISION & ENGINEERING	D10	277,886	266,149	11,737
393 511 / STRUCTURES	D10	708,308	678,392	29,916
394 512 / BOILER PLANT				
395 LABOR	D10	0	0	0
396 OTHER	E10	10,923,065	10,442,056	481,009
397 TOTAL ACCOUNT 512		10,923,065	10,442,056	481,009
398 513 / ELECTRIC PLANT				
399 LABOR	D10	0	0	0
400 OTHER	E10	6,044,954	5,778,758	266,196
401 TOTAL ACCOUNT 513		6,044,954	5,778,758	266,196
402 514 / MISCELLANEOUS STEAM PLANT	D10	5,806,414	5,561,178	245,236
403 TOTAL STEAM MAINTENANCE EXPENSES		23,760,627	22,726,534	1,034,093
404				
405 TOTAL STEAM GENERATION EXPENSES		190,659,140	182,296,128	8,363,012
406				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
407 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
408				
409 HYDRAULIC POWER GENERATION				
410 535 / SUPERVISION & ENGINEERING	L 866	5,134,726	4,917,221	217,505
411 536 / WATER FOR POWER				
412 WATER LEASE	D10	1,330,640	1,274,440	56,200
413 OTHER	D10	5,889,261	5,640,526	248,735
414 TOTAL ACCOUNT 536		7,219,901	6,914,966	304,935
415				
416 537 / HYDRAULIC EXPENSES				
417 538 / ELECTRIC EXPENSES				
418 LABOR	D10	1,057,895	1,013,214	44,681
419 OTHER	E10	326,163	311,800	14,363
420 TOTAL ACCOUNT 538		1,384,058	1,325,015	59,043
421				
422 539 / MISCELLANEOUS EXPENSES				
423 540 / RENTS	D10	259,705	248,736	10,969
424				
425 TOTAL HYDRAULIC OPERATION EXPENSES		32,677,218	31,295,860	1,381,359
426				
427 MAINTENANCE				
428 541 / SUPERVISION & ENGINEERING	L 872	110,472	105,806	4,666
429 542 / STRUCTURES	D10	1,304,480	1,249,385	55,095
430 543 / RESERVOIRS, DAMS & WATERWAYS	D10	338,106	323,826	14,280
431 544 / ELECTRIC PLANT				
432 LABOR	D10	1,376,677	1,318,533	58,144
433 OTHER	E10	712,399	681,028	31,371
434 TOTAL ACCOUNT 544		2,089,076	1,999,560	89,516
435				
436 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,343,393	2,244,419	98,974
437				
438 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,185,527	5,922,996	262,531
439				
440 TOTAL HYDRAULIC GENERATION EXPENSES		38,862,745	37,218,856	1,643,889

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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	738,696	707,497	31,199
445 547 / FUEL				
446 SALMON DIESEL	E10	14,362	13,730	632
447 OTHER	E10	32,575,600	31,141,098	1,434,502
448 TOTAL ACCOUNT 547		32,589,962	31,154,828	1,435,134
449				
450 548 / GENERATING EXPENSES				
451 LABOR	D10	1,924,583	1,843,297	81,285
452 OTHER	E10	1,405,306	1,343,422	61,884
453 TOTAL ACCOUNT 548		3,329,889	3,186,719	143,170
454				
455 549 / MISCELLANEOUS EXPENSES				
456 550 / RENTS	D10	0	0	0
457				
458 TOTAL OTHER POWER OPER EXPENSES		37,522,643	35,876,644	1,645,998
459				
460 MAINTENANCE				
461 551 / SUPERVISION & ENGINEERING	L 885	0	0	0
462 552 / STRUCTURES	D10	350,009	335,226	14,783
463 553 / GENERATING & ELECTRIC PLANT				
464 LABOR	D10	37,601	36,013	1,588
465 OTHER	E10	43,712	41,787	1,925
466 TOTAL ACCOUNT 553		81,313	77,800	3,513
467				
468 554 / MISCELLANEOUS EXPENSES	L 99	1,348,617	1,291,658	56,959
469 TOTAL OTHER POWER MAINT EXPENSES		1,779,939	1,704,684	75,255
470				
471 TOTAL OTHER POWER GENERATION EXP		39,302,582	37,581,328	1,721,253
472				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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TWELVE MONTHS ENDED DECEMBER 31, 2014

8 <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	1,106,212	1,057,499	48,713
476 OTHER PURCHASED POWER	E10	53,249,500	50,904,600	2,344,900
477 TOTAL ACCOUNT 555.0		54,355,712	51,962,099	2,393,613
478 555.1 / COGENERATION & SMALL POWER PROD				
479 CAPACITY RELATED	D10	0	0	0
480 ENERGY RELATED	E10	166,653,130	159,314,378	7,338,752
481 TOTAL COGEN & SMALL POWER PROD		166,653,130	159,314,378	7,338,752
482				
483 TOTAL ACCOUNT 555		221,008,842	211,276,477	9,732,365
484				
485 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	(1,248)	(1,195)	(53)
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	2,543,782	2,436,345	107,437
490 TOTAL ACCOUNT 557		2,543,782	2,436,345	107,437
491				
492 TOTAL OTHER POWER SUPPLY EXPENSES		223,551,376	213,711,627	9,839,749
493				
494 TOTAL PRODUCTION EXPENSES		492,375,843	470,807,938	21,567,904

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IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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	3,721,951	3,564,420	157,531
501 561 / LOAD DISPATCHING	D12	2,416,020	2,313,978	102,041
502 562 / STATION EXPENSES	L 117	2,238,049	2,143,345	94,704
503 563 / OVERHEAD LINE EXPENSES	L 123+128+133	636,903	609,930	26,973
504 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	6,081,299	5,813,502	267,797
505 566 / MISCELLANEOUS EXPENSES	L 140	16,364	15,671	693
506 567 / RENTS	L 140	3,284,850	3,145,820	139,030
507				
508 TOTAL TRANSMISSION OPERATION		18,395,435	17,606,667	788,768
509				
510 MAINTENANCE				
511 568 / SUPERVISION & ENGINEERING	L 140	163,293	156,382	6,911
512 569 / STRUCTURES	L 112	939,756	900,057	39,699
513 570 / STATION EQUIPMENT	L 117	3,469,446	3,322,635	146,811
514 571 / OVERHEAD LINES	L 123+128+133	3,124,524	2,992,198	132,326
515 573 / MISCELLANEOUS PLANT	L 140	1,429	1,369	60
516				
517 TOTAL TRANSMISSION MAINTENANCE		7,698,448	7,372,640	325,807
518				
519 TOTAL TRANSMISSION EXPENSES		26,093,883	24,979,307	1,114,576

**IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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	3,681,585	3,523,320	158,265
526 581 / LOAD DISPATCHING	D60	3,268,057	3,141,318	126,739
527 582 / STATION EXPENSES	L 147	1,079,474	1,042,281	37,193
528 583 / OVERHEAD LINE EXPENSES	L 148+149	2,858,529	2,648,452	210,077
529 584 / UNDERGROUND LINE EXPENSES	L 150+151	2,403,692	2,368,463	35,229
530 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	71,759	68,459	3,300
531 586 / METER EXPENSES	L 154	4,049,572	3,911,220	138,352
532 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	644,353	593,695	50,658
533 588 / MISCELLANEOUS EXPENSES	L 158	5,304,282	5,076,260	228,022
534 589 / RENTS	L 158	466,127	446,089	20,038
535 TOTAL DISTRIBUTION OPERATION		23,827,430	22,819,557	1,007,873
536				
537 MAINTENANCE				
538 590 / SUPERVISION & ENGINEERING	L 158	15,748	15,071	677
539 591 / STRUCTURES	L 146	0	0	0
540 592 / STATION EQUIPMENT	L 147	3,667,701	3,541,331	126,370
541 593 / OVERHEAD LINES	L 148+149	13,383,450	12,399,882	983,568
542 594 / UNDERGROUND LINES	L 150+151	579,253	570,763	8,490
543 595 / LINE TRANSFORMERS	L 152	146,425	140,746	5,679
544 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	495,411	472,629	22,782
545 597 / METERS	L 154	667,421	644,619	22,802
546 598 / MISCELLANEOUS PLANT	L 158	381,724	365,314	16,410
547 TOTAL DISTRIBUTION MAINTENANCE		19,337,133	18,150,355	1,186,778
548				
549 TOTAL DISTRIBUTION EXPENSES		43,164,563	40,969,912	2,194,651
550				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
CUSTOMER ACCOUNTING EXPENSES				
901 / SUPERVISION	L 946	451,400	431,629	19,771
902 / METER READING	CW902	1,578,012	1,386,541	191,471
903 / CUSTOMER RECORDS & COLLECTIONS	CW903	15,416,040	14,859,574	556,466
904 / UNCOLLECTIBLE ACCOUNTS	CW904	6,696,244	6,298,469	397,775
905 / MISC EXPENSES	L 553+554+555	95	90	5
TOTAL CUSTOMER ACCOUNTING EXPENSES		24,141,791	22,976,304	1,165,487
CUSTOMER SERVICES & INFORMATION EXPENSES				
907 / SUPERVISION	L 953	535,049	515,680	19,369
908 / CUSTOMER ASSISTANCE				
SYSTEM CONSERVATION	E100	255,570	244,316	11,254
OTHER	DA908	6,242,881	6,018,894	223,986
TOTAL ACCOUNT 908		6,498,451	6,263,210	235,241
909 / INFORMATION & INSTRUCTIONAL	DA909	374,524	361,010	13,514
910 / MISCELLANEOUS EXPENSES	L 563+564	663,013	639,017	23,996
TOTAL CUST SERV & INFORMATN EXPENSES		8,071,037	7,778,917	292,119

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

8 <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	0	0	0
570 TOTAL ACCOUNT 924		0	0	0
571				
572 ADMINISTRATIVE & GENERAL EXPENSES				
573 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	67,948,615	64,954,623	2,993,992
574 921 / OFFICE SUPPLIES	LABOR	17,409,969	16,642,841	767,128
575 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(27,257,584)	(26,056,544)	(1,201,040)
576 923 / OUTSIDE SERVICES	LABOR	4,705,146	4,497,825	207,321
577 924 / PROPERTY INSURANCE				
578 PRODUCTION - STEAM	L 97	546,846	523,750	23,096
579 ALL RISK & MISCELLANEOUS	P110P	2,884,762	2,764,497	120,265
580 TOTAL ACCOUNT 924		3,431,608	3,288,247	143,361
581				
582 925 / INJURIES & DAMAGES	LABOR	6,109,842	5,840,627	269,215
583 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	27,156,869	25,960,267	1,196,602
584 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	953,059	0	953,059
585 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	33,846,847	33,846,847	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	1,482,329	1,419,722	62,607
591 ENERGY RELATED	E10	606,047	579,359	26,688
592 FERC RATE CASE	D11	0	0	0
593 FERC ORDER 472	E99	557,462	532,722	24,740
594 FERC OTHER	D11	606,697	581,073	25,624
595 FERC - OREGON HYDRO FEE	D10	158,501	151,807	6,694
596 SEC EXPENSES	L 174	0	0	0
597 IDAHO PUC -RATE CASE	CIDA	100	100	0
598 -OTHER	CIDA	(21,527)	(21,527)	0
599 OREGON PUC -RATE CASE	CODA	0	0	0
600 -OTHER	CODA	68,229	0	68,229
601 TOTAL ACCOUNT 928		3,457,838	3,243,256	214,582
602				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

<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	4,626,441	4,422,588	203,853
606 931 / RENTS	L 172	176	169	7
607 TOTAL ADM & GEN OPERATION		142,388,826	136,640,745	5,748,081
608				
609 935 / GENERAL PLANT MAINTENANCE	L 172	7,386,812	7,072,956	313,856
610 TOTAL ADMIN & GENERAL EXPENSES		149,775,638	143,713,701	6,061,937
611				
612 416 / MERCHANDISING EXPENSE	E10	1,136,669	1,086,615	50,054
613 TOTAL OPER & MAINT EXPENSES		744,759,424	712,312,694	32,446,729
614				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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	24,710,867	23,667,195	1,043,672
619 330-336 / HYDRAULIC PRODUCTION	L 98	14,259,007	13,656,773	602,234
620 340-346 / OTHER PRODUCTION	L 99	17,204,213	16,477,587	726,626
621 TOTAL PRODUCTION PLANT		56,174,087	53,801,556	2,372,531
622				
623 TRANSMISSION PLANT				
624 350 / LAND & LAND RIGHTS	L 107	441,801	423,141	18,660
625 352 / STRUCTURES & IMPROVEMENTS	L 112	1,338,504	1,281,960	56,544
626 353 / STATION EQUIPMENT	L 117	7,600,513	7,278,895	321,618
627 354 / TOWERS & FIXTURES	L 123	2,868,856	2,747,689	121,167
628 355 / POLES & FIXTURES	L 128	3,829,902	3,667,216	162,686
629 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,387,554	4,201,689	185,865
630 359 / ROADS & TRAILS	L 138	3,082	2,952	130
631 TOTAL TRANSMISSION PLANT		20,470,212	19,603,542	866,670
632				
633 DISTRIBUTION PLANT				
634 360 / LAND & LAND RIGHTS	L 145	11,126	10,860	266
635 361 / STRUCTURES & IMPROVEMENTS	L 146	717,847	683,770	34,076
636 362 / STATION EQUIPMENT	L 147	4,038,862	3,899,703	139,159
637 364 / POLES, TOWERS & FIXTURES	L 148	7,398,951	6,831,029	567,922
638 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,813,112	3,556,241	256,871
639 366 / UNDERGROUND CONDUIT	L 150	915,998	902,886	13,112
640 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	4,890,135	4,818,096	72,040
641 368 / LINE TRANSFORMERS	L 152	12,686,682	12,194,679	492,003
642 369 / SERVICES	L 153	1,478,507	1,404,767	73,741
643 370 / METERS	L 154	4,862,943	4,696,803	166,140
644 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	43,886	40,435	3,450
645 373 / STREET LIGHTING SYSTEMS	L 156	108,659	103,662	4,997
646 TOTAL DISTRIBUTION PLANT		40,966,708	39,142,931	1,823,777

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

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	2,196,669	2,103,335	93,334
652 391 / OFFICE FURNITURE & EQUIPMENT	L 163	4,035,048	3,863,604	171,444
653 392 / TRANSPORTATION EQUIPMENT	L 164	56,263	53,872	2,391
654 393 / STORES EQUIPMENT	L 165	64,316	61,584	2,733
655 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	318,455	304,925	13,531
656 395 / LABORATORY EQUIPMENT	L 167	564,591	540,602	23,989
657 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
658 397 / COMMUNICATIONS EQUIPMENT	L 169	2,895,429	2,772,406	123,023
659 398 / MISCELLANEOUS EQUIPMENT	L 170	300,297	287,538	12,759
660 TOTAL GENERAL PLANT		10,431,069	9,987,866	443,203
661				
662 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	495,029	473,623	21,406
663 DEPR EXP BEFORE DISALLOWED COSTS		128,537,105	123,009,517	5,527,587
664				
665 DEPRECIATION ON DISALLOWED COSTS	L 663	(296,299)	(283,557)	(12,742)
666 TOTAL DEPRECIATION EXPENSE		128,240,805	122,725,960	5,514,845
667				
668 AMORTIZATION EXPENSE				
669 INTANGIBLE PLANT	L 94	7,084,399	6,784,273	300,126
670 HYDRAULIC PRODUCTION	L 98	0	0	0
671 ADJUSTMENTS, GAINS & LOSSES	L 94	0	0	0
672 TOTAL AMORTIZATION EXPENSE		7,084,399	6,784,273	300,126
673				
674 TOTAL DEPRECIATION & AMORTIZATION EXP		135,325,204	129,510,233	5,814,971
675				
676 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	309,716	296,254	13,462
677				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

8 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	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	1,510,102	1,446,322	63,780
689 VALMY	L 97	1,147,933	1,099,450	48,483
690 BOARDMAN	L 97	251,795	241,160	10,635
691 OTHER-PRODUCTION PLANT	L 101	7,175,220	6,872,172	303,048
692 OTHER-TRANSMISSION PLANT	L 139	5,394,914	5,166,576	228,338
693 OTHER-DISTRIBUTION PLANT	L 158	9,369,378	8,966,604	402,774
694 OTHER-GENERAL PLANT	L 172	1,814,236	1,737,151	77,085
695 SUB-TOTAL		26,663,578	25,529,436	1,134,142
696				
697 LICENSES - HYDRO PROJECTS	L 98	4,895	4,688	207
698				
699 REGULATORY COMMISSION FEES				
700 STATE OF IDAHO	CIDA	2,688,423	2,688,423	0
701 STATE OF OREGON	CODA	180,789	0	180,789
702				
703 FRANCHISE TAXES				
704 STATE OF OREGON	CODA	731,650	0	731,650
705				
706 OTHER STATE TAXES				
707 UNEMPLOYMENT TAXES	LABOR	0	0	0
708 HYDRO GENERATION KWH TAX	E10	1,697,804	1,623,039	74,765
709 IRRIGATION-PIC	CIDA	365,897	365,897	0
710				
711 CANADA GST TAXES	E10	0	0	0
712				
713 TOTAL TAXES OTHER THAN INCOME		32,333,036	30,211,483	2,121,553
714				
715				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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	73,651	0	73,651
720				
721 TOTAL REGULATORY DEBITS/CREDITS		73,651	0	73,651
722				
723				
724 *** TABLE 9 - INCOME TAXES ***				
725				
726 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
727 ACCOUNT #282 - RELATED	P101P	14,721,560	14,096,060	625,500
728 ACCOUNTS #190 & #283 - RELATED	L 757	27,570,318	26,392,939	1,177,379
729 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		42,291,878	40,488,999	1,802,879
730				
731 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	41,511	39,747	1,764
732				
733 SUMMARY OF INCOME TAXES				
734				
735 TOTAL FEDERAL INCOME TAX	L 774	(26,887,788)	(25,748,027)	(1,139,761)
736				
737 STATE INCOME TAX				
738 STATE OF IDAHO	L 839	7,736,750	7,405,811	330,939
739 STATE OF OREGON	L 814	(9,930)	(9,506)	(424)
740 OTHER STATES	L 855	(39,356)	(37,707)	(1,649)
741 TOTAL STATE INCOME TAXES		7,687,464	7,358,598	328,866

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
742 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
743				
744 OPERATING REVENUES		1,182,234,502	1,130,258,089	51,976,413
745				
746 OPERATING EXPENSES				
747 OPERATION & MAINTENANCE		744,759,424	712,312,694	32,446,729
748 DEPRECIATION EXPENSE		128,240,805	122,725,960	5,514,845
749 AMORTIZATION OF LIMITED TERM PLANT		7,084,399	6,784,273	300,126
750 ACCRETION EXPENSE		309,716	296,254	13,462
751 TAXES OTHER THAN INCOME		32,333,036	30,211,483	2,121,553
752 REGULATORY DEBITS/CREDITS		73,651	0	73,651
753 TOTAL OPERATING EXPENSES		912,801,031	872,330,665	40,470,366
754				
755 BOOK-TAX ADJUSTMENT	L 753	0	0	0
756				
757 INCOME BEFORE TAX ADJUSTMENTS		269,433,471	257,927,424	11,506,046
758				
759 INCOME STATEMENT ADJUSTMENTS				
760 LONG TERM DEBT INTEREST EXPENSE	L 24	84,041,530	80,453,226	3,588,304
761 OTHER INTEREST EXPENSE	L 24	7,482,820	7,163,328	319,492
762 TOTAL INTEREST CHARGES		91,524,350	87,616,554	3,907,796
763				
764 NET OPERATING INCOME BEFORE STATE INCOME TAXES		177,909,121	170,310,870	7,598,250
765				
766 TOTAL STATE INCOME TAXES (ALLOWED)		10,131,001	9,697,069	433,932
767				
768 NET FEDERAL INCOME AFTER STATE INCOME TAXES		167,778,119	160,613,801	7,164,318
769				
770 FEDERAL TAX AT 35 PERCENT		58,722,342	56,214,830	2,507,511
771 ADD : FIN 48 ADJUSTMENT	L 770	0	0	0
772 PRIOR YEARS' TAX ADJUSTMENT	L 770	(9,844,046)	(9,423,694)	(420,352)
773				
774 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		48,878,296	46,791,137	2,087,159
775				
776 OTHER TAX ADJUSTMENTS				
777 ALLOWANCE FOR AFUDC	P101P	0	0	0
778 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(114,332,364)	(109,474,531)	(4,857,833)
779 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 757	(102,142,163)	(97,780,224)	(4,361,939)
780 SUM OF OTHER ADJUSTMENTS		(216,474,527)	(207,254,754)	(9,219,773)
781 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(75,766,084)	(72,539,164)	(3,226,920)
782				
783 TOTAL FEDERAL INCOME TAX		(26,887,788)	(25,748,027)	(1,139,761)

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 <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				
786 NET OPERATING INCOME BEFORE TAXES - OREGON	L 784	177,909,121	170,310,870	7,598,250
787				
788 ALLOWANCE FOR AFUDC	P101P	0	0	0
789				
790 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(114,332,364)	(109,474,531)	(4,857,833)
791 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(102,142,163)	(97,780,224)	(4,361,939)
792 TOTAL STATE INCOME TAX ADJUSTMENTS		(216,474,527)	(207,254,754)	(9,219,773)
793 ADD: MFG DEDUCTION NOT ALLOWED	L 757	5,296,634	5,070,443	226,191
794				
795 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(211,177,893)	(202,184,311)	(8,993,582)
796				
797 INCOME SUBJECT TO OREGON TAX		(33,268,772)	(31,873,441)	(1,395,332)
798				
799 IERCO TAXABLE INCOME	E10	10,949,400	10,467,231	482,169
800 BONUS DEPRECIATION ADJUSTMENT	P101P	(9,329,037)	(8,932,658)	(396,379)
801 FEDERAL NOL	L 750	111,129,757	106,384,006	4,745,751
802 TOTAL STATE TAXABLE INCOME - OREGON		79,481,348	76,045,138	3,436,209
803 APPORTIONMENT FACTOR (0.045454550)		3,612,789	3,456,598	156,191
804 POST APPORTIONMENT M ITEMS	L 757	(7,281,034)	(6,970,100)	(310,934)
805 TOTAL TAXABLE INCOME - OREGON		(3,668,245)	(3,513,503)	(154,742)
806				
807 OREGON TAX AT 6.6 PERCENT		0	0	0
808 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
809				
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	(9,930)	(9,506)	(424)
813				
814 STATE INCOME TAX PAID - OREGON		(9,930)	(9,506)	(424)
815				

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
816 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
817				
818 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 764	177,909,121	170,310,870	7,598,250
819				
820 ALLOWANCE FOR AFUDC	P101P	0	0	0
821				
822 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(114,332,364)	(109,474,531)	(4,857,833)
823 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(102,142,163)	(97,780,224)	(4,361,939)
824 STATE INCOME TAX ADJUSTMENTS		(216,474,527)	(207,254,754)	(9,219,773)
825				
826 INCOME SUBJECT TO IDAHO TAX		(38,565,406)	(36,943,884)	(1,621,522)
827				
828 IERCO TAXABLE INCOME	E10	10,949,400	10,467,231	482,169
829 BONUS DEPRECIATION ADJUSTMENT	P101P	27,838,039	26,655,237	1,182,802
830 FEDERAL NOL	L 750	111,129,757	106,384,006	4,745,751
831 TOTAL STATE TAXABLE INCOME - IDAHO		111,351,789	106,562,590	4,789,199
832				
833 IDAHO TAX AT 5.9 PERCENT		6,569,756	6,287,193	282,563
834 LESS: INVESTMENT TAX CREDIT	P101P	(3,485,013)	(3,336,939)	(148,074)
835				
836 STATE INCOME TAX ALLOWED - IDAHO		10,054,769	9,624,132	430,636
837 ADD: FIN 48 ADJUSTMENT	L 832	0	0	0
838 PRIOR YEARS' TAX ADJUSTMENT	L 833	(2,318,018)	(2,218,321)	(99,697)
839 STATE INCOME TAX PAID - IDAHO		7,736,750	7,405,811	330,939
840				
841				
842 OTHER STATE INCOME TAX				
843 INCOME SUBJECT TO TAX		(38,565,406)	(36,943,884)	(1,621,522)
844				
845 IERCO TAXABLE INCOME	E10	10,949,400	10,467,231	482,169
846 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
847 FEDERAL NOL	L 750	111,129,757	106,384,006	4,745,751
848 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		83,513,751	79,907,353	3,606,397
849 POST APPORTIONMENT M ITEMS	L 757	(156,123,823)	(6,970,100)	(310,934)
850 TOTAL TAXABLE INCOME-OTHER STATES		76,232,717	72,937,253	3,295,464
851				
852 OTHER TAX AT 0.1 PERCENT		76,233	72,937	3,295
853 ADD: FIN 48 ADJUSTMENT	L 839	0	0	0
854 PRIOR YEARS' TAX ADJUSTMENT	L 839	(115,588)	(110,644)	(4,944)
855 OTHER STATES' INCOME TAX PAID		(39,356)	(37,707)	(1,649)

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
856 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
857 STEAM POWER GENERATION				
858 500-513 / TOTAL STEAM GENERATION	D10	369,473	353,868	15,605
859 HYDRAULIC POWER GENERATION				
860 535 / SUPERVISION & ENGINEERING	L 866	4,653,905	4,456,767	197,138
861 536 / WATER FOR POWER	E10	791,646	756,785	34,861
862 537 / HYDRAULIC EXPENSES	D10	5,757,853	5,514,668	243,185
863 538 / ELECTRIC EXPENSES	D10	1,204,290	1,153,426	50,864
864 539 / MISCELLANEOUS EXPENSES	D10	3,715,463	3,558,539	156,924
865 540 / RENTS	D10	0	0	0
866 TOTAL HYDRAULIC OPERATION EXPENSES		16,123,157	15,440,186	682,971
867 541 / SUPERVISION & ENGINEERING	L 872	96,331	92,262	4,069
868 542 / STRUCTURES	D10	681,877	653,078	28,799
869 543 / RESERVOIRS, DAMS & WATERWAYS	D10	231,993	222,195	9,798
870 544 / ELECTRIC PLANT	D10	1,567,185	1,500,994	66,191
871 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,737,770	1,664,375	73,395
872 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,315,156	4,132,904	182,252
873 TOTAL HYDRAULIC GENERATION EXPENSES		20,438,313	19,573,090	865,223
874 OTHER POWER GENERATION				
875 546 / SUPERVISION & ENGINEERING	L 879	618,446	592,326	26,120
876 548 / GENERATING EXPENSES	D10	2,190,913	2,098,379	92,534
877 549 / MISCELLANEOUS EXPENSES	D10	341,213	326,802	14,411
878 550 / RENTS	D10	0	0	0
879 TOTAL OTHER POWER OPER EXPENSES		3,150,572	3,017,507	133,065
880				
881 551 / SUPERVISION & ENGINEERING	L 885	0	0	0
882 552 / STRUCTURES	D10	230,820	221,071	9,749
883 553 / GENERATING & ELECTRIC PLANT	D10	42,804	40,996	1,808
884 554 / MISCELLANEOUS EXPENSES	D10	352,172	337,298	14,874
885 TOTAL OTHER POWER MAINT EXPENSES		625,796	599,365	26,431
886 TOTAL OTHER POWER GENERATION EXP		3,776,368	3,616,872	159,496
887 555 / PURCHASE POWER	E10	0	0	0
888 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	51	49	2
889	D10	2,964,313	2,839,114	125,199
890 TOTAL OTHER POWER SUPPLY EXPENSES		2,964,364	2,839,163	125,201
891				
892 TOTAL PRODUCTION EXPENSES		27,548,518	26,382,993	1,165,525
893				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
894 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
895				
896 TRANSMISSION EXPENSES				
897 560 / SUPERVISION & ENGINEERING	L 140	2,445,957	2,342,433	103,524
898 561 / LOAD DISPATCHING	D12	2,287,599	2,190,982	96,617
899 562 / STATION EXPENSES	L 117	1,811,605	1,734,946	76,659
900 563 / OVERHEAD LINE EXPENSES	L 123+128+133	266,010	254,744	11,266
901 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
902 566 / MISCELLANEOUS EXPENSES	L 519	15,713	15,042	671
903 567 / RENTS	L 140	0	0	0
904 TOTAL TRANSMISSION OPERATION		6,826,884	6,538,147	288,737
905 568 / SUPERVISION & ENGINEERING	L 140	51,101	48,938	2,163
906 569 / STRUCTURES	L 112	810,423	776,187	34,236
907 570 / STATION EQUIPMENT	L 117	1,917,593	1,836,449	81,144
908 571 / OVERHEAD LINES	L 123+128+133	607,891	582,146	25,745
909 573 / MISCELLANEOUS PLANT	L 140	1,355	1,298	57
910 TOTAL TRANSMISSION MAINTENANCE		3,388,363	3,245,019	143,344
911 TOTAL TRANSMISSION EXPENSES		10,215,247	9,783,166	432,081
912				
913 DISTRIBUTION EXPENSES				
914 580 / SUPERVISION & ENGINEERING	L 158	2,856,784	2,733,976	122,808
915 581 / LOAD DISPATCHING	D80	3,085,488	2,965,829	119,659
916 582 / STATION EXPENSES	L 147	829,599	801,015	28,584
917 583 / OVERHEAD LINE EXPENSES	L 148+149	2,305,584	2,136,143	169,441
918 584 / UNDERGROUND LINE EXPENSES	L 150+151	997,992	983,365	14,627
919 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	42,302	40,357	1,945
920 586 / METER EXPENSES	L 154	3,085,888	2,980,460	105,428
921 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	415,471	382,808	32,663
922 588 / MISCELLANEOUS EXPENSES	L 549	3,986,329	3,783,649	202,680
923 589 / RENTS	L 158	0	0	0
924 TOTAL DISTRIBUTION OPERATION		17,605,437	16,807,602	797,835

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 <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	5,789	5,540	249
929 591 / STRUCTURES	L 146	0	0	0
930 592 / STATION EQUIPMENT	L 147	2,329,054	2,248,807	80,247
931 593 / OVERHEAD LINES	L 148+149	4,300,027	3,984,012	316,015
932 594 / UNDERGROUND LINES	L 150+151	420,543	414,379	6,164
933 595 / LINE TRANSFORMERS	L 152	13,991	13,448	543
934 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	298,860	285,116	13,744
935 597 / METERS	L 154	559,608	540,489	19,119
936 598 / MISCELLANEOUS PLANT	L 158	303,643	290,590	13,053
937 TOTAL DISTRIBUTION MAINTENANCE		8,231,515	7,782,382	449,133
938 TOTAL DISTRIBUTION EXPENSES		25,836,952	24,589,984	1,246,968
939				
940 CUSTOMER ACCOUNTING EXPENSES				
941 901 / SUPERVISION	L 946	431,444	412,547	18,897
942 902 / METER READING	CW902	992,336	871,929	120,407
943 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,989,689	9,629,096	360,593
944 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
945 905 / MISC EXPENSES	L 942-944	0	0	0
946 TOTAL CUSTOMER ACCOUNTING EXPENSES		11,413,469	10,913,572	499,897
947				
948 CUSTOMER SERVICES & INFORMATION EXPENSES				
949 907 / SUPERVISION	L 952	482,253	464,796	17,457
950 908 / CUSTOMER ASSISTANCE	L 563	4,092,600	3,944,450	148,150
951 909 / INFORMATION & INSTRUCTIONAL	L 564	0	0	0
952 910 / MISCELLANEOUS EXPENSES	L 950+951	274,361	264,429	9,932
953 TOTAL CUST SERV & INFORMATN EXPENSES		4,849,214	4,673,675	175,539
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&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
958 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
959				
960 ADMINISTRATIVE & GENERAL EXPENSES				
961 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	42,902,071	41,011,146	1,890,925
962 921 / OFFICE SUPPLIES	PTDCAS	223,143	213,308	9,835
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	245,169	234,752	10,417
968 TOTAL ACCOUNT 924				
969				
970 925 / INJURIES & DAMAGES	LABOR	125,143	119,629	5,514
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	154,257	147,458	6,799
986 931 / RENTS	L 172	0	0	0
987 935 / GENERAL PLANT MAINTENANCE	P3908	1,000,896	958,369	42,527
988 TOTAL ADMIN & GENERAL EXPENSES		44,650,679	42,684,662	1,966,017
989 TOTAL OPER & MAINT EXPENSES		124,514,079	119,028,052	5,486,027
990				
991 TOTAL LABOR - RATIO (%)		1	0.9559	0.0441

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014

8 <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 LI	D10	2,342,044.0	2,243,127.0	98,917.0
996	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,342,044.0	2,243,127.0	98,917.0
997	RETAIL TRANSMISSION	D12	2,342,044.0	2,243,127.0	98,917.0
998	DISTRIBUTION SERVICE @ GENERATION LEVEL	D80	2,219,922.0	2,133,831.0	86,091.0
999					
1000 ENERGY RELATED MWH					
1001	GENERATION LEVEL (PSP)	E10	15,425,553.0	14,746,272.0	679,281.0
1002	RETAIL MWH AT GENERATION LVL	E100	15,425,553.0	14,746,272.0	679,281.0
1003	CUSTOMER LEVEL	E99	14,212,557.0	13,581,813.0	630,744.0
1004					
1005 CUSTOMER RELATED FACTORS					
1006	369-DIRECT ASSIGNMENT	DA369	57,397,667	54,534,953	2,862,714
1007	370-METER INVESTMENT	ACCT370	75,682,601	73,096,943	2,585,658
1008	902-CUSTOMER WEIGHTED	CW902	1,698,642	1,492,534	206,108
1009	903-CUSTOMER WEIGHTED	CW903	16,630,392	16,030,092	600,300
1010	904-CUSTOMER WEIGHTED	CW904	7,269,332	6,837,515	431,818
1011	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	511,226	492,780	18,446

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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	7,090,536	7,049,077	41,459
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	5,175,132	5,051,237	123,895
1024 361-STRUCTURES & IMPROVEMENTS	ACCT361	33,716,699	32,116,160	1,600,539
1025 362-STATION EQUIPMENT	ACCT362	202,030,199	195,069,259	6,960,940
1026 364-POLES, TOWERS & FIXTURES	DA364	238,077,035	219,802,936	18,274,099
1027 365-OVERHEAD CONDUCTORS & DEVICES	DA365	126,910,762	118,361,401	8,549,361
1028 366-UNDERGROUND CONDUIT	DA366	46,557,138	45,890,685	666,453
1029 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	210,940,052	207,832,566	3,107,486
1030 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,906,898	2,678,364	228,534
1031 373-STREET LIGHTING SYSTEMS	DA373	4,530,676	4,322,325	208,351
1032 451-REVENUE - MISCELLANEOUS SERVICE	DA451	3,780,239	3,696,703	83,536
1033 454-REVENUE - FACILITIES CHARGE	DA454	7,260,655	6,879,468	381,187
1034 908-OTHER CUSTOMER ASSISTANCE	DA908	6,740,382	6,498,546	241,836
1035 440-RETAIL SALES REVENUE	RETREV	1,046,565,712	1,000,484,983	46,080,729
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	309,716	296,254	13,462
1039 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	495,029	473,623	21,406
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, 2014**

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>	
1043 *** TABLE 14 - ALLOCATION FACTORS ***					
1044					
1045 INTERNALLY DEVELOPED ALLOCATION FACTORS					
1046	PLANT - PROD,TRANS&DIST	PTD	4,759,434,335	4,557,212,165	202,222,170
1047	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	79,863,400	76,343,390	3,520,010
1048	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,323,962,435	2,227,077,357	96,885,078
1049	PLANT - GEN PLT (390,391,397&398)	P3908	199,513,504	191,036,435	8,477,069
1050	PLANT - PROD,TRANS,DIST&GEN	P101P	5,080,174,678	4,864,324,668	215,850,009
1051	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	593,847,117	567,512,379	26,334,738
1052	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	79,863,400	76,343,390	3,520,010
1053	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	124,143,767	118,673,671	5,470,096
1054	REV - RETAIL, RESALE & WHEELING	FMREV	1,137,443,967	1,087,299,859	50,144,108
1055	O&M - ALL EXCEPT FUEL	O&M M	559,852,861	535,535,691	24,317,169
1056	PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	774,727,163	741,996,515	32,730,648
1057	O&M - TOTAL (NOT USED)	OM401	744,759,424	712,312,694	32,446,729

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**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

<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 L	D10	100.00%	95.78%	4.22%
1062 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.78%	4.22%
1063 RETAIL TRANSMISSION	D12	100.00%	95.78%	4.22%
1064 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.12%	3.88%
1065				
1066 ENERGY RELATED MWH				
1067 GENERATION LEVEL (PSP)	E10	100.00%	95.60%	4.40%
1068 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.60%	4.40%
1069 CUSTOMER LEVEL	E99	100.00%	95.56%	4.44%
1070				
1071 CUSTOMER RELATED FACTORS				
1072 369-DIRECT ASSIGNMENT	DA369	100.00%	95.01%	4.99%
1073 370-METER INVESTMENT	ACCT370	100.00%	96.58%	3.42%
1074 902-CUSTOMER WEIGHTED	CW902	100.00%	87.87%	12.13%
1075 903-CUSTOMER WEIGHTED	CW903	100.00%	96.39%	3.61%
1076 904-CUSTOMER WEIGHTED	CW904	100.00%	94.06%	5.94%
1077 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.39%	3.61%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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%	99.42%	0.58%
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%	97.61%	2.39%
1090 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.25%	4.75%
1091 362-STATION EQUIPMENT	ACCT362	100.00%	96.55%	3.45%
1092 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.32%	7.68%
1093 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.26%	6.74%
1094 366-UNDERGROUND CONDUIT	DA366	100.00%	98.57%	1.43%
1095 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.53%	1.47%
1096 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.14%	7.86%
1097 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.40%	4.60%
1098 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.79%	2.21%
1099 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.75%	5.25%
1100 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.41%	3.59%
1101 440-RETAIL SALES REVENUE	RETREV	100.00%	95.60%	4.40%
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, 2014

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
1106 ***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1107				
1108 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1109 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.75%	4.25%
1110 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.59%	4.41%
1111 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.83%	4.17%
1112 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.75%	4.25%
1113 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.75%	4.25%
1114 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.57%	4.43%
1115 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.59%	4.41%
1116 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.59%	4.41%
1117 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.59%	4.41%
1118 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.66%	4.34%
1119 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.78%	4.22%
1120 O&M - TOTAL (NOT USED)	OM401	100.00%	95.64%	4.36%

IDAHO POWER COMPANY

**WORKING PAPERS
FOR 2014 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

APRIL 2015

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ELECTRIC PLANT-IN-SERVICE

**IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2014**

Acct	Account Description	Dec 2013 Balance	Jan 2014 Balance	Feb 2014 Balance	Mar 2014 Balance	Apr 2014 Balance	May 2014 Balance	June 2014 Balance	Jul 2014 Balance	Aug 2014 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	5,703.01
302	Franchises & Consents	29,492,883.48	29,498,531.79	29,502,175.40	29,764,785.18	29,474,671.39	29,474,671.39	29,474,671.39	29,475,999.17	29,260,447.76
303	Misc Intangible Plant	32,001,617.58	31,302,225.03	31,377,974.04	29,547,999.37	29,381,075.48	29,986,569.07	31,045,351.31	31,147,262.29	30,729,673.57
TOTAL	INTANGIBLE PLANT	61,500,204.07	60,806,459.83	60,885,852.45	59,318,487.56	58,861,449.88	59,466,943.47	60,525,725.71	60,628,964.47	59,995,824.34
310	Land Owned in Fee-Thermal	1,707,108.35	1,707,108.35	1,707,108.35	1,708,117.40	1,709,310.90	1,710,465.41	1,710,465.41	1,712,076.41	1,712,207.03
311	Structures & Improve-Thermal	147,607,745.70	149,800,336.56	149,979,651.53	149,737,041.49	149,837,037.64	150,921,843.50	149,769,611.42	151,809,861.42	151,833,413.14
312	Boiler Plant Equip - Scrubbers	574,685,385.81	578,189,169.23	576,878,814.65	576,963,901.50	576,862,747.70	578,258,069.67	582,942,292.03	585,945,454.35	585,593,244.78
314	Turbogenerator Units	157,130,003.56	157,125,192.49	157,214,360.50	157,225,651.39	157,204,174.70	157,228,545.85	160,191,550.40	160,231,865.61	159,635,353.60
315	Access Elec Equip-Thermal	69,526,523.89	69,642,069.00	69,681,822.58	69,561,394.03	69,532,579.95	69,876,844.35	70,009,948.48	70,155,922.85	70,080,080.22
316	Misc Power Plant Equip-Thermal	16,424,379.07	16,037,960.43	16,041,413.33	15,895,591.69	15,897,425.21	15,943,513.87	16,080,585.63	15,874,457.11	15,899,846.43
TOTAL	STEAM PRODUCTION PLANT	967,081,146.38	972,501,836.06	971,503,170.94	971,091,697.50	971,043,276.10	973,939,282.65	980,704,453.37	985,729,637.75	984,754,145.20
330	Land & Land Rights - Hydro	30,921,431.30	30,921,431.30	30,921,431.30	30,921,431.30	30,921,431.30	30,921,431.30	30,987,516.44	31,060,983.62	31,062,889.95
331	Structures & Improvement-Hydro	172,021,110.25	172,061,477.82	172,099,561.12	172,267,691.97	172,224,014.89	172,250,759.52	172,524,885.40	172,599,901.47	172,633,110.12
332	Reservoirs, Dams & Waterways	253,221,757.74	253,415,189.66	255,056,610.19	255,189,802.28	255,124,030.62	256,833,813.32	257,255,005.46	257,273,734.23	257,292,772.00
333	Water Wheels, Turbines & Gens	201,680,869.97	201,784,186.55	201,784,741.82	201,782,709.65	201,732,709.65	201,731,537.34	201,735,221.44	201,690,320.99	201,685,091.48
334	Access Electric Equip-Hydro	52,291,613.12	52,358,803.56	52,414,547.76	53,168,277.14	53,330,626.96	53,433,979.65	54,146,659.47	54,200,300.60	54,447,518.16
335	Misc Power Plant Equip-Hydro	21,004,288.81	21,036,957.79	21,055,710.35	21,108,142.21	21,305,454.13	21,316,214.22	21,318,815.76	21,491,997.22	21,489,075.54
336	Roads, Railroads & Bridges	8,183,434.70	8,183,434.70	8,183,434.70	8,183,434.70	8,183,434.70	8,183,434.70	8,183,434.70	8,183,434.70	8,183,434.70
TOTAL	HYDRO PRODUCTION PLANT	739,324,505.89	739,761,481.38	741,516,037.24	742,621,489.25	742,821,702.25	744,671,170.05	746,151,538.67	746,500,672.83	746,793,891.95
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	2,690,006.46
341	Structures & Improvemnts-Other	133,753,938.24	133,753,938.24	133,756,152.12	133,756,152.12	133,756,152.12	133,756,152.12	133,591,036.22	133,702,630.04	133,703,114.27
342	Fuel Holders, Produces & Acces	7,982,027.80	7,982,027.80	7,982,027.80	7,982,027.80	7,982,027.80	7,982,027.80	7,982,027.80	7,982,027.80	7,982,027.80
343	Prime Movers	236,639,588.18	236,639,588.18	234,029,794.00	234,029,794.00	234,029,794.00	234,029,794.00	234,029,794.00	234,203,162.42	234,141,004.57
344	Generators	73,353,524.55	73,353,524.55	73,353,524.55	73,353,524.55	73,353,524.55	73,353,524.55	73,353,524.55	73,353,524.55	73,353,524.55
345	Access Electric Equip-Other	95,671,189.96	95,671,189.96	95,678,419.43	95,678,419.43	95,678,419.43	95,678,419.43	95,678,419.43	95,741,024.17	95,759,910.08
346	Misc Power Plant Equip-Other	5,839,469.34	5,839,469.34	5,839,469.34	5,844,549.84	5,848,852.36	5,848,852.36	5,848,852.36	5,848,834.55	5,855,632.39
TOTAL	OTHER PRODUCTION PLANT	555,929,744.53	555,929,744.53	553,329,393.70	553,334,474.20	553,338,776.72	553,338,776.72	553,347,029.24	553,459,052.14	553,485,220.12
350	Land Owned In Fee - Transm Sta	36,087,728.71	36,091,814.90	36,095,491.16	36,114,992.67	36,122,433.81	36,088,214.74	36,090,080.05	36,093,000.94	36,094,700.17
352	Structures & Improve-Transm	70,075,080.30	70,074,753.80	70,067,545.22	70,039,276.78	70,392,272.38	70,857,919.23	71,264,592.75	71,005,237.32	71,053,113.86
353	Station Equip - Transmission	388,935,103.61	388,985,136.16	390,103,588.14	393,006,229.55	394,020,967.22	396,407,774.31	397,602,621.75	400,762,158.76	403,367,615.58
354	Towers & Fixtures-Transmission	162,004,610.41	162,109,448.09	163,885,257.47	163,856,476.41	164,130,277.10	164,045,106.55	167,932,362.00	167,889,215.82	168,236,031.23
355	Poles & Fixtures-Transmission	129,115,204.81	129,294,408.98	129,246,592.12	129,581,153.96	130,492,375.73	130,578,254.47	134,216,655.72	134,777,007.40	135,263,840.79
356	Ovrhd Conductors/Devc-Transm	188,088,876.22	187,869,129.68	188,166,099.03	188,409,026.73	189,257,137.40	188,514,528.13	191,662,743.58	191,777,888.64	191,886,359.24
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	390,266.18
TOTAL	TRANSMISSION PLANT	974,696,870.24	974,814,957.79	977,954,839.32	981,397,422.28	984,805,729.82	986,882,063.61	999,159,322.03	1,002,694,775.06	1,006,291,927.05
360	Land & Land Rights-Distrib	4,859,147.61	5,137,295.23	5,141,882.45	5,148,907.41	5,152,143.65	5,152,143.65	5,155,208.09	5,156,445.32	5,158,778.96
361	Structures/Improvements-Distrib	32,820,610.94	32,820,344.50	32,826,423.19	32,801,070.29	32,845,423.24	33,117,927.62	33,113,084.07	33,348,775.93	33,760,019.64
362	Station Equipment-Distribution	196,765,815.86	196,329,711.93	196,391,113.54	196,476,940.56	196,951,456.75	200,981,274.79	201,880,238.39	202,215,312.92	202,216,537.41
TOTAL	SUBSTATION EQUIPMENT	234,445,574.41	234,287,351.66	234,359,419.18	234,426,918.26	234,949,023.64	239,251,346.06	240,148,530.55	240,720,534.17	241,135,336.01

**IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2014**

Acct	Account Description	Dec 2013 Balance	Jan 2014 Balance	Feb 2014 Balance	Mar 2014 Balance	Apr 2014 Balance	May 2014 Balance	June 2014 Balance	Jul 2014 Balance	Aug 2014 Balance
364	Poles Towers & Fixtures-Distri	235,549,416.44	236,201,072.55	236,426,408.60	236,977,284.56	237,495,829.48	237,501,824.05	238,082,425.24	237,974,031.82	238,439,176.62
365	Ovrhd Conductors/Devices-Distr	126,034,768.94	126,087,322.05	126,044,219.55	126,208,776.77	126,420,640.42	126,519,987.88	127,036,924.56	127,143,633.56	127,257,438.59
366	Underground Conduit	46,289,610.82	46,155,430.67	46,042,035.18	46,174,546.00	46,224,828.95	46,152,594.71	46,516,785.24	46,421,085.75	46,815,214.72
367	Undergrmd Conductors & Devices	207,476,279.73	207,044,086.82	206,825,892.33	208,078,558.42	208,289,152.81	208,177,663.10	209,298,506.20	208,885,751.42	212,014,431.61
368	Line Transformers	471,882,211.09	473,445,120.43	474,339,905.72	476,310,949.08	477,360,531.38	478,735,583.23	481,125,409.37	482,459,701.79	484,234,239.56
369	Services	56,858,427.10	57,026,524.22	57,033,796.98	57,101,991.69	57,070,241.55	57,080,047.54	57,353,803.07	57,462,453.08	57,478,794.76
37000	Meters	14,766,248.23	14,795,083.08	14,778,434.75	14,781,731.11	14,798,182.89	14,823,007.54	14,833,744.53	15,499,613.65	16,961,757.86
37010	Meters - AMI	58,377,195.31	58,377,195.31	58,377,195.31	58,377,195.31	58,465,378.25	59,395,196.59	59,395,807.32	60,278,183.24	60,708,931.61
371	Installations On Cust Premise	2,901,563.32	2,907,304.79	2,904,294.15	2,900,472.92	2,900,869.85	2,899,837.51	2,904,655.61	2,915,593.71	2,918,257.60
373	Street Lighting & Signal Syst	4,550,486.06	4,557,903.52	4,553,681.39	4,549,169.61	4,547,585.70	4,549,997.45	4,554,989.00	4,503,908.01	4,505,964.39
TOTAL	DISTRIBUTION LINES	1,224,686,207.04	1,226,597,043.44	1,227,325,863.96	1,231,460,675.47	1,233,573,241.28	1,235,835,739.60	1,241,103,050.14	1,243,543,956.03	1,251,334,207.32
389	Land & Land Rights-General	16,579,675.68	16,579,675.68	16,579,675.68	16,579,675.68	16,615,108.84	16,617,705.91	16,621,614.12	16,757,775.16	17,051,105.13
390	Structures/Improve-CHQ Bldg	102,938,584.37	102,955,346.70	104,733,884.10	104,681,653.92	104,211,604.89	104,169,832.50	104,775,139.14	104,788,591.94	104,843,327.27
391	Office Furniture	40,898,057.03	41,189,185.66	41,270,603.91	41,857,005.71	42,544,950.82	42,585,514.16	42,831,274.52	44,602,362.29	44,458,245.39
392	Transp Equip - Automobiles	67,727,231.61	67,860,692.64	68,222,192.18	68,223,894.32	68,006,470.45	68,402,992.69	68,432,770.83	68,557,751.03	69,033,438.93
393	Stores Equipment	1,908,756.68	1,908,756.68	1,920,841.89	1,965,693.96	1,969,284.59	1,971,274.22	1,974,241.38	1,977,791.85	1,985,018.17
394	Tools, Shop & Garage Equipment	7,196,937.07	7,216,321.46	7,247,483.57	7,290,958.16	7,323,160.26	7,392,655.39	7,488,770.83	7,487,621.23	7,537,554.84
395	Laboratory Equipment	12,444,679.23	12,459,656.77	12,459,656.77	12,544,963.52	12,569,449.40	12,734,851.88	12,723,936.27	12,826,620.65	12,890,361.68
396	Power Operated Equipment	12,801,276.77	12,801,654.69	12,801,716.18	12,943,946.52	12,936,511.45	13,001,866.92	13,005,319.57	13,005,969.31	13,004,604.62
397	Comm Equip - Microwave	43,926,012.80	44,026,388.43	44,030,617.78	44,041,031.80	44,073,415.48	44,075,715.91	44,078,023.36	44,080,985.58	43,979,804.91
398	Miscellaneous Equip-Other	5,736,817.73	5,737,388.62	5,771,306.01	5,844,031.02	5,862,848.27	5,864,363.78	5,575,802.64	5,630,542.07	5,632,684.84
TOTAL	GENERAL EQUIPMENT PLANT	312,158,028.97	312,735,067.33	315,037,978.07	315,972,854.61	316,112,804.45	316,816,773.36	317,506,892.66	319,716,011.11	320,416,145.78
ELECTRIC PLANT W/O ARO		5,069,822,281.53	5,077,433,942.02	5,081,912,554.86	5,089,624,019.13	5,095,506,004.14	5,110,202,095.52	5,138,646,542.37	5,152,993,603.56	5,164,206,697.77
317	Asset Retire Cost Steam Prod	10,045,805.91	10,045,805.91	10,045,805.91	10,045,805.91	10,045,805.91	10,045,805.91	10,045,805.91	10,045,805.91	10,045,805.91
374	Asset Retirement Cost-Distr	533,711.66	533,711.66	533,711.66	533,711.66	533,711.66	533,711.66	533,711.66	533,711.66	533,711.66
TOTAL	ASSET RETIREMENT	10,579,517.57	10,579,517.57	10,579,517.57	10,579,517.57	10,579,517.57	10,579,517.57	10,579,517.57	10,579,517.57	10,579,517.57
TOTAL ELECTRIC PLANT IN SERVICE		5,080,401,799.10	5,088,013,459.59	5,092,492,072.43	5,100,203,536.70	5,106,085,521.71	5,120,781,613.09	5,149,226,059.94	5,163,573,121.13	5,174,786,215.34

**IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2014**

Acct	Account Description	Sep 2014 Balance	Oct 2014 Balance	Nov 2014 Balance	Dec 2014 Balance	Total	13-Month Average
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	74,139.13	5,703.01
302	Franchises & Consents	29,088,932.52	29,091,965.91	29,296,755.30	29,296,781.38	382,193,272.06	29,399,482.47
303	Misc Intangible Plant	30,158,025.78	30,133,984.37	30,140,988.42	29,627,505.89	396,580,252.20	30,506,173.25
TOTAL	INTANGIBLE PLANT	59,252,661.31	59,231,653.29	59,443,446.73	58,929,990.28	778,847,663.39	59,911,358.73
310	Land Owned in Fee-Thermal	1,712,207.03	1,712,207.03	1,712,207.03	1,712,207.03	22,232,795.73	1,710,215.06
311	Structures & Improve-Thermal	151,839,794.95	151,837,820.38	150,092,285.62	150,084,363.80	1,955,150,807.15	150,396,215.93
312	Boiler Plant Equip - Scrubbers	586,014,151.22	586,011,892.82	585,885,777.25	595,163,146.97	7,569,394,047.98	582,261,080.61
314	Turbogenerator Units	160,807,465.26	160,595,193.63	160,737,273.06	159,336,727.05	2,064,663,357.10	158,820,258.24
315	Access Elec Equip-Thermal	70,106,757.78	69,959,022.56	70,082,937.98	70,043,046.54	908,258,950.21	69,866,073.09
316	Misc Power Plant Equip-Thermal	16,260,406.35	16,140,978.64	16,139,422.10	15,934,814.16	208,570,794.02	16,043,907.23
TOTAL	STEAM PRODUCTION PLANT	986,740,782.59	986,257,115.06	984,649,903.04	992,274,305.55	12,728,270,752.19	979,097,750.16
330	Land & Land Rights - Hydro	31,063,028.32	31,063,028.32	31,061,266.81	31,188,340.91	403,015,642.17	31,001,203.24
331	Structures & Improvement-Hydro	173,023,839.39	173,055,436.80	173,147,042.53	175,002,423.40	2,244,911,254.68	172,685,481.13
332	Reservoirs, Dams & Waterways	257,548,074.33	258,133,245.64	258,233,263.51	262,578,900.51	3,337,156,199.49	256,704,323.04
333	Water Wheels, Turbines & Gens	201,907,970.37	205,952,203.88	206,097,458.71	207,190,560.23	2,636,755,582.08	202,827,352.47
334	Access Electric Equip-Hydro	56,011,862.26	56,038,002.22	56,164,662.94	56,827,892.60	704,834,746.44	54,218,057.42
335	Misc Power Plant Equip-Hydro	21,567,348.75	21,654,163.24	21,614,228.72	21,769,922.26	277,732,319.00	21,364,024.54
336	Roads, Railroads & Bridges	9,583,316.89	9,583,712.09	9,584,038.40	9,584,639.58	111,986,619.26	8,614,355.33
TOTAL	HYDRO PRODUCTION PLANT	750,705,440.31	755,479,792.19	755,901,961.62	764,142,679.49	9,716,392,363.12	747,414,797.17
340	Land & Land Rights-Other	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 & Improvemnts-Other	133,706,790.19	133,706,790.19	133,883,746.51	140,902,354.00	1,745,728,946.38	134,286,842.03
342	Fuel Holders, Produces & Acces	7,982,027.80	7,982,027.80	7,982,027.80	10,452,546.60	106,236,880.20	8,172,067.71
343	Prime Movers	234,150,694.44	234,620,465.03	234,457,096.63	238,896,447.39	3,054,008,227.41	234,923,709.80
344	Generators	73,353,524.55	73,353,524.55	73,353,524.56	66,355,256.59	946,597,551.20	72,815,196.25
345	Access Electric Equip-Other	95,656,120.10	95,656,120.10	95,656,120.10	88,607,564.90	1,236,811,336.52	95,139,333.58
346	Misc Power Plant Equip-Other	5,862,059.51	6,344,433.65	6,345,899.06	6,247,393.55	77,413,767.65	5,954,905.20
TOTAL	OTHER PRODUCTION PLANT	553,401,223.05	554,353,367.78	554,368,421.12	554,151,569.49	7,201,766,793.34	553,982,061.03
350	Land Owned In Fee - Transm Sta	36,093,432.01	36,107,169.77	36,108,869.05	36,146,122.60	469,334,050.58	36,102,619.28
352	Structures & Improve-Transm	71,939,169.81	72,380,716.38	72,744,746.66	72,737,989.85	924,632,414.34	71,125,570.33
353	Station Equip - Transmission	405,759,752.03	407,643,453.49	400,026,894.84	399,787,968.82	5,166,409,264.26	397,416,097.25
354	Towers & Fixtures-Transmission	168,711,106.87	168,716,737.96	168,756,273.56	168,186,850.97	2,158,459,754.44	166,035,365.73
355	Poles & Fixtures-Transmission	136,197,713.42	137,297,276.72	138,263,678.71	142,597,658.33	1,736,921,821.16	133,609,370.86
356	Ovrhd Conductors/Devc-Transm	192,570,018.15	193,821,892.99	195,002,369.77	196,360,600.75	2,483,386,670.31	191,029,743.87
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	5,073,460.34	390,266.18
TOTAL	TRANSMISSION PLANT	1,011,661,458.47	1,016,357,513.49	1,011,293,098.77	1,016,207,457.50	12,944,217,435.43	995,709,033.50
360	Land & Land Rights-Distrib	5,158,778.96	5,158,863.21	5,158,777.72	5,175,131.52	66,713,503.78	5,131,807.98
361	Structures/Improvements-Distrib	33,930,512.87	33,964,215.62	33,544,227.58	33,716,698.68	432,609,334.17	33,277,641.09
362	Station Equipment-Distribution	202,819,400.26	203,076,089.29	201,942,943.10	202,030,199.45	2,600,077,034.25	200,005,925.71
TOTAL	SUBSTATION EQUIPMENT	241,908,692.09	242,199,168.12	240,645,948.40	240,922,029.65	3,099,399,872.20	238,415,374.78

**IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2014**

Acct	Account Description	Sep 2014 Balance	Oct 2014 Balance	Nov 2014 Balance	Dec 2014 Balance	Total	13-Month Average
364	Poles Towers & Fixtures-Distri	239,591,010.50	239,545,874.49	240,128,712.36	241,088,379.40	3,095,001,446.11	238,077,034.32
365	Ovrhd Conductors/Devices-Distr	127,656,766.95	127,464,552.57	127,956,845.21	128,008,024.81	1,649,839,901.86	126,910,761.68
366	Underground Conduit	47,161,111.07	47,022,281.69	46,972,938.76	47,294,325.33	605,242,788.89	46,557,137.61
367	Undergrnd Conductors & Devices	215,232,831.59	215,863,471.98	216,377,448.79	218,656,605.91	2,742,220,680.71	210,940,052.36
368	Line Transformers	488,321,845.47	488,985,733.82	491,746,271.32	494,614,876.35	6,263,562,378.58	481,812,490.66
369	Services	57,933,375.47	57,920,197.02	57,982,629.73	57,867,385.09	746,169,667.30	57,397,666.72
37000	Meters	17,269,500.57	17,358,981.61	17,409,418.71	16,482,596.99	204,558,301.52	15,735,253.96
37010	Meters - AMI	61,174,768.76	61,127,248.34	61,215,233.39	64,045,977.80	779,315,506.54	59,947,346.66
371	Installations On Cust Premise	2,912,730.62	2,903,590.58	2,905,985.12	2,914,525.20	37,789,680.98	2,906,898.54
373	Street Lighting & Signal Syst	4,504,504.23	4,507,637.36	4,508,459.32	4,504,500.40	58,898,786.44	4,530,675.88
TOTAL	DISTRIBUTION LINES	1,261,758,445.23	1,262,699,569.47	1,267,203,942.71	1,275,477,197.28	16,182,599,138.94	1,244,815,318.39
389	Land & Land Rights-General	17,584,768.79	17,604,421.45	16,787,596.50	16,578,583.20	218,537,381.82	16,810,567.83
390	Structures/Improve-CHQ Bldg	105,248,311.86	105,259,756.23	105,480,022.40	107,038,337.29	1,361,124,392.61	104,701,876.35
391	Office Furniture	44,786,067.29	45,284,314.85	46,873,843.18	45,902,760.79	565,084,185.60	43,468,014.28
392	Transp Equip - Automobiles	69,253,839.54	70,118,185.35	71,383,861.98	74,214,376.36	899,437,697.91	69,187,515.22
393	Stores Equipment	1,994,742.25	1,994,742.25	1,948,949.57	1,936,396.50	25,456,489.99	1,958,191.54
394	Tools, Shop & Garage Equipment	7,629,008.10	7,647,444.90	7,710,814.69	7,574,779.25	96,743,509.75	7,441,808.44
395	Laboratory Equipment	12,892,085.72	12,892,085.72	13,160,607.11	12,652,487.71	165,251,442.43	12,711,649.42
396	Power Operated Equipment	13,419,025.17	13,412,189.57	13,450,184.85	13,938,120.84	170,522,386.46	13,117,106.65
397	Comm Equip - Microwave	44,163,059.35	44,597,034.86	54,287,903.19	53,788,304.51	593,148,297.96	45,626,792.15
398	Miscellaneous Equip-Other	5,632,684.84	5,678,146.41	5,774,931.55	5,577,125.66	74,318,673.44	5,716,821.03
TOTAL	GENERAL EQUIPMENT PLANT	322,603,592.91	324,488,321.59	336,858,715.02	339,201,272.11	4,169,624,457.97	320,740,342.91
ELECTRIC PLANT W/O ARO		5,188,032,295.96	5,201,066,500.99	5,210,365,437.41	5,241,306,501.35	66,821,118,476.58	5,140,086,036.67
317	Asset Retire Cost Steam Prod	5,969,186.63	5,969,186.63	5,969,186.63	6,372,117.98	114,691,931.06	8,822,456.24
374	Asset Retirement Cost-Distr	533,711.66	533,711.66	533,711.66	533,711.66	6,938,251.58	533,711.66
TOTAL	ASSET RETIREMENT	6,502,898.29	6,502,898.29	6,502,898.29	6,905,829.64	121,630,182.64	9,356,167.90
TOTAL ELECTRIC PLANT IN SERVICE		5,194,535,194.25	5,207,569,399.28	5,216,868,335.70	5,248,212,330.99	66,942,748,659.22	5,149,442,204.57

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

1					
2	<u>FERC</u>	<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>	<u>AVERAGE OF ENDING</u>	<u>ESTIMATED 13-MONTH</u>
3	<u>ACCOUNT NO.</u>	<u>2013</u>	<u>2014</u>	<u>BALANCES</u>	<u>AVERAGE (1)</u>
4	<u>DESCRIPTION</u>				
5	<u>SUBFUNCTION</u>				
6	350 / LAND & LAND RIGHTS				
7	TRANSMISSION SERVICE	36,087,729	36,146,123	36,116,926	36,102,619
8	DIRECT ASSIGNMENT	-	-	-	-
9	TOTAL ACCOUNT 350	36,087,729	36,146,123	36,116,926	36,102,619
10					
11	352 / STRUCTURES & IMPROVEMENTS				
12	TRANSMISSION SERVICE	70,074,422	72,737,332	71,405,877	71,124,912
13	DIRECT ASSIGNMENT	658	658	658	658
14	TOTAL ACCOUNT 352	70,075,080	72,737,990	71,406,535	71,125,570
15					
16	353 / STATION EQUIPMENT				
17	TRANSMISSION SERVICE	388,823,510	399,676,375	394,249,943	397,304,504
18	DIRECT ASSIGNMENT	111,594	111,594	111,594	111,594
19	TOTAL ACCOUNT 353	388,935,104	399,787,969	394,361,537	397,416,097
20					
21	354 / TOWERS & FIXTURES				
22	TRANSMISSION SERVICE	162,004,610	168,186,851	165,095,731	166,035,366
23	DIRECT ASSIGNMENT	-	-	-	-
24	TOTAL ACCOUNT 354	162,004,610	168,186,851	165,095,731	166,035,366
25					
26	355 / POLES & FIXTURES				
27	TRANSMISSION SERVICE	129,081,363	142,563,817	135,822,590	133,575,529
28	DIRECT ASSIGNMENT	33,842	33,842	33,842	33,842
29	TOTAL ACCOUNT 355	129,115,205	142,597,658	135,856,432	133,609,371
30					
31	356 / OVERHEAD CONDUCTORS & DEVICES				
32	TRANSMISSION SERVICE	188,062,381	196,334,105	192,198,243	191,003,249
33	DIRECT ASSIGNMENT	26,495	26,495	26,495	26,495
34	TOTAL ACCOUNT 356	188,088,876	196,360,601	192,224,738	191,029,744

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

1						
2	<u>FERC</u>		<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>	<u>AVERAGE OF ENDING</u>	<u>ESTIMATED 13-MONTH</u>
3	<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>2013</u>	<u>2014</u>	<u>BALANCES</u>	<u>AVERAGE (1)</u>
4						
35						
36	359 / ROADS & TRAILS					
37		TRANSMISSION SERVICE	390,266	390,266	390,266	390,266
38		DIRECT ASSIGNMENT	-	-	-	-
39		TOTAL ACCOUNT 359	390,266	390,266	390,266	390,266
40						
41						
42		TOTAL TRANSMISSION PLANT	974,696,870	1,016,207,458	995,452,165	995,709,034
43						
44		DIRECT ASSIGNMENTS				
45	350	350 IPUC RETAIL	-	-	-	-
46		350 OPUC RETAIL	-	-	-	-
47		350 OPUC Facilities	-	-	-	-
48		350 IPUC Facilities	-	-	-	-
49	TOTAL 350		-	-	-	-
50						
51	352	352 IPUC RETAIL				
52		352 OPUC RETAIL	658	658	658	658
53		352 OPUC Facilities	-	-	-	-
54		352 IPUC Facilities	-	-	-	-
55	TOTAL 352		658	658	658	658
56						
57	353	353 HOKU	75,100	75,100	75,100	75,100
58		353 OPUC RETAIL	36,494	36,494	36,494	36,494
59		353 OPUC Facilities	-	-	-	-
60		353 IPUC Facilities	-	-	-	-
61	TOTAL 353		111,594	111,594	111,594	111,594
62						
63	354	354 IPUC RETAIL	-	-	-	-
64		354 OPUC RETAIL	-	-	-	-
65		354 OPUC Facilities	-	-	-	-
66		354 IPUC Facilities	-	-	-	-
67	TOTAL 354		-	-	-	-
68						



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

1					
2	<u>FERC</u>	<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>	<u>AVERAGE OF ENDING</u>	<u>ESTIMATED 13-MONTH</u>
3	<u>ACCOUNT NO.</u>	<u>2013</u>	<u>2014</u>	<u>BALANCES</u>	<u>AVERAGE (1)</u>
4	<u>DESCRIPTION</u>				
69	355 355 IPUC RETAIL	-	-	-	-
70	355 OPUC RETAIL	-	-	-	-
71	355 OPUC Facilities	33,842	33,842	33,842	33,842
72	355 IPUC Facilities	-	-	-	-
73	TOTAL 355	33,842	33,842	33,842	33,842
74					
75	356 356 IPUC RETAIL	-	-	-	-
76	356 OPUC RETAIL	-	-	-	-
77	356 OPUC Facilities	25,306	25,306	25,306	25,306
78	356 IPUC Facilities	1,189	1,189	1,189	1,189
79	TOTAL 356	26,495	26,495	26,495	26,495
80					
81	359 359 IPUC RETAIL	-	-	-	-
82	359 OPUC RETAIL	-	-	-	-
83	359 OPUC Facilities	-	-	-	-
84	359 IPUC Facilities	-	-	-	-
85	TOTAL 359	-	-	-	-
86					
87					
88	TOTAL	172,589	172,589	172,589	172,589



DISTRIBUTION SUBSTATION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

1					
2	<u>FERC</u>		<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>	<u>13-MONTH</u>
3	<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>2013</u>	<u>2014</u>	<u>AVERAGE</u>
4					
5	SUBFUNCTION				
6	360 / LAND & LAND RIGHTS				
7		TOTAL ACCOUNT 360	4,859,148	5,175,132	5,131,808
8					
9	361 / STRUCTURES & IMPROVEMENTS				
10		TOTAL ACCOUNT 361	32,820,611	33,716,699	33,277,641
11					
12	362 / STATION EQUIPMENT				
13		TOTAL ACCOUNT 362	196,765,816	202,030,199	200,005,926
14					
15	TOTAL		234,445,574	240,922,030	238,415,375



DISTRIBUTION LINE INVESTMENT

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

Year End			
DESCRIPTION	IDAHO	OREGON	TOTAL
Account 364	222,604,427	18,483,952	241,088,379
Account 365	119,358,951	8,649,074	128,008,025
Account 366	46,631,229	663,097	47,294,325
Account 367	215,537,454	3,119,152	218,656,606
Account 369	55,003,907	2,863,478	57,867,385
Account 370	77,835,697	2,692,878	80,528,575
Account 371	2,688,508	226,017	2,914,525
Account 373	4,299,302	205,198	4,504,500
TOTAL	743,959,475	36,902,846	780,862,321

13 Month Average			
DESCRIPTION	IDAHO	OREGON	TOTAL
Account 364	219,802,936	18,274,099	238,077,034
Account 365	118,361,401	8,549,361	126,910,762
Account 366	45,890,685	666,453	46,557,138
Account 367	207,832,566	3,107,486	210,940,052
Account 369	54,534,953	2,862,714	57,397,667
Account 370	73,096,943	2,585,658	75,682,601
Account 371	2,678,364	228,534	2,906,899
Account 373	4,322,325	208,351	4,530,676
TOTAL	726,520,173	36,482,655	763,002,828

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
 TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$1,545,834) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$1,545,834) (D)

(A) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
(B)	\$219,933,950	\$219,933,950	\$0

(C) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
(D)	\$219,933,950	\$218,388,116	(\$1,545,834)

**ACCUMULATED DEPRECIATION
& AMORTIZATION**

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/14

FERC Account	Reserve Balance @ 12/31/2013	Reserve Balance @ 1/31/2014	Reserve Balance @ 2/28/2014	Reserve Balance @ 3/31/2014	Reserve Balance @ 4/30/2014	Reserve Balance @ 5/31/2014	Reserve Balance @ 6/30/2014
302	(8,229,108.61)	(8,317,201.22)	(8,405,296.08)	(8,493,401.05)	(8,581,429.70)	(8,669,458.35)	(8,757,487.00)
303	(12,842,163.42)	(12,585,185.65)	(13,073,533.46)	(11,766,525.02)	(11,813,128.89)	(11,927,902.81)	(13,063,908.53)
Total Accumulated Amortization Reserve (Account 111)	(21,071,272.03)	(20,902,386.87)	(21,478,829.54)	(20,259,926.07)	(20,394,558.59)	(20,597,361.16)	(21,821,395.53)
310	(219,729.73)	(221,679.23)	(223,628.73)	(225,578.23)	(227,528.74)	(229,480.44)	(231,433.29)
311	(102,493,220.93)	(102,719,739.86)	(102,875,666.92)	(103,104,190.74)	(103,323,828.01)	(103,341,465.50)	(102,387,515.27)
312	(308,641,198.86)	(307,936,314.42)	(307,733,305.48)	(308,883,199.49)	(310,059,526.73)	(311,191,745.88)	(311,274,007.29)
314	(67,795,045.67)	(68,171,826.95)	(68,557,413.58)	(68,979,862.76)	(69,401,173.66)	(69,747,686.43)	(69,768,198.76)
315	(44,394,791.66)	(44,478,508.66)	(44,562,323.87)	(44,646,172.87)	(44,729,919.51)	(44,845,341.39)	(44,820,835.15)
316	(5,410,636.43)	(5,038,290.76)	(5,084,541.46)	(4,989,342.58)	(5,038,191.61)	(5,196,122.66)	(5,033,501.82)
Total Steam Production	(528,954,623.28)	(528,566,359.88)	(529,036,880.04)	(530,828,346.67)	(532,780,168.26)	(534,551,842.30)	(533,515,491.58)
331	(81,473,393.89)	(81,817,092.42)	(82,146,670.65)	(82,428,936.97)	(82,746,742.32)	(83,049,507.39)	(83,359,855.11)
332	(164,959,416.85)	(165,301,254.94)	(165,640,490.20)	(165,986,680.30)	(166,333,876.76)	(166,682,701.43)	(167,032,418.47)
333	(102,442,072.07)	(102,735,778.49)	(103,023,430.41)	(103,294,398.73)	(103,524,685.05)	(103,798,545.19)	(104,067,777.78)
334	(17,230,276.60)	(18,150,365.08)	(17,433,351.34)	(17,442,218.93)	(17,375,445.62)	(17,384,859.57)	(17,344,901.08)
335	(7,780,296.90)	(7,017,020.56)	(7,863,052.94)	(7,905,111.29)	(7,947,928.55)	(7,991,230.71)	(8,034,561.20)
336	(4,244,025.14)	(4,260,820.94)	(4,277,616.74)	(4,294,412.54)	(4,311,208.34)	(4,328,004.14)	(4,344,799.94)
Total Hydro Production	(378,129,481.45)	(379,282,332.43)	(380,384,612.28)	(381,351,758.76)	(382,239,886.64)	(383,234,848.43)	(384,184,313.58)
341	(7,407,369.07)	(7,730,956.91)	(8,054,544.75)	(8,378,138.40)	(8,701,732.05)	(9,025,325.70)	(9,348,919.35)
342	(1,470,440.25)	(1,490,200.84)	(1,509,961.43)	(1,529,722.02)	(1,549,482.61)	(1,569,243.20)	(1,589,003.79)
343	(23,932,622.67)	(24,597,017.64)	(22,651,380.61)	(23,308,794.38)	(23,966,199.32)	(24,623,261.34)	(25,280,675.11)
344	(16,828,637.48)	(16,982,252.87)	(17,135,868.26)	(17,289,483.65)	(17,443,099.04)	(17,596,714.43)	(17,750,329.82)
345	(7,619,355.54)	(7,879,445.67)	(8,139,535.80)	(8,399,644.43)	(8,659,753.06)	(8,919,861.69)	(9,179,970.32)
346	(934,826.67)	(951,111.02)	(967,395.37)	(983,679.72)	(999,978.21)	(1,016,288.42)	(1,032,598.63)
Total Other Production	(58,193,251.68)	(59,630,984.95)	(58,458,686.22)	(59,889,462.60)	(61,320,244.29)	(62,750,694.78)	(64,181,497.02)
Total Production	(965,277,356.41)	(967,479,677.26)	(967,880,178.54)	(972,069,568.03)	(976,340,299.19)	(980,537,385.51)	(981,881,302.18)
352	(23,645,897.66)	(23,753,679.14)	(23,848,794.31)	(23,944,061.95)	(24,021,749.96)	(24,090,889.90)	(24,206,047.39)
353	(106,949,023.29)	(107,299,128.23)	(107,835,320.34)	(107,226,238.92)	(107,508,119.58)	(107,922,952.22)	(108,139,365.11)
Total Transmission Stations	(130,594,920.95)	(131,052,807.37)	(131,684,114.65)	(131,170,300.87)	(131,529,869.54)	(132,013,842.12)	(132,345,412.50)
350	(6,770,952.96)	(6,807,711.55)	(6,844,474.87)	(6,881,242.45)	(6,918,015.24)	(6,954,796.65)	(6,991,585.85)
354	(47,974,879.71)	(48,132,313.18)	(48,362,248.72)	(48,594,611.00)	(48,827,020.29)	(48,973,837.03)	(49,196,712.99)
355	(54,925,413.51)	(54,977,466.96)	(55,236,636.85)	(55,478,842.71)	(55,737,671.00)	(55,644,395.93)	(55,790,359.17)
356	(59,646,351.57)	(59,600,192.15)	(59,912,880.84)	(60,225,206.53)	(60,535,540.58)	(60,199,800.83)	(60,597,539.69)
359	(266,550.23)	(266,807.16)	(267,064.09)	(267,321.02)	(267,577.95)	(267,834.88)	(268,091.81)
Total Transmission Lines	(169,584,147.98)	(169,784,491.00)	(170,623,305.37)	(171,447,223.71)	(172,285,825.06)	(172,040,665.32)	(172,844,289.51)
Total Transmission	(300,179,068.93)	(300,837,298.37)	(302,307,420.02)	(302,617,524.58)	(303,815,694.60)	(304,054,507.44)	(305,189,702.01)

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/14

FERC Account	Reserve Balance @ 12/31/2013	Reserve Balance @ 1/31/2014	Reserve Balance @ 2/28/2014	Reserve Balance @ 3/31/2014	Reserve Balance @ 4/30/2014	Reserve Balance @ 5/31/2014	Reserve Balance @ 6/30/2014
361	(9,754,212.33)	(9,805,699.84)	(9,851,858.67)	(9,908,227.26)	(9,967,934.84)	(10,022,387.19)	(10,064,804.48)
362	(52,343,445.37)	(52,581,685.76)	(52,832,424.33)	(53,091,949.51)	(53,399,545.16)	(53,607,222.47)	(53,803,340.61)
Total Distribution Stations	(62,097,657.70)	(62,387,385.60)	(62,684,283.00)	(63,000,176.77)	(63,367,480.00)	(63,629,609.66)	(63,868,145.09)
360	(10,729.67)	(10,825.68)	(11,693.34)	(12,573.73)	(13,473.62)	(14,382.49)	(15,291.36)
364	(124,236,242.30)	(124,490,816.29)	(124,893,183.22)	(125,286,768.02)	(125,571,239.36)	(125,938,782.41)	(126,288,941.86)
365	(47,238,309.71)	(47,361,707.31)	(47,546,620.99)	(47,686,563.42)	(47,887,738.23)	(48,009,418.46)	(48,148,472.72)
366	(14,296,036.23)	(14,371,124.59)	(14,443,725.73)	(14,476,048.45)	(14,544,519.03)	(14,595,569.00)	(14,653,184.24)
367	(77,568,133.48)	(77,940,284.57)	(78,285,439.53)	(78,373,638.02)	(78,709,522.22)	(78,987,048.79)	(79,295,398.51)
368	(152,587,585.54)	(153,155,991.29)	(153,602,873.41)	(154,211,872.86)	(154,810,167.69)	(155,236,994.45)	(155,712,955.58)
369	(40,084,666.25)	(40,197,407.63)	(40,270,308.24)	(40,340,858.45)	(40,421,931.78)	(40,514,896.75)	(40,588,551.28)
37000	(7,491,391.72)	(7,520,685.56)	(7,546,555.27)	(7,569,872.23)	(7,613,000.25)	(7,571,001.81)	(7,566,098.89)
37010	(11,732,113.99)	(12,071,768.06)	(12,410,636.28)	(12,749,606.96)	(13,088,753.16)	(13,427,736.42)	(13,773,505.81)
371	(1,998,418.30)	(1,992,642.90)	(1,985,493.79)	(1,979,928.93)	(1,978,727.24)	(1,975,692.99)	(1,972,889.08)
373	(3,535,035.70)	(3,543,217.36)	(3,540,346.02)	(3,541,372.30)	(3,543,549.65)	(3,554,944.28)	(3,562,499.77)
Total Distribution Lines	(480,778,662.89)	(482,656,471.24)	(484,536,875.82)	(486,229,103.37)	(488,182,622.23)	(489,826,467.85)	(491,577,789.10)
Total Distribution	(542,876,320.59)	(545,043,856.84)	(547,221,158.82)	(549,229,280.14)	(551,550,102.23)	(553,456,077.51)	(555,445,934.19)
390	(26,235,526.50)	(26,481,515.06)	(26,650,110.30)	(26,827,656.72)	(26,525,728.14)	(26,639,307.06)	(26,807,254.78)
391	(17,717,938.74)	(18,247,203.82)	(18,527,997.43)	(18,754,926.85)	(19,044,393.45)	(19,342,876.47)	(19,642,006.67)
392	(22,202,026.00)	(22,484,460.43)	(22,758,461.87)	(23,033,740.68)	(23,092,836.68)	(23,344,028.07)	(23,906,089.40)
393	(649,300.82)	(654,549.90)	(659,798.98)	(665,081.29)	(670,486.94)	(678,856.16)	(684,277.16)
394	(2,829,605.90)	(2,854,375.36)	(2,879,211.54)	(2,904,154.97)	(2,929,248.03)	(2,954,451.92)	(2,979,881.28)
395	(5,857,360.22)	(5,901,849.95)	(5,946,393.22)	(5,990,936.49)	(6,035,784.73)	(6,080,680.95)	(6,126,208.04)
396	(4,542,108.71)	(4,559,817.14)	(4,577,526.09)	(4,595,235.13)	(4,613,140.92)	(4,651,247.41)	(4,728,998.14)
397	(18,357,683.36)	(18,528,745.89)	(18,711,938.62)	(18,868,790.20)	(19,038,475.87)	(19,177,710.52)	(19,314,084.09)
398	(2,496,293.68)	(2,521,153.22)	(2,546,015.23)	(2,571,024.22)	(2,596,348.35)	(2,621,754.02)	(2,647,166.26)
Total General Accumulated Depreciation Reserve (Account 108000)	(1,909,220,589.86)	(1,915,594,503.24)	(1,920,666,210.66)	(1,928,127,919.30)	(1,936,252,539.13)	(1,943,538,883.04)	(1,949,352,904.20)
Reserve for Disallowed Costs (Account 108400)	(6,112,236.80)	(6,087,545.19)	(6,062,853.58)	(6,038,161.97)	(6,013,470.36)	(5,988,778.75)	(5,964,087.14)
Regulatory Accumulated Reserve Reserve for ARO	(1,915,332,826.66)	(1,921,682,048.43)	(1,926,729,064.24)	(1,934,166,081.27)	(1,942,266,009.49)	(1,949,527,661.79)	(1,955,316,991.34)
317	(3,934,620.37)	(3,969,779.92)	(4,004,939.46)	(4,104,495.93)	(4,139,655.46)	(4,174,815.00)	(4,274,371.49)
374	(315,463.27)	(315,463.27)	(315,463.27)	(326,611.14)	(326,611.14)	(326,611.14)	(337,759.01)
Total Reserve for ARO	(4,250,083.64)	(4,285,243.19)	(4,320,402.73)	(4,431,107.07)	(4,466,266.60)	(4,501,426.14)	(4,612,130.50)
G/L Balance	(1,919,582,910.30)	(1,925,967,291.62)	(1,931,049,466.97)	(1,938,597,188.34)	(1,946,732,276.09)	(1,954,029,087.93)	(1,959,929,121.84)

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/14

FERC Account	Reserve Balance @ 7/31/2014	Reserve Balance @ 8/31/2014	Reserve Balance @ 9/30/2014	Reserve Balance @ 10/31/2014	Reserve Balance @ 11/30/2014	Reserve Balance @ 12/31/2014	13 Month Total	13 Month Average
302	(8,845,515.65)	(8,933,544.30)	(9,021,561.06)	(9,109,577.82)	(9,197,594.58)	(9,285,611.19)	(113,846,786.61)	(8,757,445.12)
303	(13,577,489.07)	(13,667,286.99)	(13,175,052.31)	(13,595,697.50)	(14,088,037.98)	(13,879,797.74)	(169,055,709.37)	(13,004,285.34)
Total Accumulated Amortization Reserve (Account 111)	(22,423,004.72)	(22,600,831.29)	(22,196,613.37)	(22,705,275.32)	(23,285,632.56)	(23,165,408.93)	(282,902,495.98)	(21,761,730.46)
310	(233,386.14)	(235,340.60)	(237,295.19)	(239,249.78)	(241,204.37)	(243,158.94)	(3,008,693.41)	(231,437.95)
311	(102,610,966.42)	(102,845,167.18)	(103,078,253.44)	(103,312,460.70)	(101,553,368.87)	(101,762,497.63)	(1,335,408,341.47)	(102,723,718.57)
312	(311,398,124.86)	(311,543,755.54)	(308,997,541.10)	(309,960,101.26)	(311,372,271.12)	(312,427,643.43)	(4,031,418,735.46)	(310,109,133.50)
314	(70,167,025.10)	(70,581,810.11)	(71,111,179.87)	(71,344,972.21)	(71,998,958.05)	(72,434,116.41)	(910,059,269.56)	(70,004,559.20)
315	(44,904,934.29)	(44,972,313.58)	(45,042,773.81)	(45,247,408.85)	(45,210,157.92)	(45,294,428.61)	(583,149,910.17)	(44,857,685.40)
316	(4,880,870.32)	(5,061,270.73)	(5,360,678.73)	(5,315,500.68)	(5,333,484.14)	(5,381,485.74)	(67,123,917.66)	(5,163,378.28)
Total Steam Production	(534,195,307.13)	(535,239,657.74)	(533,827,722.14)	(535,419,693.48)	(535,709,444.47)	(537,543,330.76)	(6,930,168,867.73)	(533,089,912.90)
331	(83,704,142.36)	(84,040,074.99)	(84,382,419.43)	(84,724,069.77)	(85,066,003.31)	(85,393,704.19)	(1,084,332,612.80)	(83,410,200.98)
332	(167,390,003.66)	(167,736,528.27)	(168,087,200.32)	(168,439,680.04)	(168,794,507.29)	(169,148,063.92)	(2,171,532,822.45)	(167,040,986.34)
333	(104,313,018.94)	(104,594,284.54)	(104,883,116.98)	(105,173,738.60)	(105,472,763.98)	(105,762,778.04)	(1,353,086,388.80)	(104,083,568.37)
334	(17,390,579.19)	(17,405,752.47)	(17,391,453.39)	(17,501,995.64)	(17,591,479.77)	(17,672,635.66)	(227,315,314.34)	(17,485,793.41)
335	(8,077,896.65)	(8,111,459.03)	(8,144,465.66)	(8,177,062.14)	(8,198,506.22)	(8,242,599.67)	(103,491,191.52)	(7,960,860.89)
336	(4,361,595.74)	(4,378,391.54)	(4,395,187.34)	(4,413,643.63)	(4,432,100.37)	(4,450,557.30)	(56,492,363.70)	(4,345,566.44)
Total Hydro Production	(385,237,236.54)	(386,266,490.84)	(387,283,843.12)	(388,430,189.82)	(389,555,360.94)	(390,670,338.78)	(4,996,250,693.61)	(384,326,976.43)
341	(9,672,165.30)	(9,995,680.94)	(10,319,197.75)	(10,642,723.45)	(10,966,249.15)	(11,290,150.18)	(121,533,153.00)	(9,348,704.08)
342	(1,608,764.38)	(1,628,524.97)	(1,648,285.56)	(1,668,046.15)	(1,687,806.74)	(1,707,567.31)	(20,657,049.25)	(1,589,003.79)
343	(25,865,848.64)	(26,523,560.08)	(27,181,271.52)	(27,836,463.43)	(28,502,382.63)	(28,957,065.44)	(333,226,542.81)	(25,632,810.99)
344	(17,903,945.21)	(18,057,560.60)	(18,211,175.99)	(18,364,791.38)	(18,518,406.77)	(18,672,022.15)	(230,754,287.65)	(17,750,329.82)
345	(9,440,078.95)	(9,700,348.10)	(9,960,678.90)	(10,220,827.71)	(10,480,976.50)	(10,741,125.24)	(119,341,601.91)	(9,180,123.22)
346	(1,048,908.84)	(1,065,219.00)	(1,081,548.07)	(1,097,895.03)	(1,115,584.60)	(1,133,278.26)	(13,428,311.84)	(1,032,947.06)
Total Other Production	(65,539,711.32)	(66,970,893.69)	(68,402,157.79)	(69,830,747.15)	(71,271,406.39)	(72,501,208.58)	(838,940,946.46)	(64,533,918.96)
Total Production	(984,972,254.99)	(988,477,042.27)	(989,513,723.05)	(993,680,630.45)	(996,536,211.80)	(1,000,714,878.12)	(12,765,360,507.80)	(981,950,808.29)
352	(24,315,584.20)	(24,423,941.40)	(24,521,625.41)	(24,616,494.81)	(24,727,034.79)	(24,831,656.37)	(314,947,457.29)	(24,226,727.48)
353	(109,833,396.18)	(108,815,498.01)	(108,997,851.97)	(109,571,144.00)	(110,134,146.50)	(110,450,703.30)	(1,410,682,887.65)	(108,514,068.28)
Total Transmission Stations	(134,148,980.38)	(133,239,439.41)	(133,519,477.38)	(134,187,638.81)	(134,861,181.29)	(135,282,359.67)	(1,725,630,344.94)	(132,740,795.76)
350	(7,028,377.21)	(7,065,171.95)	(7,101,968.66)	(7,138,767.49)	(7,175,582.24)	(7,212,398.95)	(90,891,046.07)	(6,991,618.93)
354	(49,434,617.18)	(49,672,460.25)	(49,910,794.64)	(50,149,802.06)	(50,388,817.46)	(50,627,888.79)	(640,246,003.30)	(49,249,692.56)
355	(56,033,299.57)	(56,296,600.57)	(56,372,982.39)	(56,564,988.34)	(56,798,414.35)	(57,008,071.91)	(726,865,143.26)	(55,912,703.33)
356	(60,967,828.00)	(61,191,972.37)	(61,341,015.86)	(61,681,311.15)	(61,966,495.10)	(62,222,687.12)	(790,088,821.79)	(60,776,063.21)
359	(268,348.74)	(268,605.67)	(268,862.60)	(269,119.53)	(269,376.46)	(269,633.33)	(3,485,193.47)	(268,091.81)
Total Transmission Lines	(173,732,470.70)	(174,494,810.81)	(174,995,624.15)	(175,803,988.57)	(176,598,685.61)	(177,340,680.10)	(2,251,576,207.89)	(173,198,169.84)
Total Transmission	(307,881,451.08)	(307,734,250.22)	(308,515,101.53)	(309,991,627.38)	(311,459,866.90)	(312,623,039.77)	(3,977,206,552.83)	(305,938,965.60)

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/14

FERC Account	Reserve Balance @ 7/31/2014	Reserve Balance @ 8/31/2014	Reserve Balance @ 9/30/2014	Reserve Balance @ 10/31/2014	Reserve Balance @ 11/30/2014	Reserve Balance @ 12/31/2014	13 Month Total	13 Month Average
361	(10,122,827.01)	(10,183,493.89)	(10,233,332.13)	(10,288,371.34)	(10,354,859.89)	(10,411,429.69)	(130,969,438.56)	(10,074,572.20)
362	(54,128,794.49)	(54,436,493.95)	(54,690,023.36)	(54,941,590.72)	(55,263,315.33)	(55,458,426.03)	(700,578,257.09)	(53,890,635.16)
Total Distribution Stations	(64,251,621.50)	(64,619,987.84)	(64,923,355.49)	(65,229,962.06)	(65,618,175.22)	(65,869,855.72)	(831,547,695.65)	(63,965,207.36)
360	(16,208.73)	(17,129.54)	(18,056.82)	(18,984.11)	(19,911.40)	(20,838.58)	(200,099.07)	(15,392.24)
364	(126,756,592.19)	(127,187,688.56)	(127,432,151.95)	(127,913,608.59)	(128,339,317.20)	(128,740,733.35)	(1,643,076,065.30)	(126,390,466.56)
365	(48,344,507.20)	(48,519,490.04)	(48,461,312.09)	(48,704,193.04)	(48,905,719.72)	(49,019,850.11)	(625,833,903.04)	(48,141,069.46)
366	(14,717,762.33)	(14,767,291.86)	(14,803,065.70)	(14,852,023.83)	(14,899,948.55)	(14,969,716.24)	(190,390,015.78)	(14,645,385.83)
367	(79,653,119.96)	(79,925,370.29)	(80,142,698.51)	(80,334,809.77)	(80,684,073.51)	(81,019,243.34)	(1,030,918,780.50)	(79,301,444.65)
368	(156,324,266.40)	(156,792,298.88)	(156,983,334.68)	(157,340,169.61)	(157,626,916.62)	(158,057,258.28)	(2,022,442,685.29)	(155,572,514.25)
369	(40,674,066.85)	(40,728,505.81)	(40,749,320.61)	(40,834,763.16)	(40,883,306.34)	(40,946,299.40)	(527,234,882.55)	(40,556,529.43)
37000	(7,566,549.71)	(7,534,646.72)	(7,532,750.43)	(7,475,097.57)	(7,493,738.07)	(7,861,146.98)	(98,342,535.21)	(7,564,810.40)
37010	(14,224,977.39)	(14,574,590.85)	(14,926,702.65)	(15,062,747.71)	(15,417,250.16)	(15,516,563.83)	(178,976,953.27)	(13,767,457.94)
371	(1,973,534.26)	(1,970,002.88)	(1,951,642.36)	(1,948,708.97)	(1,931,760.37)	(1,929,019.99)	(25,588,462.06)	(1,968,343.24)
373	(3,569,720.91)	(3,571,149.56)	(3,567,726.65)	(3,574,623.66)	(3,579,535.93)	(3,583,731.19)	(46,267,452.98)	(3,559,034.84)
Total Distribution Lines	(493,821,305.93)	(495,588,164.99)	(496,568,762.45)	(498,059,730.03)	(499,781,477.87)	(501,664,401.29)	(6,389,271,835.06)	(491,482,448.85)
Total Distribution	(558,072,927.43)	(560,208,152.83)	(561,492,117.94)	(563,289,692.09)	(565,399,653.09)	(567,534,257.01)	(7,220,819,530.71)	(555,447,656.21)
390	(26,983,117.41)	(27,148,427.22)	(27,319,031.46)	(27,477,884.95)	(27,657,690.61)	(27,824,821.64)	(350,578,071.85)	(26,967,543.99)
391	(19,937,164.80)	(20,260,761.83)	(20,576,979.92)	(20,894,161.95)	(21,215,771.98)	(21,063,447.12)	(253,225,631.03)	(19,478,894.69)
392	(24,086,962.42)	(24,363,538.56)	(24,643,406.65)	(25,114,367.26)	(25,399,105.02)	(25,689,689.98)	(310,118,713.02)	(23,855,285.62)
393	(689,706.32)	(695,145.24)	(700,604.03)	(706,089.56)	(711,575.09)	(698,727.79)	(8,864,199.28)	(681,861.48)
394	(3,005,655.15)	(3,031,425.07)	(3,057,366.85)	(3,083,623.38)	(3,109,943.36)	(2,898,022.95)	(38,516,965.76)	(2,962,843.52)
395	(6,171,691.24)	(6,217,546.40)	(6,263,629.44)	(6,309,718.64)	(6,355,807.84)	(5,789,942.86)	(79,047,550.02)	(6,080,580.77)
396	(4,746,988.83)	(4,764,980.42)	(4,782,970.12)	(4,801,533.10)	(4,819,526.88)	(4,838,019.01)	(61,022,091.90)	(4,694,007.07)
397	(19,467,172.14)	(19,600,564.14)	(19,782,710.77)	(19,929,612.78)	(20,085,998.81)	(17,290,031.89)	(248,153,519.08)	(19,088,732.24)
398	(2,671,328.07)	(2,955,727.08)	(2,980,135.38)	(3,004,543.68)	(3,029,148.99)	(2,628,649.27)	(35,269,287.45)	(2,713,022.11)
Total General Accumulated Depreciation Reserve (Account 108000)	(107,759,786.38)	(109,038,115.96)	(110,106,834.62)	(111,321,535.30)	(112,384,568.58)	(106,721,352.51)	(1,384,796,029.39)	(106,522,771.49)
Reserve for Disallowed Costs (Account 108400)	(1,958,686,419.88)	(1,965,457,561.28)	(1,969,627,777.14)	(1,978,283,485.22)	(1,985,780,300.37)	(1,987,593,527.41)	(25,348,182,620.73)	(1,949,860,201.59)
Regulatory Accumulated Reserve for ARO	(5,939,395.53)	(5,914,703.92)	(5,890,012.31)	(5,865,320.70)	(5,840,629.09)	(5,815,937.48)	(77,533,132.82)	(5,964,087.14)
317	(4,309,531.03)	(4,341,621.51)	(4,408,133.82)	(4,440,224.29)	(4,472,314.76)	(4,138,898.52)	(54,713,401.56)	(4,208,723.20)
374	(337,759.01)	(337,759.01)	(348,906.88)	(348,906.88)	(348,906.88)	(360,054.75)	(4,346,275.65)	(334,328.90)
Total Reserve for ARO	(4,647,290.04)	(4,679,380.52)	(4,757,040.70)	(4,789,131.17)	(4,821,221.64)	(4,498,953.27)	(59,059,677.21)	(4,543,052.09)
G/L Balance	(1,969,273,105.45)	(1,976,051,645.72)	(1,980,274,830.15)	(1,988,937,937.09)	(1,996,442,151.10)	(1,997,908,418.16)	(25,484,775,430.76)	(1,960,367,340.83)

**IDAHO POWER COMPANY
ACCUMULATED DEPRECIATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014**

DESCRIPTION	13-Month Average	Annualizing Adjustment	Adjusted Total
PRODUCTION PLANT			
Steam Production	533,089,913	95,758	533,185,671
Hydraulic Production	384,326,976	102,029	384,429,006
Other Production	64,533,919	6,824	64,540,743
TOTAL PRODUCTION PLANT	981,950,808	204,611	982,155,419
TRANSMISSION PLANT			
Account 350	6,991,619	177	6,991,796
Account 352	24,226,727	10,686	24,237,414
Account 353	108,514,068	33,359	108,547,428
Account 354	49,249,693	24,651	49,274,344
Account 355	55,912,703	74,841	55,987,544
Account 356	60,776,063	50,071	60,826,134
Account 359	268,092	(0)	268,091
TOTAL TRANSMISSION PLANT	305,938,966	193,786	306,132,752
DISTRIBUTION PLANT			
Account 360	15,392	509	15,901
Account 361	10,074,572	3,244	10,077,816
Account 362	53,890,635	21,058	53,911,693
Account 364	126,390,467	35,952	126,426,418
Account 365	48,141,069	16,948	48,158,018
Account 366	14,645,386	4,666	14,650,052
Account 367	79,301,445	68,711	79,370,155
Account 368	155,572,514	141,801	155,714,316
Account 369	40,556,529	7,942	40,564,472
Account 370	21,332,268	32,560	21,364,828
Account 371	1,968,343	163	1,968,507
Account 373	3,559,035	(291)	3,558,744
TOTAL DISTRIBUTION PLANT	555,447,656	333,262	555,780,919
GENERAL PLANT			
Account 390	26,967,544	9,680	26,977,224
Account 391	19,478,895	188,367	19,667,262
Account 392	23,855,286	(480)	23,854,806
Account 393	681,861	(182)	681,680
Account 394	2,962,844	5,790	2,968,633
Account 395	6,080,581	9,545	6,090,126
Account 396	4,694,007	-	4,694,007
Account 397	19,088,732	304,530	19,393,263
Account 398	2,713,022	1,208	2,714,230
TOTAL GENERAL PLANT	106,522,771	518,459	107,041,230
RESERVE FOR DISALLOWED COSTS	5,964,087	-	5,964,087
TOTAL ACCUMULATED DEPRECIATION	1,955,824,289	1,250,118	1,957,074,407

**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	4.37%	\$1,250,117	\$54,684
Allocator Impacts		\$0	(\$585,777) (C)
TOTAL TYPE II ADJUSTMENTS		\$1,250,117	(\$531,093) (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$85,553,510	\$85,553,510	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$85,553,510	\$85,022,417	(\$531,093)

**IDAHO POWER COMPANY
ACCUMULATED AMORTIZATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014**

DESCRIPTION	13-MONTH ANNUALIZING AVERAGE	ADJUSTMENT	ADJUSTED TOTAL
PRODUCTION PLANT			
INTANGIBLE	8,757,445	(152)	8,757,293
HYDRO	13,004,285	(43,840)	12,960,445
	-----	-----	-----
TOTAL	21,761,730	(43,992)	21,717,739

**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	4.27%	(\$43,992)	(\$1,876)
Allocator Impacts		\$0	(\$7,911) (C)
TOTAL TYPE II ADJUSTMENTS		(\$43,992)	(\$9,787) (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$928,173	\$928,173	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$928,173	\$918,386	(\$9,787)

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
	\$41,459	\$41,459	\$0

(C) Effect of Other Allocators

(D)	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$41,459	\$41,459	\$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	4.27%	(\$32,897)	(\$1,405)
Allocator Impacts		\$0	\$38,859 (A)
TOTAL TYPE I ADJUSTMENTS		(\$32,897)	\$37,454 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.28%	(\$425,763)	(\$18,221)
Allocator Impacts		\$0	(\$128,560) (C)
TOTAL TYPE II ADJUSTMENTS		(\$425,763)	(\$146,781) (D)

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$17,734,921	\$17,772,375	\$37,454

(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
	\$17,772,375	\$17,625,594	(\$146,781)

IDAHO POWER COMPANY
 Calculation of Required Fuel Inventory
 For the 13 Months Ending December 2014

PLANT	A Generator Nameplate (kw)	B IPC Capacity Factors %	C Capacity at % Levels (kw)	D Plant Heat Rate (btu/kwh)	E Coal Rating (btu/lb)	F Required Coal (days)	G Required Coal (tons)	H Average Cost Per Ton	I Required Coal Inventory	J Required Oil Inventory	K Required Fuel Inventory
BRIDGER	770,501	75.04%	578,184	10,274	9,174	43	416,667	\$ 44.555	\$ 18,564,583	\$ 796,956	\$ 19,361,539
VALMY	283,500	40.90%	115,952	10,089	9,407	57	180,000	\$ 59.925	\$ 10,786,500	\$ 153,709	\$ 10,940,209
BOARDMAN	64,200	53.47%	34,328	9,983	8,459	60	47,000	\$ 38.748	\$ 1,821,156	\$ 81,299	\$ 1,902,455
SALMON										\$ 40,121	\$ 40,121
TOTAL							643,667		\$ 31,172,239	\$ 1,072,085	\$ 32,244,324

MONTH	BRIDGER			VALMY			BOARDMAN			SALMON OIL DOLLARS
	COAL TONS	COAL DOLLARS	OIL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	
Dec-13	551,770	\$ 24,094,450	\$ 717,565	226,994	\$ 13,491,505	\$ 215,356	69,818	\$ 2,311,252	\$ 61,024	\$ 26,819
Jan-14	551,007	24,355,811	712,739	143,919	8,616,890	234,451	66,533	2,305,055	107,672	26,819
Feb-14	400,712	17,565,454	917,906	132,754	7,971,845	203,781	64,736	2,325,044	98,351	46,548
Mar-14	436,535	19,209,306	830,995	201,262	12,193,116	114,058	72,143	2,654,937	62,949	46,548
Apr-14	469,686	21,055,552	818,112	261,943	15,682,847	172,722	90,584	3,421,179	60,201	44,163
May-14	493,082	22,197,880	884,305	306,754	18,392,689	178,021	106,193	4,109,480	40,938	44,163
Jun-14	457,585	20,444,815	921,915	280,654	16,941,621	201,545	121,480	4,755,778	107,010	43,116
Jul-14	478,071	22,107,307	784,000	279,244	16,985,903	160,244	122,406	4,860,569	82,680	41,537
Aug-14	487,090	21,970,198	808,608	247,348	15,117,024	125,322	119,960	4,838,051	65,478	41,537
Sep-14	526,164	23,201,231	829,978	254,107	15,655,200	93,381	103,798	4,212,330	55,896	40,884
Oct-14	572,583	25,178,906	790,498	285,540	17,747,884	133,755	107,542	4,362,506	127,675	39,811
Nov-14	526,654	23,417,901	685,166	379,613	21,977,422	64,009	104,540	4,250,403	108,998	39,811
Dec-14	526,957	23,823,954	658,643	459,349	26,536,838	101,572	86,211	3,484,123	78,015	39,811
TOTAL	6,477,897	\$ 288,622,763	\$ 10,360,430	3,459,482	\$ 207,310,784	\$ 1,998,215	1,235,944	\$ 47,890,708	\$ 1,056,889	\$ 521,569
AVERAGE	498,300	\$ 22,201,751	\$ 796,956	266,114	\$ 15,946,983	\$ 153,709	95,073	\$ 3,683,901	\$ 81,299	\$ 40,121
AVERAGE COST PER TON		\$ 44.555			\$ 59.925			\$ 38.748		

**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	4.44%	(\$11,055,052)	(\$490,518)
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$11,055,052)	(\$490,518) (B)

TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$10,783) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$10,783) (D)

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$1,921,215	\$1,430,697	(\$490,518)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$1,430,697	\$1,419,914	(\$10,783)

**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	(\$15,218) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$15,218) (D)

(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$2,375,140	\$2,375,140	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$2,375,140	\$2,359,922	(\$15,218)

**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	4.60%	\$1,018,631	\$46,818
Allocator Impacts		\$0	(\$107,780) (A)
TOTAL TYPE I ADJUSTMENTS		\$1,018,631	(\$60,962) (B)
TYPE II ADJUSTMENTS			
Change in O&M Expense	4.29%	(\$5,170,848)	(\$221,720)
Allocator Impacts		\$0	\$20,491 (C)
TOTAL TYPE II ADJUSTMENTS		(\$5,170,848)	(\$201,229) (D)

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,560,060	\$1,499,098	(\$60,962)

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$1,499,098	\$1,297,869	(\$201,229)

**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	(\$242) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$242) (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
	\$2,146,561	\$2,146,561	\$0

(C) Effect of Other Allocators

(D)	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
	\$2,146,561	\$2,146,319	(\$242)

**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	(\$27,093) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$27,093) (D)

(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$3,594,675	\$3,594,675	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$3,594,675	\$3,567,582	(\$27,093)

OPERATING REVENUES

IDAHO POWER COMPANY
ELECTRIC REVENUES
December-2014

	MONTH	4TH QUARTER	YTD	12 MONTHS
IDAHO				
Residential	\$ 48,105,278.80	\$ 124,421,667.20	\$ 481,950,249.99	\$ 481,950,249.99
Commercial	23,332,206.02	68,637,850.80	283,058,674.67	283,058,674.67
Industrial (including specials)	14,023,102.73	41,350,444.66	167,602,921.75	167,602,921.75
Irrigation	208,941.31	5,383,970.56	153,529,645.37	153,529,645.37
Street Lights	400,432.30	1,001,798.98	3,976,711.49	3,976,711.49
Def. Rev. HCC Relicensing AFUDC	(848,284.95)	(2,340,426.07)	(10,706,040.17)	(10,706,040.17)
Revenue Sharing	(3,099,145.00)	(3,099,145.00)	(7,999,145.00)	(7,999,145.00)
<i>TOTAL GENERAL BUSINESS</i>	82,122,531.21	235,356,161.13	1,071,413,018.10	1,071,413,018.10
Provision for rate refunds	-	-	-	-
Sales for resale (<i>not available by state</i>)	-	-	-	-
<i>TOTAL IDAHO</i>	\$ 82,122,531.21	\$ 235,356,161.13	\$ 1,071,413,018.10	\$ 1,071,413,018.10
Idaho Unbilled	1,295,218.00	900,586.00	(6,459,443.00)	(6,459,443.00)
Idaho OATT Revenue Deficiency Deferral	(57,346.36)	(172,039.08)	(688,156.32)	(688,156.32)
Idaho FCA Revenue Deferral and Amortization	(252,085.47)	2,353,150.19	4,089,576.92	4,089,576.92
<hr/> OREGON				
Residential	\$ 2,125,772.63	\$ 4,805,707.36	\$ 18,244,475.78	\$ 18,244,475.78
Commercial	1,213,129.45	3,226,704.56	12,269,515.01	12,269,515.01
Industrial	1,299,524.35	3,962,000.59	15,072,302.44	15,072,302.44
Irrigation	14,203.99	74,131.92	5,124,757.74	5,124,757.74
Street Lights	17,209.93	39,141.99	156,911.42	156,911.42
<i>TOTAL GENERAL BUSINESS</i>	4,669,840.35	12,107,686.42	50,867,962.39	50,867,962.39
Provision for rate refunds	-	-	-	-
Sales for resale (<i>not available by state</i>)	-	-	-	-
Bridger Revenue Deferral	-	-	-	-
<i>TOTAL OREGON</i>	\$ 4,669,840.35	\$ 12,107,686.42	\$ 50,867,962.39	\$ 50,867,962.39
Oregon Unbilled	37,198.00	5,175.00	267,967.00	267,967.00

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	54,331,321	47,774,543	40,845,973	33,096,089	28,666,648	30,456,171
3 - Residential Master Meter	48,874	43,177	38,527	29,099	24,071	22,196
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	258,799	229,769	191,875	157,658	139,482	150,353
7 - Small General Serv.	1,815,583	1,675,130	1,456,753	1,240,597	1,160,861	1,259,273
9 - Large General Serv.	21,515,494	21,009,299	19,888,739	18,605,783	18,565,809	20,648,170
15 - Dusk/Dawn Lighting	114,868	114,579	114,733	114,733	114,643	114,502
19 - Uniform Rate Cont.	9,550,661	9,854,801	9,326,791	9,682,662	9,118,572	9,835,582
24 - Irrigation & Pump.	193,183	180,682	225,125	2,486,614	13,515,985	27,353,421
40 - Unmetered Gen. Serv.	78,530	78,529	78,530	78,747	78,382	78,352
41 - Municipal St. Light.	300,845	295,621	326,899	296,834	299,625	246,701
42 - Traffic Control Light.	14,215	14,137	13,852	13,445	13,032	13,709
Total All Rates	88,222,373	81,270,266	72,507,796	65,802,260	71,697,112	90,178,430
<u>Special Contracts</u>						
26 - Micron	1,690,848	1,621,733	1,765,460	1,751,701	1,846,310	1,853,555
29 - J R Simplot	691,720	654,881	696,145	678,291	689,109	511,455
30 - DOE	943,587	876,748	840,122	716,477	629,623	632,451
Total Specials	3,326,156	3,153,362	3,301,728	3,146,470	3,165,041	2,997,461
Total Firm Retail Sales	91,548,529	84,423,628	75,809,524	68,948,730	74,862,153	93,175,891

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	36,964,509	44,274,871	36,998,454	28,018,457	32,476,293	44,097,049	458,000,376
3 - Residential Master Meter	22,269	28,425	26,044	21,994	25,037	40,603	370,317
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	177,497	215,846	185,270	135,795	150,054	199,714	2,192,112
7 - Small General Serv.	1,436,117	1,573,241	1,422,643	1,228,231	1,270,683	1,572,351	17,111,464
9 - Large General Serv.	23,201,322	24,438,330	23,300,068	20,173,184	19,977,124	20,825,603	252,148,927
15 - Dusk/Dawn Lighting	114,731	114,298	113,655	113,981	113,902	114,852	1,373,477
19 - Uniform Rate Cont.	12,014,190	12,284,972	12,205,284	9,969,924	10,290,470	9,693,011	123,826,920
24 - Irrigation & Pump.	35,835,000	32,737,662	24,919,462	9,426,976	1,410,898	241,688	148,526,696
40 - Unmetered Gen. Serv.	78,321	78,322	78,346	78,491	78,554	78,522	941,627
41 - Municipal St. Light.	341,621	309,984	294,664	310,189	304,536	310,503	3,638,024
42 - Traffic Control Light.	13,354	13,372	13,543	13,939	14,060	14,561	165,217
Total All Rates	110,198,931	116,069,324	99,557,432	69,491,163	66,111,611	77,188,458	1,008,295,157
<u>Special Contracts</u>							
26 - Micron	1,966,328	1,952,337	1,876,374	1,796,145	1,730,425	1,719,425	21,570,641
29 - J R Simplot	689,634	693,464	679,342	679,232	684,780	704,961	8,053,014
30 - DOE	613,152	623,209	497,158	611,371	818,081	844,921	8,646,901
Total Specials	3,269,113	3,269,009	3,052,874	3,086,748	3,233,286	3,269,307	38,270,556
Total Firm Retail Sales	113,468,045	119,338,333	102,610,306	72,577,911	69,344,897	80,457,765	1,046,565,713

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

IDAHO JURISDICTION

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	52,007,886	45,758,617	39,207,049	31,771,021	27,621,220	29,402,029
3 - Residential Master Meter	48,874	43,177	38,527	29,099	24,071	22,196
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	258,799	229,769	191,875	157,658	139,482	150,353
7 - Small General Serv.	1,621,670	1,509,906	1,316,359	1,122,178	1,055,037	1,143,153
9 - Large General Serv.	20,568,072	20,100,918	19,101,981	17,920,328	17,945,172	19,978,002
15 - Dusk/Dawn Lighting	105,729	105,508	105,616	105,635	105,582	105,407
19 - Uniform Rate Cont.	8,895,508	9,072,735	8,279,915	8,670,759	8,398,665	8,644,482
24 - Irrigation & Pump.	181,600	169,473	214,075	2,451,764	13,116,974	26,442,118
40 - Unmetered Gen. Serv.	78,477	78,476	78,477	78,694	78,330	78,300
41 - Municipal St. Light.	289,044	283,878	315,252	284,682	287,257	234,364
42 - Traffic Control Light.	14,036	13,961	13,695	13,294	12,886	13,569
Total Idaho Rates	84,069,695	77,366,419	68,862,822	62,605,111	68,784,676	86,213,974
<u>Special Contracts</u>						
26 - Micron	1,690,848	1,621,733	1,765,460	1,751,701	1,846,310	1,853,555
29 - J R Simplot	691,720	654,881	696,145	678,291	689,109	511,455
30 - DOE	943,587	876,748	840,122	716,477	629,623	632,451
Total Specials	3,326,156	3,153,362	3,301,728	3,146,470	3,165,041	2,997,461
Total Idaho Firm Sales	87,395,851	80,519,781	72,164,549	65,751,581	71,949,718	89,211,435

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	35,792,519	42,905,888	35,837,126	27,062,577	31,303,654	42,242,199	440,911,784
3 - Residential Master Meter	22,269	28,425	26,044	21,994	25,037	40,603	370,317
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	177,497	215,846	185,270	135,795	150,054	199,714	2,192,112
7 - Small General Serv.	1,300,102	1,417,640	1,284,447	1,112,098	1,144,051	1,404,308	15,430,950
9 - Large General Serv.	22,447,431	23,650,518	22,513,922	19,411,089	19,141,999	19,888,835	242,668,268
15 - Dusk/Dawn Lighting	105,693	105,312	104,704	104,971	104,886	105,845	1,264,888
19 - Uniform Rate Cont.	10,603,071	11,138,270	10,764,303	8,751,509	9,056,784	8,542,798	110,818,800
24 - Irrigation & Pump.	34,822,857	31,643,133	24,097,311	9,201,442	1,394,070	227,573	143,962,388
40 - Unmetered Gen. Serv.	78,268	78,270	78,293	78,439	78,502	78,471	940,996
41 - Municipal St. Light.	328,808	297,615	282,231	297,653	291,962	297,803	3,490,549
42 - Traffic Control Light.	13,215	13,237	13,408	13,793	13,893	14,386	163,375
Total Idaho Rates	105,691,730	111,494,153	95,187,059	66,191,361	62,704,893	73,042,535	962,214,427
<u>Special Contracts</u>							
26 - Micron	1,966,328	1,952,337	1,876,374	1,796,145	1,730,425	1,719,425	21,570,641
29 - J R Simplot	689,634	693,464	679,342	679,232	684,780	704,961	8,053,014
30 - DOE	613,152	623,209	497,158	611,371	818,081	844,921	8,646,901
Total Specials	3,269,113	3,269,009	3,052,874	3,086,748	3,233,286	3,269,307	38,270,556
Total Idaho Firm Sales	108,960,844	114,763,162	98,239,933	69,278,109	65,938,179	76,311,842	1,000,484,983

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	2,323,435	2,015,926	1,638,924	1,325,068	1,045,428	1,054,142
07 - Small General Serv.	193,913	165,224	140,395	118,418	105,823	116,119
09 - Large General Serv.	947,422	908,380	786,758	685,455	620,637	670,168
15 - Dusk/Dawn Lighting	9,139	9,071	9,117	9,098	9,061	9,095
19 - Uniform Rate Cont.	655,153	782,066	1,046,876	1,011,903	719,908	1,191,099
24 - Irrigation Service	11,583	11,208	11,049	34,851	399,012	911,303
40 - Unmetered Gen. Serv.	53	53	53	53	53	53
41 - Municipal St. Light.	11,802	11,743	11,647	12,152	12,368	12,338
42 - Traffic Control Light.	179	175	156	151	146	139
Total Oregon Firm Sales	4,152,678	3,903,847	3,644,974	3,197,149	2,912,436	3,964,456

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	1,171,990	1,368,983	1,161,328	955,880	1,172,638	1,854,850	17,088,592
07 - Small General Serv.	136,015	155,601	138,197	116,133	126,632	168,043	1,680,513
09 - Large General Serv.	753,891	787,812	786,146	762,095	835,125	936,768	9,480,659
15 - Dusk/Dawn Lighting	9,038	8,986	8,951	9,011	9,016	9,007	108,589
19 - Uniform Rate Cont.	1,411,119	1,146,702	1,440,980	1,218,415	1,233,686	1,150,213	13,008,120
24 - Irrigation Service	1,012,143	1,094,529	822,151	225,535	16,828	14,115	4,564,308
40 - Unmetered Gen. Serv.	53	53	53	53	53	51	631
41 - Municipal St. Light.	12,813	12,369	12,433	12,536	12,574	12,700	147,475
42 - Traffic Control Light.	139	135	134	146	166	175	1,842
Total Oregon Firm Sales	4,507,201	4,575,171	4,370,373	3,299,802	3,406,718	4,145,923	46,080,729

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	603,997,260	540,185,063	423,269,996	354,515,771	311,179,861	324,756,412
3 - Residential Master Meter	560,707	502,712	407,245	318,256	266,688	250,383
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	3,058,176	2,723,291	2,051,920	1,732,056	1,546,687	1,662,515
7 - Small General Serv.	16,767,842	15,445,540	12,627,573	10,765,764	10,077,558	10,917,211
9 - Large General Serv.	339,248,877	332,120,492	295,648,255	276,192,848	275,776,418	302,460,958
15 - Dusk/Dawn Lighting	569,142	567,831	568,932	569,805	569,191	568,529
19 - Uniform Rate Cont.	191,209,097	199,936,217	184,646,457	195,274,143	181,861,396	197,941,661
24 - Irrigation & Pump.	1,921,798	1,740,937	2,410,211	34,483,114	183,865,417	395,747,575
40 - Unmetered Gen. Serv.	1,011,279	945,341	1,021,342	966,719	962,160	961,857
41 - Municipal St. Light.	2,365,931	2,405,436	2,672,732	2,248,450	2,296,228	1,877,602
42 - Traffic Control Light.	245,565	244,225	239,395	232,366	225,241	237,017
Total All Rates	1,160,955,674	1,096,817,086	925,564,057	877,299,292	968,626,845	1,237,381,720
<u>Special Contracts</u>	January	February	March	April	May	June
26 - Micron	36,319,512	33,419,431	37,813,019	37,582,566	39,858,335	39,572,057
29 - J R Simplot	16,140,485	14,702,904	16,204,588	15,640,225	16,025,290	10,041,600
30 - DOE	21,224,472	19,158,837	19,497,353	15,577,173	14,219,225	14,197,604
Total Specials	73,684,469	67,281,172	73,514,960	68,799,964	70,102,850	63,811,261
Unbilled kWh	(14,408,154)	(167,130,708)	(29,848,385)	31,581,837	130,919,510	128,435,691
Total Firm Retail Sales	1,220,231,989	996,967,550	969,230,632	977,681,093	1,169,649,205	1,429,628,672

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	408,571,949	478,428,898	382,034,510	323,498,090	358,052,233	494,187,448	5,002,677,491
3 - Residential Master Meter	278,231	350,022	292,098	260,049	281,559	465,782	4,233,732
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	2,086,309	2,483,879	1,979,048	1,596,122	1,695,021	2,334,271	24,949,295
7 - Small General Serv.	12,387,772	13,550,334	12,089,438	11,130,034	11,240,577	14,332,874	151,332,517
9 - Large General Serv.	325,388,749	345,357,921	329,610,204	314,276,515	304,200,639	324,121,838	3,764,403,714
15 - Dusk/Dawn Lighting	570,666	566,876	562,775	565,490	565,558	569,108	6,813,903
19 - Uniform Rate Cont.	202,453,875	205,700,436	203,968,260	198,652,830	207,688,646	193,475,680	2,362,808,698
24 - Irrigation & Pump.	513,785,477	403,591,299	253,097,051	144,046,593	28,967,177	2,640,445	1,966,297,094
40 - Unmetered Gen. Serv.	961,580	961,585	961,856	963,650	964,427	964,008	11,645,804
41 - Municipal St. Light.	2,574,839	2,427,235	2,201,332	2,506,323	2,393,434	2,434,270	28,403,812
42 - Traffic Control Light.	230,859	231,196	234,168	240,977	242,941	251,587	2,855,537
Total All Rates	1,469,290,307	1,453,649,681	1,187,030,740	997,736,673	916,292,212	1,035,777,311	13,326,421,597
Special Contracts	July	August	September	October	November	December	Total
26 - Micron	42,586,267	42,349,961	39,756,659	39,010,041	36,955,443	37,280,276	462,503,567
29 - J R Simplot	16,087,904	16,294,860	15,654,832	15,812,155	15,773,342	16,490,067	184,868,252
30 - DOE	13,888,286	14,499,252	11,353,418	13,568,120	17,815,706	18,794,533	193,793,979
Total Specials	72,562,457	73,144,073	66,764,909	68,390,316	70,544,491	72,564,876	841,165,798
Unbilled kWh	109,864,305	(141,469,180)	(124,532,225)	(85,683,437)	71,543,631	15,506,320	(75,220,796)
Total Firm Retail Sales	1,651,717,069	1,385,324,574	1,129,263,424	980,443,551	1,058,380,334	1,123,848,507	14,092,366,600

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	578,085,046	517,590,434	407,202,657	341,519,209	300,398,781	313,694,274
3 - Residential Master Meter	560,707	502,712	407,245	318,256	266,688	250,383
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	3,058,176	2,723,291	2,051,920	1,732,056	1,546,687	1,662,515
7 - Small General Serv.	14,637,029	13,645,645	11,266,350	9,629,619	9,054,919	9,769,583
9 - Large General Serv.	324,733,231	318,118,813	284,873,629	266,849,659	267,300,460	293,142,244
15 - Dusk/Dawn Lighting	531,142	530,045	530,999	531,972	531,594	530,675
19 - Uniform Rate Cont.	179,585,611	186,250,881	164,769,649	176,454,826	168,545,065	175,031,011
24 - Irrigation & Pump.	1,830,876	1,654,672	2,326,296	34,073,578	178,857,195	384,993,089
40 - Unmetered Gen. Serv.	1,010,679	944,741	1,020,742	966,119	961,560	961,257
41 - Municipal St. Light.	2,284,294	2,325,327	2,595,066	2,170,154	2,218,789	1,800,931
42 - Traffic Control Light.	243,562	242,259	237,643	230,677	223,606	235,457
Total Idaho Rates	1,106,560,353	1,044,528,820	877,282,195	834,476,125	929,905,344	1,182,071,419
<u>Special Contracts</u>						
26 - Micron	36,319,512	33,419,431	37,813,019	37,582,566	39,858,335	39,572,057
29 - J R Simplot	16,140,485	14,702,904	16,204,588	15,640,225	16,025,290	10,041,600
30 - DOE	21,224,472	19,158,837	19,497,353	15,577,173	14,219,225	14,197,604
Total Specials	73,684,469	67,281,172	73,514,960	68,799,964	70,102,850	63,811,261
Unbilled kWh	(15,226,251)	(166,332,592)	(26,931,302)	36,103,973	117,469,831	123,465,788
Total Idaho Firm Sales	1,165,018,571	945,477,400	923,865,853	939,380,062	1,117,478,025	1,369,348,468

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	395,099,948	463,084,434	369,804,844	312,994,770	345,640,316	473,598,102	4,818,712,815
3 - Residential Master Meter	278,231	350,022	292,098	260,049	281,559	465,782	4,233,732
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	2,086,309	2,483,879	1,979,048	1,596,122	1,695,021	2,334,271	24,949,295
7 - Small General Serv.	11,085,543	12,081,785	10,785,100	9,942,075	9,980,834	12,531,900	134,410,382
9 - Large General Serv.	315,867,584	335,302,998	319,387,089	303,052,214	292,125,775	309,938,680	3,630,692,376
15 - Dusk/Dawn Lighting	533,299	529,815	525,812	528,319	528,389	532,000	6,364,062
19 - Uniform Rate Cont.	178,804,346	187,549,652	179,612,768	175,187,186	183,936,943	171,323,388	2,127,051,326
24 - Irrigation & Pump.	501,993,283	391,340,552	245,081,582	141,062,983	28,395,698	2,519,088	1,914,128,892
40 - Unmetered Gen. Serv.	960,980	960,985	961,256	963,050	963,827	963,430	11,638,626
41 - Municipal St. Light.	2,495,091	2,349,773	2,122,281	2,424,725	2,310,884	2,348,603	27,445,917
42 - Traffic Control Light.	229,301	229,682	232,665	239,340	241,078	249,627	2,834,897
Total Idaho Rates	1,409,433,915	1,396,263,577	1,130,784,543	948,250,833	866,100,324	976,804,871	12,702,462,319
<u>Special Contracts</u>							
26 - Micron	42,586,267	42,349,961	39,756,659	39,010,041	36,955,443	37,280,276	462,503,567
29 - J R Simplot	16,087,904	16,294,860	15,654,832	15,812,155	15,773,342	16,490,067	184,868,252
30 - DOE	13,888,286	14,499,252	11,353,418	13,568,120	17,815,706	18,794,533	193,793,979
Total Specials	72,562,457	73,144,073	66,764,909	68,390,316	70,544,491	72,564,876	841,165,798
Unbilled kWh	110,239,104	(142,474,007)	(119,211,080)	(82,888,892)	68,989,661	15,244,152	(81,551,616)
Total Idaho Firm Sales	1,592,235,476	1,326,933,642	1,078,338,372	933,752,257	1,005,634,476	1,064,613,899	13,462,076,501

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	25,912,214	22,594,629	16,067,339	12,996,562	10,781,080	11,062,138
07 - Small General Serv.	2,130,813	1,799,895	1,361,223	1,136,145	1,022,639	1,147,628
09 - Large General Serv.	14,515,646	14,001,679	10,774,626	9,343,189	8,475,958	9,318,714
15 - Dusk/Dawn Lighting	38,000	37,786	37,933	37,833	37,597	37,854
19 - Uniform Rate Cont.	11,623,486	13,685,336	19,876,808	18,819,317	13,316,331	22,910,650
24 - Irrigation Service	90,922	86,265	83,915	409,536	5,008,222	10,754,486
40 - Unmetered Gen. Serv.	600	600	600	600	600	600
41 - Municipal St. Light.	81,637	80,110	77,666	78,296	77,439	76,671
42 - Traffic Control Light.	2,003	1,966	1,752	1,689	1,635	1,560
Total Oregon Tariff	54,395,321	52,288,266	48,281,862	42,823,167	38,721,501	55,310,301
Unbilled kWh	818,097	(798,116)	(2,917,083)	(4,522,136)	13,449,679	4,969,903
Total Oregon Firm Sales	55,213,418	51,490,150	45,364,779	38,301,031	52,171,180	60,280,204

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	13,472,001	15,344,464	12,229,666	10,503,320	12,411,917	20,589,346	183,964,676
07 - Small General Serv.	1,302,229	1,468,549	1,304,338	1,187,959	1,259,743	1,800,974	16,922,135
09 - Large General Serv.	9,521,165	10,054,923	10,223,115	11,224,301	12,074,864	14,183,158	133,711,338
15 - Dusk/Dawn Lighting	37,367	37,062	36,962	37,170	37,169	37,108	449,842
19 - Uniform Rate Cont.	23,649,529	18,150,784	24,355,492	23,465,644	23,751,703	22,152,292	235,757,372
24 - Irrigation Service	11,792,194	12,250,747	8,015,469	2,983,610	571,479	121,357	52,168,202
40 - Unmetered Gen. Serv.	600	600	600	600	600	578	7,178
41 - Municipal St. Light.	79,749	77,462	79,051	81,598	82,550	85,667	957,895
42 - Traffic Control Light.	1,558	1,514	1,503	1,637	1,863	1,960	20,640
Total Oregon Tariff	59,856,392	57,386,105	56,246,196	49,485,839	50,191,888	58,972,440	623,959,278
Unbilled kWh	(374,799)	1,004,827	(5,321,145)	(2,794,545)	2,553,970	262,168	6,330,820
Total Oregon Firm Sales	59,481,593	58,390,932	50,925,051	46,691,294	52,745,858	59,234,608	630,290,098

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

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	607,411,957	535,388,741	462,864,404	374,841,389	324,001,660	331,958,545
3 - Residential Master Meter	564,991	498,985	445,102	335,886	277,651	255,922
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	3,081,543	2,703,100	2,242,662	1,828,006	1,610,268	1,699,293
7 - Small General Serv.	16,793,451	15,352,763	13,174,712	10,999,623	10,178,667	10,856,959
9 - Large General Serv.	340,287,232	330,977,851	306,422,294	281,074,201	278,357,023	301,733,508
15 - Dusk/Dawn Lighting	569,142	567,831	568,932	569,805	569,191	568,529
19 - Uniform Rate Cont.	191,209,097	199,936,217	184,646,457	195,274,143	181,861,396	197,941,661
24 - Irrigation & Pump.	1,921,798	1,740,937	2,410,211	36,394,339	201,775,598	345,280,442
40 - Unmetered Gen. Serv.	964,036	964,036	964,036	966,719	962,160	961,857
41 - Municipal St. Light.	2,365,931	2,405,436	2,672,732	2,248,450	2,296,228	1,877,602
42 - Traffic Control Light.	245,565	244,225	239,395	232,366	225,241	237,017
Total All Rates	1,165,414,743	1,090,780,123	976,650,936	904,764,928	1,002,115,083	1,193,371,335
<u>Special Contracts</u>						
26 - Micron	36,319,512	33,419,431	37,813,019	37,582,566	39,858,335	39,572,057
29 - J R Simplot	16,140,485	14,702,904	16,204,588	15,640,225	16,025,290	10,041,600
30 - DOE	21,224,472	19,158,837	19,497,353	15,577,173	14,219,225	14,197,604
Total Specials	73,684,469	67,281,172	73,514,960	68,799,964	70,102,850	63,811,261
Total Firm Retail Sales	1,239,099,212	1,158,061,295	1,050,165,896	973,564,892	1,072,217,933	1,257,182,596

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

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	377,168,455	448,810,012	392,971,748	315,409,852	367,223,775	497,034,125	5,035,084,664
3 - Residential Master Meter	256,764	328,099	300,506	253,586	288,844	469,208	4,275,543
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,925,337	2,328,303	2,036,015	1,556,454	1,738,877	2,351,438	25,101,298
7 - Small General Serv.	12,010,691	13,221,369	12,207,074	10,838,224	11,297,319	14,356,539	151,287,391
9 - Large General Serv.	316,856,871	337,795,297	332,373,970	307,402,271	305,435,825	325,008,356	3,763,724,699
15 - Dusk/Dawn Lighting	570,666	566,876	562,775	565,490	565,558	569,108	6,813,903
19 - Uniform Rate Cont.	202,453,875	205,700,436	203,968,260	198,652,830	207,688,646	193,475,680	2,362,808,698
24 - Irrigation & Pump.	495,452,340	448,569,946	323,146,319	140,469,301	20,201,913	2,640,445	2,020,003,589
40 - Unmetered Gen. Serv.	961,580	961,585	961,856	963,650	964,427	964,008	11,559,950
41 - Municipal St. Light.	2,574,839	2,427,235	2,201,332	2,506,323	2,393,434	2,434,270	28,403,812
42 - Traffic Control Light.	230,859	231,196	234,168	240,977	242,941	251,587	2,855,537
Total All Rates	1,410,462,278	1,460,940,354	1,270,964,023	978,858,959	918,041,559	1,039,554,764	13,411,919,084
Special Contracts							
26 - Micron	42,586,267	42,349,961	39,756,659	39,010,041	36,955,443	37,280,276	462,503,567
29 - J R Simplot	16,087,904	16,294,860	15,654,832	15,812,155	15,773,342	16,490,067	184,868,252
30 - DOE	13,888,286	14,499,252	11,353,418	13,568,120	17,815,706	18,794,533	193,793,979
Total Specials	72,562,457	73,144,073	66,764,909	68,390,316	70,544,491	72,564,876	841,165,798
Total Firm Retail Sales	1,483,024,735	1,534,084,427	1,337,728,932	1,047,249,275	988,586,050	1,112,119,640	14,253,084,882

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	582,502,076	513,752,997	445,055,334	360,438,291	312,747,521	320,633,838
3 - Residential Master Meter	564,991	498,985	445,102	335,886	277,651	255,922
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	3,081,543	2,703,100	2,242,662	1,828,006	1,610,268	1,699,293
7 - Small General Serv.	14,702,898	13,607,755	11,724,842	9,820,630	9,155,413	9,753,102
9 - Large General Serv.	326,010,740	317,346,981	295,047,844	271,438,109	269,876,854	292,710,974
15 - Dusk/Dawn Lighting	531,142	530,045	530,999	531,972	531,594	530,675
19 - Uniform Rate Cont.	179,585,611	186,250,881	164,769,649	176,454,826	168,545,065	175,031,011
24 - Irrigation & Pump.	1,830,876	1,654,672	2,326,296	35,984,422	196,365,700	335,958,515
40 - Unmetered Gen. Serv.	963,436	963,436	963,436	966,119	961,560	961,257
41 - Municipal St. Light.	2,284,294	2,325,327	2,595,066	2,170,154	2,218,789	1,800,931
42 - Traffic Control Light.	243,562	242,259	237,643	230,677	223,606	235,457
Total Idaho Rates	1,112,301,169	1,039,876,438	925,938,872	860,199,093	962,514,021	1,139,570,975
Special Contracts						
26 - Micron	36,319,512	33,419,431	37,813,019	37,582,566	39,858,335	39,572,057
29 - J R Simplot	16,140,485	14,702,904	16,204,588	15,640,225	16,025,290	10,041,600
30 - DOE	21,224,472	19,158,837	19,497,353	15,577,173	14,219,225	14,197,604
Total Specials	73,684,469	67,281,172	73,514,960	68,799,964	70,102,850	63,811,261
Total Idaho Firm Sales	1,185,985,638	1,107,157,610	999,453,832	928,999,057	1,032,616,871	1,203,382,236

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	364,615,565	434,079,539	380,449,704	305,216,066	354,583,159	477,081,145	4,851,155,236
3 - Residential Master Meter	256,764	328,099	300,506	253,586	288,844	469,208	4,275,543
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,925,337	2,328,303	2,036,015	1,556,454	1,738,877	2,351,438	25,101,298
7 - Small General Serv.	10,757,954	11,773,094	10,889,710	9,697,168	10,025,561	12,580,169	134,488,296
9 - Large General Serv.	307,640,902	327,858,252	322,064,130	296,561,837	293,261,197	310,994,996	3,630,812,816
15 - Dusk/Dawn Lighting	533,299	529,815	525,812	528,319	528,389	532,000	6,364,062
19 - Uniform Rate Cont.	178,804,346	187,549,652	179,612,768	175,187,186	183,936,943	171,323,388	2,127,051,326
24 - Irrigation & Pump.	484,770,204	436,491,573	314,392,749	137,444,889	20,044,297	2,519,088	1,969,783,281
40 - Unmetered Gen. Serv.	960,980	960,985	961,256	963,050	963,827	963,430	11,552,772
41 - Municipal St. Light.	2,495,091	2,349,773	2,122,281	2,424,725	2,310,884	2,348,603	27,445,917
42 - Traffic Control Light.	229,301	229,682	232,665	239,340	241,078	249,627	2,834,897
Total Idaho Rates	1,352,989,743	1,404,478,767	1,213,587,596	930,072,621	867,923,056	981,413,092	12,790,865,443
Special Contracts							
26 - Micron	42,586,267	42,349,961	39,756,659	39,010,041	36,955,443	37,280,276	462,503,567
29 - J R Simplot	16,087,904	16,294,860	15,654,832	15,812,155	15,773,342	16,490,067	184,868,252
30 - DOE	13,888,286	14,499,252	11,353,418	13,568,120	17,815,706	18,794,533	193,793,979
Total Specials	72,562,457	73,144,073	66,764,909	68,390,316	70,544,491	72,564,876	841,165,798
Total Idaho Firm Sales	1,425,552,200	1,477,622,840	1,280,352,505	998,462,937	938,467,547	1,053,977,968	13,632,031,241

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	24,909,881	21,635,744	17,809,070	14,403,098	11,254,139	11,324,707
07 - Small General Serv.	2,090,553	1,745,008	1,449,870	1,178,993	1,023,254	1,103,857
09 - Large General Serv.	14,276,492	13,630,870	11,374,450	9,636,092	8,480,169	9,022,534
15 - Dusk/Dawn Lighting	38,000	37,786	37,933	37,833	37,597	37,854
19 - Uniform Rate Cont.	11,623,486	13,685,336	19,876,808	18,819,317	13,316,331	22,910,650
24 - Irrigation Service	90,922	86,265	83,915	409,917	5,409,898	9,321,927
40 - Unmetered Gen. Serv.	600	600	600	600	600	600
41 - Municipal St. Light.	81,637	80,110	77,666	78,296	77,439	76,671
42 - Traffic Control Light.	2,003	1,966	1,752	1,689	1,635	1,560
Total Oregon Firm Sales	53,113,574	50,903,685	50,712,064	44,565,835	39,601,062	53,800,360

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2014

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	12,552,890	14,730,473	12,522,044	10,193,786	12,640,616	19,952,980	183,929,428
07 - Small General Serv.	1,252,737	1,448,275	1,317,364	1,141,056	1,271,758	1,776,370	16,799,095
09 - Large General Serv.	9,215,969	9,937,045	10,309,840	10,840,434	12,174,628	14,013,360	132,911,883
15 - Dusk/Dawn Lighting	37,367	37,062	36,962	37,170	37,169	37,108	449,842
19 - Uniform Rate Cont.	23,649,529	18,150,784	24,355,492	23,465,644	23,751,703	22,152,292	235,757,372
24 - Irrigation Service	10,682,136	12,078,373	8,753,570	3,024,412	157,616	121,357	50,220,308
40 - Unmetered Gen. Serv.	600	600	600	600	600	578	7,178
41 - Municipal St. Light.	79,749	77,462	79,051	81,598	82,550	85,667	957,895
42 - Traffic Control Light.	1,558	1,514	1,503	1,637	1,863	1,960	20,640
Total Oregon Firm Sales	57,472,535	56,461,588	57,376,426	48,786,337	50,118,503	58,141,672	621,053,641

IPCO POWER SUPPLY EXPENSES FOR 2014 NORMALIZED LOADS OVER 86 WATER YEAR CONDITIONS

AVERAGE

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>Annual</u>
Hydroelectric Generation (MWh)	758,573.7	835,557.3	859,742.6	881,219.0	937,451.0	916,345.7	700,793.3	486,013.3	541,868.1	551,548.7	471,024.2	682,440.7	8,622,577.6
Bridger													
Energy (MWh)	393,942.9	387,126.1	389,446.8	277,306.2	256,085.5	353,417.9	478,253.1	465,779.5	413,495.5	376,256.7	366,188.0	457,607.3	4,614,905.5
Expense (\$ x 1000)	\$ 10,291.1	\$ 10,080.8	\$ 10,195.1	\$ 7,302.4	\$ 6,760.3	\$ 9,275.0	\$ 12,375.0	\$ 12,077.8	\$ 10,768.1	\$ 9,837.8	\$ 9,574.4	\$ 11,884.0	\$ 120,421.9
Boardman													
Energy (MWh)	36,611.6	33,749.4	36,206.2	4,415.8	5,568.4	32,534.2	40,705.6	40,476.9	37,276.5	35,743.4	34,122.2	40,949.2	378,359.5
Expense (\$ x 1000)	\$ 908.3	\$ 837.7	\$ 899.1	\$ 110.2	\$ 141.1	\$ 811.3	\$ 1,005.0	\$ 1,000.0	\$ 924.3	\$ 888.7	\$ 848.3	\$ 1,010.6	\$ 9,384.5
Valmy													
Energy (MWh)	35,459.2	56,400.8	18,174.4	17,200.7	27,889.0	34,218.4	86,132.4	61,516.5	22,034.3	9,985.1	6,607.1	45,398.0	421,015.8
Expense (\$ x 1000)	\$ 1,298.0	\$ 2,017.8	\$ 684.9	\$ 633.9	\$ 1,028.6	\$ 1,248.9	\$ 3,078.9	\$ 2,224.9	\$ 807.3	\$ 369.5	\$ 255.7	\$ 1,641.9	\$ 15,290.3
Langley Gulch													
Energy (MWh)	32,107.5	57,265.3	3,382.5	37,154.0	41,803.1	80,377.2	145,204.2	171,659.8	136,363.3	111,184.0	136,826.7	78,001.4	1,031,329.1
Expense (\$ x 1000)	\$ 1,211.2	\$ 2,280.9	\$ 153.7	\$ 1,236.8	\$ 1,434.6	\$ 2,592.8	\$ 4,652.3	\$ 4,653.6	\$ 3,812.6	\$ 3,123.1	\$ 3,570.4	\$ 2,664.8	\$ 31,386.7
Danskin													
Energy (MWh)	0.8	2.0	-	-	3.9	446.3	8,554.0	11,755.4	369.5	4.3	11.5	-	21,147.9
Expense (\$ x 1000)	\$ 0.1	\$ 0.1	\$ -	\$ -	\$ 0.2	\$ 25.1	\$ 463.5	\$ 523.2	\$ 18.5	\$ 0.2	\$ 0.4	\$ -	\$ 1,031.3
Bennett Mountain													
Energy (MWh)	-	0.2	-	-	0.1	61.2	1,416.8	1,642.0	22.4	0.3	2.5	-	3,145.6
Expense (\$ x 1000)	\$ -	\$ 0.0	\$ -	\$ -	\$ 0.0	\$ 3.5	\$ 78.9	\$ 73.9	\$ 1.1	\$ 0.0	\$ 0.1	\$ -	\$ 157.6
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 763.2	\$ 691.1	\$ 763.2	\$ 739.2	\$ 763.2	\$ 748.2	\$ 781.8	\$ 781.8	\$ 757.2	\$ 763.2	\$ 739.2	\$ 763.2	\$ 9,054.5
Purchased Power (Excluding PURPA)													
Market Energy (MWh)	37,001.4	1,135.1	1,314.5	2,076.3	19,298.6	17,072.2	95,365.2	129,771.1	12,197.1	920.4	11,659.5	1,785.6	329,597.1
Elkhorn Wind Energy (MWh)	14,774.0	20,323.4	26,640.3	22,878.4	25,372.6	24,556.8	24,676.5	20,893.2	22,269.4	24,694.4	31,309.2	35,454.0	293,842.1
Neal Hot Springs Energy (MWh)	20,076.3	17,726.0	18,269.7	16,185.4	11,968.1	12,469.6	8,460.7	10,868.0	12,922.0	16,448.7	18,698.7	19,300.2	183,393.4
Raft River Geothermal Energy (MWh)	7,773.4	6,585.1	7,265.4	6,947.9	4,859.2	6,261.9	6,227.0	6,091.8	6,181.7	6,291.6	7,036.1	7,276.7	78,798.0
Total Energy Excl. PURPA (MWh)	79,625.0	45,769.6	53,490.0	48,088.0	61,498.5	60,360.6	134,729.3	167,624.1	53,570.2	48,355.2	68,703.5	63,816.6	885,630.7
Market Expense (\$ x 1000)	\$ 1,182.0	\$ 27.6	\$ 33.3	\$ 51.3	\$ 612.5	\$ 781.7	\$ 4,495.5	\$ 5,156.8	\$ 524.9	\$ 26.9	\$ 301.7	\$ 55.9	\$ 13,250.1
Elkhorn Wind Expense (\$ x 1000)	\$ 819.5	\$ 1,127.3	\$ 1,086.1	\$ 932.8	\$ 1,034.4	\$ 1,362.2	\$ 1,642.5	\$ 1,390.7	\$ 1,235.3	\$ 1,369.8	\$ 2,083.9	\$ 2,359.8	\$ 16,444.3
Neal Hot Springs Expense (\$ x 1000)	\$ 2,063.4	\$ 1,821.9	\$ 1,376.4	\$ 1,219.4	\$ 901.7	\$ 1,281.6	\$ 1,043.6	\$ 1,340.5	\$ 1,328.1	\$ 1,690.6	\$ 2,306.3	\$ 2,380.5	\$ 18,754.1
Raft River Geothermal Expense (\$ x 1000)	\$ 472.0	\$ 399.9	\$ 324.3	\$ 310.1	\$ 216.9	\$ 380.2	\$ 453.7	\$ 443.8	\$ 375.4	\$ 382.0	\$ 512.7	\$ 530.2	\$ 4,801.0
Total Expense Excl. PURPA (\$ x 1000)	\$ 4,536.9	\$ 3,376.7	\$ 2,820.1	\$ 2,513.5	\$ 2,765.5	\$ 3,805.7	\$ 7,635.2	\$ 8,331.8	\$ 3,463.7	\$ 3,469.3	\$ 5,204.6	\$ 5,326.4	\$ 53,249.5
Surplus Sales													
Energy (MWh)	158,050.9	456,403.7	439,898.2	409,806.5	220,423.9	232,829.3	49,933.2	16,112.8	165,697.1	264,430.9	124,837.3	277,425.0	2,815,848.8
Revenue Including Transmission Expenses (\$ x 1000)	\$ 4,865.3	\$ 16,362.9	\$ 13,565.4	\$ 11,666.9	\$ 6,094.8	\$ 6,559.2	\$ 1,561.7	\$ 485.5	\$ 4,842.3	\$ 7,737.7	\$ 3,563.4	\$ 9,128.2	\$ 86,433.5
Transmission Expenses (\$ x 1000)	\$ 158.1	\$ 456.4	\$ 439.9	\$ 409.8	\$ 220.4	\$ 232.8	\$ 49.9	\$ 16.1	\$ 165.7	\$ 264.4	\$ 124.8	\$ 277.4	\$ 2,815.8
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 4,707.3	\$ 15,906.5	\$ 13,125.5	\$ 11,257.1	\$ 5,874.4	\$ 6,326.4	\$ 1,511.7	\$ 469.4	\$ 4,676.6	\$ 7,473.3	\$ 3,438.6	\$ 8,850.8	\$ 83,617.6
Net Power Supply Expenses (\$ x 1000)	\$ 14,301.6	\$ 3,378.7	\$ 2,390.5	\$ 1,278.8	\$ 7,019.2	\$ 12,184.1	\$ 28,558.9	\$ 29,197.6	\$ 15,876.1	\$ 10,978.7	\$ 16,754.5	\$ 14,440.1	\$ 156,358.7

2014 Oregon Report NPSE Account Summary

Account 501, Coal	\$ 12,497.42	\$ 12,936.33	\$ 11,779.03	\$ 8,046.49	\$ 7,930.03	\$ 11,335.21	\$ 16,458.85	\$ 15,302.70	\$ 12,499.66	\$ 11,096.09	\$ 10,678.39	\$ 14,536.45	\$ 145,096.66
Account 547, Gas	\$ 1,974.46	\$ 2,972.15	\$ 916.92	\$ 1,975.93	\$ 2,198.02	\$ 3,369.59	\$ 5,976.56	\$ 6,032.50	\$ 4,589.40	\$ 3,886.50	\$ 4,310.10	\$ 3,428.06	\$ 41,630.18
Account 555, Non-PURPA Purchased Power	\$ 4,536.9	\$ 3,376.7	\$ 2,820.1	\$ 2,513.5	\$ 2,765.5	\$ 3,805.7	\$ 7,635.2	\$ 8,331.8	\$ 3,463.7	\$ 3,469.3	\$ 5,204.6	\$ 5,326.4	\$ 53,249.5
Account 447, Surplus Sales	\$ 4,707.3	\$ 15,906.5	\$ 13,125.5	\$ 11,257.1	\$ 5,874.4	\$ 6,326.4	\$ 1,511.7	\$ 469.4	\$ 4,676.6	\$ 7,473.3	\$ 3,438.6	\$ 8,850.8	\$ 83,617.6
Total NPSE	\$ 14,301.55	\$ 3,378.66	\$ 2,390.53	\$ 1,278.80	\$ 7,019.15	\$ 12,184.14	\$ 28,558.91	\$ 29,197.60	\$ 15,876.12	\$ 10,978.67	\$ 16,754.50	\$ 14,440.10	\$ 156,358.73

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2014

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions.....	\$ 41,205
2	Hydro Services.....	6,040
3	Water Management Services.....	244,988
4	QRE Reporting.....	4,200
5	Operating Agreements.....	428,070
6	Joint Use (Pole) - Idaho.....	282,872
7	Joint Use (Pole) - Oregon.....	<u>2,535</u>
8	Total.....	<u><u>\$ 1,009,910</u></u>
Other Expenses (Acct 416):		
9	Power Solutions.....	\$ 36,102
10	Hydro Services.....	7,412
11	Water Management Services.....	180,673
12	QRE Reporting.....	1,103
13	Operating Agreements.....	428,070
14	Joint Use - Idaho.....	480,484
15	Joint Use - Oregon.....	<u>2,825</u>
16	Total.....	<u><u>\$ 1,136,669</u></u>

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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	1,071,413,020	0	1,071,413,020	(70,928,037)	1,000,484,983
OPUC	50,867,960	0	50,867,960	(4,787,231)	46,080,729
SUBTOTAL	1,122,280,980	0	1,122,280,980	(75,715,268)	1,046,565,712
Sales for Resale					
Raft River	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
 Total Firm Energy Sales	 1,122,280,980	 0	 1,122,280,980	 (75,715,268)	 1,046,565,712
 OPPORTUNITY SALES	 77,164,887	 0	 77,164,887	 6,452,713	 83,617,600
 TOTAL SALES OF ELECTRICITY	 1,199,445,867	 0	 1,199,445,867	 (69,262,555)	 1,130,183,312

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2014**

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	1,009,910	1,009,910	0	1,009,910
449 - OATT Tariff Refund	356,777	0	356,777	0	356,777
451 - Misc Service Revenue	3,780,239	0	3,780,239	0	3,780,239
454 - Rents from Electric Property					
Substation Equipment	10,695,291	0	10,695,291	0	10,695,291
Transformer Rentals	17,330	0	17,330	0	17,330
Line Rentals	2,124,910	0	2,124,910	0	2,124,910
Cogeneration	1,024,155	0	1,024,155	0	1,024,155
Dark Fiber Project	409,600	0	409,600	0	409,600
Pole Attachments	1,544,475	0	1,544,475	0	1,544,475
Facilities Charges	7,260,655	0	7,260,655	0	7,260,655
Other Rentals	618,876	0	618,876	0	618,876
Miscellaneous	0	0	0	0	0
Total Account 454	23,695,292	0	23,695,292	0	23,695,292
456 - Other Electric Revenues					
Transmission for Others - Network	6,206,654	0	6,206,654	0	6,206,654
Transmission - Network Dist Facilities	809,171	0	809,171	0	809,171
Transmission - Point-to-Point & Other	15,612,092	0	15,612,092	0	15,612,092
Photovoltaic Station Service	180	0	180	0	180
DSM Rider Funds	27,153,830	(27,153,830)	0	0	0
Standby Service Charge	497,427	0	497,427	0	497,427
Sierra Pacific Usage Charge	2,668	0	2,668	0	2,668
Antelope	73,824	0	73,824	0	73,824
Miscellaneous	6,956	0	6,956	0	6,956
Total Account 456	50,362,802	(27,153,830)	23,208,972	0	23,208,972
TOTAL OTHER OPERATING REVENUE	78,195,110	(26,143,920)	52,051,190	0	52,051,190
TOTAL OPERATING REVENUES	1,277,640,977	(26,143,920)	1,251,497,057	(69,262,555)	1,182,234,502

**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	(\$27,153,830)	(\$1,597,741)
Other Revenue - Acct #415	Allocate over E10	\$1,009,910	\$44,810
Allocator Impacts		\$0	\$35 (A)
TOTAL TYPE I ADJUSTMENTS		(\$26,143,920)	(\$1,552,896) (B)

(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$58,072,780	\$56,519,884	(\$1,552,896)

**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	(\$75,715,268)	(\$4,787,231)
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	\$6,452,713	\$258,347
Allocator Impacts		\$0	(\$14,587)
TOTAL TYPE II ADJUSTMENTS		(\$69,262,555)	(\$4,543,471) (B)

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

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$56,519,884	\$51,976,413	(\$4,543,471)

OPERATING EXPENSES

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

DESCRIPTION	12/31/2014 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
STEAM POWER GENERATION OPERATION					
500 / SUPERVISION & ENGINEERING	1,376,709	(41,837)	1,334,872	(1,149)	1,333,723
501 / FUEL	156,172,175	0	156,172,175	(11,075,475)	145,096,700
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	8,741,266	0	8,741,266	0	8,741,266
TOTAL ACCOUNT 502	8,741,266	0	8,741,266	0	8,741,266
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,599,507	0	1,599,507	0	1,599,507
TOTAL ACCOUNT 505	1,599,507	0	1,599,507	0	1,599,507
506 / MISCELLANEOUS EXPENSES	9,598,724	(1,875)	9,596,849	(52)	9,596,797
507 / RENTS	530,520	0	530,520	0	530,520
TOTAL STEAM OPERATION EXPENSES	178,018,901	(43,712)	177,975,189	(11,076,676)	166,898,513
MAINTENANCE					
510 / SUPERVISION & ENGINEERING	277,886	0	277,886	0	277,886
511 / STRUCTURES	708,308	0	708,308	0	708,308
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	10,923,065	0	10,923,065	0	10,923,065
TOTAL ACCOUNT 512	10,923,065	0	10,923,065	0	10,923,065
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	6,044,954	0	6,044,954	0	6,044,954
TOTAL ACCOUNT 513	6,044,954	0	6,044,954	0	6,044,954
514 / MISCELLANEOUS STEAM PLANT	5,806,414	0	5,806,414	0	5,806,414
TOTAL STEAM MAINTENANCE EXPENSES	23,760,627	0	23,760,627	0	23,760,627
TOTAL STEAM GENERATION EXPENSES	201,779,528	(43,712)	201,735,816	(11,076,676)	190,659,140

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

DESCRIPTION	12/31/2014 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
HYDRAULIC POWER GENERATION OPERATION					
535 / SUPERVISION & ENGINEERING	5,700,460	(550,606)	5,149,854	(15,128)	5,134,726
536 / WATER FOR POWER					
WATER LEASE	1,424,300	(93,660)	1,330,640	0	1,330,640
OTHER	5,891,834	0	5,891,834	(2,573)	5,889,261
TOTAL ACCOUNT 536	7,316,134	(93,660)	7,222,474	(2,573)	7,219,901
537 / HYDRAULIC EXPENSES	14,097,824	(681,215)	13,416,609	(18,716)	13,397,893
538 / ELECTRIC EXPENSES					
LABOR	1,204,290	(142,480)	1,061,810	(3,915)	1,057,895
OTHER	326,163	0	326,163	0	326,163
TOTAL ACCOUNT 538	1,530,453	(142,480)	1,387,973	(3,915)	1,384,058
539 / MISCELLANEOUS EXPENSES	5,732,591	(439,578)	5,293,013	(12,077)	5,280,936
540 / RENTS	259,705	0	259,705	0	259,705
TOTAL HYDRAULIC OPERATION EXPENSES	34,637,167	(1,907,540)	32,729,627	(52,409)	32,677,218
MAINTENANCE					
541 / SUPERVISION & ENGINEERING	122,182	(11,397)	110,785	(313)	110,472
542 / STRUCTURES	1,387,369	(80,673)	1,306,696	(2,216)	1,304,480
543 / RESERVOIRS, DAMS & WATERWAYS	366,307	(27,447)	338,860	(754)	338,106
544 / ELECTRIC PLANT					
LABOR	1,567,185	(185,414)	1,381,771	(5,094)	1,376,677
OTHER	712,399	0	712,399	0	712,399
TOTAL ACCOUNT 544	2,279,584	(185,414)	2,094,170	(5,094)	2,089,076
545 / MISCELLANEOUS HYDRAULIC PLANT	2,554,638	(205,596)	2,349,042	(5,649)	2,343,393
TOTAL HYDRAULIC MAINTENANCE EXPENSES	6,710,080	(510,527)	6,199,553	(14,026)	6,185,527
TOTAL HYDRAULIC GENERATION EXPENSES	41,347,247	(2,418,067)	38,929,180	(66,435)	38,862,745

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

DESCRIPTION	12/31/2014 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER POWER GENERATION OPERATION					
546 / SUPERVISION & ENGINEERING	813,875	(73,169)	740,706	(2,010)	738,696
547 / FUEL					
SALMON DIESEL	14,362	0	14,362	0	14,362
OTHER	45,054,469	0	45,054,469	(12,478,869)	32,575,600
TOTAL ACCOUNT 547	45,068,831	0	45,068,831	(12,478,869)	32,589,962
548 / GENERATING EXPENSES					
LABOR	2,190,913	(259,208)	1,931,705	(7,122)	1,924,583
OTHER	1,405,306	0	1,405,306	0	1,405,306
TOTAL ACCOUNT 548	3,596,219	(259,208)	3,337,011	(7,122)	3,329,889
549 / MISCELLANEOUS EXPENSES	905,574	(40,369)	865,205	(1,109)	864,096
550 / RENTS	0	0	0	0	0
TOTAL OTHER POWER OPER EXPENSES	50,384,499	(372,746)	50,011,753	(12,489,110)	37,522,643
MAINTENANCE					
551 / SUPERVISION & ENGINEERING	0	0	0	0	0
552 / STRUCTURES	378,067	(27,308)	350,759	(750)	350,009
553 / GENERATING & ELECTRIC PLANT					
LABOR	42,804	(5,064)	37,740	(139)	37,601
OTHER	43,712	0	43,712	0	43,712
TOTAL ACCOUNT 553	86,516	(5,064)	81,452	(139)	81,313
554 / MISCELLANEOUS EXPENSES	1,391,428	(41,666)	1,349,762	(1,145)	1,348,617
TOTAL OTHER POWER MAINT EXPENSES	1,856,011	(74,038)	1,781,973	(2,034)	1,779,939
TOTAL OTHER POWER GENERATION EXP	52,240,510	(446,784)	51,793,726	(12,491,144)	39,302,582
OTHER POWER SUPPLY EXPENSE					
555.0 / PURCHASED POWER					
PURCHASED POWER - TRANS LOSSES	1,106,212	0	1,106,212	0	1,106,212
OTHER PURCHASED POWER	91,398,862	0	91,398,862	(38,149,362)	53,249,500
TOTAL ACCOUNT 555.0	92,505,074	0	92,505,074	(38,149,362)	54,355,712
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, 2014**

DESCRIPTION	12/31/2014 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ENERGY RELATED	141,801,701	21,640,863	163,442,564	3,210,566	166,653,130
TOTAL COGEN & SMALL POWER PROD	144,616,825	18,825,739	163,442,564	3,210,566	166,653,130
TOTAL ACCOUNT 555	237,121,899	18,825,739	255,947,638	(34,938,796)	221,008,842
556 / LOAD CONTROL & DISPATCHING EXPENSES	(1,242)	(6)	(1,248)	0	(1,248)
557 / OTHER EXPENSES					
IDAHO POWER COST-RELATED EXPENSES	20,025,008	48,103,924	68,128,932	(68,128,932)	0
OREGON POWER COST-RELATED EXPENSES	2,210,445	0	2,210,445	(2,210,445)	0
OTHER	2,904,133	(350,715)	2,553,418	(9,636)	2,543,782
TOTAL ACCOUNT 557	25,139,586	47,753,209	72,892,795	(70,349,013)	2,543,782
TOTAL OTHER POWER SUPPLY EXPENSES	262,260,243	66,578,942	328,839,185	(105,287,809)	223,551,376
TOTAL PRODUCTION EXPENSES	557,627,528	63,670,379	621,297,907	(128,922,064)	492,375,843

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

DESCRIPTION	12/31/2014 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TRANSMISSION EXPENSES					
OPERATION					
560 / SUPERVISION & ENGINEERING	4,019,284	(289,382)	3,729,902	(7,951)	3,721,951
561 / LOAD DISPATCHING	2,694,103	(270,647)	2,423,456	(7,436)	2,416,020
562 / STATION EXPENSES	2,458,270	(214,332)	2,243,938	(5,889)	2,238,049
563 / OVERHEAD LINE EXPENSES	669,240	(31,472)	637,768	(865)	636,903
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	6,081,299	0	6,081,299	0	6,081,299
566 / MISCELLANEOUS EXPENSES	18,274	(1,859)	16,415	(51)	16,364
567 / RENTS	3,284,850	0	3,284,850	0	3,284,850
TOTAL TRANSMISSION OPERATION	19,225,320	(807,693)	18,417,627	(22,192)	18,395,435
MAINTENANCE					
568 / SUPERVISION & ENGINEERING	169,505	(6,046)	163,459	(166)	163,293
569 / STRUCTURES	1,038,272	(95,882)	942,390	(2,634)	939,756
570 / STATION EQUIPMENT	3,702,550	(226,871)	3,475,679	(6,233)	3,469,446
571 / OVERHEAD LINES	3,198,420	(71,920)	3,126,500	(1,976)	3,124,524
573 / MISCELLANEOUS PLANT	1,593	(160)	1,433	(4)	1,429
TOTAL TRANSMISSION MAINTENANCE	8,110,340	(400,879)	7,709,461	(11,013)	7,698,448
TOTAL TRANSMISSION EXPENSES	27,335,660	(1,208,572)	26,127,088	(33,205)	26,093,883
DISTRIBUTION EXPENSES					
OPERATION					
580 / SUPERVISION & ENGINEERING	4,028,859	(337,988)	3,690,871	(9,286)	3,681,585
581 / LOAD DISPATCHING	3,643,133	(365,046)	3,278,087	(10,030)	3,268,057
582 / STATION EXPENSES	1,180,321	(98,150)	1,082,171	(2,697)	1,079,474
583 / OVERHEAD LINE EXPENSES	3,138,798	(272,775)	2,866,023	(7,494)	2,858,529
584 / UNDERGROUND LINE EXPENSES	2,525,009	(118,073)	2,406,936	(3,244)	2,403,692
585 / STREET LIGHTING & SIGNAL SYSTEMS	76,902	(5,005)	71,897	(138)	71,759
586 / METER EXPENSES	4,424,696	(365,093)	4,059,603	(10,031)	4,049,572
587 / CUSTOMER INSTALLATIONS EXPENSE	694,859	(49,155)	645,704	(1,351)	644,353
588 / MISCELLANEOUS EXPENSES	5,788,865	(471,625)	5,317,240	(12,958)	5,304,282
589 / RENTS	466,127	0	466,127	0	466,127
TOTAL DISTRIBUTION OPERATION	25,967,569	(2,082,910)	23,884,659	(57,229)	23,827,430

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

DESCRIPTION	12/31/2014 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
MAINTENANCE					
590 / SUPERVISION & ENGINEERING	16,452	(685)	15,767	(19)	15,748
591 / STRUCTURES	0	0	0	0	0
592 / STATION EQUIPMENT	3,950,824	(275,552)	3,675,272	(7,571)	3,667,701
593 / OVERHEAD LINES	13,906,165	(508,738)	13,397,427	(13,977)	13,383,450
594 / UNDERGROUND LINES	630,375	(49,755)	580,620	(1,367)	579,253
595 / LINE TRANSFORMERS	148,125	(1,655)	146,470	(45)	146,425
596 / STREET LIGHTING & SIGNAL SYSTEMS	531,740	(35,358)	496,382	(971)	495,411
597 / METERS	735,448	(66,208)	669,240	(1,819)	667,421
598 / MISCELLANEOUS PLANT	418,635	(35,924)	382,711	(987)	381,724
TOTAL DISTRIBUTION MAINTENANCE	20,337,764	(973,875)	19,363,889	(26,756)	19,337,133
TOTAL DISTRIBUTION EXPENSES	46,305,333	(3,056,785)	43,248,548	(83,985)	43,164,563
CUSTOMER ACCOUNTING EXPENSES					
901 / SUPERVISION	503,846	(51,044)	452,802	(1,402)	451,400
902 / METER READING	1,698,642	(117,404)	1,581,238	(3,226)	1,578,012
903 / CUSTOMER RECORDS & COLLECTIONS	16,630,397	(1,181,885)	15,448,512	(32,472)	15,416,040
904 / UNCOLLECTIBLE ACCOUNTS	6,715,795	0	6,715,795	(19,551)	6,696,244
905 / MISC EXPENSES	95	0	95	0	95
TOTAL CUSTOMER ACCOUNTING EXPENSES	25,548,775	(1,350,333)	24,198,442	(56,651)	24,141,791
CUSTOMER SERVICES & INFORMATION EXPENSES					
907 / SUPERVISION	593,673	(57,056)	536,617	(1,568)	535,049
908 / CUSTOMER ASSISTANCE					
SYSTEM CONSERVATION	255,570	0	255,570	0	255,570
OTHER	33,894,212	(27,638,028)	6,256,184	(13,303)	6,242,881
TOTAL ACCOUNT 908	34,149,782	(27,638,028)	6,511,754	(13,303)	6,498,451
909 / INFORMATION & INSTRUCTIONAL	374,524	0	374,524	0	374,524
910 / MISCELLANEOUS EXPENSES	696,365	(32,460)	663,905	(892)	663,013
TOTAL CUST SERV & INFORMATN EXPENSES	35,814,344	(27,727,544)	8,086,800	(15,763)	8,071,037

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

DESCRIPTION	12/31/2014 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ADMINISTRATIVE & GENERAL EXPENSES					
920 / ADMINISTRATIVE & GENERAL SALARIES	73,163,837	(5,075,766)	68,088,071	(139,456)	67,948,615
921 / OFFICE SUPPLIES	17,437,094	(26,400)	17,410,694	(725)	17,409,969
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CI	(27,257,584)	0	(27,257,584)	0	(27,257,584)
923 / OUTSIDE SERVICES	4,705,146	0	4,705,146	0	4,705,146
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	546,846	0	546,846	0	546,846
ALL RISK & MISCELLANEOUS	2,914,565	(29,006)	2,885,559	(797)	2,884,762
TOTAL ACCOUNT 924	3,461,411	(29,006)	3,432,405	(797)	3,431,608
925 / INJURIES & DAMAGES	6,125,055	(14,806)	6,110,249	(407)	6,109,842
926 / EMPLOYEE PENSIONS & BENEFITS	61,971,169	0	61,971,169	(14,394)	61,956,775
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	1,482,329	0	1,482,329	0	1,482,329
ENERGY RELATED	606,047	0	606,047	0	606,047
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	557,462	0	557,462	0	557,462
FERC OTHER	606,697	0	606,697	0	606,697
FERC - OREGON HYDRO FEE	158,501	0	158,501	0	158,501
SEC EXPENSES	0	0	0	0	0
IDAHO PUC -RATE CASE	100	0	100	0	100
-OTHER	(21,527)	0	(21,527)	0	(21,527)
OREGON PUC -RATE CASE	0	0	0	0	0
-OTHER	68,229	0	68,229	0	68,229
TOTAL ACCOUNT 928	3,457,838	0	3,457,838	0	3,457,838
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	453,160	(453,160)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	4,907,415	(280,473)	4,626,942	(501)	4,626,441
931 / RENTS	176	0	176	0	176
TOTAL ADM & GEN OPERATION	148,424,717	(5,879,611)	142,545,106	(156,280)	142,388,826
935 / GENERAL PLANT MAINTENANCE	7,508,482	(118,417)	7,390,065	(3,253)	7,386,812
TOTAL ADMIN & GENERAL EXPENSES	155,933,199	(5,998,028)	149,935,171	(159,533)	149,775,638
416 / MERCHANDISING EXPENSE	0	1,136,669	1,136,669	0	1,136,669
TOTAL OPER & MAINT EXPENSES	848,564,839	25,465,785	874,030,624	(129,271,201)	744,759,424

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2014

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions.....	\$ 41,205
2	Hydro Services.....	6,040
3	Water Management Services.....	244,988
4	QRE Reporting.....	4,200
5	Operating Agreements.....	428,070
6	Joint Use (Pole) - Idaho.....	282,872
7	Joint Use (Pole) - Oregon.....	<u>2,535</u>
8	Total.....	<u><u>\$ 1,009,910</u></u>
Other Expenses (Acct 416):		
9	Power Solutions.....	\$ 36,102
10	Hydro Services.....	7,412
11	Water Management Services.....	180,673
12	QRE Reporting.....	1,103
13	Operating Agreements.....	428,070
14	Joint Use - Idaho.....	480,484
15	Joint Use - Oregon.....	<u>2,825</u>
16	Total.....	<u><u>\$ 1,136,669</u></u>

IPCO POWER SUPPLY EXPENSES FOR 2014 NORMALIZED LOADS OVER 86 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	758,573.7	835,557.3	859,742.6	881,219.0	937,451.0	916,345.7	700,793.3	486,013.3	541,868.1	551,548.7	471,024.2	682,440.7	8,622,577.6
Bridger													
Energy (MWh)	393,942.9	387,126.1	389,446.8	277,306.2	256,085.5	353,417.9	478,253.1	465,779.5	413,495.5	376,256.7	366,188.0	457,607.3	4,614,905.5
Expense (\$ x 1000)	\$ 10,291.1	\$ 10,080.8	\$ 10,195.1	\$ 7,302.4	\$ 6,760.3	\$ 9,275.0	\$ 12,375.0	\$ 12,077.8	\$ 10,768.1	\$ 9,837.8	\$ 9,574.4	\$ 11,884.0	\$ 120,421.9
Boardman													
Energy (MWh)	36,611.6	33,749.4	36,206.2	4,415.8	5,568.4	32,534.2	40,705.6	40,476.9	37,276.5	35,743.4	34,122.2	40,949.2	378,359.5
Expense (\$ x 1000)	\$ 908.3	\$ 837.7	\$ 899.1	\$ 110.2	\$ 141.1	\$ 811.3	\$ 1,005.0	\$ 1,000.0	\$ 924.3	\$ 888.7	\$ 848.3	\$ 1,010.6	\$ 9,384.5
Valmy													
Energy (MWh)	35,459.2	56,400.8	18,174.4	17,200.7	27,889.0	34,218.4	86,132.4	61,516.5	22,034.3	9,985.1	6,607.1	45,398.0	421,015.8
Expense (\$ x 1000)	\$ 1,298.0	\$ 2,017.8	\$ 684.9	\$ 633.9	\$ 1,028.6	\$ 1,248.9	\$ 3,078.9	\$ 2,224.9	\$ 807.3	\$ 369.5	\$ 255.7	\$ 1,641.9	\$ 15,290.3
Langley Gulch													
Energy (MWh)	32,107.5	57,265.3	3,382.5	37,154.0	41,803.1	80,377.2	145,204.2	171,659.8	136,363.3	111,184.0	136,826.7	78,001.4	1,031,329.1
Expense (\$ x 1000)	\$ 1,211.2	\$ 2,280.9	\$ 153.7	\$ 1,236.8	\$ 1,434.6	\$ 2,592.8	\$ 4,652.3	\$ 4,653.6	\$ 3,812.6	\$ 3,123.1	\$ 3,570.4	\$ 2,664.8	\$ 31,386.7
Danskin													
Energy (MWh)	0.8	2.0	-	-	3.9	446.3	8,554.0	11,755.4	369.5	4.3	11.5	-	21,147.9
Expense (\$ x 1000)	\$ 0.1	\$ 0.1	\$ -	\$ -	\$ 0.2	\$ 25.1	\$ 463.5	\$ 523.2	\$ 18.5	\$ 0.2	\$ 0.4	\$ -	\$ 1,031.3
Bennett Mountain													
Energy (MWh)	-	0.2	-	-	0.1	61.2	1,416.8	1,642.0	22.4	0.3	2.5	-	3,145.6
Expense (\$ x 1000)	\$ -	\$ 0.0	\$ -	\$ -	\$ 0.0	\$ 3.5	\$ 78.9	\$ 73.9	\$ 1.1	\$ 0.0	\$ 0.1	\$ -	\$ 157.6
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 763.2	\$ 691.1	\$ 763.2	\$ 739.2	\$ 763.2	\$ 748.2	\$ 781.8	\$ 781.8	\$ 757.2	\$ 763.2	\$ 739.2	\$ 763.2	\$ 9,054.5
Purchased Power (Excluding PURPA)													
Market Energy (MWh)	37,001.4	1,135.1	1,314.5	2,076.3	19,298.6	17,072.2	95,365.2	129,771.1	12,197.1	920.4	11,659.5	1,785.6	329,597.1
Elkhorn Wind Energy (MWh)	14,774.0	20,323.4	26,640.3	22,878.4	25,372.6	24,556.8	24,676.5	20,893.2	22,269.4	24,694.4	31,309.2	35,454.0	293,842.1
Neal Hot Springs Energy (MWh)	20,076.3	17,726.0	18,269.7	16,185.4	11,968.1	12,469.6	8,460.7	10,868.0	12,922.0	16,448.7	18,698.7	19,300.2	183,393.4
Raft River Geothermal Energy (MWh)	7,773.4	6,585.1	7,265.4	6,947.9	4,859.2	6,261.9	6,227.0	6,091.8	6,181.7	6,291.6	7,036.1	7,276.7	78,798.0
Total Energy Excl. PURPA (MWh)	79,625.0	45,769.6	53,490.0	48,088.0	61,498.5	60,360.6	134,729.3	167,624.1	53,570.2	48,355.2	68,703.5	63,816.6	885,630.7
Market Expense (\$ x 1000)	\$ 1,182.0	\$ 27.6	\$ 33.3	\$ 51.3	\$ 612.5	\$ 781.7	\$ 4,495.5	\$ 5,156.8	\$ 524.9	\$ 26.9	\$ 301.7	\$ 55.9	\$ 13,250.1
Elkhorn Wind Expense (\$ x 1000)	\$ 819.5	\$ 1,127.3	\$ 1,086.1	\$ 932.8	\$ 1,034.4	\$ 1,362.2	\$ 1,642.5	\$ 1,390.7	\$ 1,235.3	\$ 1,369.8	\$ 2,083.9	\$ 2,359.8	\$ 16,444.3
Neal Hot Springs Expense (\$ x 1000)	\$ 2,063.4	\$ 1,821.9	\$ 1,376.4	\$ 1,219.4	\$ 901.7	\$ 1,281.6	\$ 1,043.6	\$ 1,340.5	\$ 1,328.1	\$ 1,690.6	\$ 2,306.3	\$ 2,380.5	\$ 18,754.1
Raft River Geothermal Expense (\$ x 1000)	\$ 472.0	\$ 399.9	\$ 324.3	\$ 310.1	\$ 216.9	\$ 380.2	\$ 453.7	\$ 443.8	\$ 375.4	\$ 382.0	\$ 512.7	\$ 530.2	\$ 4,801.0
Total Expense Excl. PURPA (\$ x 1000)	\$ 4,536.9	\$ 3,376.7	\$ 2,820.1	\$ 2,513.5	\$ 2,765.5	\$ 3,805.7	\$ 7,635.2	\$ 8,331.8	\$ 3,463.7	\$ 3,469.3	\$ 5,204.6	\$ 5,326.4	\$ 53,249.5
Surplus Sales													
Energy (MWh)	158,050.9	456,403.7	439,898.2	409,806.5	220,423.9	232,829.3	49,933.2	16,112.8	165,697.1	264,430.9	124,837.3	277,425.0	2,815,848.8
Revenue Including Transmission Expenses (\$ x 1000)	\$ 4,865.3	\$ 16,362.9	\$ 13,565.4	\$ 11,666.9	\$ 6,094.8	\$ 6,559.2	\$ 1,561.7	\$ 485.5	\$ 4,842.3	\$ 7,737.7	\$ 3,563.4	\$ 9,128.2	\$ 86,433.5
Transmission Expenses (\$ x 1000)	\$ 158.1	\$ 456.4	\$ 439.9	\$ 409.8	\$ 220.4	\$ 232.8	\$ 49.9	\$ 16.1	\$ 165.7	\$ 264.4	\$ 124.8	\$ 277.4	\$ 2,815.8
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 4,707.3	\$ 15,906.5	\$ 13,125.5	\$ 11,257.1	\$ 5,874.4	\$ 6,326.4	\$ 1,511.7	\$ 469.4	\$ 4,676.6	\$ 7,473.3	\$ 3,438.6	\$ 8,850.8	\$ 83,617.6
Net Power Supply Expenses (\$ x 1000)	\$ 14,301.6	\$ 3,378.7	\$ 2,390.5	\$ 1,278.8	\$ 7,019.2	\$ 12,184.1	\$ 28,558.9	\$ 29,197.6	\$ 15,876.1	\$ 10,978.7	\$ 16,754.5	\$ 14,440.1	\$ 156,358.7

2014 Oregon Report NPSE Account Summary

Account 501, Coal	\$ 12,497.42	\$ 12,936.33	\$ 11,779.03	\$ 8,046.49	\$ 7,930.03	\$ 11,335.21	\$ 16,458.85	\$ 15,302.70	\$ 12,499.66	\$ 11,096.09	\$ 10,678.39	\$ 14,536.45	\$ 145,096.66
Account 547, Gas	\$ 1,974.46	\$ 2,972.15	\$ 916.92	\$ 1,975.93	\$ 2,198.02	\$ 3,369.59	\$ 5,976.56	\$ 6,032.50	\$ 4,589.40	\$ 3,886.50	\$ 4,310.10	\$ 3,428.06	\$ 41,630.18
Account 555, Non-PURPA Purchased Power	\$ 4,536.9	\$ 3,376.7	\$ 2,820.1	\$ 2,513.5	\$ 2,765.5	\$ 3,805.7	\$ 7,635.2	\$ 8,331.8	\$ 3,463.7	\$ 3,469.3	\$ 5,204.6	\$ 5,326.4	\$ 53,249.5
Account 447, Surplus Sales	\$ 4,707.3	\$ 15,906.5	\$ 13,125.5	\$ 11,257.1	\$ 5,874.4	\$ 6,326.4	\$ 1,511.7	\$ 469.4	\$ 4,676.6	\$ 7,473.3	\$ 3,438.6	\$ 8,850.8	\$ 83,617.6
Total NPSE	\$ 14,301.55	\$ 3,378.66	\$ 2,390.53	\$ 1,278.80	\$ 7,019.15	\$ 12,184.14	\$ 28,558.91	\$ 29,197.60	\$ 15,876.12	\$ 10,978.67	\$ 16,754.50	\$ 14,440.10	\$ 156,358.73

Idaho Power Company
Cogeneration and Small Power Production

2014 Normalized Generation - Summary of Results

Normalized		2,264,022
Fixed Energy Payments	\$132,791,105	
Variable Energy Payments	\$9,536,799	
Total Energy Payments	<u>\$142,327,903</u>	
Capacity	<u>\$2,815,124</u>	
Total Payments	\$145,143,027	
<u>Oregon</u>		
Normalized		2,264,022
Total Payments	\$166,653,130	

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2014

Line No	Acct No.	Description	Total
		Other operations and maintenance:	
1	557000	Other power supply.....	<u>\$ 2,904,133</u>
2		Total other operations and maintenance.....	<u>2,904,133</u>
		PCA/EPC adjustments:	
3	557001	PCA deferral - Idaho.....	(48,103,924)
4	557002	PCA amortization - Idaho.....	68,128,932
5	557003	Excess Power Cost deferral - Oregon.....	-
6	557004	Excess Power Cost amortization - Oregon.....	<u>2,210,445</u>
7		Total PCA/EPC expense.....	<u>22,235,453</u>
8		Total other expenses.....	<u>\$ 25,139,586</u>

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	45,980,119	45,980,119	45,980,119
Actual	50,867,960	50,867,960	50,867,960
Normalization Adj	(4,887,841)	(4,887,841)	(4,887,841)
 Recommended Ratio	 0.400%	 1.400%	 0.125%
 Revenue Sensitive Adjustment	 (19,551)	 (68,430)	 (6,110)

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2014

TOTAL DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSE:

<u>Line No</u>		<u>(1) Amount</u>
1	General advertising expense.....	\$ 453,160
2	Memberships and contributions	<u>262,223</u>
3	Total deductions.....	<u>\$ 715,383</u>

GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
4	January, 2014.....	\$ 1,896
5	February.....	32,628
6	March.....	697
7	April.....	7,216
8	May.....	24,147
9	June.....	10,230
10	July.....	19,979
11	August.....	48,140
12	September.....	12,203
13	October.....	274,679
14	November.....	2,644
15	December.....	<u>18,701</u>
16	Total.....	<u>\$ 453,160</u>

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2014

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Actual		100.00%	Total
			Contributions 100.00%	Memberships 33.33%		
1	536	Donation.....	42	-	-	42
2	537	Donation.....	2,014	-	-	2,014
3	537	Edison Electric Institute.....	999	833	-	1,832
4	539	Donation.....	692	-	-	692
5	580	Rotary Club Hailey.....	-	38	-	38
6	588	Edison Electric Institute.....	-	38	-	38
7	588	Rotary Club McCall.....	-	147	-	147
8	592	Edison Electric Institute.....	-	38	-	38
9	908	Chamber of Commerce Boise Metro.....	-	161	-	161
10	908	Chamber of Commerce Eagle.....	-	4	-	4
11	908	Chamber of Commerce Meridian.....	-	262	-	262
12	908	Chamber of Commerce Nampa.....	-	255	-	255
13	908	Chamber of Commerce Pocatello.....	-	234	-	234
14	908	Chamber of Commerce Star.....	-	22	-	22
15	908	Donation.....	2,463	-	-	2,463
16	908	Kiwanis Club Eagle.....	-	114	-	114
17	908	Kiwanis Club Les Bois.....	-	183	-	183
18	908	Kiwanis Club Nampa.....	-	229	-	229
19	908	Kiwanis Club Pocatello.....	-	167	-	167
20	908	Lions Club Jordan Valley.....	-	10	-	10
21	908	Rotary Club Boise Centennial.....	-	254	-	254
22	908	Rotary Club Caldwell.....	-	43	-	43
23	908	Rotary Club Eagle/Garden City.....	-	240	-	240
24	908	Rotary Club Emmett.....	-	165	-	165
25	910	Chamber of Commerce.....	-	30	-	30
26	910	Rotary Club Blackfoot.....	-	92	-	92
27	921	Arid Club.....	-	-	2,726	2,726
28	921	Associated Tax Payers of Idaho.....	-	-	250	250
29	921	Association of Idaho Cities.....	-	1,000	-	1,000
30	921	Chamber of Commerce Boise.....	-	67	-	67
31	921	Chamber of Commerce Boise Metro.....	-	156	-	156
32	921	Donation.....	6,300	-	-	6,300
33	921	Edison Electric Institute.....	-	283	-	283
34	921	Idaho Association of Counties.....	-	411	-	411
35	921	Montana Tax Foundation.....	-	-	780	780
36	921	Nevada Tax Association.....	-	-	300	300
37	921	Rotary Club Blue Lakes.....	-	61	-	61
38	921	Rotary Club of Boise - Southwest.....	-	62	-	62
39	921	Rotary Club of Boise - Sunrise.....	-	261	-	261
40	921	Rotary Club Gooding.....	-	62	-	62
41	921	Rotary Club Hailey.....	-	38	-	38
42	921	Rotary Club Twin Falls.....	-	126	-	126
43	921	Rotary Club Ketchum/Sun Valley.....	-	86	-	86
44	921	Rotary Club McCall.....	-	88	-	88
45	921	Rotary Club Buhl.....	-	69	-	69
46	921	Lions Twin Falls.....	-	66	-	66
47	930	Associated Tax Payers of Idaho.....	-	-	23,000	23,000
48	930	Association of Idaho Cities.....	-	100	-	100
49	930	Cambridge Commercial Club.....	-	10	-	10
50	930	Castleford Mens Club.....	-	-	20	20
51	930	Chamber of Commerce.....	-	3,536	-	3,536
52	930	Chamber of Commerce Aberdeen.....	-	17	-	17
53	930	Chamber of Commerce Bellevue.....	-	20	-	20
54	930	Chamber of Commerce Blackfoot.....	-	351	-	351
55	930	Chamber of Commerce Boise.....	-	284	-	284
56	930	Chamber of Commerce Boise Metro.....	-	6,842	-	6,842
57	930	Chamber of Commerce Buhl.....	-	162	-	162
58	930	Chamber of Commerce Camas.....	-	17	-	17
59	930	Chamber of Commerce Eagle.....	-	158	-	158
60	930	Chamber of Commerce Gooding.....	-	40	-	40
61	930	Chamber of Commerce Hagerman.....	-	25	-	25
62	930	Chamber of Commerce Homedale.....	-	20	-	20
63	930	Chamber of Commerce Idaho Falls.....	-	80	-	80
64	930	Chamber of Commerce Jerome.....	-	142	-	142
65	930	Chamber of Commerce Kuna.....	-	333	-	333
66	930	Chamber of Commerce Marsing.....	-	17	-	17
67	930	Chamber of Commerce Meridian.....	-	296	-	296
68	930	Chamber of Commerce Mini Cassia.....	-	116	-	116
69	930	Chamber of Commerce Mountain Home.....	-	207	-	207
70	930	Chamber of Commerce Pocatello.....	-	1,676	-	1,676
71	930	Chamber of Commerce Twin Falls.....	-	308	-	308
72	930	Donation.....	10,300	-	-	10,300
73	930	Eastern Oregon Visitor Association.....	-	-	1,500	1,500
74	930	Economic Development.....	-	500	-	500
75	930	Economic Development Bingham.....	-	558	-	558
76	930	Economic Development Buhl.....	-	250	-	250
77	930	Economic Development City of Eagle.....	-	267	-	267
78	930	Economic Development Glens Ferry.....	-	333	-	333
79	930	Economic Development Jerome.....	-	333	-	333
80	930	Economic Development Kuna.....	-	333	-	333
81	930	Economic Development Lemhi.....	-	433	-	433
82	930	Economic Development Mountain Home.....	-	333	-	333
83	930	Economic Development Snake River.....	-	833	-	833
84	930	Economic Development Southern Idaho.....	-	1,324	-	1,324
85	930	Economic Development Star.....	-	167	-	167

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2014

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Contributions 100.00%	Actual 33.33%	Memberships 100.00%	Total
86	930	Economic Development Sun Valley.....	-	1,667	-	1,667
87	930	Economic Development Valley County.....	-	333	-	333
88	930	Edison Electric Institute.....	-	141,242	-	141,242
89	930	Idaho Association of Counties.....	-	272	-	272
90	930	Idaho Association of Commerce	-	4,667	-	4,667
91	930	Lions Twin Falls.....	-	80	-	80
92	930	Optimist Club Twin Falls.....	-	162	-	162
93	930	Powering Lives Grant.....	29,500	-	-	29,500
94	930	Rotary Club Blue Lakes.....	-	157	-	157
95	930	Rotary Club Buhl.....	-	69	-	69
96	930	Rotary Club Canyon County.....	35	43	-	78
97	930	Rotary Club Emmett.....	25	10	-	35
98	930	Rotary Club Gooding.....	-	78	-	78
99	930	Rotary Club Ketchum/Sun Valley.....	-	172	-	172
100	930	Rotary Club Nampa.....	-	96	-	96
101	930	Rotary Club Pocatello.....	-	264	-	264
102	930	Rotary Club Twin Falls.....	-	124	-	124
103	930	Sponsorships.....	3,425	-	-	3,425
104	930	Wyoming Tax Payers Association.....	-	-	1,600	1,600
105		Total.....	<u>\$ 55,795</u>	<u>\$ 176,252</u>	<u>\$ 30,176</u>	<u>\$ 262,223</u>

Idaho Power Company
Summary of December 2014 Annualizing Adjustments
to Operating Expenses
Prepared for the 2014 Oregon Report

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Operation & Maintenance Expenses:			
1	A	Operating Payroll	\$ -404,740
2	A	Payroll Related Items	-14,394
3	A	Incentive Adjustment	-14,731,324
4		Total Operation & Maintenance Expenses	<u>-15,150,458</u>
Other Operating Expenses:			
5	B	Depreciation	2,478,747
6		Total Other Operating Expenses	<u>2,478,747</u>
7		Total Annualizing Adjustments to Operating Expenses	<u><u>\$ -12,671,711</u></u>

Idaho Power Company
Detail of December 2014 Annualizing Adjustments
to Operating Expenses
Prepared for the 2014 Oregon Report

Line No.	Source Page		<u>Amount</u>
Operation & Maintenance Expenses:			
1) Operating Payroll			
December 2014 Annualized:			
1	1	Last Pay Period December 2014 (Straight Time)	\$ 6,515,347
2		Times 26 pay periods	169,399,022
3	1	Less 2014 Actual	<u>170,028,086</u>
4		Gross Adjustment	<u>-629,064</u>
5	1	Operating Percent	<u>64.34%</u>
6		Adjustment to Operating Expense	<u><u>\$ -404,740</u></u>
2) Annualizing Effect on Payroll Related Items:			
7	A	Annualized Gross Payroll Increase/-Decrease	\$ -629,064
8	A	2014 Actual Gross Payroll	170,028,086
9		Annualized Increase/-Decrease - Percent of 2014 Actual	-0.37%
10	2	Employee Savings Plan - Employer Contribution	<u>6,046,325</u>
11		Annualized Increase % Times 2014 Employer Contribution	<u>-22,371</u>
12	A	Operating Percent	<u>64.34%</u>
13		Net Adjustment to Operating Expense (926)	<u><u>\$ -14,394</u></u>
3) Incentive Accrual Adjustment			
14	3	2014 Non-Officer Incentive - Operating Portion	\$ 13,461,003
15		Non-Officer Incentive > 6% - Operating Portion	\$ -3,044,807
16		6% Target Non-Officer Incentive - Operating Portion	\$ 10,416,196
17		50% Allowed Non-Officer Incentive - Operating Portion	<u>\$ 5,208,098</u>
18		Not allowed Non-Officer Target Incentive - Operating Portion	<u><u>\$ -5,208,098</u></u>
19		Not allowed & > 6% Non-Officer Incentive - Operating Portion	\$ -8,252,905
20	3	Officer Incentive Accrual - Operating Portion	<u>-5,545,314</u>
21		Net Incentive Reduction Before Taxes	<u><u>\$ -13,798,219</u></u>
22		Add: Payroll Taxes	<u>-933,105</u>
23		Net Reduction to Operating Expense	<u><u>\$ -14,731,324</u></u>

Idaho Power Company
Detail of December 2014 Annualizing Adjustments
to Operating Expenses
Prepared for the 2014 Oregon Report

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Other Operating Expenses:			
		1) Depreciation (Acct. 403)	
		December 2014 Annualized	
1	4	December 2014 Actual	10,684,943
2		Times 12 Months	128,219,316
3	4	Less: Actual 13 Months Ended December, 2014	<u>125,740,569</u>
4		Annualizing Adjustment	<u><u>\$ 2,478,747</u></u>

**Idaho Power Company
2014 Actual Payroll**

Non Officer - Straight Time Labor by Source and Voucher

	Source Voucher				Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	214 - LABOR ENTRY SUSPENSE	
Jan,13	6,232,416	6,387,281	6,396,291	0	19,015,988
Feb,13	6,360,625	6,380,274	0	52	12,740,951
Mar,13	6,363,124	6,375,448	0	0	12,738,572
Apr,13	6,369,230	6,372,753	0	0	12,741,983
May,13	6,374,877	6,377,576	0	0	12,752,453
Jun,13	6,422,643	6,402,975	0	0	12,825,618
Jul,13	6,414,880	6,396,296	0	525	12,811,701
Aug,13	6,396,454	6,404,738	6,401,096	(241)	19,202,047
Sep,13	6,408,752	6,394,480	0	242	12,803,474
Oct,13	6,361,311	6,360,503	0	0	12,721,814
Nov,13	6,350,009	6,344,806	0	0	12,694,815
Dec,13	6,361,336	6,360,424	0	451	12,722,211
					165,771,627

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

Total ST Payroll Excl 242

	Actual 2014 LE	Percent of Total
1 - O&M	94,723,409	64.338885%
2 - Construction	41,942,528	28.49%
3 - Other	10,559,818	7.17%
Total	147,225,754	100.00%

Overtime

	Actual 2014 LE
1 - O&M	4,685,761
2 - Construction	2,807,640
3 - Other	338,243
Grand Total	7,831,644

From ProClarity Payroll Cube Source LE accounts excl 242 DCE 111

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	214 - LABOR ENTRY SUSPENSE	
Jan,14	171,077	181,654	181,654		534,385
Feb,14	181,654	181,654			363,308
Mar,14	181,654	181,654			363,308
Apr,14	181,654	181,654			363,308
May,14	154,154	154,154			308,308
Jun,14	154,923	154,923			309,846
Jul,14	154,923	154,923			309,846
Aug,14	154,923	154,923	154,923		464,769
Sep,14	154,923	154,923			309,846
Oct,14	154,923	154,923			309,846
Nov,14	154,923	154,923			309,846
Dec,14	154,923	154,923			309,846
					4,256,461

Total Straight Time Labor by Source and Voucher

	Source Voucher				Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	214 - LABOR ENTRY SUSPENSE	
Jan,14	6,403,493	6,568,935	6,577,945		19,550,372
Feb,14	6,542,278	6,561,928		52	13,104,258
Mar,14	6,544,778	6,557,102			13,101,879
Apr,14	6,550,883	6,554,407			13,105,290
May,14	6,529,030	6,531,730			13,060,760
Jun,14	6,577,566	6,557,898			13,135,465
Jul,14	6,569,803	6,551,219		525	13,121,548
Aug,14	6,551,377	6,559,661	6,556,019	(241)	19,666,816
Sep,14	6,563,675	6,549,404		242	13,113,321
Oct,14	6,516,234	6,515,426			13,031,660
Nov,14	6,504,932	6,499,729			13,004,661
Dec,14	6,516,259	6,515,347		451	13,032,056
					170,028,086

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

FERC Account 926.141

Voucher 003, 106 & 108 - Employee Savings Plan

Jan-14	712,379
Feb-14	459,463
Mar-14	462,690
Apr-14	467,929
May-14	467,538
Jun-14	468,470
Jul-14	469,581
Aug-14	702,043
Sep-14	464,467
Oct-14	463,724
Nov-14	459,208
Dec-14	448,833
	<hr/>
Total	6,046,325

**Idaho Power Company
2014 Incentive Expense**

3

	1 - Operating	2 - Non-Operating	Grand Total
Non Executive Incentive			
Voucher 046 - INCENTIVE ACCRUAL	13,461,003	21,157	13,482,160
Total Before Payroll Tax	13,461,003	21,157	13,482,160
Percent	99.8%	0.2%	100.0%
PR Tax	921,956	573	922,529
Total Including Payroll Tax	14,382,959	21,730	14,404,689
Percent	99.8%	0.2%	100.0%
Executive Incentive			
Voucher 146 - EXEC INCENTIVE	5,545,314	384,923	5,930,237
Total Before Payroll Tax	5,545,314	384,923	5,930,237
Percent	93.5%	6.5%	100.0%
PR Tax	379,804	10,431	390,235
Total Including Payroll Tax	5,925,118	395,354	6,320,472
Percent	93.7%	6.3%	100.0%
Total Taxes	1,301,760	11,004	1,312,764
Grand Total	20,308,077	417,084	20,725,161
Percent	98.0%	2.0%	100.0%

Idaho Power Company
Depreciation Expense - Account 403

4

	<u>Total 2014</u>	<u>Dec-14</u>
403001 Depr Exp Stm Gnr PI-Bridger	13,829,235	1,167,201
403002 Depr Exp Stm Gnr PI-Boardman	3,158,876	260,177
403003 Depr Exp Stm Gnr PI-Valmy	7,970,745	670,305
403200 Depr Exp	100,582,983	8,572,490
403393 Depr Exp-ID Aro Depreciation	473,623	37,755
403394 Depr Exp-OR Aro Depreciation	21,406	1,707
403400 Depr Exp-Disallowed Plant Amort	-296,299	-24,692
	125,740,569	10,684,943

**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	48,103,924	0
REMOVAL OF DSM RIDER FUNDS			
Idaho DSM Rider Funds	Direct Assign	(25,556,089)	\$0
Oregon DSM Rider Funds	Direct Assign	(1,597,741)	(\$1,597,741)
CSPP AT OREGON RATES			
#555-CSPP	4.43%	\$18,825,739	\$834,665
REMOVAL OF ADVERTISING EXPENSES			
#930.1	4.43%	(453,160)	(\$20,059)
#930.2	4.43%	(262,223)	(\$11,607)
		(\$715,383)	(\$31,667)
EMPLOYEE INCENTIVE			
Labor Allocator	4.43%	(\$14,731,324)	(\$652,090)
OTHER OPERATING O&M EXP			
#416	4.44%	\$1,136,669	\$50,435
SUBTOTAL		\$25,465,794	(\$1,396,399)
ALLOCATOR IMPACTS		\$0	(\$127,660) (A)
TOTAL O&M TYPE I ADJUSTMENTS		\$25,465,794	(\$1,524,059) (B)

(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$39,001,506	\$37,477,447	(\$1,524,059)

**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	4.43%	(\$404,740)	(\$17,916)
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.43%	(\$14,394)	(\$637)
#926 EGLI	4.43%	\$0	\$0
POWER COST NORMALIZATION			
#501-Fuel	4.44%	(\$11,075,475)	(\$491,424)
#547-Fuel	4.44%	(\$12,478,869)	(\$553,694)
#555-PP	4.44%	(\$38,149,362)	(\$1,692,706)
#555-CSPP	4.44%	\$3,210,566	\$142,454
REMOVAL OF #557 AMORTIZATION EXPENSE			
#557 Idaho	Direct Assignment	(\$68,128,932)	\$0
#557 Oregon - EPC	Direct Assignment	(\$2,210,445)	(\$2,210,445)
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	(\$19,551)	(\$19,551)
SUBTOTAL		(\$129,271,202)	(\$4,843,919)
ALLOCATOR IMPACTS		\$0	(\$186,798) (A)
TOTAL O&M TYPE II ADJUSTMENTS		(\$129,271,202)	(\$5,030,718) (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
	\$37,477,447	\$32,446,729	(\$5,030,718)

**IDAHO POWER COMPANY
DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

DESCRIPTION	DEPR EXP DEC 2014	ANNUALIZED DEPR EXPENSE	ACTUAL TOTAL DEPRECIATION 2014	DEPR EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM DEPR ANNUALIZING ADJUSTMENTS
PRODUCTION PLANT					
Steam Production - Accounts 310-316	2,059,239	24,710,867	24,519,352	191,515	95,758
Hydro Production - Accounts 330-336	1,188,251	14,259,007	14,054,949	204,058	102,029
Other Production - Accounts 340-346	<u>1,433,684</u>	<u>17,204,213</u>	<u>17,190,564</u>	<u>13,649</u>	<u>6,824</u>
*TOTAL PRODUCTION PLANT	4,681,174	56,174,087	55,764,865	409,222	204,611
TRANSMISSION PLANT					
Account 350	36,817	441,801	441,446	355	177
Account 352	111,542	1,338,504	1,317,131	21,373	10,686
Account 353	633,376	7,600,513	7,533,794	66,719	33,359
Account 354	239,071	2,868,856	2,819,553.31	49,303	24,651
Account 355	319,159	3,829,902	3,680,219.86	149,682	74,841
Account 356	365,629	4,387,554	4,287,411.88	100,142	50,071
Account 359	<u>257</u>	<u>3,082</u>	<u>3,083.10</u>	<u>(1)</u>	<u>(0)</u>
*TOTAL TRANSMISSION PLANT	1,705,851	20,470,211	20,082,639	387,572	193,786
DISTRIBUTION PLANT					
Account 360	927	11,126	10,109	1,017	509
Account 361	59,821	717,847	711,359	6,488	3,244
Account 362	336,572	4,038,862	3,996,746	42,116	21,058
Account 364	616,579	7,398,951	7,327,046.92	71,904	35,952
Account 365	317,759	3,813,112	3,779,216.00	33,896	16,948
Account 366	76,333	915,999	906,666.38	9,332	4,666
Account 367	407,511	4,890,136	4,752,714.43	137,421	68,711
Account 368	1,057,223	12,686,682	12,403,079.03	283,603	141,801
Account 369	123,209	1,478,508	1,462,623.44	15,884	7,942
Account 370	405,245	4,862,943	4,797,824	65,119	32,560
Account 371	3,657	43,885	43,559	327	163
Account 373	<u>9,055</u>	<u>108,660</u>	<u>109,242</u>	<u>(583)</u>	<u>(291)</u>
*TOTAL DISTRIBUTION PLANT	3,413,892	40,966,709	40,300,184	666,525	333,262
GENERAL PLANT					
Account 390	183,056	2,196,669	2,177,310	19,359	9,680
Account 391	336,254	4,035,048	3,658,314	376,734	188,367
Account 392	4,689	56,263	57,222	(959)	(480)
Account 393	5,360	64,316	64,680	(364)	(182)
Account 394	26,538	318,455	306,875	11,580	5,790
Account 395	47,049	564,591	545,501	19,090	9,545
Account 396		0	0	0	0
Account 397	241,286	2,895,429	2,286,368	609,061	304,530
Account 398	<u>25,025</u>	<u>300,297</u>	<u>297,880</u>	<u>2,417</u>	<u>1,208</u>
*TOTAL GENERAL PLANT	869,256	10,431,068	9,394,151	1,036,917	518,459
DEPR BEFORE DISALLOWED COSTS	10,670,173	128,042,075	125,541,839	2,500,236	1,250,118
Depr On Disallowed Accounts	(24,692)	(296,299)	(296,299)	0	0
Depr On Idaho ARO	39,462	473,545	495,029	(21,484)	(10,742)
***TOTAL DEPRECIATION	10,684,943	128,219,321	125,740,568	2,478,753	1,239,376

**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	4.33%	\$2,500,237	\$108,321
Allocator Impacts		\$0	(\$41,080) (C)
TOTAL TYPE II ADJUSTMENTS		\$2,500,237	\$67,240 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$5,447,605	\$5,447,605	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$5,447,605	\$5,514,845	\$67,240

**IDAHO POWER COMPANY
AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

DESCRIPTION	AMORT EXP DEC 2014	ANNUALIZED AMORT EXPENSE	ACTUAL AMORTIZATION 2014	AMORT EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM AMORT ANNUALIZING ADJUSTMENTS
Account 404					
#302	88,017	1,056,199	1,056,503	-303	-152
#303	502,350	6,028,200	6,115,880	-87,680	-43,840
	-----	-----	-----	-----	-----
SUBTOTAL	590,367	7,084,399	7,172,382	-87,983	-43,992
Account 406			0		
Account 411.6			0		
Account 411.7			0		
Account 411.8			-186,382	186,382	
			-----	-----	
SUBTOTAL			-186,382	186,382	
GRAND TOTAL	590,367	7,084,399	6,986,000	98,399	

**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	4.27%	\$186,382	\$7,959
Allocator Impacts		\$0	(\$16) (A)
TOTAL TYPE I ADJUSTMENTS		\$186,382	\$7,943 (B)
 TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.27%	(\$87,983)	(\$3,757)
Allocator Impacts		\$0	(\$2,408) (C)
TOTAL TYPE II ADJUSTMENTS		(\$87,983)	(\$6,165) (D)

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$298,348	\$306,291	\$7,943

(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
	\$306,291	\$300,126	(\$6,165)

**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	4.35%	\$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
	\$13,462	\$13,462	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$13,462	\$13,462	\$0

**IDAHO POWER COMPANY
NORMALIZED KWH TAX
2014**

Normalized annual Idaho hydro KWH	(1)	5,363,292,000	KWH
% Of Total KWH Bartered, Sold or Exchanged	(2)	94.4278%	TAXES
Adjusted Idaho Hydro KWH		5,064,437,571	2,532,219
Normalized KWH sold to Idaho Customers	(3)	13,632,031,241	
% of Total Adjusted Idaho Hydro to ID Customers		37.1510%	
LESS EXEMPTIONS:			
Normalized Irrigation Exemption	(4)	1,969,783,281	365,897
Normalized Industrial Use Exemption	(5)	2,522,233,370	468,518
TOTAL EXEMPTIONS minus % of total adj. ID hydro ID customers		1,668,829,648	
Net taxable Normalized KWH		3,395,607,923	
NORMALIZED TAX DUE, 1/2 MIL PER TAXABLE KWH		1,697,804	1,697,804
Portion refunded to irrigation customers		365,897	365,897
TOTAL TAX AND REFUND		2,063,701	2,063,701

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	45,980,119	45,980,119	45,980,119
Actual	50,867,960	50,867,960	50,867,960
Normalization Adj	(4,887,841)	(4,887,841)	(4,887,841)
 Recommended Ratio	 0.400%	 1.400%	 0.125%
 Revenue Sensitive Adjustment	 (19,551)	 (68,430)	 (6,110)

**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)	\$2,181,252	\$2,181,252	\$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	4.44%	\$518,280	\$22,996
Normalization of Irrigation PIC	Direct Allocation	\$141,066	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	(\$6,110)	(\$6,110)
Franchise Taxes	Direct Allocation	(\$68,430)	(\$68,430)
Allocator Impacts		\$0	(\$8,156) (A)
TOTAL TYPE II ADJUSTMENTS		\$584,806	(\$59,699) (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
	\$2,181,252	\$2,121,553	(\$59,699)

IDAHO POWER COMPANY
REGULATORY DEBITS AND CREDITS
For The Twelve Months Ended December 31, 2014

No	Program	(1) Total
Regulatory Debits and Credits:		
1	Deferred Pension - Oregon.....	<u>\$ 73,651</u>
2	Total.....	<u><u>\$ 73,651</u></u>

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$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
	\$73,651	\$73,651	\$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
	\$73,651	\$73,651	\$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	4.26%	\$25,017,284	\$1,065,469
Allocator Impacts		\$0	\$259,221 (A)
TOTAL TYPE I ADJUSTMENTS		\$25,017,284	\$1,324,690 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.86%	(\$851,526)	(\$41,382)
Allocator Impacts		\$0	(\$252,408) (C)
TOTAL TYPE II ADJUSTMENTS		(\$851,526)	(\$293,790) (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	\$771,979	\$2,096,669	\$1,324,690

(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
	\$2,096,669	\$1,802,879	(\$293,790)

**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	4.28%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.28%	\$0	\$0
Allocator Impacts		\$0	(\$12) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$12) (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$1,776	\$1,776	\$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
	\$1,776	\$1,764	(\$12)

**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	4.24%	(\$62,631,936)	(\$2,655,165)
Allocator Impacts		\$0	(\$1,015,087) (A)
TOTAL TYPE I ADJUSTMENTS		(\$62,631,936)	(\$3,670,252) (B)
TYPE II ADJUSTMENTS			
Cumulative Adjustment	4.70%	\$2,412,254	\$113,450
Other Allocator Impacts		\$0	\$961,165 (C)
TOTAL TYPE II ADJUSTMENTS		\$2,412,254	\$1,074,615 (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
	(\$6,624,136)	(\$10,294,388)	(\$3,670,252)

(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
	(\$10,294,388)	(\$9,219,773)	\$1,074,615

IDAHO POWER COMPANY
Interest Synchronization
For the Historical Year Ended December 31, 2014

LINE NO.	<u>DESCRIPTION</u>	<u>ADJUSTED - TYPE I</u>	<u>ADJUSTED - TYPE I & II</u>
1	Total Company Rate Base	2,946,932,391	2,940,555,418
	Adjustments to Rate Base:		
2	Construction Work-in-Progress	369,469,384	369,469,384
3	Adjusted Rate Base	3,316,401,775	3,310,024,802
4	Company Weighted Cost of Debt	2.539%	2.539%
5	Synchronized Interest Expense	84,203,441	84,041,530

**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	4.30%	\$3,641,521	\$156,738
Allocator Impacts		\$0	(\$4,927) (A)
TOTAL TYPE I ADJUSTMENTS		\$3,641,521	\$151,811 (B)
TYPE II ADJUSTMENTS			
Long-Term Interest Synchronization	4.30%	(\$161,911)	(\$6,960)
Allocator Impacts		\$0	(\$26,667) (C)
TOTAL TYPE II ADJUSTMENTS		(\$161,911)	(\$33,627) (D)

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$3,789,612	\$3,941,423	\$151,811

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$3,941,423	\$3,907,796	(\$33,627)

**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	(\$2,372) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$2,372) (D)

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$314,715	\$314,715	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$314,715	\$312,343	(\$2,372)

**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	(\$1,552,896)	(\$542,659)	(\$97,832)
	OPERATING EXPENSES			
2	O&M	(\$1,524,059)	(\$532,582)	(\$96,016)
3	Depreciation	\$0	\$0	\$0
4	Amortization	\$7,943	\$2,776	\$500
6	Taxes Other Than I/T	\$0	\$0	\$0
7	Interest Expense	\$151,811	\$53,050	\$9,564
8	AFUDC & Federal Sch M Adj (Neg)	\$3,670,252	\$1,282,568	\$231,226
9	Total Operating Exp	\$2,305,947	\$805,812	\$145,275
10	NET OPERATING INCOME	(\$3,858,843)	(\$1,348,472)	(\$243,107)
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$1,395,552)		(\$87,920)
12	Add: IERCO Inc * 6.300%	\$0		\$0
13	Taxable Income *6.300%	(\$2,463,291)		(\$155,187)
		(L.9 - L.10 + L.11)		
14	Less: State Investment Tax Credits			(\$149,120)
15	Subtotal			(\$6,067)
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			(\$71,089) \$0
17	Total State Tax			(\$77,156)
	FEDERAL:			
18	Less: State Tax (L.15)	(\$6,067)		
19	Taxable Income * 35%	(\$3,852,776)	(\$1,348,472)	
		(L.9 - L.18)		
20	PLUS: FIN 48 Tax Adjustment		\$0	
21	Prior Year's Tax Adj		(\$125,629)	
22	Federal Income Taxes		(\$1,474,101)	

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

Line No.		TOTAL TYPE II ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$4,543,471)	(\$1,557,512)	(\$286,239)
	OPERATING EXPENSES			
2	O&M	(\$5,030,718)	(\$1,724,541)	(\$316,935)
3	Depreciation	\$67,240	\$23,050	\$4,236
4	Amortization	(\$6,165)	(\$2,113)	(\$388)
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	(\$59,699)	(\$20,465)	(\$3,761)
7	Interest Expense	(\$33,627)	(\$11,527)	(\$2,119)
8	AFUDC & Federal Sch M Adj (Neg)	(\$1,074,615)	(\$368,380)	(\$67,701)
9	Total Operating Exp	(\$6,137,584)	(\$2,103,977)	(\$386,668)
10	NET OPERATING INCOME	\$1,594,113	\$546,465	\$100,429
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$1,045,674		\$65,877
12	Add: IERCO Inc * 6.300%	(\$11,463)		(\$722)
13	Taxable Income *6.300%	\$536,976 (L.9 - L.10 + L.11)		\$33,829
14	Less: State Investment Tax Credits			\$1,046
15	Subtotal			\$32,783
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$90,442 \$0
17	Total State Tax			\$123,225
	FEDERAL:			
18	Less: State Tax (L.15)	\$32,783		
19	Taxable Income * 35%	\$1,561,330 (L.9 - L.18)	\$546,465	
20	PLUS: FIN 48 Tax Adjustment		\$0	
21	Prior Year's Tax Adj		\$155,360	
22	Federal Income Taxes		\$701,825	

ALLOCATION FACTORS

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2014

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Power production expenses:			
Steam power generation -			
Operation -			
1	500	Oper and supv engineering	\$ 353,624
2	501	Fuel	-
3	502	Steam expenses	-
4	505	Electric expenses	-
5	506	Misc steam power expenses	15,849
6	507	Rents	-
7		Total operation	<u>369,473</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>369,473</u>
Hydraulic power generation -			
Operation -			
15	535	Oper supv and engineering	4,653,905
16	536	Water for power	791,646
17	537	Hydraulic expenses	5,757,853
18	538	Electric expenses	1,204,290
19	539	Misc hydro pwr gen exp	3,715,463
20	540	Rents	-
21		Total operation	<u>16,123,157</u>
Maintenance -			
22	541	Main supv and engineering	96,331
23	542	Main of structures	681,877
24	543	Main of res,dams,waterwys	231,993
25	544	Main of electric plant	1,567,185
26	545	Main of misc hydro plant	1,737,770
27		Total maintenance	<u>4,315,156</u>
28		Total hydraulic power generation	<u>20,438,313</u>
Other power generation -			
Operation -			
29	546	Oper supv and engineering	618,446
30	547	Fuel	-
31	548	Generation expenses	2,190,913
32	549	Misc other pwr gen exp	341,213
33		Total operation	<u>3,150,572</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2014

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	230,820
3	553	Main of gen and elec plt	42,804
4	554	Main misc oth pwr gen plt	<u>352,172</u>
5		Total maintenance	<u>625,796</u>
6		Total other power generation	<u>3,776,368</u>
		Other power supply expenses -	
7	555	Purchased power	-
8	556	System cont and load disp	51
9	557	Other expenses	<u>2,964,313</u>
10		Total other power supply expenses	<u>2,964,364</u>
11		Total power production expenses	<u>27,548,518</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2014

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Transmission expenses:			
Operation -			
1	560	Oper supv and engineering	2,445,957
2	561	Load dispatching	2,287,599
3	562	Station expenses	1,811,605
4	563	Overhead line expenses	266,010
5	564	Underground line expenses	-
6	565	Trans of elec by others	-
7	566	Misc trans expenses	15,713
8	567	Rents	-
9		Total operation	<u>6,826,884</u>
Maintenance -			
10	568	Main supv and engineering	51,101
11	569	Main of structures	810,423
12	570	Main of station equip	1,917,593
13	571	Main of overhead lines	607,891
14	573	Main of misc trans plant	1,355
15		Total maintenance	<u>3,388,363</u>
16		Total transmission expenses	<u>10,215,247</u>
Distribution expenses:			
Operation -			
17	580	Oper supv and engineering	2,856,784
18	581	Load dispatching	3,085,488
19	582	Station expenses	829,599
20	583	Overhead line expenses	2,305,584
21	584	Underground line expenses	997,992
22	585	St light and sgnl sys exp	42,302
23	586	Meter expenses	3,085,888
24	587	Customer install expenses	415,471
25	588	Misc distribution exp	3,986,329
26	589	Rents	-
27		Total operation	<u>17,605,437</u>
Maintenance -			
28	590	Main supv and engineering	5,789
29	591	Main of structures	-
30	592	Main of station equip	2,329,054
31	593	Main of overhead lines	4,300,027
32	594	Main of underground lines	420,543
33	595	Main of line transformers	13,991
34	596	Main of st lght-sgnl sys	298,860
35	597	Main of meters	559,608
36	598	Main of misc dist plant	303,643
37		Total maintenance	<u>8,231,515</u>
38		Total distribution expenses	<u>25,836,952</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2014

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Customer accounts expenses:			
Operation -			
1	901	Supervision	431,444
2	902	Meter reading expenses	992,336
3	903	Cust recrds - collect exp	9,989,689
4	904	Uncollectible accounts	-
5	905	Misc customer accts exp	-
6	Total customer accounts expenses		<u>11,413,469</u>
Customer service and informational expenses:			
Operation -			
7	907	Supervision	482,253
8	908	Customer assistance exp	4,092,600
9	909	Info and instruct adv exp	-
10	910	Misc cust svc and inf exp	274,361
11	912	Demo and selling exp	-
12	Total customer service and informational expenses		<u>4,849,214</u>
Administrative and general expenses:			
Operation -			
13	920	Admin and gen salaries	42,902,071
14	921	Office supplies and exp	223,143
15	922	Admin exp transf - cr	-
16	923	Outside services employed	-
17	924	Property insurance	245,169
18	925	Injuries and damages	125,143
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	154,257
25	931	Rents	-
26	Total operation		<u>43,649,783</u>
Maintenance -			
27	935	Main of general plant	<u>1,000,896</u>
28	Total maintenance		<u>1,000,896</u>
29	Total administrative and general expenses		<u>44,650,679</u>
30	Total electric operation and maintenance expenses		<u><u>\$ 124,514,079</u></u>

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2014
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	228,136	3.4%	235,892.9	235,892.9	
Distribution Station	13.2 kV	647,372	4.0%	673,266.7	673,266.7	
Distribution Primary	12.4-34.5	2,542,797	6.1%	2,697,907.3	2,697,907.3	
All Other Service		10,091,071	9.6%	11,059,814.2	11,059,814.2	
Total Idaho Retail		<u>13,509,376</u>		<u>14,666,881</u>	<u>14,666,881.2</u>	13,509,376.2
State of Oregon						
Transmission Level	138 kV	101,005	3.4%	104,439.1	104,439.1	
Distribution Primary	12.4-34.5	164,358	6.1%	174,384.3	174,384.3	
All Other Service		366,943	9.6%	402,169.5	402,169.5	
Total Oregon Retail		<u>632,306</u>		<u>680,993</u>	<u>680,992.9</u>	632,306.4
Total Retail Jurisdictions		14,141,683		15,347,874.1	15,347,874.1	14,141,682.6
II. WHOLESALE CONTRACTS:						
Raft River Coop.		0	5.0%	0.0	0.0	0.0
Total Wholesale Contracts		<u>0</u>		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
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		<u>0</u>		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Jurisdictional Sales(Including Transmission)		14,141,683		15,347,874.1	15,347,874.1	14,141,682.6
Total System Sales (Excluding Transmission)		14,141,683		15,347,874.1	15,347,874.1	14,141,682.6

**IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2014
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	228,136	3.4%	235,893	235,893	
Distribution Station	13.2 kV	647,372	4.0%	673,267	673,267	
Distribution Primary	12.4-34.5	2,542,797	6.1%	2,697,907	2,697,907	
All Other Service		10,163,508	9.6%	11,139,205	11,139,205	
Total Idaho Retail		<u>13,581,813</u>		<u>14,746,272</u>	<u>14,746,272</u>	13,581,813
State of Oregon						
Transmission Level	138 kV	101,005	3.4%	104,439	104,439	
Distribution Primary	12.4-34.5	164,358	6.1%	174,384	174,384	
All Other Service		365,381	9.6%	400,457	400,457	
Total Oregon Retail		<u>630,744</u>		<u>679,281</u>	<u>679,281</u>	630,744
Total Retail Jurisdictions		14,212,557		15,425,552	15,425,552	14,212,557
II. WHOLESALE CONTRACTS:						
Raft River Coop.		0	5.0%	0.0	0.0	0.0
Total Wholesale Contracts		<u>0</u>		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
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		<u>0</u>		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Jurisdictional Sales(Including Transmission)		14,212,557		15,425,552	15,425,552	14,212,557
Total System Sales (Excluding Transmission)		14,212,557		15,425,552	15,425,552	14,212,557

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2014
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	29,625	3.6%	30,692				
Distribution Station	13.2kV	75,436	4.2%	78,604				
Distribution Primary	12.4-34.5kV	330,436	7.0%	353,566				
All Other Service		<u>1,607,760</u>	9.7%	<u>1,763,713</u>				
Total Idaho Retail		<u>2,043,257</u>		<u>2,226,575</u>	2,226,575	2,226,575	2,226,575	2,117,279
State of Oregon								
Transmission Level	138 kV	12,380	3.6%	12,826				
Distribution Primary	12.4-34.5kV	19,527	7.0%	20,894				
All Other Service		<u>59,610</u>	9.7%	<u>65,392</u>				
Total Oregon Retail		<u>91,517</u>		<u>99,112</u>	99,112	99,112	99,112	86,286
Total Retail Jurisdictions		2,134,774		2,325,687	2,325,687	2,325,687	2,325,687	2,203,565
II. WHOLESALE CONTRACTS:								
Raft River Coop.	69 kV	<u>0</u>	6.5%	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total FERC		<u>0</u>		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
III. TRANSMISSION CONTRACTS:								
BPA-South	12.5-345 kV	0	5.5%	0.0		0.0		0.0
BPA-OTECC	69&138 kV	<u>0</u>	6.0%	<u>0.0</u>		<u>0.0</u>		<u>0.0</u>
Total Transmission Contracts		<u>0</u>		<u>0.0</u>		<u>0.0</u>		<u>0.0</u>
Total Jurisdictional Sales(Including Transmission)		2,134,774		2,325,687	2,325,687	2,325,687		2,203,565
Total System Sales (Excluding Transmission)		2,134,774		2,325,687	2,325,687	2,325,687	2,325,687	2,203,565
Wells REA	139 kV	0		0.0				

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2014
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	29,625	3.6%	30,692				
Distribution Station	13.2kV	75,436	4.2%	78,604				
Distribution Primary	12.4-34.5kV	330,436	7.0%	353,566				
All Other Service		1,622,849	9.7%	1,780,265				
Total Idaho Retail		2,058,346		2,243,127	2,243,127	2,243,127	2,243,127	2,133,831
State of Oregon								
Transmission Level	138 kV	12,380	3.6%	12,826				
Distribution Primary	12.4-34.5kV	19,527	7.0%	20,894				
All Other Service		59,432	9.7%	65,197				
Total Oregon Retail		91,339		98,917	98,917	98,917	98,917	86,091
Total Retail Jurisdictions		2,149,685		2,342,044	2,342,044	2,342,044	2,342,044	2,219,922
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)		2,149,685		2,342,044	2,342,044	2,342,044	2,342,044	2,219,922
Total System Sales (Excluding Transmission)		2,149,685		2,342,044	2,342,044	2,342,044	2,342,044	2,219,922
Wells REA	139 kV	0		0.0				