



e-FILING REPORT COVER SHEET

COMPANY NAME: IDAHO POWER COMPANY

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

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

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

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

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

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

UM1355/RE48

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

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

2023 Results of Operations Report

Send the completed Cover Sheet and the Report in an email addressed to PUC.FilingCenter@state.or.us

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

MATTHEW T. LARKIN
Revenue Requirement Senior Manager
mlarkin@idahopower.com

April 12, 2024

Attention: Filing Center

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

RE: Docket No. RE 48 (12)
Year-End Results of Operations
For the Twelve Months Ending December 31, 2023

Dear Sir or Madam:

Pursuant to OAR 860-027-0070, Idaho Power Company herewith submits an electronic filing of its Results of Operations Report (“ROO”) to the Oregon Public Utility Commission (“Commission”) for the 12 months ending December 31, 2023. The first volume of the two-volume report contains the following:

<u>Section No.</u>	<u>Description</u>
A	<u>Actual Results of Operations</u> for the 12-months ending December 31, 2023.
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 6.056 percent on an actual basis, 5.621 percent on a Type I adjusted basis, and 3.263 percent on a Type I and II adjusted basis.

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

The methodology used to prepare the 2023 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 2023 ROO in accordance with this methodology.

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

- Total Pro Forma Results with adjustments separately stated and the calculation of the Earnings Test: 2023 ROO page 27, Statement of Operations – OPUC Jurisdiction
- All regulatory assets and regulatory liabilities included in rate base: 2023 ROO page 23, Other Deferred Programs. None of the Oregon jurisdictional regulatory assets and regulatory liabilities are balancing accounts.

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

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

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

Very truly yours,



Matthew T. Larkin

MTL/sg

Enclosures

IDAHO POWER COMPANY

2023 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

APRIL 2024

IDAHO POWER COMPANY

2023 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

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Designation**

A	January - December 2023 Actual Results of Operations
B	Statement of Operations - As Adjusted
C	Development of Rate Base Components - As Adjusted
D	Jurisdictional Separation Studies

IDAHO POWER COMPANY

2023 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SECTION A

**JANUARY - DECEMBER 2023
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY
STATEMENT OF INCOME
For the Twelve Months Ended December 31, 2023

Line No	Description	(1) Total
	Operating revenues:	
1	Sales to ultimate consumers	\$ 1,472,666,391
2	Sales to other utilities	167,834,037
3	Other	<u>117,737,446</u>
4	Total operating revenues	1,758,237,874
	Operating expenses:	
5	Purchased power	490,480,562
6	Fuel cost	275,404,842
7	PCA adjustment	6,885,048
8	Other operation	361,520,718
9	Maintenance	<u>75,347,828</u>
10	Total operation and maintenance	1,209,638,999
11	Depreciation	187,945,683
12	Elect Plnt/Reg Assets-amort,adj,gains & losses	5,439,874
13	Regulatory debits/credits - Oregon	317,709
14	Regulatory debits/credits - Idaho	1,528,445
15	ARO accretion expense	12,995
16	Taxes other than income taxes	25,081,924
	Income taxes - current	
17	Federal	(4,035,971)
18	Other	319,336
19	Provision for deferred income taxes - net	(22,518,627)
20	Investment tax credit	<u>50,193,136</u>
21	Total operating expenses	<u>1,453,923,503</u>
22	Operating income	<u>\$ 304,314,371</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME (Cont'd)
For the Twelve Months Ended December 31, 2023

Line No	Description	(1) Amount
1	Operating income	\$ 304,314,371
	Other income and deductions:	
	Other income -	
2	Equity in earnings of subsidiary companies	8,033,987
3	Non operating rental income	7,868
4	Gain on disposition of property	-
5	Rev from jobbing and contract work	4,655,894
6	Interest and dividend income	27,448,696
7	Allowance for other funds used during construction	43,221,277
8	Miscellaneous non-operating income	<u>6,383,537</u>
9	Total other income	89,751,259
	Other income deductions -	
10	Cost and expense - jobbing and contract work	5,870,784
11	Loss on disposition of property	-
12	Non utility operations - Rev	94,568
13	Miscellaneous income deductions	11,737,924
14	Taxes other than income taxes	33,719
	Income taxes -	
15	Federal	2,783,669
16	Other	843,344
17	Provision for deferred income taxes - net	(225,761)
18	Investment Tax Credits	<u>-</u>
19	Total other income deductions	<u>21,138,248</u>
20	Net other income and deductions	<u>68,613,011</u>
21	Income before interest charges	372,927,382
	Interest charges:	
22	First mortgage bonds	89,775,429
23	Other long-term debt	26,440,867
24	Short-term debt	1,302,111
25	Amort debt prem disc	3,252,298
26	Other interest charges	<u>15,358,615</u>
27	Total interest charges	136,129,319
28	Less: Allowance for borrowed funds used during construction	<u>20,012,407</u>
29	Net interest charges	<u>116,116,912</u>
30	Net income	<u>\$ 256,810,470</u>

IDAHO POWER COMPANY
TOTAL OPERATING REVENUES
For the Twelve Months Ended December 31, 2023

Line No	Description	(1) Total
	Ultimate consumers - retail:	
1	Residential	\$ 684,748,794
2	Commercial	374,238,211
3	Industrial	182,901,793
	Special contract customers:	
4	INEL	12,482,674
5	Micron	38,039,364
6	Simplot	11,264,282
7	Irrigation	173,964,216
8	Street lighting	4,176,356
9	Deferred revenue Hells Canyon relicensing AFUDC	(8,780,127)
10	Tax reform revenue adjustment	-
11	Langley Gulch Amortization	(369,171)
12	Revenue Sharing	-
13	Total general business revenues	1,472,666,391
14	Sales for resale	<u>167,834,037</u>
15	Total sales of electric energy	<u>1,640,500,428</u>
	Other operating revenues:	
16	Miscellaneous service revenues	5,220,513
17	Rent from electric property	19,164,739
18	Other electric revenues	93,352,194
19	Provision for rate refund - (449.1)	-
20	Total other operating revenues	<u>117,737,446</u>
21	Total system operating revenues	<u><u>\$1,758,237,874</u></u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2023

Line No	Acct No.	Description	(1) Operation	(2) Maintenance	(3) Total
		Power production expenses:			
1	500-514	Steam power generation	\$ 116,230,143	\$ 20,440,488	\$ 136,670,631
2	535-545	Hydraulic power generation	35,679,606	9,329,953	45,009,559
3	546-554	Other power generation	186,604,219	5,312,293	191,916,512
4	555-557	Other power supply expenses	<u>499,642,635</u>	<u>-</u>	<u>499,642,635</u>
5		Total power production exp	838,156,603	35,082,733	873,239,336
6	560-575	Transmission expenses	28,546,447	7,315,797	35,862,244
7	580-598	Distribution expenses	35,925,822	24,938,256	60,864,077
8	901-905	Customer acctg and collect exp	22,992,868	-	22,992,868
9	907-912	Customer service and info exp	41,941,468	-	41,941,468
10	920-935	Administrative and general exp	<u>166,727,963</u>	<u>8,011,042</u>	<u>174,739,005</u>
11		Total operation and maintenance expenses	<u>\$ 1,134,291,171</u>	<u>\$ 75,347,828</u>	<u>\$ 1,209,638,999</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2023

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	\$ 268,861	\$ (154,681)	\$ 514,428	\$ -	\$ 628,608
2	501	Fuel	77,983,147	-	17,516,179	-	95,499,326
3	502	Steam expenses	6,103,197	(2,000)	4,049,014	-	10,150,211
4	505	Electric expenses	-	-	1,589,402	-	1,589,402
5	506	Misc steam power expenses	6,576,575	5	1,552,020	-	8,128,600
6	507	Rents	233,996	-	-	-	233,996
7		Total operation	<u>91,165,776</u>	<u>(156,676)</u>	<u>25,221,043</u>	<u>-</u>	<u>116,230,143</u>
Maintenance -							
8	510	Main supv and engineering	17,707	(282,132)	-	-	(264,424)
9	511	Main of structures	-	-	1,142,007	-	1,142,007
10	512	Main of boiler plant	5,527,262	-	2,169,915	-	7,697,177
11	513	Main of electric plant	2,464,174	-	555,201	-	3,019,375
12	514	Main of misc steam plant	8,576,992	-	269,361	-	8,846,353
13		Total maintenance	<u>16,586,135</u>	<u>(282,132)</u>	<u>4,136,485</u>	<u>-</u>	<u>20,440,488</u>
14		Total steam power generation	<u>107,751,912</u>	<u>(438,808)</u>	<u>29,357,528</u>	<u>-</u>	<u>136,670,631</u>
Hydraulic power generation -							
Operation -							
15	535	Oper supv and engineering	-	-	-	5,340,529	5,340,529
16	536	Water for power/Cloud seeding	-	-	-	3,307,266	3,307,266
17	536	Water lease	-	-	-	-	-
18	537	Hydraulic expenses	-	-	-	19,018,910	19,018,910
19	538	Electric expenses	-	-	-	2,172,360	2,172,360
20	539	Misc hydro pwr gen exp	-	-	-	5,528,687	5,528,687
21	540	Rents	-	-	-	311,854	311,854
22		Total operation	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,679,606</u>	<u>35,679,606</u>
Maintenance -							
23	541	Main supv and engineering	-	-	-	198,386	198,386
24	542	Main of structures	-	-	-	926,513	926,513
25	543	Main of res,dams,waterwys	-	-	-	2,272,689	2,272,689
26	544	Main of electric plant	-	-	-	2,421,400	2,421,400
27	545	Main of misc hydro plant	-	-	-	3,510,965	3,510,965
28		Total maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,329,953</u>	<u>9,329,953</u>
29		Total hydraulic power generation	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,009,559</u>	<u>45,009,559</u>
Other power generation -							
Operation -							
30	546	Oper supv and engineering	-	-	-	655,573	655,573
31	547	Fuel - Salmon diesel	-	-	-	16,517	16,517
32	547	Fuel	-	-	-	179,888,998	179,888,998
33	548	Generation expenses	-	-	-	5,285,971	5,285,971
34	549	Misc other pwr gen exp	-	-	-	757,159	757,159
35	550	Rents	-	-	-	-	-
36		Total operation	<u>-</u>	<u>-</u>	<u>-</u>	<u>186,604,219</u>	<u>186,604,219</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2023

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	-	-	-	144,293	144,293
3	553	Main of gen and elec plt	-	-	-	(25,505)	(25,505)
4	554	Main misc oth pwr gen plt	-	-	-	5,193,505	5,193,505
5		Total maintenance	-	-	-	5,312,293	5,312,293
6		Total other power generation	-	-	-	191,916,512	191,916,512
		Other power supply expenses -					
7	555	Purchased power - transmission losse	-	-	-	1,096,106	1,096,106
8	555	Purchased power	-	-	-	489,384,456	489,384,456
9	556	System cont and load disp	-	-	-	-	-
10	557	Other expenses - other power producti	-	-	-	6,481,657	6,481,657
11	557	Other expenses - PCA, EPC and PCAI	-	-	-	6,885,048	6,885,048
12	557	Other expenses - Bridger GAAP Adj.	(4,204,632)	-	-	-	(4,204,632)
13		Total other power supply expenses	(4,204,632)	-	-	503,847,267	499,642,635
14		Total power production expenses	103,547,280	(438,808)	29,357,528	740,773,337	873,239,336

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2023

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Transmission expenses:							
Operation -							
1	560	Oper supv and engineering	\$ -	\$ -	\$ -	\$ 3,073,109	\$ 3,073,109
2	561	Load dispatching	-	-	-	5,414,644	5,414,644
3	562	Station expenses	-	-	-	2,751,453	2,751,453
4	563	Overhead line expenses	-	-	-	1,204,912	1,204,912
5	564	Underground line expenses	-	-	-	-	-
6	565	Trans of elec by others	-	-	-	11,050,622	11,050,622
7	566	Misc trans expenses	-	-	-	-	-
8	567	Rents	-	-	-	5,051,708	5,051,708
9	Total operation		-	-	-	28,546,447	28,546,447
Maintenance -							
10	568	Main supv and engineering	-	-	-	316,322	316,322
11	569	Main of structures	-	-	-	1,855,729	1,855,729
12	570	Main of station equip	-	-	-	3,214,321	3,214,321
13	571	Main of overhead lines	-	-	-	1,223,568	1,223,568
14	573	Main of misc trans plant	-	-	-	2,834	2,834
15	575	Admin-EIM	-	-	-	703,023	703,023
16	Total maintenance		-	-	-	7,315,797	7,315,797
17	Total transmission expenses		-	-	-	35,862,244	35,862,244
Distribution expenses:							
Operation -							
18	580	Oper supv and engineering	-	-	-	4,454,785	4,454,785
19	581	Load dispatching	-	-	-	5,797,830	5,797,830
20	582	Station expenses	-	-	-	1,798,005	1,798,005
21	583	Overhead line expenses	-	-	-	5,617,399	5,617,399
22	584	Underground line expenses	-	-	-	5,370,499	5,370,499
23	585	St light and sgnl sys exp	-	-	-	4,822	4,822
24	586	Meter expenses	-	-	-	6,557,689	6,557,689
25	587	Customer install expenses	-	-	-	1,271,643	1,271,643
26	588	Misc distribution exp	-	-	-	4,413,695	4,413,695
27	589	Rents	-	-	-	639,456	639,456
28	Total operation		-	-	-	35,925,822	35,925,822
Maintenance -							
29	590	Main supv and engineering	-	-	-	7,280	7,280
30	591	Main of structures	-	-	-	-	-
31	592	Main of station equip	-	-	-	5,071,241	5,071,241
32	593	Main of overhead lines	-	-	-	17,770,697	17,770,697
33	594	Main of underground lines	-	-	-	707,482	707,482
34	595	Main of line transformers	-	-	-	64,482	64,482
35	596	Main of st lght-sgnl sys	-	-	-	182,003	182,003
36	597	Main of meters	-	-	-	984,112	984,112
37	598	Main of misc dist plant	-	-	-	150,957	150,957
38	Total maintenance		-	-	-	24,938,256	24,938,256
39	Total distribution expenses		-	-	-	60,864,077	60,864,077

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2023

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	\$ -	\$ -	\$ -	\$ 898,226	\$ 898,226
2	902	Meter reading expenses	-	-	-	2,122,543	2,122,543
3	903	Cust records - collect exp	-	-	-	16,141,973	16,141,973
4	904	Uncollectible accounts	-	-	-	3,830,484	3,830,484
5	905	Misc customer accts exp	-	-	-	(358)	(358)
6	Total customer accounts expenses		-	-	-	22,992,868	22,992,868
Customer service and informational expenses:							
Operation -							
7	907	Supervision	-	-	-	1,040,924	1,040,924
8	908	Customer assistance exp	-	-	-	7,880,544	7,880,544
9	908	Energy efficiency rider - Idaho	-	-	-	30,229,460	30,229,460
10	908	Energy efficiency rider - Oregon	-	-	-	1,718,394	1,718,394
11	909	Info and instruct adv exp	-	-	-	282,865	282,865
12	910	Misc cust svc and inf exp	-	-	-	789,281	789,281
13	912	Demo and selling exp	-	-	-	-	-
14	Total customer service and informational expenses		-	-	-	41,941,468	41,941,468
Administrative and general expenses:							
Operation -							
15	920	Admin and gen salaries	-	-	-	103,542,129	103,542,129
16	921	Office supplies and exp	-	-	-	16,350,808	16,350,808
17	922	Admin exp transf - cr	-	-	-	(42,660,535)	(42,660,535)
18	923	Outside services employed	-	-	-	10,180,054	10,180,054
19	924	Property insurance	398,222	(7,501)	74,417	2,865,635	3,330,773
20	925	Injuries and damages	-	-	-	4,152,400	4,152,400
21	926	Emp pensions and benefits	-	-	-	43,540,293	43,540,293
22	926.OR	Emp pensions and benefits - Oregon	-	-	-	514,677	514,677
23	926.2	Emp pensions and benefits - Idaho	-	-	-	17,153,713	17,153,713
24	926.21	Emp pensions and benefits - FERC	-	-	-	-	-
25	927	Franchise requirements	-	-	-	-	-
26	928	Reg commission expenses	-	-	-	6,154,682	6,154,682
27	929	Duplicate charges - cr	-	-	-	-	-
28	930.1	General advertising exp	-	-	-	36,747	36,747
29	930.2	Misc general expenses	-	-	-	4,432,222	4,432,222
30	931	Rents	-	-	-	-	-
31	Total operation		398,222	(7,501)	74,417	166,262,825	166,727,963
Maintenance -							
32	935	Main of general plant	-	-	-	8,011,042	8,011,042
33	Total maintenance		-	-	-	8,011,042	8,011,042
34	Total administrative and general expenses		398,222	(7,501)	74,417	174,273,866	174,739,005
35	Total electric operation and maintenance expenses		\$ 103,945,502	\$ (446,309)	\$ 29,431,945	\$ 1,076,707,861	\$ 1,209,638,999

Idaho Power Company
12-Month Expense
Twelve Months Ending 12/31/2023

FERC Account	1/31/2023 Activity	2/28/2023 Activity	3/31/2023 Activity	4/30/2023 Activity	5/31/2023 Activity	6/30/2023 Activity
302	117,743.86	117,743.73	118,194.81	118,360.04	118,365.65	119,333.54
303	359,070.09	364,088.07	358,784.22	377,287.36	382,465.60	390,757.25
Total 404000	476,813.95	481,831.80	476,979.03	495,647.40	500,831.25	510,090.79
310	2,327.13	2,324.55	2,321.92	2,319.25	2,316.52	2,374.44
311	320,199.65	319,432.17	318,588.61	318,063.67	317,409.75	366,461.34
312	2,197,094.63	2,176,279.31	2,158,098.41	2,132,498.71	2,111,351.01	3,185,687.08
314	572,517.33	568,907.62	565,410.08	561,854.09	558,498.34	708,192.40
315	182,374.50	182,282.46	181,772.38	180,661.56	179,789.91	204,531.91
316	107,041.74	107,469.02	107,208.18	105,365.00	105,273.66	133,296.98
STEAM PRODUCTION	3,381,554.98	3,356,695.13	3,333,399.58	3,300,762.28	3,274,639.19	4,600,544.15
331	419,409.82	428,307.23	428,142.74	430,610.66	431,813.53	431,668.06
332	432,186.63	432,193.07	432,196.81	432,362.12	434,046.26	434,238.70
333	883,732.23	883,510.54	882,012.67	886,283.58	886,366.52	906,929.13
334	199,903.40	200,144.11	199,730.07	200,076.27	200,418.12	200,247.33
335	77,521.57	77,922.04	79,664.72	79,453.43	78,898.57	78,848.06
336	51,143.63	51,143.63	52,077.46	52,085.37	52,086.49	54,115.41
HYDRO PRODUCTION	2,063,897.28	2,073,220.62	2,073,824.47	2,080,871.43	2,083,629.49	2,106,046.69
341	333,646.78	333,646.78	333,679.85	333,758.68	333,750.89	333,475.59
342	23,122.93	23,122.93	23,122.93	23,122.93	23,122.93	23,122.93
343	883,878.08	878,894.81	880,288.98	883,053.10	880,366.91	880,379.46
344	132,697.06	132,697.06	132,697.06	132,697.06	132,697.06	132,697.06
345	226,993.12	226,993.12	226,993.12	226,993.12	226,993.12	226,290.62
346	18,555.03	18,611.67	18,654.11	18,610.21	18,610.81	18,360.29
OTHER PRODUCTION	1,618,893.00	1,613,966.37	1,615,436.05	1,618,235.10	1,615,541.72	1,614,325.95
Total PRODUCTION	7,064,345.26	7,043,882.12	7,022,660.10	6,999,868.81	6,973,810.40	8,320,916.79
352	160,293.63	159,793.40	159,823.65	160,407.48	160,484.51	160,713.58
353	881,770.43	881,019.33	880,657.12	883,100.78	882,816.34	901,033.80
TRANSMISSION STATIONS	1,042,064.06	1,040,812.73	1,040,480.77	1,043,508.26	1,043,300.85	1,061,747.38
350	34,002.36	34,017.26	34,036.93	34,948.89	34,980.63	35,068.65
354	232,820.52	232,832.67	232,706.80	232,694.95	232,699.86	232,705.53
355	493,180.57	495,241.22	498,843.81	501,148.33	502,587.37	503,627.60
356	332,422.70	332,662.63	332,786.20	333,245.76	333,680.56	333,690.41
359	224.40	224.40	224.40	224.40	224.40	224.40
TRANSMISSION LINES	1,092,650.55	1,094,978.18	1,098,598.14	1,102,262.33	1,104,172.82	1,105,316.59
Total TRANSMISSION	2,134,714.61	2,135,790.91	2,139,078.91	2,145,770.59	2,147,473.67	2,167,063.97
363	0.00	0.00	0.00	0.00	0.00	0.00
ENERGY STORAGE	0.00	0.00	0.00	0.00	0.00	0.00
Total ENERGY STORAGE	0.00	0.00	0.00	0.00	0.00	0.00
361	106,140.07	105,454.77	105,793.62	105,841.89	105,880.72	110,800.40
362	519,074.77	519,511.30	521,942.34	521,608.95	523,211.06	523,223.99
DISTRIBUTION STATIONS	625,214.84	624,966.07	627,735.96	627,450.84	629,091.78	634,024.39
360	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17
364	536,725.85	536,302.84	442,052.14	539,662.61	540,670.24	584,503.09
365	296,591.83	296,799.30	284,844.77	298,502.36	298,455.44	304,864.08
366	107,885.74	106,165.85	100,667.49	109,799.52	109,759.42	111,026.45
367	627,283.27	624,205.48	600,820.47	632,775.83	633,430.66	640,388.52
368	1,168,728.26	1,170,352.93	1,120,227.05	1,179,146.34	1,182,565.47	1,214,344.78
369	95,607.33	95,877.28	93,306.16	96,784.75	96,884.74	96,722.67
370	52,614.93	53,846.19	54,397.03	54,529.84	54,776.56	55,110.23
370.1	415,819.30	416,278.53	420,518.57	423,121.10	425,368.75	414,862.26
371	16,048.50	16,113.05	16,695.10	17,126.16	18,069.22	18,015.03
373	16,679.19	16,834.32	17,097.56	17,841.95	18,003.67	19,819.01
DISTRIBUTION LINES	3,336,408.37	3,335,199.94	3,153,050.51	3,371,714.63	3,380,408.34	3,464,080.29
Total DISTRIBUTION	3,961,623.21	3,960,166.01	3,780,786.47	3,999,165.47	4,009,500.12	4,098,104.68
390	270,918.07	269,760.88	269,806.91	271,868.17	271,673.90	271,912.35
391	591,215.77	559,875.13	562,959.70	572,661.10	574,626.21	575,853.30
392	6,036.99	6,036.99	6,036.99	6,036.99	6,036.99	6,036.99
393	16,262.18	16,262.18	16,946.99	18,768.49	18,768.49	18,869.55
394	65,309.58	65,343.45	65,570.45	65,700.92	65,787.72	65,990.32
395	64,050.37	64,514.88	64,514.88	64,789.59	64,322.05	71,474.72
397	451,539.22	448,440.37	449,002.36	450,211.73	452,586.55	452,605.14
398	65,449.98	66,015.71	66,289.34	66,524.72	66,523.43	67,079.78
GENERAL	1,530,782.16	1,496,249.59	1,501,127.62	1,516,561.71	1,520,325.34	1,529,822.15
Total 403200	14,691,465.24	14,636,088.63	14,443,653.10	14,661,366.58	14,651,109.53	16,115,907.59

Idaho Power Company
12-Month Expense
Twelve Months Ending 12/31/2023

FERC Account	7/31/2023 Activity	8/31/2023 Activity	9/30/2023 Activity	10/31/2023 Activity	11/30/2023 Activity	12/31/2023 Activity	Total
302	120,298.81	120,288.71	120,511.04	121,033.64	121,040.06	122,677.56	1,435,591.45
303	410,410.94	409,807.98	410,573.43	429,680.36	432,359.68	433,078.61	4,758,363.59
Total 404000	530,709.75	530,096.69	531,084.47	550,714.00	553,399.74	555,756.17	6,193,955.04
310	2,371.55	2,368.60	2,365.69	2,362.51	2,359.37	2,356.09	28,167.52
311	365,364.75	364,641.10	363,728.55	363,269.82	374,472.65	373,371.01	4,165,003.07
312	3,160,525.58	3,131,515.28	3,109,621.82	3,207,296.24	3,340,486.40	3,303,256.07	33,213,710.54
314	706,904.36	711,659.05	707,506.21	701,600.90	745,774.44	740,026.58	7,848,851.40
315	203,964.97	203,353.91	202,811.45	201,954.39	199,898.82	199,273.07	2,322,669.33
316	131,463.12	128,556.08	126,156.12	125,133.62	127,767.88	127,340.05	1,432,071.45
STEAM PRODUCTION	4,570,594.33	4,542,094.02	4,512,189.74	4,601,617.48	4,790,759.56	4,745,622.87	49,010,473.31
331	431,791.17	434,322.29	434,095.01	434,200.20	433,590.68	434,414.36	5,172,365.75
332	434,024.63	434,093.72	434,111.54	434,331.22	434,287.78	434,281.21	5,202,353.69
333	908,306.42	908,332.81	908,442.38	917,185.78	917,258.00	982,715.94	10,871,076.00
334	211,796.75	211,936.94	211,943.34	211,981.20	212,044.78	211,978.66	2,472,200.97
335	78,998.25	79,185.63	79,611.81	79,723.36	81,153.70	80,983.36	951,964.50
336	55,949.63	55,765.11	55,942.59	55,942.59	55,942.59	57,953.12	650,147.62
HYDRO PRODUCTION	2,120,866.85	2,123,636.50	2,124,146.67	2,133,364.35	2,134,277.53	2,202,326.65	25,320,108.53
341	333,912.37	334,161.01	334,147.72	334,147.72	334,326.27	334,330.42	4,006,984.08
342	23,122.93	23,122.93	23,122.93	23,122.93	23,122.93	23,122.88	277,475.11
343	969,953.06	884,120.82	839,152.15	839,534.27	839,985.63	826,495.83	10,486,103.10
344	132,697.06	132,697.06	132,697.06	132,697.06	132,697.06	132,696.98	1,592,364.64
345	227,487.17	227,558.29	227,782.27	227,460.09	227,460.09	227,335.24	2,726,339.37
346	18,339.55	18,336.34	18,336.34	18,984.48	19,034.32	20,318.87	224,752.02
OTHER PRODUCTION	1,705,512.14	1,619,996.45	1,575,238.47	1,575,946.55	1,576,626.30	1,564,300.22	19,314,018.32
Total PRODUCTION	8,396,973.32	8,285,726.97	8,211,574.88	8,310,928.38	8,501,663.39	8,512,249.74	93,644,600.16
352	163,077.47	163,137.21	163,223.32	167,701.68	167,359.18	168,676.92	1,954,692.03
353	904,224.64	903,463.96	904,853.51	903,536.89	910,323.09	918,930.86	10,755,730.75
TRANSMISSION STATIONS	1,067,302.11	1,066,601.17	1,068,076.83	1,071,238.57	1,077,682.27	1,087,607.78	12,710,422.78
350	35,302.22	34,649.50	34,679.46	34,685.29	34,689.36	34,768.97	415,829.52
354	233,547.15	232,702.06	232,546.26	232,523.42	232,584.60	232,563.14	2,792,926.96
355	506,610.30	507,839.40	508,709.61	507,249.56	506,952.17	518,405.43	6,050,395.37
356	334,923.45	335,423.78	334,990.24	334,120.24	333,676.93	334,083.55	4,005,706.45
359	224.40	224.40	224.40	224.40	224.40	224.44	2,692.84
TRANSMISSION LINES	1,110,607.52	1,110,839.14	1,111,149.97	1,108,802.91	1,108,127.46	1,120,045.53	13,267,551.14
Total TRANSMISSION	2,177,909.63	2,177,440.31	2,179,226.80	2,180,041.48	2,185,809.73	2,207,653.31	25,977,973.92
363	0.00	439,867.08	449,990.31	449,032.28	451,066.75	454,365.32	2,244,321.74
ENERGY STORAGE	0.00	439,867.08	449,990.31	449,032.28	451,066.75	454,365.32	2,244,321.74
Total ENERGY STORAGE	0.00	439,867.08	449,990.31	449,032.28	451,066.75	454,365.32	2,244,321.74
361	114,049.66	113,645.64	113,891.25	114,019.49	114,474.22	116,165.04	1,326,156.77
362	532,580.87	532,742.34	532,994.74	535,343.00	537,782.46	533,736.77	6,333,752.59
DISTRIBUTION STATIONS	646,630.53	646,387.98	646,885.99	649,362.49	652,256.68	649,901.81	7,659,909.36
360	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17	2,424.22	29,090.09
364	547,099.56	549,920.01	522,945.33	559,418.46	559,205.62	524,259.37	6,442,765.12
365	300,681.58	301,448.32	297,977.03	304,494.33	304,696.82	298,569.52	3,587,925.38
366	112,115.46	110,524.59	107,059.11	112,334.60	110,759.52	108,035.82	1,306,133.57
367	641,756.95	640,611.97	630,115.99	651,699.89	654,445.05	649,340.67	7,626,874.75
368	1,199,378.22	1,204,453.29	1,194,317.47	1,222,523.33	1,226,302.19	1,209,568.40	14,291,907.73
369	97,537.48	97,682.15	97,680.55	99,014.93	99,512.32	98,794.75	1,167,405.11
370	55,270.26	55,350.39	55,896.93	56,373.75	56,454.05	56,065.93	660,686.09
370.1	417,895.98	420,607.97	423,598.40	426,762.92	429,468.57	432,133.71	5,066,436.06
371	18,507.79	18,677.76	19,117.33	19,294.94	19,658.59	20,009.34	217,332.81
373	20,308.14	20,307.29	20,412.58	19,020.31	19,206.59	19,374.05	224,904.66
DISTRIBUTION LINES	3,412,975.59	3,422,007.91	3,371,544.89	3,473,361.63	3,482,133.49	3,418,575.78	40,621,461.37
Total DISTRIBUTION	4,059,606.12	4,068,395.89	4,018,430.88	4,122,724.12	4,134,390.17	4,068,477.59	48,281,370.73
390	271,289.66	273,671.30	273,757.83	274,385.32	274,420.43	300,390.37	3,293,855.19
391	605,861.08	580,957.61	565,928.06	574,928.51	572,720.05	553,625.70	6,891,212.22
392	6,036.99	6,036.99	6,036.99	6,036.99	6,036.99	6,037.00	72,443.89
393	18,869.55	18,997.06	19,247.52	18,974.15	19,225.28	19,225.28	220,416.72
394	66,649.30	66,487.85	66,722.12	66,858.61	67,442.47	67,648.54	795,511.33
395	71,281.41	71,124.23	70,937.73	70,852.69	70,885.80	70,892.28	819,640.63
397	445,786.35	444,659.88	444,753.21	445,701.26	454,898.75	460,918.29	5,401,103.11
398	67,932.92	67,786.91	67,094.23	67,550.70	65,390.48	64,554.78	798,192.98
GENERAL	1,553,707.26	1,529,721.83	1,514,477.69	1,525,288.23	1,531,020.25	1,543,292.24	18,292,376.07
Total 403200	16,188,196.33	16,501,152.08	16,373,700.56	16,588,014.49	16,803,950.29	16,786,038.20	188,440,642.62

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT.,ADJUST.,GAINS & LOSSES
For the Twelve Months Ended December 31, 2023

Line No	Acct No	Program	(1) Amount
1	404	Amortization of limited term electric plant	\$ 6,193,955
2	406	Amortization of electric plant acquisition adjustment	15,018
3	411.6	Gain on sale of utility plant	-
4	411.7	Loss on disposition of utility plant	-
5	411.8	Gains from disposition of allowance - Bridger	-
6	411.8	Gains from disposition of allowance - Boardman	-
7	411.8	Gains from disposition of allowance - Valmy	-
8	411.8	Gains from disposition of allowance - Other	<u>(769,099)</u>
9		Total	<u>\$ 5,439,874</u>

IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
For the Twelve Months Ended December 31, 2023

Line No	Description	(1) Total
	Federal taxes:	
1	Unemployment	\$ 94,181
2	Social Security	<u>20,013,326</u>
3	Total federal taxes	20,107,508
	State, county and local taxes:	
	Real and personal property:	
4	Idaho	11,055,547
5	Idaho PIC	1,443,286
6	Oregon	4,848,263
7	Montana	396,112
8	Washington	3,455
9	Wyoming	1,424,328
10	Nevada	286,026
11	Shoshone-Bannock	<u>97,282</u>
12	Total real and personal property	19,554,298
13	Kilowatt-hour tax - Idaho	1,480,897
	Licenses:	
14	Wyoming	4,226
15	Shoshone-Bannock	<u>150</u>
16	Total licenses	4,376
	Regulatory commission:	
17	Idaho	2,837,473
18	Oregon	<u>260,575</u>
19	Total regulatory commission	3,098,047
	Foreign taxes:	
20	Canada GST taxes	-
	Franchise:	
21	Oregon total franchise	944,305
22	Unemployment - total state	<u>277,525</u>
23	Total state, county and local taxes	<u>25,359,449</u>
24	Total other taxes	45,466,956
25	Less: State & Fed P/R Loading Reversal	<u>(20,385,033)</u>
26	Net other taxes	<u>\$ 25,081,924</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For the Twelve Months Ended December 31, 2023

No	Description	(1) Total
	Income:	
1	Bridger Coal Company - joint venture	\$ 10,540,428
2	Bridger Coal Company - overriding royalties	-
3	Interest and dividend income	-
4	Miscellaneous income	-
5	Total income	<u>10,540,428</u>
	Expenses:	
6	Operation expense	-
7	Income taxes	1,566,517
8	Interest expense	<u>939,923</u>
9	Total expenses	<u>2,506,440</u>
10	Net income from operations	8,033,987
11	Add/Less: Interest exp/inc from notes pay/rec to parent (net of tax)	<u>742,539</u>
12	Net income (earnings to Idaho Power Company)	<u><u>\$ 8,776,527</u></u>

IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE (Excluding ARO Entries)
For the Twelve Months Ended December 31, 2023

Line No	Month	(1) Amount
1	December 2022	\$ 6,801,544,542
2	January 2023	\$ 6,808,089,393
3	February	\$ 6,824,018,294
4	March	\$ 6,849,364,700
5	April	\$ 6,862,328,948
6	May	\$ 6,888,552,252
7	June	\$ 6,958,126,638
8	July	\$ 7,044,877,985
9	August	\$ 7,048,482,393
10	September	\$ 7,121,636,211
11	October	\$ 7,108,287,493
12	November	\$ 7,161,367,128
13	December	\$ 7,253,523,908
14	13-Month Average	<u>\$ 6,979,246,145</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-22	\$ 28,236,601
Jan-23	28,236,601
Feb-23	28,236,601
Mar-23	27,980,269
Apr-23	27,980,269
May-23	27,980,269
Jun-23	27,980,269
Jul-23	27,980,269
Aug-23	27,980,269
Sep-23	27,980,269
Oct-23	27,980,269
Nov-23	27,980,269
Dec-23	39,919,736

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR DEPRECIATION (Excludes ARO Entries)
For the Twelve Months Ended December 31, 2023

Line No	Month	(1) Amount
1	December 2022	\$ 2,585,055,649
2	January 2023	2,596,281,504
3	February	2,611,075,129
4	March	2,625,725,420
5	April	2,639,885,809
6	May	2,649,902,103
7	June	2,657,843,567
8	July	2,675,596,422
9	August	2,675,931,625
10	September	2,685,795,663
11	October	2,697,631,227
12	November	2,705,407,786
13	December	2,661,788,101
14	13-Month Average	<u>\$ 2,651,378,462</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-22	21,023,468
Jan-23	21,023,468
Feb-23	21,023,468
Mar-23	22,591,354
Apr-23	22,591,354
May-23	22,591,354
Jun-23	24,073,797
Jul-23	24,073,797
Aug-23	24,073,797
Sep-23	25,556,239
Oct-23	25,556,239
Nov-23	25,556,239
Dec-23	27,071,494
13-Month Average	<u>\$ 23,600,467</u>

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR AMORTIZATION
OF ELECTRIC UTILITY PLANT
For the Twelve Months Ended December 31, 2023

Line No	Month	Amount
1	December 2022	39,329,141
2	January 2023	39,805,955
3	February	40,287,787
4	March	40,771,012
5	April	41,063,930
6	May	41,450,250
7	June	41,955,623
8	July	42,351,227
9	August	42,881,324
10	September	43,413,173
11	October	43,581,200
12	November	44,134,600
13	December	44,487,567
14	13-Month Average	<u>\$ 41,962,522</u>

IDAHO POWER COMPANY
CUSTOMER ADVANCES FOR CONSTRUCTION
For the Twelve Months Ended December 31, 2023

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2022	19,112,288
2	January 2023	19,786,556
3	February	20,761,787
4	March	31,962,969
5	April	32,143,355
6	May	35,590,552
7	June	35,721,719
8	July	36,226,398
9	August	36,767,440
10	September	37,262,918
11	October	37,816,185
12	November	37,573,524
13	December	37,489,823
14	13-Month Average	<u><u>\$32,170,424</u></u>

IDAHO POWER COMPANY
SYSTEM TOTAL Deferred Income Tax Balances
At 12/31/2023 and 12/31/2022

Description	December 31 2023	December 31 2022	Average Bal. (Rounded)
<u>Deferred income taxes applicable to rate base components:</u>			
Account 190:			
Construction Advances	5,144,318.97	2,563,898.61	3,854,109.00
Postemployment Benefits	419,294.06	396,050.33	407,672.00
USBR - American Falls O&M Costs Settlement	193,315.64	28,488.78	110,902.00
Non-VEBA Pension & Benefits	(883,709.81)	(804,568.31)	(844,139.00)
Bridger Revenue Deferral	1,005,078.84	1,114,434.72	1,059,757.00
OR Reconnect Fees Adv	3,786.61	3,261.77	3,524.00
Rate Case Disallowances	886,882.78	963,150.14	925,016.00
VEBA - Post Retirement Benefits	12,151,689.54	12,042,335.46	12,097,013.00
Total Account 190	<u>18,920,656.63</u>	<u>16,307,051.50</u>	<u>17,613,854.00</u>
Account 281 - Accelerated amortization property:			
Total Account 281 - Accelerated amortization property	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Account 282 - Other property			
Depreciation-Timing Diff-Operating	(243,733,561.64)	(250,721,081.77)	(247,227,322.00)
Excess Deferred Taxes on Depreciation	(147,949,887.12)	(158,634,043.60)	(153,291,965.00)
Total Account 282 - Other property	<u>(391,683,448.76)</u>	<u>(409,355,125.37)</u>	<u>(400,519,287.00)</u>
Account 283 - Other			
Royalty Income	(183,787.99)	(247,445.84)	(215,617.00)
Gain/Loss on Reacquired Debt	(221,236.37)	(212,169.45)	(216,703.00)
Wildfire Mitigation 35077 Deferral	(13,212,207.12)	(5,940,335.63)	(9,576,271.00)
Intervenor Funding Orders	(89,870.93)	(88,722.69)	(89,297.00)
Siemens LTP Contract	(144,916.49)	(127,702.84)	(136,310.00)
Siemens OR Interest Reserve	57,004.83	49,647.32	53,326.00
Total - Account 283 - Other	<u>(13,795,014.07)</u>	<u>(6,566,729.13)</u>	<u>(10,180,872.00)</u>
Total Accounts (190, 281, 282, 283)	<u>(386,557,806.20)</u>	<u>(399,614,803.00)</u>	<u>(393,086,305.00)</u>

IDAHO POWER COMPANY
OREGON Deferred Income Tax Balances
At 12/31/2023 and 12/31/2022

Description	December 31 2023	December 31 2022	Average Bal. (Rounded)	Type I Adjustments	Type II Adjustments	Average Adjustment	Adjusted Average Balance (Rounded)
Deferred income taxes applicable to rate base components:							
Account 190:							
Construction Advances	5,144,318.97	2,563,898.61	3,854,109.00	0.00	0.00	0.00	3,854,109.00
Postemployment Benefits-SFAS112	419,294.06	396,050.33	407,672.00	0.00	0.00	0.00	407,672.00
USBR - American Falls O&M Costs Settlement	193,315.64	28,488.78	110,902.00	0.00	0.00	0.00	110,902.00
Non-VEBA Pension & Benefits	(883,709.81)	(804,568.31)	(844,139.00)	0.00	0.00	0.00	(844,139.00)
Bridger Revenue Deferral	1,005,078.84	1,114,434.72	1,059,757.00	0.00	0.00	0.00	1,059,757.00
OR Reconnect Fees Adv	3,786.61	3,261.77	3,524.00	0.00	0.00	0.00	3,524.00
Rate Case Disallowances	886,882.78	963,150.14	925,016.00	0.00	0.00	0.00	925,016.00
VEBA - Post Retirement Benefits	12,151,689.54	12,042,335.46	12,097,013.00	0.00	0.00	0.00	12,097,013.00
Total Account 190	18,920,656.63	16,307,051.50	17,613,854.00	0.00	0.00	0.00	17,613,854.00
Account 281 - Accelerated amortization property:							
Total Account 281 - Accelerated amortization property	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account 282 - Other property							
Depr Timing Diff - Operating	(243,733,561.64)	(250,721,081.77)	(247,227,322.00)	0.00	2,859,973.00	1,429,987.00	(245,797,335.00)
Regulatory Liability - Deferred Income Tax - EDIT	(147,949,887.12)	(158,634,043.60)	(153,291,965.00)	0.00	0.00	0.00	(153,291,965.00)
Total Account 282 - Other property	(391,683,448.76)	(409,355,125.37)	(400,519,287.00)	0.00	2,859,973.00	1,429,987.00	(399,089,300.00)
Account 283 - Other							
Royalty Income	(183,787.99)	(247,445.84)	(215,617.00)	0.00	0.00	0.00	(215,617.00)
Gain/Loss on Reacquired Debt	(221,236.37)	(212,169.45)					
Intervenor Funding Orders	(89,870.93)	(88,722.69)	(89,297.00)	0.00	0.00	0.00	(89,297.00)
Siemens LTP Contract	(144,916.49)	(127,702.84)	(136,310.00)	0.00	0.00	0.00	(136,310.00)
Siemens OR Interest Reserve	57,004.83	49,647.32	53,326.00	0.00	0.00	0.00	53,326.00
Total - Account 283 - Other	(582,806.95)	(626,393.50)	(387,898.00)	0.00	0.00	0.00	(387,898.00)
Total Deferred Income Taxes Applicable to Rate Base Components	(373,345,599.08)	(393,674,467.37)	(383,293,331.00)	0.00	2,859,973.00	1,429,987.00	(381,863,344.00)

IDAHO POWER COMPANY
FUEL STOCK INVENTORY
For the Twelve Months Ended December 31, 2023

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 2022	3,583,632	600,502	(0)	-	3,378,806	0	38,881	7,158,540	\$ 14,760,362
2	January 2023	2,003,737	695,582	(0)	-	3,418,808	0	38,881	719,353	\$ 6,876,361
3	February.....	819,634	789,523	(0)	-	3,319,411	0	38,881	460,354	\$ 5,427,804
4	March.....	3,431,097	604,888	(0)	-	6,349,156	0	38,881	294,056	\$ 10,718,078
5	April.....	3,574,523	707,739	(0)	-	7,898,650	0	38,881	266,268	\$ 12,486,061
6	May.....	4,872,706	875,634	(0)	-	7,898,650	0	37,154	409,190	\$ 14,093,334
7	June.....	7,537,303	683,575	(0)	-	7,898,650	0	37,154	341,320	\$ 16,498,003
8	July.....	7,062,240	733,366	(0)	-	8,313,443	0	36,973	564,086	\$ 16,710,109
9	August.....	8,242,751	723,028	(0)	-	8,194,610	0	31,758	465,792	\$ 17,657,940
10	September.....	10,863,971	709,890	(0)	-	8,858,700	0	29,586	487,848	\$ 20,949,995
11	October.....	10,099,633	657,044	(0)	-	10,702,346	0	25,606	364,388	\$ 21,849,017
12	November.....	8,168,372	737,764	(0)	-	11,797,857	0	25,606	407,948	\$ 21,137,547
13	December.....	8,633,467	900,035	(0)	-	9,823,833	0	22,364	572,464	\$ 19,952,164
14	13-Month Average	<u>\$ 6,068,697</u>	<u>\$ 724,506</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ 7,527,148</u>	<u>\$ 0</u>	<u>\$ 33,893</u>	<u>\$ 962,431</u>	<u>\$ 15,316,675</u>

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For the Twelve Months Ended December 31, 2023

Line No	Month	(1) Account 154	(2) Account 163	(3) Total
1	December 2022	91,871,314	589,580	92,460,894
2	January 2023	97,245,258	1,005,533	98,250,790
3	February	102,913,521	1,203,982	104,117,503
4	March	108,654,805	1,382,169	110,036,974
5	April	110,929,041	1,517,571	112,446,612
6	May	114,132,623	4,871,626	119,004,249
7	June	117,515,144	3,699,666	121,214,811
8	July	120,108,683	4,045,370	124,154,054
9	August	124,246,021	4,644,045	128,890,066
10	September	127,803,420	3,812,806	131,616,226
11	October	131,787,481	3,282,667	135,070,148
12	November	135,018,244	4,188,787	139,207,031
13	December	135,988,478	4,526,104	140,514,582
14	13-Month Average	<u>\$ 116,785,695</u>	<u>\$ 2,982,301</u>	<u>\$ 119,767,995</u>

IDAHO POWER COMPANY
PREPAYMENTS
For the Twelve Months Ended December 31, 2023

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2022	24,395,907
2	January 2023	19,972,519
3	February	18,711,895
4	March	18,880,879
5	April	17,904,357
6	May	21,010,745
7	June	23,702,839
8	July	25,063,667
9	August	22,801,005
10	September	22,964,971
11	October	20,302,415
12	November	20,794,689
13	December	22,710,298
14	13-Month Average	\$ 21,478,168

IDAHO POWER COMPANY
OTHER DEFERRED PROGRAMS
For the Twelve Months Ended December 31, 2023

Line No	Program	(1) Amount
Idaho Public Utilities Commission:		
Account 186		
1	American Falls Bond Refinancing - (IPUC Order 28880)	\$ 72,977
Account 182		
2	Siemens LTP Rate Base - (IPUC Order 33420)	12,207,705
3	Cloud Computing - (IPUC Order 34707)	1,250,083
Oregon Public Utilities Commission:		
Account 182		
4	CUB Fund Grant - (OPUC Order 15-399)	59,702
5	Siemens LTP Rate Base - (OPUC Order 15-387)	471,789
6	SFAS 87 Capitalized Pension - (OPUC Order 10-064)	7,096,835
Account 254		
7	Reconnect Fees - (OPUC ADV 16-09)	(17,468)
8	Jim Bridger Plant End-of-Life Depreciation - (OPUC Order 12-296)	<u>(2,753,872)</u>
9	Total	<u>\$ 18,387,751</u>

IDAHO POWER COMPANY
 IERCo - SUBSIDIARY RATE BASE COMPONENTS
 For the Twelve Months Ended December 31, 2023

Line No	Month	(1) <u>Investment</u>	(2) Advance Coal <u>Royalties</u>	(3) Notes Receivable from <u>Subsidiary</u>	(4) Notes Payable to <u>Subsidiary</u>	(5) <u>Total</u>
1	December 2022	14,691,519	714,017	14,502,758	-	\$ 29,908,294
2	January 2023	15,450,586	696,464	13,655,358	-	29,802,408
3	February	15,964,773	678,720	13,511,456	-	30,154,949
4	March	16,510,917	660,627	14,271,988	-	31,443,532
5	April	16,959,677	647,360	15,329,393	-	32,936,431
6	May	17,367,227	632,526	20,012,814	-	38,012,567
7	June	17,843,410	615,649	22,950,654	-	41,409,714
8	July	18,585,775	591,207	25,057,042	-	44,234,024
9	August	19,335,563	570,114	20,059,873	-	39,965,550
10	September	20,433,691	551,117	14,950,973	-	35,935,781
11	October	21,163,972	529,357	17,134,244	-	38,827,573
12	November	21,848,367	511,037	18,511,839	-	40,871,243
13	December	22,725,506	491,010	13,778,220	-	36,994,736
14	13-Month Average	<u>\$ 18,375,460</u>	<u>\$ 606,862</u>	<u>\$ 17,209,739</u>	<u>\$ -</u>	<u>\$ 36,192,062</u>

IDAHO POWER COMPANY

2023 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2023**

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	1,472,666,391	0	1,472,666,391	(310,819,834)	1,161,846,557
Sales for Resale	0	0	0	0	0
Opportunity Sales	167,834,037	0	167,834,037	(115,699,837)	52,134,200
Other Operating Revenues	117,737,446	(27,291,960)	90,445,486	0	90,445,486
Total Operating Revenue	1,758,237,873	(27,291,960)	1,730,945,913	(426,519,671)	1,304,426,243
OPERATING EXPENSES					
Operation & Maintenance Expense	1,209,638,999	(105,772,967)	1,103,866,032	(126,336,453)	977,529,579
Depreciation Expense	187,945,683	0	187,945,683	12,991,816	200,937,499
Amortization Expense	5,439,874	769,099	6,208,973	475,119	6,684,092
Accretion Expense	12,995	0	12,995	0	12,995
Taxes Other Than Income Taxes	25,081,924	0	25,081,924	333,191	25,415,114
Regulatory Debits/Credits	1,846,154	0	1,846,154	0	1,846,154
Provision for Deferred Income Taxes	(22,518,627)	1,968,060	(20,550,566)	(2,859,973)	(23,410,539)
Investment Tax Credit Adjustment	50,193,136	0	50,193,136	0	50,193,136
Federal Income Tax	(7,322,769)	15,379,467	8,056,699	(59,262,111)	(51,205,412)
State Income Taxes	3,606,132	(1,633,188)	1,972,944	(18,012,800)	(16,039,856)
Total Operating Expenses	1,453,923,501	(89,289,528)	1,364,633,973	(192,671,211)	1,171,962,762
OPERATING NET INCOME	304,314,372	61,997,568	366,311,940	(233,848,460)	132,463,480
Add: IERCO Operating Income	8,033,987	0	8,033,987	0	8,033,987
CONSOLIDATED OPERATING INCOME	312,348,359	61,997,568	374,345,927	(233,848,460)	140,497,468
RATE OF RETURN EARNED	7.587%		9.092%		3.421%

IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TOTAL COMBINED RATE BASE	178,660,550	131,188	178,791,739	660,111	179,451,849
OPERATING REVENUES					
Retail Sales Revenues	62,683,444	0	62,683,444	(8,748,721)	53,934,723
Sales for Resale	0	0	0	0	0
Opportunity Sales	7,004,183	0	7,004,183	(4,804,649)	2,199,533
Other Operating Revenues	4,977,157	(1,524,091)	3,453,066	34,843	3,487,909
Total Operating Revenue	74,664,783	(1,524,091)	73,140,693	(13,518,527)	59,622,166
OPERATING EXPENSES					
Operation & Maintenance Expense	52,728,984	(1,043,092)	51,685,892	(7,723,771)	43,962,121
Depreciation Expense	7,701,595	0	7,701,595	575,420	8,277,014
Amortization Expense	221,676	30,019	251,695	21,923	273,619
Accretion Expense	509	0	509	0	509
Taxes Other Than Income Taxes	2,080,033	0	2,080,033	(116,131)	1,963,902
Regulatory Debits/Credits	317,709	0	317,709	0	317,709
Provision for Deferred Income Taxes	(1,021,498)	197,691	(823,807)	(193,286)	(1,017,093)
Investment Tax Credit Adjustment	2,107,029	0	2,107,029	15,666	2,122,695
Federal Income Tax	(28,031)	278,632	250,600	(1,447,519)	(1,196,919)
State Income Taxes	71,624	(217,527)	(145,903)	(452,435)	(598,338)
Total Operating Expenses	64,179,628	(754,277)	63,425,351	(9,320,133)	54,105,218
OPERATING NET INCOME	10,485,155	(769,814)	9,715,342	(4,198,394)	5,516,948
Add: IERCO Operating Income	335,281	0	335,281	3,672	338,953
CONSOLIDATED OPERATING INCOME	10,820,436	(769,814)	10,050,623	(4,194,722)	5,855,900
RATE OF RETURN EARNED	6.056%		5.621%		3.263%
IMPLIED RETURN ON EQUITY	7.006%		6.132%		1.391%

COST OF CAPITAL - DEC 31, 2023	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	50.259%	5.116%	2.571%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	49.741%	9.900%	4.924%
Total	100.000%		7.496%

**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	\$194,303	\$35,578	\$12,241	\$146,484
DSM Rider Removal	(\$1,718,394)	(\$314,651)	(\$108,259)	(\$1,295,484)
Allocator Impacts	(\$0)	(\$0)	(\$0)	(\$0)
Total	(\$1,524,091)	(\$279,073)	(\$96,018)	(\$1,149,000)
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$1,168,425	\$213,948	\$73,611	\$880,866
DSM Rider Removal	(\$1,718,394)	(\$314,651)	(\$108,259)	(\$1,295,484)
Employee Incentive	(\$929,236)	(\$170,150)	(\$58,542)	(\$700,544)
Other O&M - Account #416	\$245,004	\$44,862	\$15,435	\$184,707
CSPP Adjustment	\$338,664	\$62,012	\$21,336	\$255,316
Advertising	(\$18,877)	(\$3,457)	(\$1,189)	(\$14,232)
Allocator Impacts	(\$128,676)	(\$23,562)	(\$8,107)	(\$97,008)
Total	(\$1,043,092)	(\$190,998)	(\$65,715)	(\$786,379)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	\$31,180	\$5,709	\$1,964	\$23,506
Allocator Impacts	(\$1,161)	(\$213)	(\$73)	(\$875)
Total	\$30,019	\$5,497	\$1,891	\$22,631
Taxes Other Than Income Taxes				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Interest Expense				
Long-Term Synchronization	\$569,677	\$104,312	\$35,890	\$429,475
Allocator Impacts	\$4,491	\$822	\$283	\$3,385
Total	\$574,168	\$105,135	\$36,173	\$432,861
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	(\$1,656,267)	(\$303,275)	(\$104,345)	(\$1,248,647)
Allocator Impacts	(\$347,248)	(\$63,584)	(\$21,877)	(\$261,788)
Total	(\$2,003,515)	(\$366,859)	(\$126,221)	(\$1,510,435)
NET TOTAL	(\$3,088,701)	(\$565,565)	(\$194,588)	(\$2,328,548)

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	(\$8,748,721)	(\$1,725,736)	(\$551,169)	(\$6,471,815)
Normalized Opportunity	(\$4,804,649)	(\$947,745)	(\$302,693)	(\$3,554,211)
Allocator Impacts	\$34,843	\$6,873	\$2,195	\$25,775
Total	(\$13,518,527)	(\$2,666,608)	(\$851,667)	(\$10,000,252)
LESS:				
O&M Expenses				
Annualized Operating Payroll	\$56,960	\$11,236	\$3,589	\$42,136
Annualized P/R Related Adj	\$2,101	\$414	\$132	\$1,554
Removal of #557 Amortization	\$202,968	\$40,037	\$12,787	\$150,144
Normalized Power Supply	(\$8,352,162)	(\$1,647,512)	(\$526,186)	(\$6,178,463)
Revenue Sensitive Adj	(\$36,472)	(\$7,194)	(\$2,298)	(\$26,980)
Allocator Impacts	\$402,833	\$79,461	\$25,378	\$297,994
Total	(\$7,723,771)	(\$1,523,559)	(\$486,598)	(\$5,713,614)
Depreciation Expense				
Annualizing Adj	\$532,376	\$105,014	\$33,540	\$393,822
Allocator Impacts	\$43,044	\$8,491	\$2,712	\$31,841
Total	\$575,420	\$113,505	\$36,251	\$425,663
Amortization Expense				
Annualizing Adjustment	\$19,262	\$3,800	\$1,213	\$14,249
Allocator Impacts	\$2,662	\$525	\$168	\$1,969
Total	\$21,923	\$4,324	\$1,381	\$16,218
Taxes Other Than Income Taxes				
Hydro KWH Tax	\$16,106	\$3,177	\$1,015	\$11,914
Revenue Sensitive Adj	(\$139,047)	(\$27,428)	(\$8,760)	(\$102,859)
Allocator Impacts	\$6,810	\$1,343	\$429	\$5,038
Total	(\$116,131)	(\$22,908)	(\$7,316)	(\$85,907)
Interest Expense				
Long-Term Synchronization	(\$13,162)	(\$2,596)	(\$829)	(\$9,736)
Allocator Impacts	\$40,255	\$7,940	\$2,536	\$29,778
Total	\$27,093	\$5,344	\$1,707	\$20,042
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$432,970	\$85,406	\$27,277	\$320,287
Allocator Impacts	\$736,134	\$145,207	\$46,376	\$544,551
Total	\$1,169,103	\$230,612	\$73,654	\$864,837
NET TOTAL	(\$5,133,958)	(\$1,012,703)	(\$323,439)	(\$3,797,816)

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2023

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds DSM Revenues - IPUC Order	(\$31,947,854)	(\$1,718,394)
Other Operating Revenues - Account #415 Power Solutions, Water Mgmt, Etc.	\$4,655,894	\$194,303
Allocator Impacts Effect of Other Allocators	\$0	(\$0)
TOTAL TYPE I ADJUSTMENTS	(\$27,291,960)	(\$1,524,091)

TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales Ordered Weather Normalization and Rate Annualization	(\$310,819,834)	(\$8,748,721)
Normalization/Annualization of Firm Wholesale Sales Ordered Weather Normalization and Rate Annualization	\$0	\$0
Normalization of Opportunity Sales Ordered Sales Normalization	(\$115,699,837)	(\$4,804,649)
Allocator Impacts	\$0	\$34,843
TOTAL TYPE II ADJUSTMENTS	(\$426,519,671)	(\$13,518,527)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2023

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral Removal of deferred power supply expenses as directed by OPUC Staff	(\$65,497,141)	\$1,168,425
Advertising Standard Removal of Non-Allowable Advertising Expenses	(\$444,279)	(\$18,877)
DSM Rider Funds DSM Rider Expenses - IPUC Order	(\$31,947,854)	(\$1,718,394)
Cogeneration & Small Power Production Difference Between Actual CSPP Costs And Costs Using Oregon Methodology	\$8,115,057	\$338,664
Annualized Incentive Pay Adjustment Removal of Incentive Pay: 100% Officers; 50% Other Employees	(\$21,869,536)	(\$929,236)
Allocator Impacts Effect of Other Allocators	\$0	(\$128,676)
Other Operating O&M - Account #416 Power Solutions, Water Mgmt, Etc.	\$5,870,784	\$245,004
TOTAL TYPE I ADJUSTMENTS	(\$105,772,969)	(\$1,043,092)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2023

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply	(\$200,134,266)	(\$8,352,162)
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
Removal of #557 Amortization Expense	\$72,444,271	\$202,968
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	(\$36,472)	(\$36,472)
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	\$1,340,562	\$56,960
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	\$49,453	\$2,101
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	\$402,833
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$126,336,452)	(\$7,723,771)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2023

	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	\$12,991,816	\$532,376
Annualized December Costs Compared to Actual Costs		
Allocator Impacts	\$0	\$43,044
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$12,991,816	\$575,420

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2023

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	(\$1,161)
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	\$769,099	\$31,180
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	\$769,099	\$30,019

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$475,119	\$19,262
Annualized December Costs Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	\$2,662
TOTAL TYPE II ADJUSTMENTS	\$475,119	\$21,923

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2023

	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, 2023

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

TYPE II ADJUSTMENTS		
Revenue Sensitive Adjustments	(\$139,047)	(\$139,047)
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
Hydro KWH Tax	\$385,932	\$16,106
Normalizing Adjustment for Hydro Generation		
Irrigation PIC	\$86,306	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	\$6,810
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	\$333,191	(\$116,131)

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2023

	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, 2023

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	\$1,968,060	\$89,276
Allocator Impacts Effect of Other Allocators	\$0	\$108,415
TOTAL TYPE I ADJUSTMENTS	\$1,968,060	\$197,691

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$2,859,973)	(\$114,647)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	(\$78,639)
TOTAL TYPE II ADJUSTMENTS	(\$2,859,973)	(\$193,286)

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2023

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

TYPE II ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Investment Tax Credit Implications		
Allocator Impacts	\$0	\$15,666
Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$15,666

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2023

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization	\$13,127,527	\$569,677
Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt		
Allocator Impacts	\$0	\$4,491
Effect of Other Allocators, Primarily Working Cash Allowance		
TOTAL TYPE I ADJUSTMENTS	\$13,127,527	\$574,168

TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization	(\$303,081)	(\$13,162)
Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt		
Allocator Impacts	\$0	\$40,255
Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance		
TOTAL TYPE II ADJUSTMENTS	(\$303,081)	\$27,093

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2023

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	(\$39,450,222)	(\$1,656,267)
Allocator Impacts	\$0	(\$347,248)
TOTAL TYPE I ADJUSTMENTS	(\$39,450,222)	(\$2,003,515)

TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	\$13,466,935	\$432,970
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	\$736,134
TOTAL TYPE II ADJUSTMENTS	\$13,466,935	\$1,169,103

IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2023

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$3,672
Effect of Allocators		
TOTAL TYPE II ADJUSTMENTS	\$0	\$3,672

IDAHO POWER COMPANY

2023 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SECTION C

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

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

TOTAL SYSTEM

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	6,979,246,145	0	6,979,246,145	0	6,979,246,145
Less: Accumulated Depreciation	2,651,378,462	0	2,651,378,462	6,495,908	2,657,874,370
Amortization of Other Utility Plant	41,962,522	0	41,962,522	237,560	42,200,082
Net Electric Plant in Service	4,285,905,161	0	4,285,905,161	(6,733,467)	4,279,171,693
Less: Customer Advances	32,170,424	0	32,170,424	0	32,170,424
Accumulated Deferred Income Taxes	383,293,331	0	383,293,331	(1,429,987)	381,863,344
Net Electric Plant Investment	3,870,441,406	0	3,870,441,406	(5,303,480)	3,865,137,925
Add: Fuel Inventory	15,316,675	4,399,534	19,716,209	0	19,716,209
Materials and Supplies	119,767,996	0	119,767,996	0	119,767,996
Prepaid Items	0	0	0	0	0
Working Cash Allowance	48,385,560	(4,230,919)	44,154,641	(5,053,458)	39,101,183
Conservation & Other Deferred Programs	26,912,065	0	26,912,065	0	26,912,065
Net Electric Rate Base	4,080,823,701	168,615	4,080,992,316	(10,356,939)	4,070,635,378
IERCO Rate Base	36,192,061	0	36,192,061	0	36,192,061
Total Combined Rate Base	4,117,015,762	168,615	4,117,184,377	(10,356,939)	4,106,827,439

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	292,823,786	0	292,823,786	2,187,563	295,011,348
Less: Accumulated Depreciation	110,910,818	0	110,910,818	1,179,470	112,090,288
Amortization of Other Utility Plant	1,666,119	0	1,666,119	28,210	1,694,329
Net Electric Plant in Service	180,246,849	0	180,246,849	979,883	181,226,731
Less: Customer Advances	60,062	0	60,062	0	60,062
Accumulated Deferred Income Taxes	16,226,910	10,693	16,237,604	61,155	16,298,758
Net Electric Plant Investment	163,959,877	(10,693)	163,949,184	918,728	164,867,911
Add: Fuel Inventory	639,208	183,605	822,812	9,011	831,824
Materials and Supplies	5,238,769	0	5,238,769	24,745	5,263,515
Prepaid Items	0	0	0	0	0
Working Cash Allowance	2,109,159	(41,724)	2,067,436	(308,951)	1,758,485
Conservation & Other Deferred Programs	5,203,142	0	5,203,142	36	5,203,177
Net Electric Rate Base	177,150,155	131,188	177,281,343	643,569	177,924,912
IERCO Rate Base	1,510,396	0	1,510,396	16,541	1,526,937
Total Combined Rate Base	178,660,550	131,188	178,791,739	660,111	179,451,849

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2023

	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	\$2,187,563
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$2,187,563

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2023

	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	\$6,495,908	\$271,733
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$907,737
TOTAL TYPE II ADJUSTMENTS	\$6,495,908	\$1,179,470

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2023

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$237,560	\$9,432
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$18,778
TOTAL TYPE II ADJUSTMENTS	\$237,560	\$28,210

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2023

	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, 2023

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$10,693
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$10,693

TYPE II ADJUSTMENTS		
Cumulative Impacts	(\$1,429,987)	(\$60,579)
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$121,734
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$1,429,987)	\$61,155

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2023

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment Commission-Ordered Adjustment To Allowed Inventory	\$4,399,534	\$183,605
Allocator Impacts Effect of Allocators	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	\$4,399,534	\$183,605

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$9,011
TOTAL TYPE II ADJUSTMENTS	\$0	\$9,011

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2023

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$24,745
TOTAL TYPE II ADJUSTMENTS	\$0	\$24,745

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2023

	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, 2023

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses	(\$4,230,919)	(\$184,429)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	\$142,705
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$4,230,919)	(\$41,724)

TYPE II ADJUSTMENTS		
Change in O&M Expenses	(\$5,053,458)	(\$236,616)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	(\$72,335)
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$5,053,458)	(\$308,951)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2023

	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	\$36
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$36

**IDAHO POWER COMPANY
 IERCO Rate Base
 Summary
 For the Twelve Months Ended December 31, 2023**

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$16,541
TOTAL TYPE II ADJUSTMENTS	\$0	\$16,541

IDAHO POWER COMPANY

2023 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2023 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023**

<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 ***				
89 INTANGIBLE PLANT				
90 301 - ORGANIZATION	P101P	5,703	5,464	239
91 302 - FRANCHISES & CONSENTS	D10	52,232,057	50,193,385	2,038,672
92 303 - MISCELLANEOUS	P101P	54,860,902	52,557,927	2,302,974
94 TOTAL INTANGIBLE PLANT		107,098,661	102,756,776	4,341,885
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	998,909,555	959,921,069	38,988,485
98 330-336 / HYDRAULIC PRODUCTION	D10	1,100,725,931	1,057,763,446	42,962,485
99 340-346 / OTHER PRODUCTION	D10	610,029,550	586,219,458	23,810,092
101 TOTAL PRODUCTION PLANT		2,709,665,036	2,603,903,973	105,761,063
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	41,300,354	39,688,358	1,611,996
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		41,300,354	39,688,358	1,611,996
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	102,772,070	98,760,769	4,011,301
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		102,772,728	98,760,769	4,011,960
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	479,439,540	460,726,513	18,713,027
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		479,551,133	460,801,612	18,749,521

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023**

<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	232,732,978	223,649,166	9,083,812
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		232,732,978	223,649,166	9,083,812
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	235,909,163	226,701,381	9,207,782
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		235,943,004	226,701,381	9,241,623
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	269,020,474	258,520,323	10,500,151
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		269,046,969	258,521,512	10,525,457
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	391,407	376,130	15,277
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		391,407	376,130	15,277
TOTAL TRANSMISSION PLANT		1,361,738,573	1,308,498,928	53,239,645

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
DISTRIBUTION PLANT				
360 / LAND & LAND RIGHTS	ACCT360	9,024,558	8,641,897	382,661
361 / STRUCTURES & IMPROVEMENTS	ACCT361	62,286,419	59,574,241	2,712,178
362 / STATION EQUIPMENT	ACCT362	333,778,528	320,186,976	13,591,552
363 / COLLECTOR SYSTEM-BATTERY STORAGE	D10	52,299,287	50,169,646	2,129,641
364 / POLES, TOWERS & FIXTURES	DA364	333,422,399	307,301,185	26,121,215
365 / OVERHEAD CONDUCTORS & DEVICES	DA365	161,939,763	152,866,451	9,073,313
366 / UNDERGROUND CONDUIT	DA366	55,753,674	54,858,172	895,502
367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	338,826,990	333,716,692	5,110,297
368 / LINE TRANSFORMERS	ACCT368	750,275,508	709,131,796	41,143,712
369 / SERVICES	DA369	70,650,589	67,740,904	2,909,686
370 / METERS	ACCT370	115,905,804	112,356,866	3,548,937
371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	5,271,974	4,926,363	345,611
373 / STREET LIGHTING SYSTEMS	DA373	6,798,038	6,459,698	338,340
TOTAL DISTRIBUTION PLANT		2,296,233,531	2,187,930,887	108,302,645
GENERAL PLANT				
389 / LAND & LAND RIGHTS	PTD	21,009,062	20,127,135	881,927
390 / STRUCTURES & IMPROVEMENTS	PTD	160,648,651	153,904,875	6,743,777
391 / OFFICE FURNITURE & EQUIPMENT	PTD	41,685,122	39,935,247	1,749,876
392 / TRANSPORTATION EQUIPMENT	PTD	123,353,458	118,175,274	5,178,183
393 / STORES EQUIPMENT	PTD	5,755,716	5,514,100	241,616
394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	15,329,002	14,685,515	643,487
395 / LABORATORY EQUIPMENT	PTD	15,855,583	15,189,991	665,592
396 / POWER OPERATED EQUIPMENT	PTD	28,599,480	27,398,919	1,200,561
397 / COMMUNICATIONS EQUIPMENT	PTD	81,280,140	77,868,128	3,412,012
398 / MISCELLANEOUS EQUIPMENT	PTD	10,994,128	10,532,611	461,516
TOTAL GENERAL PLANT		504,510,343	483,331,795	21,178,548
TOTAL ELECTRIC PLANT IN SERVICE		6,979,246,145	6,686,422,359	292,823,786

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
177 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
178				
179 PRODUCTION PLANT				
180 310-316 / STEAM PRODUCTION	L 97	700,033,751	672,710,701	27,323,050
181 330-336 / HYDRAULIC PRODUCTION	L 98	512,200,799	492,209,066	19,991,733
182 340-346 / OTHER PRODUCTION	L 99	164,100,233	157,695,229	6,405,004
183 TOTAL PRODUCTION PLANT		1,376,334,783	1,322,614,996	53,719,787
184				
185 TRANSMISSION PLANT				
186 350 / LAND & LAND RIGHTS	L 107	10,201,176	9,803,014	398,163
187 352 / STRUCTURES & IMPROVEMENTS	L 112	34,483,727	33,137,579	1,346,148
188 353 / STATION EQUIPMENT	L 117	130,019,540	124,936,028	5,083,512
189 354 / TOWERS & FIXTURES	L 123	80,393,821	77,255,966	3,137,855
190 355 / POLES & FIXTURES	L 128	80,452,007	77,300,792	3,151,215
191 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	90,157,528	86,630,452	3,527,076
192 359 / ROADS & TRAILS	L 138	297,401	285,793	11,608
193 TOTAL TRANSMISSION PLANT		426,005,200	409,349,623	16,655,577
194				
195 DISTRIBUTION PLANT				
196 360 / LAND & LAND RIGHTS	L 145	238,694	228,573	10,121
197 361 / STRUCTURES & IMPROVEMENTS	L 146	16,741,103	16,012,134	728,969
198 362 / STATION EQUIPMENT	L 147	73,780,227	70,775,876	3,004,351
199 363 / COLLECTOR SYSTEM-BATTERY STORAGE	L 148	515,607	494,611	20,996
200 364 / POLES, TOWERS & FIXTURES	L 149	147,518,314	135,961,329	11,556,985
201 365 / OVERHEAD CONDUCTORS & DEVICES	L 150	58,339,694	55,070,983	3,268,711
202 366 / UNDERGROUND CONDUIT	L 151	19,494,289	19,181,177	313,113
203 367 / UNDERGROUND CONDUCTORS & DEVICES	L 152	106,185,992	104,584,461	1,601,531
204 368 / LINE TRANSFORMERS	L 153	200,247,531	189,266,329	10,981,202
205 369 / SERVICES	L 154	45,534,802	43,659,489	1,875,313
206 370 / METERS	L 155	38,082,580	36,916,524	1,166,056
207 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 156	1,066,419	996,509	69,910
208 373 / STREET LIGHTING SYSTEMS	L 157	951,612	904,250	47,362
209 TOTAL DISTRIBUTION PLANT		708,696,863	674,052,244	34,644,619
210				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
GENERAL PLANT				
389 / LAND & LAND RIGHTS	L 162	0	0	0
390 / STRUCTURES & IMPROVEMENTS	L 163	36,271,090	34,748,486	1,522,603
391 / OFFICE FURNITURE & EQUIPMENT	L 164	18,777,006	17,988,777	788,229
392 / TRANSPORTATION EQUIPMENT	L 165	25,286,446	24,224,961	1,061,485
393 / STORES EQUIPMENT	L 166	1,465,091	1,403,589	61,502
394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 167	4,941,389	4,733,957	207,432
395 / LABORATORY EQUIPMENT	L 168	6,878,913	6,590,147	288,766
396 / POWER OPERATED EQUIPMENT	L 169	5,668,406	5,430,456	237,951
397 / COMMUNICATIONS EQUIPMENT	L 170	33,377,268	31,976,143	1,401,125
398 / MISCELLANEOUS EQUIPMENT	L 171	4,378,613	4,194,806	183,807
TOTAL GENERAL PLANT		137,044,223	131,291,323	5,752,900
UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
TOTAL DEPR BEFORE FAS 143 / OTHER		2,648,081,069	2,537,308,185	110,772,883
FAS 143 ADJ &/OR DISALLOWED COSTS	L 227	3,297,393	3,159,459	137,935
TOTAL ACCUM PROVISION DEPRECIATION		2,651,378,462	2,540,467,644	110,910,818
AMORTIZATION OF OTHER UTILITY PLANT				
INTANGIBLE PLANT	L 94	18,727,740	17,968,499	759,241
HYDRAULIC PRODUCTION	L 98	23,234,782	22,327,904	906,878
TOTAL AMORT OF OTHER UTILITY PLANT		41,962,522	40,296,403	1,666,119
TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		2,693,340,984	2,580,764,047	112,576,937

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		4,285,905,161	4,105,658,312	180,246,849
LESS:				
CUSTOMER ADVANCES FOR CONSTRUCTION				
POWER SUPPLY	D10	0	0	0
OTHER	DA252	32,170,424	32,110,363	60,062
TOTAL CUSTOMER ADV FOR CONSTRUCTION		32,170,424	32,110,363	60,062
ACCUMULATED DEFERRED INCOME TAXES				
190 / ACCUMULATED DEFERRED INCOME TAXES				
CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(3,854,109)	(3,846,913)	(7,196)
OTHER	LABOR	(13,759,745)	(13,164,400)	(595,345)
TOTAL ACCOUNT 190		(17,613,854)	(17,011,314)	(602,540)
281 / ACCELERATED AMORTIZATION	P101P	0	0	0
282 / OTHER PROPERTY	P101P	400,519,287	383,706,120	16,813,167
283 / OTHER	P101P	387,898	371,615	16,283
TOTAL ACCUM DEFERRED INCOME TAXES		383,293,331	367,066,421	16,226,910
NET ELECTRIC PLANT IN SERVICE		3,870,441,406	3,706,481,529	163,959,877
ADD:				
WORKING CAPITAL				
151 / FUEL INVENTORY	E10	15,316,675	14,677,467	639,208
154 / PLANT MATERIALS & SUPPLIES				
PRODUCTION - GENERAL	L 101	14,733,716	14,158,644	575,072
TRANSMISSION - GENERAL	L 139	32,918,344	31,631,342	1,287,003
DISTRIBUTION - GENERAL	L 159	67,378,274	64,200,355	3,177,920
OTHER - UNCLASSIFIED	L 175	4,737,661	4,538,886	198,775
TOTAL ACCOUNT 154		119,767,996	114,529,226	5,238,769
165 / PREPAID ITEMS				
AD VALOREM TAXES	L 700	0	0	0
OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
INSURANCE	L 101	0	0	0
PENSION-RELATED PREPAYMENTS	L 994	0	0	0
SOFTWARE CONTRACTS	L 92	0	0	0
MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
TOTAL ACCOUNT 165		0	0	0
WORKING CASH ALLOWANCE	L 617	48,385,560	46,276,401	2,109,159
TOTAL WORKING CAPITAL		183,470,231	175,483,094	7,987,136
NET ELECTRIC PLANT IN SERVICE		4,053,911,636	3,881,964,623	171,947,013

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		4,053,911,636	3,881,964,623	171,947,013
ADD:				
105 / PLANT HELD FOR FUTURE USE				
HYDRAULIC PRODUCTION	L 98	0	0	0
TRANS LAND & LAND RIGHTS	L 107	0	0	0
TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
TRANS STATION EQUIPMENT	L 117	0	0	0
DIST LAND & LAND RIGHTS	L 145	0	0	0
DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
GEN LAND & LAND RIGHTS	L 162	0	0	0
GEN STRUCTURES & IMPROVEMENTS	L 163	0	0	0
TOTAL PLANT HELD FOR FUTURE USE		0	0	0
ELECTRIC PLANT ACQUISITION ADJ.-114/5	D10	0	0	0
DEFERRED PROGRAMS:				
182 / CONSERVATION PROGRAMS				
IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
TOTAL CONSERVATION PROGRAMS		0	0	0
182 / MISC. OTHER REGULATORY ASSETS				
CUB FUND INTEREST - OPUC ORDER 15-399	CODA	59,702	0	59,702
AM. FALLS BOND REFINANCE	D10	72,977	70,129	2,848
SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	7,096,835	0	7,096,835
CLOUD COMPUTING - IPUC ORDER 34707	CIDA	1,250,083	1,250,083	0
LIDAR SURVEY - IPUC ORDER 32426	CIDA	0	0	0
SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	8,181,006	8,181,006	0
SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	12,207,705	12,207,705	0
SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	343,307	0	343,307
SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	471,789	0	471,789
TOTAL OTHER REGULATORY ASSETS		29,683,405	21,708,923	7,974,482
186 / MISC. OTHER DEFERRED PROGRAMS				
254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(2,753,872)	0	(2,753,872)
RECONNECT FEES - OPUC ADV 16-09	CODA	(17,468)	0	(17,468)
TOTAL DEFERRED PROGRAMS		26,912,065	21,708,923	5,203,142
DEVELOPMENT OF IERCO RATE BASE				
INVESTMENT IN IERCO	E10	18,375,460	17,608,601	766,859
PREPAID COAL ROYALTIES	E10	606,862	581,536	25,326
NOTES RECEIVABLE FROM SUBSIDIARY	E10	17,209,739	16,491,529	718,210
TOTAL SUBSIDIARY RATE BASE		36,192,061	34,681,665	1,510,396
TOTAL COMBINED RATE BASE		4,117,015,762	3,938,355,212	178,660,550

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 4 - OPERATING REVENUES ***				
OPERATING REVENUES				
FIRM ENERGY SALES				
440-448 / RETAIL	RETREV	1,472,666,391	1,409,982,947	62,683,444
447/ FIRM SALES FOR RESALE	E10	0	0	0
447/ SYSTEM OPPORTUNITY SALES	E10	167,834,037	160,829,854	7,004,183
TOTAL SALES OF ELECTRICITY		1,640,500,428	1,570,812,801	69,687,626
OTHER OPERATING REVENUES				
415 / MERCHANDISING REVENUES	E10	0	0	0
449 / OATT TARIFF REFUND				
NETWORK	D11	0	0	0
POINT-TO-POINT	D11	0	0	0
TOTAL ACCOUNT 449		0	0	0
451 / MISCELLANEOUS SERVICE REVENUES				
	DA451	5,220,513	5,158,858	61,655
454 / RENTS FROM ELECTRIC PROPERTY				
SUBSTATION EQUIPMENT	L 117	3,272,778	3,144,819	127,959
TRANSFORMER RENTALS	L 153	17,330	16,380	950
LINE RENTALS	D11	0	0	0
COGENERATION	L 484	1,896,418	1,817,275	79,143
DARK FIBER PROJECT	CIDA	66,667	66,667	0
POLE ATTACHMENTS	L 149	1,756,476	1,618,869	137,607
FACILITIES CHARGES	DA454	10,841,971	10,407,743	434,228
OTHER RENTALS	L 101	1,246,139	1,197,501	48,638
WATER LEASE	E10	66,960	64,166	2,794
TOTAL ACCOUNT 454		19,164,738	18,333,418	831,320

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
358 456 / OTHER ELECTRIC REVENUES				
359 TRANSMISSION - NETWORK SERVICES	D11	10,740,800	10,321,575	419,225
360 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	765,132	737,226	27,906
361 TRANSMISSION - POINT-TO-POINT	D11	49,148,205	47,229,899	1,918,306
362 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
363 PHOTOVOLTAIC STATION SERVICE	L 159	0	0	0
364 DSM RIDER FUNDS	DARIDER	31,947,854	30,229,460	1,718,394
365 STANDBY SERVICE CHARGE	CIDA	741,858	741,858	0
366 SIERRA PACIFIC USAGE CHARGE	E10	0	0	0
367 BPA - OTHER REVENUE	D10	0	0	0
368 ANTELOPE	L 509	0	0	0
369 MISCELLANEOUS	PTD	8,346	7,996	350
370 TOTAL ACCOUNT 456		93,352,194	89,268,013	4,084,181
371				
372 TOTAL OTHER OPERATING REVENUES		117,737,446	112,760,288	4,977,157
373				
374 TOTAL OPERATING REVENUES		1,758,237,873	1,683,573,090	74,664,783

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
STEAM POWER GENERATION				
OPERATION				
500 / SUPERVISION & ENGINEERING	D10	628,608	604,073	24,535
501 / FUEL	E10	95,499,326	91,513,873	3,985,453
502 / STEAM EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	10,150,211	9,726,614	423,597
TOTAL ACCOUNT 502		10,150,211	9,726,614	423,597
505 / ELECTRIC EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	1,589,402	1,523,072	66,330
TOTAL ACCOUNT 505		1,589,402	1,523,072	66,330
506 / MISCELLANEOUS EXPENSES				
507 / RENTS	L 97	233,996	224,863	9,133
TOTAL STEAM OPERATION EXPENSES		116,230,143	111,403,827	4,826,316
MAINTENANCE				
510 / SUPERVISION & ENGINEERING	D10	(264,424)	(254,104)	(10,321)
511 / STRUCTURES	D10	1,142,007	1,097,433	44,574
512 / BOILER PLANT				
LABOR	D10	0	0	0
OTHER	E10	7,697,177	7,375,953	321,225
TOTAL ACCOUNT 512		7,697,177	7,375,953	321,225
513 / ELECTRIC PLANT				
LABOR	D10	0	0	0
OTHER	E10	3,019,375	2,893,369	126,007
TOTAL ACCOUNT 513		3,019,375	2,893,369	126,007
514 / MISCELLANEOUS STEAM PLANT				
TOTAL STEAM MAINTENANCE EXPENSES	D10	8,846,353	8,501,070	345,282
TOTAL STEAM MAINTENANCE EXPENSES		20,440,488	19,613,721	826,767
TOTAL STEAM GENERATION EXPENSES				
		136,670,631	131,017,548	5,653,083

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
HYDRAULIC POWER GENERATION				
535 / SUPERVISION & ENGINEERING	L 871	5,340,529	5,131,105	209,424
536 / WATER FOR POWER				
WATER LEASE	D10	0	0	0
OTHER	D10	3,307,266	3,178,180	129,086
TOTAL ACCOUNT 536		3,307,266	3,178,180	129,086
537 / HYDRAULIC EXPENSES	D10	19,018,910	18,276,582	742,328
538 / ELECTRIC EXPENSES				
LABOR	D10	1,659,356	1,594,590	64,766
OTHER	E10	513,003	491,594	21,409
TOTAL ACCOUNT 538		2,172,360	2,086,184	86,175
539 / MISCELLANEOUS EXPENSES	D10	5,528,687	5,312,896	215,790
540 / RENTS	D10	311,854	299,682	12,172
TOTAL HYDRAULIC OPERATION EXPENSES		35,679,606	34,284,630	1,394,976
MAINTENANCE				
541 / SUPERVISION & ENGINEERING	L 877	198,386	190,643	7,743
542 / STRUCTURES	D10	926,513	890,350	36,163
543 / RESERVOIRS, DAMS & WATERWAYS	D10	2,272,689	2,183,984	88,705
544 / ELECTRIC PLANT				
LABOR	D10	1,724,170	1,656,874	67,296
OTHER	E10	697,230	668,133	29,097
TOTAL ACCOUNT 544		2,421,400	2,325,007	96,394
545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	3,510,965	3,373,928	137,037
TOTAL HYDRAULIC MAINTENANCE EXPENSES		9,329,953	8,963,911	366,042
TOTAL HYDRAULIC GENERATION EXPENSES		45,009,559	43,248,541	1,761,018

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>
444 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
445 OTHER POWER GENERATION				
446 OPERATION				
447 546 / SUPERVISION & ENGINEERING	L 884	655,573	629,986	25,588
448 547 / FUEL				
449 SALMON DIESEL	E10	16,517	15,828	689
450 OTHER	E10	179,888,998	172,381,728	7,507,270
451 TOTAL ACCOUNT 547		179,905,516	172,397,556	7,507,959
452				
453 548 / GENERATING EXPENSES				
454 LABOR	D10	0	0	0
455 OTHER	E10	5,285,971	5,065,373	220,598
456 TOTAL ACCOUNT 548		5,285,971	5,065,373	220,598
457				
458 549 / MISCELLANEOUS EXPENSES	D10	757,159	727,606	29,553
459 550 / RENTS	D10	0	0	0
460				
461 TOTAL OTHER POWER OPER EXPENSES		186,604,219	178,820,521	7,783,698
462				
463 MAINTENANCE				
464 551 / SUPERVISION & ENGINEERING	L 890	0	0	0
465 552 / STRUCTURES	D10	144,293	138,661	5,632
466 553 / GENERATING & ELECTRIC PLANT				
467 LABOR	D10	65,753	63,186	2,566
468 OTHER	E10	(91,258)	(87,449)	(3,808)
469 TOTAL ACCOUNT 553		(25,505)	(24,263)	(1,242)
470				
471 554 / MISCELLANEOUS EXPENSES	L 99	5,193,505	4,990,797	202,708
472 TOTAL OTHER POWER MAINT EXPENSES		5,312,293	5,105,195	207,098
473				
474 TOTAL OTHER POWER GENERATION EXP		191,916,512	183,925,716	7,990,796
475				

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>
476 OTHER POWER SUPPLY EXPENSE				
477 555.0 / PURCHASED POWER				
478 PURCHASED POWER - TRANS LOSSES	E10	1,096,106	1,050,362	45,744
479 OTHER PURCHASED POWER	E10	290,165,361	278,055,950	12,109,410
480 TOTAL ACCOUNT 555.0		291,261,467	279,106,313	12,155,154
481 555.1 / COGENERATION & SMALL POWER PROD				
482 CAPACITY RELATED	D10	0	0	0
483 ENERGY RELATED	E10	199,219,096	190,905,127	8,313,969
484 TOTAL COGEN & SMALL POWER PROD		199,219,096	190,905,127	8,313,969
485				
486 TOTAL ACCOUNT 555		490,480,562	470,011,439	20,469,123
487				
488 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	0	0	0
489 557 / OTHER EXPENSES				
490 IDAHO POWER COST-RELATED EXPENSES	CIDA	5,513,655	5,513,655	0
491 OREGON POWER COST-RELATED EXPENSES	CODA	1,371,393	0	1,371,393
492 OTHER	D10	2,277,024	2,188,150	88,875
493 TOTAL ACCOUNT 557		9,162,072	7,701,805	1,460,268
494				
495 TOTAL OTHER POWER SUPPLY EXPENSES		499,642,635	477,713,244	21,929,390
496				
497 TOTAL PRODUCTION EXPENSES		873,239,336	835,905,049	37,334,288

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>
498 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
499				
500 TRANSMISSION EXPENSES				
501				
502 OPERATION				
503 560 / SUPERVISION & ENGINEERING	L 140	3,073,109	2,952,960	120,149
504 561 / LOAD DISPATCHING	D12	5,414,644	5,203,305	211,339
505 562 / STATION EXPENSES	L 117	2,751,453	2,643,876	107,576
506 563 / OVERHEAD LINE EXPENSES	L 123+128+133	1,204,912	1,157,790	47,122
507 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	11,050,622	10,589,449	461,173
508 566 / MISCELLANEOUS EXPENSES	L 140	0	0	0
509 567 / RENTS	L 140	5,051,708	4,854,202	197,506
510				
511 TOTAL TRANSMISSION OPERATION		28,546,447	27,401,582	1,144,865
512				
513 MAINTENANCE				
514 568 / SUPERVISION & ENGINEERING	L 140	316,322	303,955	12,367
515 569 / STRUCTURES	L 112	1,855,729	1,783,286	72,442
516 570 / STATION EQUIPMENT	L 117	3,214,321	3,088,647	125,674
517 571 / OVERHEAD LINES	L 123+128+133	1,223,568	1,175,717	47,851
517 573 / MISCELLANEOUS PLANT	L 140	2,834	2,723	111
518 575 / OPER TRANS MKT ADMIN - EIM	L 140	703,023	675,537	27,486
519				
520 TOTAL TRANSMISSION MAINTENANCE		7,315,797	7,029,866	285,931
521				
522 TOTAL TRANSMISSION EXPENSES		35,862,244	34,431,447	1,430,797

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
DISTRIBUTION EXPENSES				
OPERATION				
580 / SUPERVISION & ENGINEERING	L 159	4,454,785	4,244,673	210,111
581 / LOAD DISPATCHING	D60	5,797,830	5,586,368	211,461
582 / STATION EXPENSES	L 147	1,798,005	1,724,790	73,215
583 / OVERHEAD LINE EXPENSES	L 149+150	5,617,399	5,218,294	399,105
584 / UNDERGROUND LINE EXPENSES	L 151+152	5,370,499	5,288,756	81,743
585 / STREET LIGHTING & SIGNAL SYSTEMS	L 157	4,822	4,582	240
586 / METER EXPENSES	L 155	6,557,689	6,356,898	200,791
587 / CUSTOMER INSTALLATIONS EXPENSE	L 156	1,271,643	1,188,279	83,364
588 / MISCELLANEOUS EXPENSES	L 159	4,413,695	4,205,521	208,173
589 / RENTS	L 159	639,456	609,296	30,160
TOTAL DISTRIBUTION OPERATION		35,925,822	34,427,457	1,498,365
MAINTENANCE				
590 / SUPERVISION & ENGINEERING	L 159	7,280	6,937	343
591 / STRUCTURES	L 146	0	0	0
592 / STATION EQUIPMENT	L 147	5,071,241	4,864,739	206,502
593 / OVERHEAD LINES	L 149+150	17,770,697	16,508,124	1,262,574
594 / UNDERGROUND LINES	L 151+152	707,482	696,714	10,768
595 / LINE TRANSFORMERS	L 153	64,482	60,946	3,536
596 / STREET LIGHTING & SIGNAL SYSTEMS	L 157	182,003	172,945	9,058
597 / METERS	L 155	984,112	953,979	30,133
598 / MISCELLANEOUS PLANT	L 159	150,957	143,837	7,120
TOTAL DISTRIBUTION MAINTENANCE		24,938,256	23,408,221	1,530,035
TOTAL DISTRIBUTION EXPENSES		60,864,077	57,835,678	3,028,400

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>
554 CUSTOMER ACCOUNTING EXPENSES				
555 901 / SUPERVISION	L 951	898,226	859,065	39,161
556 902 / METER READING	CW902	2,122,543	1,836,014	286,529
557 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	16,141,973	15,613,975	527,998
558 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,830,484	3,458,798	371,686
559 905 / MISC EXPENSES	L 556+557+558	(358)	(339)	(19)
560 TOTAL CUSTOMER ACCOUNTING EXPENSES		22,992,868	21,767,513	1,225,355
561 CUSTOMER SERVICES & INFORMATION EXPENSES				
562 907 / SUPERVISION	L 958	1,040,924	988,008	52,917
563 908 / CUSTOMER ASSISTANCE				
564 SYSTEM CONSERVATION	E100	312,791	299,737	13,054
565 OTHER	DA908	39,515,607	37,503,939	2,011,668
566 TOTAL ACCOUNT 908		39,828,398	37,803,676	2,024,722
567 909 / INFORMATION & INSTRUCTIONAL	DA909	282,865	273,844	9,021
568 910 / MISCELLANEOUS EXPENSES	L 566+567	789,281	749,262	40,019
569 TOTAL CUST SERV & INFORMATN EXPENSES		41,941,469	39,814,791	2,126,678

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
571 SALES EXPENSES				
572 912 / DEMO & SELLING EXPENSES	E10	0	0	0
573 TOTAL ACCOUNT 924		0	0	0
574				
575 ADMINISTRATIVE & GENERAL EXPENSES				
576 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	103,542,129	99,062,158	4,479,970
577 921 / OFFICE SUPPLIES	LABOR	16,350,808	15,643,356	707,452
578 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(42,660,535)	(40,814,737)	(1,845,799)
579 923 / OUTSIDE SERVICES	LABOR	10,180,054	9,739,593	440,462
580 924 / PROPERTY INSURANCE				
581 PRODUCTION - STEAM	L 97	465,139	446,984	18,155
582 ALL RISK & MISCELLANEOUS	P110P	2,865,635	2,751,664	113,970
583 TOTAL ACCOUNT 924		3,330,773	3,198,648	132,125
584				
585 925 / INJURIES & DAMAGES	LABOR	4,152,400	3,972,737	179,662
586 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	43,540,293	41,656,429	1,883,863
587 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	514,677	0	514,677
588 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
589 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
590 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
591 928 / REGULATORY COMMISSION EXPENSES				
592 FERC ADMIN ASSESS & SECURITIES				
593 CAPACITY RELATED	D10	3,043,871	2,925,066	118,805
594 ENERGY RELATED	E10	1,044,908	1,001,301	43,607
595 FERC RATE CASE	D11	0	0	0
596 FERC ORDER 472	E99	1,108,266	1,061,698	46,568
597 FERC OTHER	D11	283,013	271,966	11,046
598 FERC - OREGON HYDRO FEE	D10	271,717	261,111	10,605
599 SEC EXPENSES	L 175	0	0	0
600 OTHER REGULATORY COMMISSION EXPENSE	D10	24,718	23,680	1,037
601 IDAHO PUC -RATE CASE	CIDA	0	0	0
602 -OTHER	CIDA	48,457	48,457	0
603 OREGON PUC -RATE CASE	CODA	0	0	0
604 -OTHER	CODA	329,733	0	329,733
605 TOTAL ACCOUNT 928		6,154,682	5,593,280	561,402
606				

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>
607 929 / DUPLICATE CHARGES	LABOR	0	0	0
608 930.1 / GENERAL ADVERTISING	LABOR	36,747	35,157	1,590
609 930.2 / MISCELLANEOUS EXPENSES	LABOR	4,432,222	4,240,453	191,770
610 931 / RENTS	L 173	0	0	0
611 TOTAL ADM & GEN OPERATION		166,727,963	159,480,787	7,247,176
612				
613 935 / GENERAL PLANT MAINTENANCE	L 173	8,011,042	7,674,751	336,291
614 TOTAL ADMIN & GENERAL EXPENSES		174,739,005	167,155,538	7,583,467
615				
616 416 / MERCHANDISING EXPENSE	E10	0	0	0
617 TOTAL OPER & MAINT EXPENSES		1,209,638,999	1,156,910,016	52,728,984
618				

**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>
619 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
620				
621 DEPRECIATION EXPENSE				
622 310-316 / STEAM PRODUCTION	L 97	48,811,813	46,906,637	1,905,176
623 330-336 / HYDRAULIC PRODUCTION	L 98	25,320,109	24,331,838	988,270
624 340-346 / OTHER PRODUCTION	L 99	19,314,018	18,560,172	753,846
625 TOTAL PRODUCTION PLANT		93,445,940	89,798,647	3,647,293
626				
627 TRANSMISSION PLANT				
628 350 / LAND & LAND RIGHTS	L 107	415,830	399,599	16,230
629 352 / STRUCTURES & IMPROVEMENTS	L 112	1,954,692	1,878,386	76,306
630 353 / STATION EQUIPMENT	L 117	10,755,731	10,335,202	420,528
631 354 / TOWERS & FIXTURES	L 123	2,792,927	2,683,916	109,011
632 355 / POLES & FIXTURES	L 128	6,050,395	5,813,408	236,987
633 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,005,706	3,848,998	156,708
634 359 / ROADS & TRAILS	L 138	2,693	2,588	105
635 TOTAL TRANSMISSION PLANT		25,977,974	24,962,098	1,015,876
636				
637 DISTRIBUTION PLANT				
638 360 / LAND & LAND RIGHTS	L 145	29,090	27,857	1,233
639 361 / STRUCTURES & IMPROVEMENTS	L 146	1,326,157	1,268,411	57,746
640 362 / STATION EQUIPMENT	L 147	6,333,753	6,075,840	257,912
641 363 / COLLECTOR SYSTEM-BATTERY STORAGE	L 148	2,244,322	2,152,932	91,389
642 364 / POLES, TOWERS & FIXTURES	L 149	6,442,765	5,938,021	504,744
643 365 / OVERHEAD CONDUCTORS & DEVICES	L 150	3,587,925	3,386,898	201,028
644 366 / UNDERGROUND CONDUIT	L 151	1,306,134	1,285,155	20,979
645 367 / UNDERGROUND CONDUCTORS & DEVICES	L 152	7,626,875	7,511,844	115,031
646 368 / LINE TRANSFORMERS	L 153	14,291,908	13,508,166	783,742
647 369 / SERVICES	L 154	1,167,405	1,119,327	48,079
648 370 / METERS	L 155	5,727,122	5,551,763	175,360
649 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 156	217,333	203,085	14,248
650 373 / STREET LIGHTING SYSTEMS	L 157	224,905	213,711	11,194
651 TOTAL DISTRIBUTION PLANT		50,525,692	48,243,010	2,282,683

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
652 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
653				
654 GENERAL PLANT				
655 389 / LAND & LAND RIGHTS	L 162	0	0	0
656 390 / STRUCTURES & IMPROVEMENTS	L 163	3,293,855	3,155,584	138,271
657 391 / OFFICE FURNITURE & EQUIPMENT	L 164	6,891,212	6,601,930	289,282
658 392 / TRANSPORTATION EQUIPMENT	L 165	72,444	69,403	3,041
659 393 / STORES EQUIPMENT	L 166	220,417	211,164	9,253
660 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 167	795,511	762,117	33,394
661 395 / LABORATORY EQUIPMENT	L 168	819,641	785,233	34,407
662 396 / POWER OPERATED EQUIPMENT	L 169	0	0	0
663 397 / COMMUNICATIONS EQUIPMENT	L 170	5,401,103	5,174,373	226,730
664 398 / MISCELLANEOUS EQUIPMENT	L 171	798,193	764,686	33,507
665 TOTAL GENERAL PLANT		18,292,376	17,524,491	767,885
666				
667 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
668 DEPR EXP BEFORE DISALLOWED COSTS		188,241,983	180,528,246	7,713,736
669				
670 DEPRECIATION ON DISALLOWED COSTS	L 668	(296,299)	(284,158)	(12,142)
671 TOTAL DEPRECIATION EXPENSE		187,945,683	180,244,089	7,701,595
672				
673 AMORTIZATION EXPENSE				
674 INTANGIBLE PLANT	L 94	6,193,955	5,942,846	251,109
675 HYDRAULIC PRODUCTION	L 98	0	0	0
676 ADJUSTMENTS, GAINS & LOSSES	L 94	(754,081)	(724,648)	(29,433)
677 TOTAL AMORTIZATION EXPENSE		5,439,874	5,218,198	221,676
678				
679 TOTAL DEPRECIATION & AMORTIZATION EXP		193,385,557	185,462,286	7,923,271
680				
681 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	12,995	12,485	509
682				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
TAXES OTHER THAN INCOME				
FEDERAL TAXES				
FICA	LABOR	20,013,326	19,147,407	865,919
FUTA	LABOR	94,181	90,106	4,075
LESS PAYROLL DEDUCTION	LABOR	(20,385,033)	(19,503,031)	(882,002)
STATE TAXES				
AD VALOREM TAXES				
JIM BRIDGER STATION	L 97	1,310,444	1,259,296	51,148
VALMY	L 97	279,802	268,881	10,921
BOARDMAN	L 97	0	0	0
OTHER-PRODUCTION PLANT	L 101	5,023,123	4,827,066	196,058
OTHER-TRANSMISSION PLANT	L 139	5,094,471	4,895,294	199,178
OTHER-DISTRIBUTION PLANT	L 159	6,775,452	6,455,886	319,567
OTHER-GENERAL PLANT	L 173	1,071,005	1,026,046	44,959
SUB-TOTAL		19,554,298	18,732,468	821,830
LICENSES - HYDRO PROJECTS				
	L 98	4,376	4,206	171
REGULATORY COMMISSION FEES				
STATE OF IDAHO	CIDA	2,837,473	2,837,473	0
STATE OF OREGON	CODA	260,575	0	260,575
FRANCHISE TAXES				
STATE OF OREGON	CODA	944,305	0	944,305
OTHER STATE TAXES				
UNEMPLOYMENT TAXES	LABOR	277,525	265,517	12,008
HYDRO GENERATION KWH TAX	E10	1,273,632	1,220,480	53,152
IRRIGATION-PIC	CIDA	207,265	207,265	0
CANADA GST TAXES				
	E10	0	0	0
TOTAL TAXES OTHER THAN INCOME		25,081,924	23,001,891	2,080,033

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*** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
REGULATORY DEBITS/CREDITS				
STATE OF IDAHO	CIDA	1,528,445	1,528,445	0
STATE OF OREGON	CODA	317,709	0	317,709
TOTAL REGULATORY DEBITS/CREDITS		1,846,154	1,528,445	317,709
*** TABLE 9 - INCOME TAXES ***				
410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
ACCOUNT #282 - RELATED	P101P	(34,067,145)	(32,637,060)	(1,430,085)
ACCOUNTS #190 & #283 - RELATED	L 762	11,548,518	11,139,931	408,587
TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(22,518,627)	(21,497,128)	(1,021,498)
411.4 - INVESTMENT TAX CREDIT ADJUSTMENT				
	P101P	50,193,136	48,086,107	2,107,029
SUMMARY OF INCOME TAXES				
TOTAL FEDERAL INCOME TAX	L 779	(7,322,769)	(7,294,737)	(28,031)
STATE INCOME TAX				
STATE OF IDAHO	L 844	2,724,410	2,687,320	37,091
STATE OF OREGON	L 819	858,815	830,181	28,634
OTHER STATES	L 860	22,907	17,007	5,900
TOTAL STATE INCOME TAXES		3,606,132	3,534,508	71,624

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
747 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
748				
749 OPERATING REVENUES		1,758,237,873	1,683,573,090	74,664,783
750				
751 OPERATING EXPENSES				
752 OPERATION & MAINTENANCE		1,209,638,999	1,156,910,016	52,728,984
753 DEPRECIATION EXPENSE		187,945,683	180,244,089	7,701,595
754 AMORTIZATION OF LIMITED TERM PLANT		5,439,874	5,218,198	221,676
755 ACCRETION EXPENSE		12,995	12,485	509
756 TAXES OTHER THAN INCOME		25,081,924	23,001,891	2,080,033
757 REGULATORY DEBITS/CREDITS		1,846,154	1,528,445	317,709
758 TOTAL OPERATING EXPENSES		1,429,965,629	1,366,915,124	63,050,505
759				
760 BOOK-TAX ADJUSTMENT	L 758	0	0	0
761				
762 INCOME BEFORE TAX ADJUSTMENTS		328,272,244	316,657,966	11,614,278
763				
764 INCOME STATEMENT ADJUSTMENTS				
765 LONG TERM DEBT INTEREST EXPENSE	L 24	116,216,296	111,173,015	5,043,281
766 OTHER INTEREST EXPENSE	L 24	19,913,023	19,048,885	864,138
767 TOTAL INTEREST CHARGES		136,129,319	130,221,900	5,907,419
768				
769 NET OPERATING INCOME BEFORE STATE INCOME TAXES		192,142,925	186,436,066	5,706,859
770				
771 TOTAL STATE INCOME TAXES (ALLOWED)		9,357,018	9,105,939	251,080
772				
773 NET FEDERAL INCOME AFTER STATE INCOME TAXES		182,785,906	177,330,127	5,455,779
774				
775 FEDERAL TAX AT 21 PERCENT		38,385,040	37,239,327	1,145,714
776 OTHER CURRENT TAX ADJUSTMENTS	L 775	(42,231,900)	(40,971,366)	(1,260,534)
777 PRIOR YEARS' TAX ADJUSTMENT	L 775	(19,176,415)	(18,604,039)	(572,376)
778				
779 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		(23,023,275)	(22,336,078)	(687,197)
780				
781 OTHER TAX ADJUSTMENTS				
782 ALLOWANCE FOR AFUDC	P101P	63,233,684	60,579,234	2,654,450
783 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	11,590,548	11,103,995	486,553
784 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 762	(59,917)	(57,797)	(2,120)
785 SUM OF OTHER ADJUSTMENTS		74,764,315	71,625,432	3,138,883
786 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		15,700,506	15,041,341	659,165
787				
788 TOTAL FEDERAL INCOME TAX		(7,322,769)	(7,294,737)	(28,031)

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789 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
790				
791 NET OPERATING INCOME BEFORE TAXES - OREGON	L 769	192,142,925	186,436,066	5,706,859
792				
793 ALLOWANCE FOR AFUDC	P101P	63,233,684	60,579,234	2,654,450
794				
795 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	11,590,548	11,103,995	486,553
796 STATE INCOME TAX ADJUSTMENTS - OTHER	L 762	(59,917)	(57,797)	(2,120)
797 TOTAL STATE INCOME TAX ADJUSTMENTS		11,530,631	11,046,198	484,433
798 ADD: MFG DEDUCTION NOT ALLOWED	L 762	0	0	0
799				
800 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		74,764,315	71,625,432	3,138,883
801				
802 INCOME SUBJECT TO OREGON TAX		266,907,240	258,061,498	8,845,742
803				
804 IERCO TAXABLE INCOME	E10	13,361,504	12,803,891	557,613
805 BONUS DEPRECIATION ADJUSTMENT	P101P	(6,823,240)	(6,536,811)	(286,429)
806 FEDERAL NOL	L 750	0	0	0
807 TOTAL STATE TAXABLE INCOME - OREGON		273,445,504	264,328,578	9,116,926
808 APPORTIONMENT FACTOR (0.045454550)		12,429,342	12,014,937	414,406
809 POST APPORTIONMENT M ITEMS	L 757	0	0	0
810 TOTAL TAXABLE INCOME - OREGON		12,429,342	12,014,937	414,406
811				
812 OREGON TAX AT 6.6 PERCENT		820,337	792,986	27,351
813 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
814				
815 STATE INCOME TAX ALLOWED - OREGON		820,337	792,986	27,351
816 ADD: FIN 48 ADJUSTMENT	L 812	282,224	272,815	9,410
817 PRIOR YEARS' TAX ADJUSTMENT	L 812	(243,746)	(235,619)	(8,127)
818				
819 STATE INCOME TAX PAID - OREGON		858,815	830,181	28,634
820				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
821 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
822				
823 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 769	192,142,925	186,436,066	5,706,859
824				
825 ALLOWANCE FOR AFUDC	P101P	63,233,684	60,579,234	2,654,450
826				
827 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	11,590,548	11,103,995	486,553
828 STATE INCOME TAX ADJUSTMENTS - OTHER	L 762	(59,917)	(57,797)	(2,120)
829 STATE INCOME TAX ADJUSTMENTS		11,530,631	11,046,198	484,433
830				
831 INCOME SUBJECT TO IDAHO TAX		266,907,240	258,061,498	8,845,742
832				
833 IERCO TAXABLE INCOME	E10	13,361,504	12,803,891	557,613
834 BONUS DEPRECIATION ADJUSTMENT	P101P	(42,661,135)	(40,870,288)	(1,790,847)
835 FEDERAL NOL	L 750	0	0	0
836 TOTAL STATE TAXABLE INCOME - IDAHO		237,607,609	229,995,101	7,612,508
837				
838 IDAHO TAX AT 5.6 PERCENT		13,306,026	12,879,726	426,300
839 LESS: INVESTMENT TAX CREDIT	P101P	5,049,613	4,837,638	211,975
840				
841 STATE INCOME TAX ALLOWED - IDAHO		8,256,413	8,042,087	214,326
842 ADD: FIN 48 ADJUSTMENT	L 838	0	0	0
843 PRIOR YEARS' TAX ADJUSTMENT	L 838	(5,532,003)	(5,354,768)	(177,235)
844 STATE INCOME TAX PAID - IDAHO		2,724,410	2,687,320	37,091
845				
846				
847 OTHER STATE INCOME TAX				
848 INCOME SUBJECT TO TAX		266,907,240	258,061,498	8,845,742
849				
850 IERCO TAXABLE INCOME	E10	13,361,504	12,803,891	557,613
851 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
852 FEDERAL NOL	L 750	0	0	0
853 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		280,268,744	270,865,389	9,403,355
854 POST APPORTIONMENT M ITEMS	L 757	0	0	0
855 TOTAL TAXABLE INCOME-OTHER STATES		280,268,744	270,865,389	9,403,355
856				
857 OTHER TAX AT 0.1 PERCENT		280,269	270,865	9,403
858 ADD: FIN 48 ADJUSTMENT	L 844	0	0	0
859 PRIOR YEARS' TAX ADJUSTMENT	L 844	(257,362)	(253,858)	(3,504)
860 OTHER STATES' INCOME TAX PAID		22,907	17,007	5,900

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>
861 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
862 STEAM POWER GENERATION				
863 500-513 / TOTAL STEAM GENERATION	D10	442,341	425,076	17,265
864 HYDRAULIC POWER GENERATION				
865 535 / SUPERVISION & ENGINEERING	L 871	4,198,454	4,033,815	164,639
866 536 / WATER FOR POWER	E10	870,626	834,293	36,334
867 537 / HYDRAULIC EXPENSES	D10	6,581,987	6,325,085	256,902
868 538 / ELECTRIC EXPENSES	D10	1,659,356	1,594,590	64,766
869 539 / MISCELLANEOUS EXPENSES	D10	3,733,853	3,588,117	145,736
870 540 / RENTS	D10	0	0	0
871 TOTAL HYDRAULIC OPERATION EXPENSES		17,044,277	16,375,900	668,377
872 541 / SUPERVISION & ENGINEERING	L 877	167,910	161,356	6,554
873 542 / STRUCTURES	D10	567,222	545,083	22,139
874 543 / RESERVOIRS, DAMS & WATERWAYS	D10	301,175	289,420	11,755
875 544 / ELECTRIC PLANT	D10	1,724,170	1,656,874	67,296
876 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,266,086	2,177,638	88,448
877 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,026,564	4,830,372	196,192
878 TOTAL HYDRAULIC GENERATION EXPENSES		22,070,840	21,206,271	864,569
879 OTHER POWER GENERATION				
880 546 / SUPERVISION & ENGINEERING	L 884	582,577	559,838	22,739
881 548 / GENERATING EXPENSES	D10	0	0	0
882 549 / MISCELLANEOUS EXPENSES	D10	3,495,474	3,359,042	136,432
883 550 / RENTS	D10	496,069	476,707	19,362
884 TOTAL OTHER POWER OPER EXPENSES		4,574,120	4,395,587	178,533
885				
886 551 / SUPERVISION & ENGINEERING	L 890	0	0	0
887 552 / STRUCTURES	D10	47,812	45,946	1,866
888 553 / GENERATING & ELECTRIC PLANT	D10	65,753	63,186	2,566
889 554 / MISCELLANEOUS EXPENSES	D10	523,281	502,857	20,424
890 TOTAL OTHER POWER MAINT EXPENSES		636,845	611,989	24,857
891 TOTAL OTHER POWER GENERATION EXP		5,210,965	5,007,576	203,389
892 555 / PURCHASE POWER	E10	0	0	0
893 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	0	0	0
894	D10	4,863,381	4,673,558	189,823
895 TOTAL OTHER POWER SUPPLY EXPENSES		4,863,381	4,673,558	189,823
896				
897 TOTAL PRODUCTION EXPENSES		32,587,528	31,312,481	1,275,046
898				

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>
899 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
900				
901				
902 560 / SUPERVISION & ENGINEERING	L 140	2,317,807	2,227,188	90,619
903 561 / LOAD DISPATCHING	D12	3,373,689	3,242,010	131,679
904 562 / STATION EXPENSES	L 117	1,900,727	1,826,412	74,315
905 563 / OVERHEAD LINE EXPENSES	L 123+128+133	483,392	464,488	18,905
906 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
907 566 / MISCELLANEOUS EXPENSES	L 522	0	0	0
908 567 / RENTS	L 140	0	0	0
909		8,075,615	7,760,098	315,517
910 568 / SUPERVISION & ENGINEERING	L 140	139,203	133,761	5,442
911 569 / STRUCTURES	L 112	1,426,838	1,371,138	55,700
912 570 / STATION EQUIPMENT	L 117	2,616,011	2,513,730	102,281
913 571 / OVERHEAD LINES	L 123+128+133	972,477	934,445	38,032
914 575 / OPER TRANS MKT ADMIN - EIM	L 140	1,155	1,109	45
915		5,155,684	4,954,184	201,500
916		13,231,299	12,714,282	517,017
917				
918				
919 580 / SUPERVISION & ENGINEERING	L 159	3,237,656	3,084,950	152,705
920 581 / LOAD DISPATCHING	D60	4,740,713	4,567,808	172,905
921 582 / STATION EXPENSES	L 147	1,048,893	1,006,182	42,711
922 583 / OVERHEAD LINE EXPENSES	L 149+150	3,701,154	3,438,194	262,960
923 584 / UNDERGROUND LINE EXPENSES	L 151+152	1,636,360	1,611,453	24,907
924 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 157	1,916	1,821	95
925 586 / METER EXPENSES	L 155	4,739,824	4,594,694	145,129
926 587 / CUSTOMER INSTALLATIONS EXPENSE	L 156	857,913	801,672	56,242
927 588 / MISCELLANEOUS EXPENSES	L 552	2,979,865	2,831,597	148,268
928 589 / RENTS	L 159	0	0	0
929		22,944,293	21,938,370	1,005,923

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>
930 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
931				
932				
933 590 / SUPERVISION & ENGINEERING	L 159	7,755	7,389	366
934 591 / STRUCTURES	L 146	0	0	0
935 592 / STATION EQUIPMENT	L 147	3,271,354	3,138,143	133,210
936 593 / OVERHEAD LINES	L 149+150	5,418,492	5,033,519	384,973
937 594 / UNDERGROUND LINES	L 151+152	311,063	306,328	4,735
938 595 / LINE TRANSFORMERS	L 153	24,796	23,436	1,360
939 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 157	93,462	88,810	4,652
940 597 / METERS	L 155	769,699	746,131	23,568
941 598 / MISCELLANEOUS PLANT	L 159	105,914	100,918	4,995
942 TOTAL DISTRIBUTION MAINTENANCE		10,002,534	9,444,675	557,859
943 TOTAL DISTRIBUTION EXPENSES		32,946,827	31,383,046	1,563,782
944				
945 CUSTOMER ACCOUNTING EXPENSES				
946 901 / SUPERVISION	L 951	794,380	759,746	34,634
947 902 / METER READING	CW902	1,260,207	1,090,088	170,120
948 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	10,577,395	10,231,412	345,983
949 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
950 905 / MISC EXPENSES	L 947-949	0	0	0
951 TOTAL CUSTOMER ACCOUNTING EXPENSES		12,631,982	12,081,246	550,736
952				
953 CUSTOMER SERVICES & INFORMATION EXPENSES				
954 907 / SUPERVISION	L 957	836,042	793,541	42,501
955 908 / CUSTOMER ASSISTANCE	L 566	5,242,141	4,975,651	266,490
956 909 / INFORMATION & INSTRUCTIONAL	L 567	0	0	0
957 910 / MISCELLANEOUS EXPENSES	L 955+956	384,926	365,358	19,568
958 TOTAL CUST SERV & INFORMATN EXPENSES		6,463,109	6,134,549	328,559
959				
960 SALES EXPENSES				
961 912 / DEMO & SELLING EXPENSES	L 572	0	0	0
962 TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
963 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
964				
965 ADMINISTRATIVE & GENERAL EXPENSES				
966 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	58,534,056	56,000,865	2,533,191
967 921 / OFFICE SUPPLIES	PTDCAS	403,723	386,251	17,472
968 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
969 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
970 924 / PROPERTY INSURANCE				
971 PRODUCTION - STEAM	L 97	0	0	0
972 ALL RISK & MISCELLANEOUS	P101P	426,708	408,795	17,913
973 TOTAL ACCOUNT 924				
974				
975 925 / INJURIES & DAMAGES	LABOR	146,518	140,178	6,339
976 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
977 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
978 928 / REGULATORY COMMISSION EXPENSES				
979 FERC ADMIN ASSESSMENTS	L 175	0	0	0
980 FERC RATE CASE EXPENSE	RESREV	0	0	0
981 SEC EXPENSES	L 175	0	0	0
982 IDAHO PUC - RATE CASE	CIDA	0	0	0
983 - OTHER	CIDA	0	0	0
984 OREGON PUC - RATE CASE	CODA	0	0	0
985 -OTHER	CODA	0	0	0
986 TOTAL ACCOUNT 928				
987				
988 929 / DUPLICATE CHARGES	SUBEX	0	0	0
989 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
990 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	198,088	189,515	8,573
991 931 / RENTS	L 173	0	0	0
992 935 / GENERAL PLANT MAINTENANCE	P3908	1,228,809	1,177,225	51,583
993 TOTAL ADMIN & GENERAL EXPENSES		60,937,902	58,302,831	2,635,071
994 TOTAL OPER & MAINT EXPENSES		158,798,646	151,928,436	6,870,211
995				
996 TOTAL LABOR - RATIO (%)		1	0.9567	0.0433

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>
997 *** TABLE 14 - ALLOCATION FACTORS ***				
998				
999 CAPACITY RELATED KW				
1000	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE D10	2,590,726.1	2,489,607.4	101,118.8
1001	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL D11	2,590,726.1	2,489,607.4	101,118.8
1002	RETAIL TRANSMISSION D12	2,590,726.1	2,489,607.4	101,118.8
1003	DISTRIBUTION SERVICE @ GENERATION LEVEL D60	2,451,116.3	2,361,718.1	89,398.2
1004				
1005 ENERGY RELATED MWH				
1006	GENERATION LEVEL (PSP) E10	16,565,959.5	15,874,615.8	691,343.7
1007	RETAIL MWH AT GENERATION LVL E100	16,565,959.5	15,874,615.8	691,343.7
1008	CUSTOMER LEVEL E99	15,270,580.7	14,628,926.1	641,654.6
1009				
1010 CUSTOMER RELATED FACTORS				
1011	369-DIRECT ASSIGNMENT DA369	70,650,589	67,740,904	2,909,686
1012	370-METER INVESTMENT ACCT370	115,905,804	112,356,866	3,548,937
1013	902-CUSTOMER WEIGHTED CW902	2,122,543	1,836,014	286,529
1014	903-CUSTOMER WEIGHTED CW903	16,141,973	15,613,975	527,998
1015	904-CUSTOMER WEIGHTED CW904	3,786,792	3,419,345	367,446
1016	909-DIRECT ASSIGN-AVG.NO.CUST. DA909	624,419	604,506	19,913

**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>
1017 *** TABLE 14 - ALLOCATION FACTORS ***				
1018				
1019 DIRECT ASSIGNMENTS				
1020 252-CUSTOMER ADVANCES	DA252	32,170,424	32,110,363	60,062
1021 350-LAND & LAND RIGHTS	DA350	0	0	0
1022 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1023 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1024 354-TOWERS & FIXTURES	DA354	0	0	0
1025 355-POLES & FIXTURES	DA355	33,842	0	33,842
1026 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1027 359-ROADS & TRAILS	DA359	0	0	0
1028 360-LAND & LAND RIGHTS	ACCT360	9,024,558	8,641,897	382,661
1029 361-STRUCTURES & IMPROVEMENTS	ACCT361	62,286,419	59,574,241	2,712,178
1030 362-STATION EQUIPMENT	ACCT362	333,778,528	320,186,976	13,591,552
1031 364-POLES, TOWERS & FIXTURES	DA364	333,422,399	307,301,185	26,121,215
1032 365-OVERHEAD CONDUCTORS & DEVICES	DA365	161,939,763	152,866,451	9,073,313
1033 366-UNDERGROUND CONDUIT	DA366	55,753,674	54,858,172	895,502
1034 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	338,826,990	333,716,692	5,110,297
1035 368-LINE TRANSFORMERS	ACCT368	750,275,508	709,131,796	41,143,712
1036 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	5,271,974	4,926,363	345,611
1037 373-STREET LIGHTING SYSTEMS	DA373	6,798,038	6,459,698	338,340
1038 451-REVENUE - MISCELLANEOUS SERVICE	DA451	5,103,805	5,043,528	60,277
1039 454-REVENUE - FACILITIES CHARGE	DA454	10,841,971	10,407,743	434,228
1040 908-OTHER CUSTOMER ASSISTANCE	DA908	39,515,607	37,503,939	2,011,668
1041 440-RETAIL SALES REVENUE	RETREV	1,472,666,391	1,409,982,947	62,683,444
1042 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1043 RIDER FUND DIRECT ASSIGNMENT	DARIDER	31,947,854	30,229,460	1,718,394
1044 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	12,995	12,485	509
1045 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
1046 IDAHO	CIDA	1	1	0
1047 OREGON	CODA	1	0	1
1048 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1049 *** TABLE 14 - ALLOCATION FACTORS ***				
1050				
1051 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1052 PLANT - PROD,TRANS&DIST	PTD	6,367,637,141	6,100,333,788	267,303,353
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	97,860,745	93,625,605	4,235,140
1054 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	3,193,654,633	3,066,638,298	127,016,335
1055 PLANT - GEN PLT (390,391,397&398)	P390B	294,608,041	282,240,861	12,367,180
1056 PLANT - PROD,TRANS,DIST&GEN	P101P	6,872,147,484	6,583,665,583	288,481,900
1057 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	1,034,899,995	989,754,478	45,145,517
1058 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	97,860,745	93,625,605	4,235,140
1059 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	158,225,421	151,379,462	6,845,959
1060 REV - RETAIL, RESALE & WHEELING	FMREV	1,651,342,398	1,581,220,544	70,121,855
1061 O&M - ALL EXCEPT FUEL	O&M M	930,926,891	889,820,406	41,106,485
1062 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	1,129,437,322	1,085,344,349	44,092,973
1063 O&M - TOTAL (NOT USED)	OM401	1,209,638,999	1,156,910,016	52,728,984

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1064 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1065				
1066 CAPACITY RELATED KW				
1067 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	96.10%	3.90%
1068 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	96.10%	3.90%
1069 RETAIL TRANSMISSION	D12	100.00%	96.10%	3.90%
1070 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.35%	3.65%
1071				
1072 ENERGY RELATED MWH				
1073 GENERATION LEVEL (PSP)	E10	100.00%	95.83%	4.17%
1074 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.83%	4.17%
1075 CUSTOMER LEVEL	E99	100.00%	95.80%	4.20%
1076				
1077 CUSTOMER RELATED FACTORS				
1078 369-DIRECT ASSIGNMENT	DA369	100.00%	95.88%	4.12%
1079 370-METER INVESTMENT	ACCT370	100.00%	96.94%	3.06%
1080 902-CUSTOMER WEIGHTED	CW902	100.00%	86.50%	13.50%
1081 903-CUSTOMER WEIGHTED	CW903	100.00%	96.73%	3.27%
1082 904-CUSTOMER WEIGHTED	CW904	100.00%	90.30%	9.70%
1083 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.81%	3.19%

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1084 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1085				
1086 DIRECT ASSIGNMENTS				
1087 252-CUSTOMER ADVANCES	DA252	100.00%	99.81%	0.19%
1088 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1089 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1090 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1091 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1092 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1093 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1094 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1095 360-LAND & LAND RIGHTS	ACCT360	100.00%	95.76%	4.24%
1096 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.65%	4.35%
1097 362-STATION EQUIPMENT	ACCT362	100.00%	95.93%	4.07%
1098 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.17%	7.83%
1099 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	94.40%	5.60%
1100 366-UNDERGROUND CONDUIT	DA366	100.00%	98.39%	1.61%
1101 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.49%	1.51%
1102 368-LINE TRANSFORMERS	ACCT368	100.00%	94.52%	5.48%
1103 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.44%	6.56%
1104 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.02%	4.98%
1105 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.82%	1.18%
1106 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.99%	4.01%
1107 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	94.91%	5.09%
1108 440-RETAIL SALES REVENUE	RETREV	100.00%	95.74%	4.26%
1109 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1110 IDAHO	CIDA	100.00%	100.00%	0.00%
1111 OREGON	CODA	100.00%	0.00%	100.00%
1112 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1113 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1114				
1115 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1116 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.80%	4.20%
1117 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.67%	4.33%
1118 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	96.02%	3.98%
1119 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.80%	4.20%
1120 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.80%	4.20%
1121 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.64%	4.36%
1122 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.67%	4.33%
1123 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.67%	4.33%
1124 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.75%	4.25%
1125 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.58%	4.42%
1126 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	96.10%	3.90%
1127 O&M - TOTAL (NOT USED)	OM401	100.00%	95.64%	4.36%

IDAHO POWER COMPANY

2023 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**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, 2023**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	292,823.8
Less: Accum Prov for Depreciation	110,910.8
Amort of Other Utility Plant	1,666.1
Net Electric Plant-in-Service	180,246.8
Less: Cust Advances for Construction	60.1
Accumulated Deferred Income Taxes	16,237.6
Add: Fuel Inventory	822.8
Materials & Supplies	5,238.8
Prepayments	0.0
Working Cash Allowance	2,067.4
Net Electric Rate Base	172,078.2
Add: Conservation & Deferred Programs	5,203.1
IERCO Rate Base	1,510.4
Total Combined Rate Base	178,791.7
 Development of Net Income	
Operation Revenues	73,140.7
Operating Expenses	
Operation & Maintenance Expenses	51,685.9
Depreciation Expense	7,701.6
Amortization Expense	251.7
Accretion Expense	0.5
Taxes Other Than Income Taxes	2,080.0
Regulatory Debits/Credits	317.7
Deferred Income Taxes	(823.8)
Investment Tax Credits Adj - Net	2,107.0
Federal Income Taxes	250.6
State Income Taxes	(145.9)
Total Operating Expenses	63,425.4
Operating Income	9,715.3
Add: IERCO Operating Income	335.3
Total Operating Income	10,050.6
 Rate of Return Earned - Percent	 5.621%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023**

<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 ***				
88				
89 INTANGIBLE PLANT				
90 301 - ORGANIZATION	P101P	5,703	5,464	239
91 302 - FRANCHISES & CONSENTS	D10	52,232,057	50,193,385	2,038,672
92 303 - MISCELLANEOUS	P101P	54,860,902	52,557,927	2,302,974
93				
94 TOTAL INTANGIBLE PLANT		107,098,661	102,756,776	4,341,885
95				
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	998,909,555	959,921,069	38,988,485
98 330-336 / HYDRAULIC PRODUCTION	D10	1,100,725,931	1,057,763,446	42,962,485
99 340-346 / OTHER PRODUCTION	D10	610,029,550	586,219,458	23,810,092
100				
101 TOTAL PRODUCTION PLANT		2,709,665,036	2,603,903,973	105,761,063
102				
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	41,300,354	39,688,358	1,611,996
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		41,300,354	39,688,358	1,611,996
108				
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	102,772,070	98,760,769	4,011,301
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		102,772,728	98,760,769	4,011,960
113				
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	479,439,540	460,726,513	18,713,027
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		479,551,133	460,801,612	18,749,521

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<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	232,732,978	223,649,166	9,083,812
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		232,732,978	223,649,166	9,083,812
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	235,909,163	226,701,381	9,207,782
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		235,943,004	226,701,381	9,241,623
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	269,020,474	258,520,323	10,500,151
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		269,046,969	258,521,512	10,525,457
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	391,407	376,130	15,277
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		391,407	376,130	15,277
TOTAL TRANSMISSION PLANT		1,361,738,573	1,308,498,928	53,239,645

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023**

<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	9,024,558	8,641,897	382,661
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	62,286,419	59,574,241	2,712,178
147 362 / STATION EQUIPMENT	ACCT362	333,778,528	320,186,976	13,591,552
148 363 / COLLECTOR SYSTEM-BATTERY STORAGE	D10	52,299,287	50,169,646	2,129,641
149 364 / POLES, TOWERS & FIXTURES	DA364	333,422,399	307,301,185	26,121,215
150 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	161,939,763	152,866,451	9,073,313
151 366 / UNDERGROUND CONDUIT	DA366	55,753,674	54,858,172	895,502
152 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	338,826,990	333,716,692	5,110,297
153 368 / LINE TRANSFORMERS	ACCT368	750,275,508	709,131,796	41,143,712
154 369 / SERVICES	DA369	70,650,589	67,740,904	2,909,686
155 370 / METERS	ACCT370	115,905,804	112,356,866	3,548,937
156 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	5,271,974	4,926,363	345,611
157 373 / STREET LIGHTING SYSTEMS	DA373	6,798,038	6,459,698	338,340
158				
159 TOTAL DISTRIBUTION PLANT		2,296,233,531	2,187,930,887	108,302,645
160				
161 GENERAL PLANT				
162 389 / LAND & LAND RIGHTS	PTD	21,009,062	20,127,135	881,927
163 390 / STRUCTURES & IMPROVEMENTS	PTD	160,648,651	153,904,875	6,743,777
164 391 / OFFICE FURNITURE & EQUIPMENT	PTD	41,685,122	39,935,247	1,749,876
165 392 / TRANSPORTATION EQUIPMENT	PTD	123,353,458	118,175,274	5,178,183
166 393 / STORES EQUIPMENT	PTD	5,755,716	5,514,100	241,616
167 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	15,329,002	14,685,515	643,487
168 395 / LABORATORY EQUIPMENT	PTD	15,855,583	15,189,991	665,592
169 396 / POWER OPERATED EQUIPMENT	PTD	28,599,480	27,398,919	1,200,561
170 397 / COMMUNICATIONS EQUIPMENT	PTD	81,280,140	77,868,128	3,412,012
171 398 / MISCELLANEOUS EQUIPMENT	PTD	10,994,128	10,532,611	461,516
172				
173 TOTAL GENERAL PLANT		504,510,343	483,331,795	21,178,548
174				
175 TOTAL ELECTRIC PLANT IN SERVICE		6,979,246,145	6,686,422,359	292,823,786
176				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
177 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
178				
179 PRODUCTION PLANT				
180 310-316 / STEAM PRODUCTION	L 97	700,033,751	672,710,701	27,323,050
181 330-336 / HYDRAULIC PRODUCTION	L 98	512,200,799	492,209,066	19,991,733
182 340-346 / OTHER PRODUCTION	L 99	164,100,233	157,695,229	6,405,004
183 TOTAL PRODUCTION PLANT		1,376,334,783	1,322,614,996	53,719,787
184				
185 TRANSMISSION PLANT				
186 350 / LAND & LAND RIGHTS	L 107	10,201,176	9,803,014	398,163
187 352 / STRUCTURES & IMPROVEMENTS	L 112	34,483,727	33,137,579	1,346,148
188 353 / STATION EQUIPMENT	L 117	130,019,540	124,936,028	5,083,512
189 354 / TOWERS & FIXTURES	L 123	80,393,821	77,255,966	3,137,855
190 355 / POLES & FIXTURES	L 128	80,452,007	77,300,792	3,151,215
191 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	90,157,528	86,630,452	3,527,076
192 359 / ROADS & TRAILS	L 138	297,401	285,793	11,608
193 TOTAL TRANSMISSION PLANT		426,005,200	409,349,623	16,655,577
194				
195 DISTRIBUTION PLANT				
196 360 / LAND & LAND RIGHTS	L 145	238,694	228,573	10,121
197 361 / STRUCTURES & IMPROVEMENTS	L 146	16,741,103	16,012,134	728,969
198 362 / STATION EQUIPMENT	L 147	73,780,227	70,775,876	3,004,351
199 363 / COLLECTOR SYSTEM-BATTERY STORAGE	L 148	515,607	494,611	20,996
200 364 / POLES, TOWERS & FIXTURES	L 149	147,518,314	135,961,329	11,556,985
201 365 / OVERHEAD CONDUCTORS & DEVICES	L 150	58,339,694	55,070,983	3,268,711
202 366 / UNDERGROUND CONDUIT	L 151	19,494,289	19,181,177	313,113
203 367 / UNDERGROUND CONDUCTORS & DEVICES	L 152	106,185,992	104,584,461	1,601,531
204 368 / LINE TRANSFORMERS	L 153	200,247,531	189,266,329	10,981,202
205 369 / SERVICES	L 154	45,534,802	43,659,489	1,875,313
206 370 / METERS	L 155	38,082,580	36,916,524	1,166,056
207 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 156	1,066,419	996,509	69,910
208 373 / STREET LIGHTING SYSTEMS	L 157	951,612	904,250	47,362
209 TOTAL DISTRIBUTION PLANT		708,696,863	674,052,244	34,644,619
210				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
GENERAL PLANT				
389 / LAND & LAND RIGHTS	L 162	0	0	0
390 / STRUCTURES & IMPROVEMENTS	L 163	36,271,090	34,748,486	1,522,603
391 / OFFICE FURNITURE & EQUIPMENT	L 164	18,777,006	17,988,777	788,229
392 / TRANSPORTATION EQUIPMENT	L 165	25,286,446	24,224,961	1,061,485
393 / STORES EQUIPMENT	L 166	1,465,091	1,403,589	61,502
394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 167	4,941,389	4,733,957	207,432
395 / LABORATORY EQUIPMENT	L 168	6,878,913	6,590,147	288,766
396 / POWER OPERATED EQUIPMENT	L 169	5,668,406	5,430,456	237,951
397 / COMMUNICATIONS EQUIPMENT	L 170	33,377,268	31,976,143	1,401,125
398 / MISCELLANEOUS EQUIPMENT	L 171	4,378,613	4,194,806	183,807
TOTAL GENERAL PLANT		137,044,223	131,291,323	5,752,900
UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
TOTAL DEPR BEFORE FAS 143 / OTHER		2,648,081,069	2,537,308,185	110,772,883
FAS 143 ADJ &/OR DISALLOWED COSTS	L 227	3,297,393	3,159,459	137,935
TOTAL ACCUM PROVISION DEPRECIATION		2,651,378,462	2,540,467,644	110,910,818
AMORTIZATION OF OTHER UTILITY PLANT				
INTANGIBLE PLANT	L 94	18,727,740	17,968,499	759,241
HYDRAULIC PRODUCTION	L 98	23,234,782	22,327,904	906,878
TOTAL AMORT OF OTHER UTILITY PLANT		41,962,522	40,296,403	1,666,119
TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		2,693,340,984	2,580,764,047	112,576,937

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		4,285,905,161	4,105,658,312	180,246,849
LESS:				
252 CUSTOMER ADVANCES FOR CONSTRUCTION				
POWER SUPPLY	D10	0	0	0
OTHER	DA252	32,170,424	32,110,363	60,062
TOTAL CUSTOMER ADV FOR CONSTRUCTION		32,170,424	32,110,363	60,062
ACCUMULATED DEFERRED INCOME TAXES				
190 / ACCUMULATED DEFERRED INCOME TAXES				
CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(3,854,109)	(3,846,913)	(7,196)
OTHER	LABOR	(13,759,745)	(13,175,093)	(584,652)
TOTAL ACCOUNT 190		(17,613,854)	(17,022,007)	(591,847)
281 / ACCELERATED AMORTIZATION	P101P	0	0	0
282 / OTHER PROPERTY	P101P	400,519,287	383,706,120	16,813,167
283 / OTHER	P101P	387,898	371,615	16,283
TOTAL ACCUM DEFERRED INCOME TAXES		383,293,331	367,055,727	16,237,604
NET ELECTRIC PLANT IN SERVICE		3,870,441,406	3,706,492,222	163,949,184
ADD:				
WORKING CAPITAL				
151 / FUEL INVENTORY	E10	19,716,209	18,893,397	822,812
154 / PLANT MATERIALS & SUPPLIES				
PRODUCTION - GENERAL	L 101	14,733,716	14,158,644	575,072
TRANSMISSION - GENERAL	L 139	32,918,344	31,631,342	1,287,003
DISTRIBUTION - GENERAL	L 159	67,378,274	64,200,355	3,177,920
OTHER - UNCLASSIFIED	L 175	4,737,661	4,538,886	198,775
TOTAL ACCOUNT 154		119,767,996	114,529,226	5,238,769
165 / PREPAID ITEMS				
AD VALOREM TAXES	L 700	0	0	0
OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
INSURANCE	L 101	0	0	0
PENSION-RELATED PREPAYMENTS	L 994	0	0	0
SOFTWARE CONTRACTS	L 92	0	0	0
MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
TOTAL ACCOUNT 165		0	0	0
WORKING CASH ALLOWANCE	L 617	44,154,641	42,087,206	2,067,436
TOTAL WORKING CAPITAL		183,638,846	175,509,829	8,129,018
NET ELECTRIC PLANT IN SERVICE		4,054,080,252	3,882,002,051	172,078,201

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		4,054,080,252	3,882,002,051	172,078,201
ADD:				
105 / PLANT HELD FOR FUTURE USE				
HYDRAULIC PRODUCTION	L 98	0	0	0
TRANS LAND & LAND RIGHTS	L 107	0	0	0
TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
TRANS STATION EQUIPMENT	L 117	0	0	0
DIST LAND & LAND RIGHTS	L 145	0	0	0
DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
GEN LAND & LAND RIGHTS	L 162	0	0	0
GEN STRUCTURES & IMPROVEMENTS	L 163	0	0	0
TOTAL PLANT HELD FOR FUTURE USE		0	0	0
ELECTRIC PLANT ACQUISITION ADJ.-114/5	D10	0	0	0
DEFERRED PROGRAMS:				
182 / CONSERVATION PROGRAMS				
IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
TOTAL CONSERVATION PROGRAMS		0	0	0
182 / MISC. OTHER REGULATORY ASSETS				
CUB FUND INTEREST - OPUC ORDER 15-399	CODA	59,702	0	59,702
AM. FALLS BOND REFINANCE	D10	72,977	70,129	2,848
SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	7,096,835	0	7,096,835
CLOUD COMPUTING - IPUC ORDER 34707	CIDA	1,250,083	1,250,083	0
LIDAR SURVEY - IPUC ORDER 32426	CIDA	0	0	0
SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	8,181,006	8,181,006	0
SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	12,207,705	12,207,705	0
SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	343,307	0	343,307
SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	471,789	0	471,789
TOTAL OTHER REGULATORY ASSETS		29,683,405	21,708,923	7,974,482
186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(2,753,872)	0	(2,753,872)
RECONNECT FEES - OPUC ADV 16-09	CODA	(17,468)	0	(17,468)
TOTAL DEFERRED PROGRAMS		26,912,065	21,708,923	5,203,142
DEVELOPMENT OF IERCO RATE BASE				
INVESTMENT IN IERCO	E10	18,375,460	17,608,601	766,859
PREPAID COAL ROYALTIES	E10	606,862	581,536	25,326
NOTES RECEIVABLE FROM SUBSIDIARY	E10	17,209,739	16,491,529	718,210
TOTAL SUBSIDIARY RATE BASE		36,192,061	34,681,665	1,510,396
TOTAL COMBINED RATE BASE		4,117,184,377	3,938,392,639	178,791,739

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 4 - OPERATING REVENUES ***				
OPERATING REVENUES				
FIRM ENERGY SALES				
440-448 / RETAIL	RETREV	1,472,666,391	1,409,982,947	62,683,444
447/ FIRM SALES FOR RESALE	E10	0	0	0
447/ SYSTEM OPPORTUNITY SALES	E10	167,834,037	160,829,854	7,004,183
TOTAL SALES OF ELECTRICITY		1,640,500,428	1,570,812,801	69,687,626
OTHER OPERATING REVENUES				
415 / MERCHANDISING REVENUES	E10	4,655,894	4,461,591	194,303
449 / OATT TARIFF REFUND				
NETWORK	D11	0	0	0
POINT-TO-POINT	D11	0	0	0
TOTAL ACCOUNT 449		0	0	0
451 / MISCELLANEOUS SERVICE REVENUES				
	DA451	5,220,513	5,158,858	61,655
454 / RENTS FROM ELECTRIC PROPERTY				
SUBSTATION EQUIPMENT	L 117	3,272,778	3,144,819	127,959
TRANSFORMER RENTALS	L 153	17,330	16,380	950
LINE RENTALS	D11	0	0	0
COGENERATION	L 484	1,896,418	1,817,275	79,143
DARK FIBER PROJECT	CIDA	66,667	66,667	0
POLE ATTACHMENTS	L 149	1,756,476	1,618,869	137,607
FACILITIES CHARGES	DA454	10,841,971	10,407,743	434,228
OTHER RENTALS	L 101	1,246,139	1,197,501	48,638
WATER LEASE	E10	66,960	64,166	2,794
TOTAL ACCOUNT 454		19,164,738	18,333,418	831,320

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
456 / OTHER ELECTRIC REVENUES				
TRANSMISSION - NETWORK SERVICES	D11	10,740,800	10,321,575	419,225
TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	765,132	737,226	27,906
TRANSMISSION - POINT-TO-POINT	D11	49,148,205	47,229,899	1,918,306
ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
PHOTOVOLTAIC STATION SERVICE	L 159	0	0	0
DSM RIDER FUNDS	DARIDER	0	0	0
STANDBY SERVICE CHARGE	CIDA	741,858	741,858	0
SIERRA PACIFIC USAGE CHARGE	E10	0	0	0
BPA - OTHER REVENUE	D10	0	0	0
ANTELOPE	L 509	0	0	0
MISCELLANEOUS	PTD	8,346	7,996	350
TOTAL ACCOUNT 456		61,404,340	59,038,553	2,365,787
TOTAL OTHER OPERATING REVENUES		90,445,486	86,992,419	3,453,066
TOTAL OPERATING REVENUES		1,730,945,913	1,657,805,221	73,140,693

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
STEAM POWER GENERATION				
OPERATION				
500 / SUPERVISION & ENGINEERING	D10	568,912	546,707	22,205
501 / FUEL	E10	95,499,326	91,513,873	3,985,453
502 / STEAM EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	10,150,211	9,726,614	423,597
TOTAL ACCOUNT 502		10,150,211	9,726,614	423,597
505 / ELECTRIC EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	1,589,402	1,523,072	66,330
TOTAL ACCOUNT 505		1,589,402	1,523,072	66,330
506 / MISCELLANEOUS EXPENSES				
507 / RENTS	L 97	233,996	224,863	9,133
TOTAL STEAM OPERATION EXPENSES		116,169,225	111,345,287	4,823,939
MAINTENANCE				
510 / SUPERVISION & ENGINEERING	D10	(264,424)	(254,104)	(10,321)
511 / STRUCTURES	D10	1,142,007	1,097,433	44,574
512 / BOILER PLANT				
LABOR	D10	0	0	0
OTHER	E10	7,697,177	7,375,953	321,225
TOTAL ACCOUNT 512		7,697,177	7,375,953	321,225
513 / ELECTRIC PLANT				
LABOR	D10	0	0	0
OTHER	E10	3,019,375	2,893,369	126,007
TOTAL ACCOUNT 513		3,019,375	2,893,369	126,007
514 / MISCELLANEOUS STEAM PLANT				
514 / MISCELLANEOUS STEAM PLANT	D10	8,846,353	8,501,070	345,282
TOTAL STEAM MAINTENANCE EXPENSES		20,440,488	19,613,721	826,767
TOTAL STEAM GENERATION EXPENSES				
		136,609,713	130,959,008	5,650,706

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
HYDRAULIC POWER GENERATION				
535 / SUPERVISION & ENGINEERING	L 871	4,762,324	4,575,574	186,751
536 / WATER FOR POWER				
WATER LEASE	D10	0	0	0
OTHER	D10	3,187,365	3,062,959	124,406
TOTAL ACCOUNT 536		3,187,365	3,062,959	124,406
537 / HYDRAULIC EXPENSES	D10	18,112,448	17,405,500	706,948
538 / ELECTRIC EXPENSES				
LABOR	D10	1,430,832	1,374,986	55,847
OTHER	E10	513,003	491,594	21,409
TOTAL ACCOUNT 538		1,943,836	1,866,580	77,256
539 / MISCELLANEOUS EXPENSES	D10	5,014,466	4,818,746	195,720
540 / RENTS	D10	311,854	299,682	12,172
TOTAL HYDRAULIC OPERATION EXPENSES		33,332,293	32,029,040	1,303,252
MAINTENANCE				
541 / SUPERVISION & ENGINEERING	L 877	175,262	168,421	6,841
542 / STRUCTURES	D10	848,396	815,282	33,114
543 / RESERVOIRS, DAMS & WATERWAYS	D10	2,231,212	2,144,125	87,087
544 / ELECTRIC PLANT				
LABOR	D10	1,486,720	1,428,692	58,028
OTHER	E10	697,230	668,133	29,097
TOTAL ACCOUNT 544		2,183,950	2,096,824	87,126
545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	3,198,883	3,074,027	124,856
TOTAL HYDRAULIC MAINTENANCE EXPENSES		8,637,702	8,298,680	339,022
TOTAL HYDRAULIC GENERATION EXPENSES		41,969,995	40,327,720	1,642,275

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>
444 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
445 OTHER POWER GENERATION				
446 OPERATION				
447 546 / SUPERVISION & ENGINEERING	L 884	575,341	552,885	22,456
448 547 / FUEL				
449 SALMON DIESEL	E10	16,517	15,828	689
450 OTHER	E10	179,888,998	172,381,728	7,507,270
451 TOTAL ACCOUNT 547		179,905,516	172,397,556	7,507,959
452				
453 548 / GENERATING EXPENSES				
454 LABOR	D10	(481,392)	(462,603)	(18,789)
455 OTHER	E10	5,285,971	5,065,373	220,598
456 TOTAL ACCOUNT 548		4,804,579	4,602,770	201,809
457				
458 549 / MISCELLANEOUS EXPENSES				
459 550 / RENTS	D10	0	0	0
460				
461 TOTAL OTHER POWER OPER EXPENSES		185,974,277	178,215,166	7,759,111
462				
463 MAINTENANCE				
464 551 / SUPERVISION & ENGINEERING	L 890	0	0	0
465 552 / STRUCTURES	D10	137,708	132,333	5,375
466 553 / GENERATING & ELECTRIC PLANT				
467 LABOR	D10	56,698	54,485	2,213
468 OTHER	E10	(91,258)	(87,449)	(3,808)
469 TOTAL ACCOUNT 553		(34,560)	(32,965)	(1,595)
470				
471 554 / MISCELLANEOUS EXPENSES	L 99	5,121,439	4,921,544	199,895
472 TOTAL OTHER POWER MAINT EXPENSES		5,224,587	5,020,912	203,675
473				
474 TOTAL OTHER POWER GENERATION EXP		191,198,864	183,236,079	7,962,785
475				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
476 OTHER POWER SUPPLY EXPENSE				
477 555.0 / PURCHASED POWER				
478 PURCHASED POWER - TRANS LOSSES	E10	1,096,106	1,050,362	45,744
479 OTHER PURCHASED POWER	E10	290,165,361	278,055,950	12,109,410
480 TOTAL ACCOUNT 555.0		291,261,467	279,106,313	12,155,154
481 555.1 / COGENERATION & SMALL POWER PROD				
482 CAPACITY RELATED	D10	0	0	0
483 ENERGY RELATED	E10	207,334,152	198,681,519	8,652,633
484 TOTAL COGEN & SMALL POWER PROD		207,334,152	198,681,519	8,652,633
485				
486 TOTAL ACCOUNT 555		498,595,619	477,787,832	20,807,787
487				
488 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	0	0	0
489 557 / OTHER EXPENSES				
490 IDAHO POWER COST-RELATED EXPENSES	CIDA	(61,151,911)	(61,151,911)	0
491 OREGON POWER COST-RELATED EXPENSES	CODA	2,539,818	0	2,539,818
492 OTHER	D10	1,607,246	1,544,514	62,733
493 TOTAL ACCOUNT 557		(57,004,847)	(59,607,397)	2,602,550
494				
495 TOTAL OTHER POWER SUPPLY EXPENSES		441,590,772	418,180,435	23,410,337
496				
497 TOTAL PRODUCTION EXPENSES		811,369,344	772,703,241	38,666,102

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
498 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
499				
500 TRANSMISSION EXPENSES				
501				
502 OPERATION				
503 560 / SUPERVISION & ENGINEERING	L 140	2,753,904	2,646,235	107,669
504 561 / LOAD DISPATCHING	D12	4,950,024	4,756,819	193,205
505 562 / STATION EXPENSES	L 117	2,489,687	2,392,345	97,342
506 563 / OVERHEAD LINE EXPENSES	L 123+128+133	1,138,339	1,093,821	44,518
507 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	11,050,622	10,589,449	461,173
508 566 / MISCELLANEOUS EXPENSES	L 140	0	0	0
509 567 / RENTS	L 140	5,051,708	4,854,202	197,506
510				
511 TOTAL TRANSMISSION OPERATION		27,434,284	26,332,871	1,101,413
512				
513 MAINTENANCE				
514 568 / SUPERVISION & ENGINEERING	L 140	297,152	285,534	11,618
515 569 / STRUCTURES	L 112	1,659,226	1,594,455	64,772
516 570 / STATION EQUIPMENT	L 117	2,854,047	2,742,459	111,588
517 571 / OVERHEAD LINES	L 123+128+133	1,089,640	1,047,026	42,614
517 573 / MISCELLANEOUS PLANT	L 139	2,675	2,571	105
518 575 / OPER TRANS MKT ADMIN - EIM	L 140	703,023	675,537	27,486
519				
520 TOTAL TRANSMISSION MAINTENANCE		6,605,763	6,347,582	258,181
521				
522 TOTAL TRANSMISSION EXPENSES		34,040,047	32,680,454	1,359,594

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
DISTRIBUTION EXPENSES				
OPERATION				
580 / SUPERVISION & ENGINEERING	L 159	4,008,899	3,819,818	189,081
581 / LOAD DISPATCHING	D60	5,144,945	4,957,296	187,649
582 / STATION EXPENSES	L 147	1,653,553	1,586,220	67,333
583 / OVERHEAD LINE EXPENSES	L 149+150	5,107,681	4,744,790	362,891
584 / UNDERGROUND LINE EXPENSES	L 151+152	5,145,141	5,066,829	78,313
585 / STREET LIGHTING & SIGNAL SYSTEMS	L 157	4,558	4,331	227
586 / METER EXPENSES	L 155	5,904,926	5,724,123	180,804
587 / CUSTOMER INSTALLATIONS EXPENSE	L 156	1,153,492	1,077,874	75,619
588 / MISCELLANEOUS EXPENSES	L 159	4,003,312	3,814,494	188,818
589 / RENTS	L 159	639,456	609,296	30,160
TOTAL DISTRIBUTION OPERATION		32,765,965	31,405,071	1,360,894
MAINTENANCE				
590 / SUPERVISION & ENGINEERING	L 159	6,212	5,919	293
591 / STRUCTURES	L 146	0	0	0
592 / STATION EQUIPMENT	L 147	4,620,715	4,432,558	188,157
593 / OVERHEAD LINES	L 149+150	17,024,470	15,814,914	1,209,556
594 / UNDERGROUND LINES	L 151+152	664,643	654,526	10,116
595 / LINE TRANSFORMERS	L 153	61,068	57,719	3,349
596 / STREET LIGHTING & SIGNAL SYSTEMS	L 157	169,132	160,714	8,418
597 / METERS	L 155	878,110	851,223	26,887
598 / MISCELLANEOUS PLANT	L 159	136,371	129,939	6,432
TOTAL DISTRIBUTION MAINTENANCE		23,560,720	22,107,513	1,453,207
TOTAL DISTRIBUTION EXPENSES		56,326,685	53,512,584	2,814,101

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>
554 CUSTOMER ACCOUNTING EXPENSES				
555 901 / SUPERVISION	L 951	788,826	754,434	34,392
556 902 / METER READING	CW902	1,948,989	1,685,888	263,101
557 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	14,685,268	14,204,918	480,350
558 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,830,484	3,458,798	371,686
559 905 / MISC EXPENSES	L 556+557+558	(358)	(338)	(19)
560 TOTAL CUSTOMER ACCOUNTING EXPENSES		21,253,209	20,103,700	1,149,508
561 CUSTOMER SERVICES & INFORMATION EXPENSES				
562 907 / SUPERVISION	L 958	925,785	889,788	35,998
563 908 / CUSTOMER ASSISTANCE				
564 SYSTEM CONSERVATION	E100	312,791	299,737	13,054
565 OTHER	DA908	6,845,812	6,580,516	265,297
566 TOTAL ACCOUNT 908		7,158,603	6,880,253	278,350
567 909 / INFORMATION & INSTRUCTIONAL	DA909	282,865	273,844	9,021
568 910 / MISCELLANEOUS EXPENSES	L 566+567	736,270	707,837	28,433
569 TOTAL CUST SERV & INFORMATN EXPENSES		9,103,523	8,751,722	351,802

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
570 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
571 SALES EXPENSES				
572 912 / DEMO & SELLING EXPENSES	E10	0	0	0
573 TOTAL ACCOUNT 924		0	0	0
574				
575 ADMINISTRATIVE & GENERAL EXPENSES				
576 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	95,480,897	91,423,914	4,056,983
577 921 / OFFICE SUPPLIES	LABOR	16,295,208	15,602,824	692,383
578 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(42,660,535)	(40,847,890)	(1,812,646)
579 923 / OUTSIDE SERVICES	LABOR	10,180,054	9,747,504	432,550
580 924 / PROPERTY INSURANCE				
581 PRODUCTION - STEAM	L 97	465,139	446,984	18,155
582 ALL RISK & MISCELLANEOUS	P110P	2,806,869	2,695,235	111,633
583 TOTAL ACCOUNT 924		3,272,007	3,142,219	129,788
584				
585 925 / INJURIES & DAMAGES	LABOR	4,132,222	3,956,644	175,578
586 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	43,540,293	41,690,266	1,850,027
587 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	514,677	0	514,677
588 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
589 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
590 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
591 928 / REGULATORY COMMISSION EXPENSES				
592 FERC ADMIN ASSESS & SECURITIES				
593 CAPACITY RELATED	D10	3,043,871	2,925,066	118,805
594 ENERGY RELATED	E10	1,044,908	1,001,301	43,607
595 FERC RATE CASE	D11	0	0	0
596 FERC ORDER 472	E99	1,108,266	1,061,698	46,568
597 FERC OTHER	D11	283,013	271,966	11,046
598 FERC - OREGON HYDRO FEE	D10	271,717	261,111	10,605
599 SEC EXPENSES	L 175	0	0	0
600 OTHER REGULATORY COMMISSION EXPENSE	D10	24,718	23,680	1,037
601 IDAHO PUC -RATE CASE	CIDA	0	0	0
602 -OTHER	CIDA	48,457	48,457	0
603 OREGON PUC -RATE CASE	CODA	0	0	0
604 -OTHER	CODA	329,733	0	329,733
605 TOTAL ACCOUNT 928		6,154,682	5,593,280	561,402
606				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
607 929 / DUPLICATE CHARGES	LABOR	0	0	0
608 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
609 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,997,410	3,827,560	169,850
610 931 / RENTS	L 173	0	0	0
611 TOTAL ADM & GEN OPERATION		158,060,628	151,290,035	6,770,594
612				
613 935 / GENERAL PLANT MAINTENANCE	L 173	7,841,812	7,512,625	329,187
614 TOTAL ADMIN & GENERAL EXPENSES		165,902,440	158,802,660	7,099,780
615				
616 416 / MERCHANDISING EXPENSE	E10	5,870,784	5,625,780	245,004
617 TOTAL OPER & MAINT EXPENSES		1,103,866,032	1,052,180,140	51,685,892
618				

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>
619 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
620				
621 DEPRECIATION EXPENSE				
622 310-316 / STEAM PRODUCTION	L 97	48,811,813	46,906,637	1,905,176
623 330-336 / HYDRAULIC PRODUCTION	L 98	25,320,109	24,331,838	988,270
624 340-346 / OTHER PRODUCTION	L 99	19,314,018	18,560,172	753,846
625 TOTAL PRODUCTION PLANT		93,445,940	89,798,647	3,647,293
626				
627 TRANSMISSION PLANT				
628 350 / LAND & LAND RIGHTS	L 107	415,830	399,599	16,230
629 352 / STRUCTURES & IMPROVEMENTS	L 112	1,954,692	1,878,386	76,306
630 353 / STATION EQUIPMENT	L 117	10,755,731	10,335,202	420,528
631 354 / TOWERS & FIXTURES	L 123	2,792,927	2,683,916	109,011
632 355 / POLES & FIXTURES	L 128	6,050,395	5,813,408	236,987
633 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,005,706	3,848,998	156,708
634 359 / ROADS & TRAILS	L 138	2,693	2,588	105
635 TOTAL TRANSMISSION PLANT		25,977,974	24,962,098	1,015,876
636				
637 DISTRIBUTION PLANT				
638 360 / LAND & LAND RIGHTS	L 145	29,090	27,857	1,233
639 361 / STRUCTURES & IMPROVEMENTS	L 146	1,326,157	1,268,411	57,746
640 362 / STATION EQUIPMENT	L 147	6,333,753	6,075,840	257,912
641 363 / COLLECTOR SYSTEM-BATTERY STORAGE	L 148	2,244,322	2,152,932	91,389
642 364 / POLES, TOWERS & FIXTURES	L 149	6,442,765	5,938,021	504,744
643 365 / OVERHEAD CONDUCTORS & DEVICES	L 150	3,587,925	3,386,898	201,028
644 366 / UNDERGROUND CONDUIT	L 151	1,306,134	1,285,155	20,979
645 367 / UNDERGROUND CONDUCTORS & DEVICES	L 152	7,626,875	7,511,844	115,031
646 368 / LINE TRANSFORMERS	L 153	14,291,908	13,508,166	783,742
647 369 / SERVICES	L 154	1,167,405	1,119,327	48,079
648 370 / METERS	L 155	5,727,122	5,551,763	175,360
649 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 156	217,333	203,085	14,248
650 373 / STREET LIGHTING SYSTEMS	L 157	224,905	213,711	11,194
651 TOTAL DISTRIBUTION PLANT		50,525,692	48,243,010	2,282,683

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
652 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
653				
654 GENERAL PLANT				
655 389 / LAND & LAND RIGHTS	L 162	0	0	0
656 390 / STRUCTURES & IMPROVEMENTS	L 163	3,293,855	3,155,584	138,271
657 391 / OFFICE FURNITURE & EQUIPMENT	L 164	6,891,212	6,601,930	289,282
658 392 / TRANSPORTATION EQUIPMENT	L 165	72,444	69,403	3,041
659 393 / STORES EQUIPMENT	L 166	220,417	211,164	9,253
660 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 167	795,511	762,117	33,394
661 395 / LABORATORY EQUIPMENT	L 168	819,641	785,233	34,407
662 396 / POWER OPERATED EQUIPMENT	L 169	0	0	0
663 397 / COMMUNICATIONS EQUIPMENT	L 170	5,401,103	5,174,373	226,730
664 398 / MISCELLANEOUS EQUIPMENT	L 171	798,193	764,686	33,507
665 TOTAL GENERAL PLANT		18,292,376	17,524,491	767,885
666				
667 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
668 DEPR EXP BEFORE DISALLOWED COSTS		188,241,983	180,528,246	7,713,736
669				
670 DEPRECIATION ON DISALLOWED COSTS	L 668	(296,299)	(284,158)	(12,142)
671 TOTAL DEPRECIATION EXPENSE		187,945,683	180,244,089	7,701,595
672				
673 AMORTIZATION EXPENSE				
674 INTANGIBLE PLANT	L 94	6,193,955	5,942,846	251,109
675 HYDRAULIC PRODUCTION	L 98	0	0	0
676 ADJUSTMENTS, GAINS & LOSSES	L 94	15,018	14,432	586
677 TOTAL AMORTIZATION EXPENSE		6,208,973	5,957,278	251,695
678				
679 TOTAL DEPRECIATION & AMORTIZATION EXP		194,154,656	186,201,367	7,953,290
680				
681 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	12,995	12,485	509
682				

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 7 - TAXES OTHER THAN INCOME TAXES ***				
TAXES OTHER THAN INCOME				
FEDERAL TAXES				
FICA	LABOR	20,013,326	19,162,960	850,366
FUTA	LABOR	94,181	90,180	4,002
LESS PAYROLL DEDUCTION	LABOR	(20,385,033)	(19,518,873)	(866,160)
STATE TAXES				
AD VALOREM TAXES				
JIM BRIDGER STATION	L 97	1,310,444	1,259,296	51,148
VALMY	L 97	279,802	268,881	10,921
BOARDMAN	L 97	0	0	0
OTHER-PRODUCTION PLANT	L 101	5,023,123	4,827,066	196,058
OTHER-TRANSMISSION PLANT	L 139	5,094,471	4,895,294	199,178
OTHER-DISTRIBUTION PLANT	L 159	6,775,452	6,455,886	319,567
OTHER-GENERAL PLANT	L 173	1,071,005	1,026,046	44,959
SUB-TOTAL		19,554,298	18,732,468	821,830
LICENSES - HYDRO PROJECTS				
	L 98	4,376	4,206	171
REGULATORY COMMISSION FEES				
STATE OF IDAHO	CIDA	2,837,473	2,837,473	0
STATE OF OREGON	CODA	260,575	0	260,575
FRANCHISE TAXES				
STATE OF OREGON	CODA	944,305	0	944,305
OTHER STATE TAXES				
UNEMPLOYMENT TAXES	LABOR	277,525	265,733	11,792
HYDRO GENERATION KWH TAX	E10	1,273,632	1,220,480	53,152
IRRIGATION-PIC	CIDA	207,265	207,265	0
CANADA GST TAXES				
	E10	0	0	0
TOTAL TAXES OTHER THAN INCOME		25,081,924	23,001,891	2,080,033

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
REGULATORY DEBITS/CREDITS				
STATE OF IDAHO	CIDA	1,528,445	1,528,445	0
STATE OF OREGON	CODA	317,709	0	317,709
TOTAL REGULATORY DEBITS/CREDITS		1,846,154	1,528,445	317,709
*** TABLE 9 - INCOME TAXES ***				
410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
ACCOUNT #282 - RELATED	P101P	(17,893,375)	(17,142,239)	(751,136)
ACCOUNTS #190 & #283 - RELATED	L 762	(2,657,192)	(2,584,520)	(72,672)
TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(20,550,566)	(19,726,759)	(823,807)
411.4 - INVESTMENT TAX CREDIT ADJUSTMENT				
	P101P	50,193,136	48,086,107	2,107,029
SUMMARY OF INCOME TAXES				
TOTAL FEDERAL INCOME TAX	L 779	8,056,699	7,806,099	250,600
STATE INCOME TAX				
STATE OF IDAHO	L 844	866,260	1,100,369	(234,110)
STATE OF OREGON	L 819	1,027,537	1,006,791	20,746
OTHER STATES	L 860	79,148	11,687	67,461
TOTAL STATE INCOME TAXES		1,972,944	2,118,847	(145,903)

**IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
747 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
749 OPERATING REVENUES		1,730,945,913	1,657,805,221	73,140,693
751 OPERATING EXPENSES				
752 OPERATION & MAINTENANCE		1,103,866,032	1,052,180,140	51,685,892
753 DEPRECIATION EXPENSE		187,945,683	180,244,089	7,701,595
754 AMORTIZATION OF LIMITED TERM PLANT		6,208,973	5,957,278	251,695
755 ACCRETION EXPENSE		12,995	12,485	509
756 TAXES OTHER THAN INCOME		25,081,924	23,001,891	2,080,033
757 REGULATORY DEBITS/CREDITS		1,846,154	1,528,445	317,709
758 TOTAL OPERATING EXPENSES		1,324,961,761	1,262,924,328	62,037,432
760 BOOK-TAX ADJUSTMENT	L 758	0	0	0
762 INCOME BEFORE TAX ADJUSTMENTS		405,984,153	394,880,892	11,103,260
764 INCOME STATEMENT ADJUSTMENTS				
765 LONG TERM DEBT INTEREST EXPENSE	L 24	129,343,823	123,726,973	5,616,850
766 OTHER INTEREST EXPENSE	L 24	19,913,023	19,048,286	864,738
767 TOTAL INTEREST CHARGES		149,256,846	142,775,259	6,481,588
769 NET OPERATING INCOME BEFORE STATE INCOME TAXES		256,727,306	252,105,633	4,621,673
771 TOTAL STATE INCOME TAXES (ALLOWED)		5,857,435	6,001,890	(144,455)
773 NET FEDERAL INCOME AFTER STATE INCOME TAXES		250,869,871	246,103,744	4,766,128
775 FEDERAL TAX AT 21 PERCENT		52,682,673	51,681,786	1,000,887
776 OTHER CURRENT TAX ADJUSTMENTS	L 775	(42,231,900)	(41,429,561)	(802,339)
777 PRIOR YEARS' TAX ADJUSTMENT	L 775	(9,810,034)	(9,623,659)	(186,375)
779 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		640,739	628,566	12,173
781 OTHER TAX ADJUSTMENTS				
782 ALLOWANCE FOR AFUDC	P101P	0	0	0
783 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	11,590,548	11,103,995	486,553
784 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 762	23,723,545	23,074,730	648,815
785 SUM OF OTHER ADJUSTMENTS		35,314,093	34,178,725	1,135,368
786 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		7,415,960	7,177,532	238,427
788 TOTAL FEDERAL INCOME TAX		8,056,699	7,806,099	250,600

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 11 - OREGON STATE INCOME TAXES ***				
NET OPERATING INCOME BEFORE TAXES - OREGON	L 769	256,727,306	252,105,633	4,621,673
ALLOWANCE FOR AFUDC	P101P	0	0	0
STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	11,590,548	11,103,995	486,553
STATE INCOME TAX ADJUSTMENTS - OTHER	L 762	23,723,545	23,074,730	648,815
TOTAL STATE INCOME TAX ADJUSTMENTS		35,314,093	34,178,725	1,135,368
ADD: MFG DEDUCTION NOT ALLOWED	L 762	0	0	0
TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		35,314,093	34,178,725	1,135,368
INCOME SUBJECT TO OREGON TAX		292,041,399	286,284,358	5,757,041
IERCO TAXABLE INCOME	E10	13,361,504	12,803,891	557,613
BONUS DEPRECIATION ADJUSTMENT	P101P	(6,823,240)	(6,536,811)	(286,429)
FEDERAL NOL	L 750	0	0	0
TOTAL STATE TAXABLE INCOME - OREGON		298,579,663	292,551,438	6,028,225
APPORTIONMENT FACTOR (0.045454550)		13,571,804	13,297,794	274,010
POST APPORTIONMENT M ITEMS	L 757	0	0	0
TOTAL TAXABLE INCOME - OREGON		13,571,804	13,297,794	274,010
OREGON TAX AT 6.6 PERCENT		895,739	877,654	18,085
LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
STATE INCOME TAX ALLOWED - OREGON		895,739	877,654	18,085
ADD: FIN 48 ADJUSTMENT	L 811	282,224	276,526	5,698
PRIOR YEARS' TAX ADJUSTMENT	L 812	(150,426)	(147,389)	(3,037)
STATE INCOME TAX PAID - OREGON		1,027,537	1,006,791	20,746

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
821 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
822				
823 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 769	256,727,306	252,105,633	4,621,673
824				
825 ALLOWANCE FOR AFUDC	P101P	0	0	0
826				
827 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	11,590,548	11,103,995	486,553
828 STATE INCOME TAX ADJUSTMENTS - OTHER	L 762	23,723,545	23,074,730	648,815
829 STATE INCOME TAX ADJUSTMENTS		35,314,093	34,178,725	1,135,368
830				
831 INCOME SUBJECT TO IDAHO TAX		292,041,399	286,284,358	5,757,041
832				
833 IERCO TAXABLE INCOME	E10	13,361,504	12,803,891	557,613
834 BONUS DEPRECIATION ADJUSTMENT	P101P	(42,661,135)	(40,870,288)	(1,790,847)
835 FEDERAL NOL	L 750	0	0	0
836 TOTAL STATE TAXABLE INCOME - IDAHO		262,741,768	258,217,962	4,523,807
837				
838 IDAHO TAX AT 5.6 PERCENT		14,713,539	14,460,206	253,333
839 LESS: INVESTMENT TAX CREDIT	P101P	10,057,246	9,635,059	422,187
840				
841 STATE INCOME TAX ALLOWED - IDAHO		4,656,293	4,825,147	(168,854)
842 ADD: FIN 48 ADJUSTMENT	L 837	0	0	0
843 PRIOR YEARS' TAX ADJUSTMENT	L 838	(3,790,034)	(3,724,778)	(65,256)
844 STATE INCOME TAX PAID - IDAHO		866,260	1,100,369	(234,110)
845				
846				
847 OTHER STATE INCOME TAX				
848 INCOME SUBJECT TO TAX		292,041,399	286,284,358	5,757,041
849				
850 IERCO TAXABLE INCOME	E10	13,361,504	12,803,891	557,613
851 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
852 FEDERAL NOL	L 750	0	0	0
853 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		305,402,903	299,088,249	6,314,654
854 POST APPORTIONMENT M ITEMS	L 757	0	0	0
855 TOTAL TAXABLE INCOME-OTHER STATES		305,402,903	299,088,249	6,314,654
856				
857 OTHER TAX AT 0.1 PERCENT		305,403	299,088	6,315
858 ADD: FIN 48 ADJUSTMENT	L 844	0	0	0
859 PRIOR YEARS' TAX ADJUSTMENT	L 844	(226,255)	(287,402)	61,146
860 OTHER STATES' INCOME TAX PAID		79,148	11,687	67,461

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>
861 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
862 STEAM POWER GENERATION				
863 500-513 / TOTAL STEAM GENERATION	D10	442,341	425,076	17,265
864 HYDRAULIC POWER GENERATION				
865 535 / SUPERVISION & ENGINEERING	L 871	4,198,454	4,033,815	164,639
866 536 / WATER FOR POWER	E10	870,626	834,293	36,334
867 537 / HYDRAULIC EXPENSES	D10	6,581,987	6,325,085	256,902
868 538 / ELECTRIC EXPENSES	D10	1,659,356	1,594,590	64,766
869 539 / MISCELLANEOUS EXPENSES	D10	3,733,853	3,588,117	145,736
870 540 / RENTS	D10	0	0	0
871 TOTAL HYDRAULIC OPERATION EXPENSES		17,044,277	16,375,900	668,377
872 541 / SUPERVISION & ENGINEERING	L 877	167,910	161,356	6,554
873 542 / STRUCTURES	D10	567,222	545,083	22,139
874 543 / RESERVOIRS, DAMS & WATERWAYS	D10	301,175	289,420	11,755
875 544 / ELECTRIC PLANT	D10	1,724,170	1,656,874	67,296
876 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,266,086	2,177,638	88,448
877 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,026,564	4,830,372	196,192
878 TOTAL HYDRAULIC GENERATION EXPENSES		22,070,840	21,206,271	864,569
879 OTHER POWER GENERATION				
880 546 / SUPERVISION & ENGINEERING	L 884	582,577	559,838	22,739
881 548 / GENERATING EXPENSES	D10	0	0	0
882 549 / MISCELLANEOUS EXPENSES	D10	3,495,474	3,359,042	136,432
883 550 / RENTS	D10	496,069	476,707	19,362
884 TOTAL OTHER POWER OPER EXPENSES		4,574,120	4,395,587	178,533
885				
886 551 / SUPERVISION & ENGINEERING	L 890	0	0	0
887 552 / STRUCTURES	D10	47,812	45,946	1,866
888 553 / GENERATING & ELECTRIC PLANT	D10	65,753	63,186	2,566
889 554 / MISCELLANEOUS EXPENSES	D10	523,281	502,857	20,424
890 TOTAL OTHER POWER MAINT EXPENSES		636,845	611,989	24,857
891 TOTAL OTHER POWER GENERATION EXP		5,210,965	5,007,576	203,389
892 555 / PURCHASE POWER	E10	0	0	0
893 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	0	0	0
894	D10	4,863,381	4,673,558	189,823
895 TOTAL OTHER POWER SUPPLY EXPENSES		4,863,381	4,673,558	189,823
896				
897 TOTAL PRODUCTION EXPENSES		32,587,528	31,312,481	1,275,046
898				

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899 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
900				
901				
902 560 / SUPERVISION & ENGINEERING	L 140	2,317,807	2,227,188	90,619
903 561 / LOAD DISPATCHING	D12	3,373,689	3,242,010	131,679
904 562 / STATION EXPENSES	L 117	1,900,727	1,826,412	74,315
905 563 / OVERHEAD LINE EXPENSES	L 123+128+133	483,392	464,488	18,905
906 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
907 566 / MISCELLANEOUS EXPENSES	L 522	0	0	0
908 567 / RENTS	L 140	0	0	0
909		8,075,615	7,760,098	315,517
910 568 / SUPERVISION & ENGINEERING	L 140	139,203	133,761	5,442
911 569 / STRUCTURES	L 112	1,426,838	1,371,138	55,700
912 570 / STATION EQUIPMENT	L 117	2,616,011	2,513,730	102,281
913 571 / OVERHEAD LINES	L 123+128+133	972,477	934,445	38,032
914 575 / OPER TRANS MKT ADMIN - EIM	L 140	1,155	1,109	45
915		5,155,684	4,954,184	201,500
916		13,231,299	12,714,282	517,017
917				
918				
919 580 / SUPERVISION & ENGINEERING	L 159	3,237,656	3,084,950	152,705
920 581 / LOAD DISPATCHING	D60	4,740,713	4,567,808	172,905
921 582 / STATION EXPENSES	L 147	1,048,893	1,006,182	42,711
922 583 / OVERHEAD LINE EXPENSES	L 149+150	3,701,154	3,438,194	262,960
923 584 / UNDERGROUND LINE EXPENSES	L 151+152	1,636,360	1,611,453	24,907
924 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 157	1,916	1,821	95
925 586 / METER EXPENSES	L 155	4,739,824	4,594,694	145,129
926 587 / CUSTOMER INSTALLATIONS EXPENSE	L 156	857,913	801,672	56,242
927 588 / MISCELLANEOUS EXPENSES	L 552	2,979,865	2,830,990	148,875
928 589 / RENTS	L 159	0	0	0
929		22,944,293	21,937,764	1,006,530

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930 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
931				
932				
933 590 / SUPERVISION & ENGINEERING	L 159	7,755	7,389	366
934 591 / STRUCTURES	L 146	0	0	0
935 592 / STATION EQUIPMENT	L 147	3,271,354	3,138,143	133,210
936 593 / OVERHEAD LINES	L 149+150	5,418,492	5,033,519	384,973
937 594 / UNDERGROUND LINES	L 151+152	311,063	306,328	4,735
938 595 / LINE TRANSFORMERS	L 153	24,796	23,436	1,360
939 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 157	93,462	88,810	4,652
940 597 / METERS	L 155	769,699	746,131	23,568
941 598 / MISCELLANEOUS PLANT	L 159	105,914	100,918	4,995
942 TOTAL DISTRIBUTION MAINTENANCE		10,002,534	9,444,675	557,859
943 TOTAL DISTRIBUTION EXPENSES		32,946,827	31,382,439	1,564,388
944				
945 CUSTOMER ACCOUNTING EXPENSES				
946 901 / SUPERVISION	L 951	794,380	759,746	34,634
947 902 / METER READING	CW902	1,260,207	1,090,088	170,120
948 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	10,577,395	10,231,412	345,983
949 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
950 905 / MISC EXPENSES	L 947-949	0	0	0
951 TOTAL CUSTOMER ACCOUNTING EXPENSES		12,631,982	12,081,246	550,736
952				
953 CUSTOMER SERVICES & INFORMATION EXPENSES				
954 907 / SUPERVISION	L 957	836,042	803,534	32,508
955 908 / CUSTOMER ASSISTANCE	L 566	5,242,141	5,038,309	203,832
956 909 / INFORMATION & INSTRUCTIONAL	L 567	0	0	0
957 910 / MISCELLANEOUS EXPENSES	L 955+956	384,926	369,959	14,967
958 TOTAL CUST SERV & INFORMATN EXPENSES		6,463,109	6,211,802	251,307
959				
960 SALES EXPENSES				
961 912 / DEMO & SELLING EXPENSES	L 572	0	0	0
962 TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
ADMINISTRATIVE & GENERAL EXPENSES				
920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	58,534,056	56,046,710	2,487,346
921 / OFFICE SUPPLIES	PTDCAS	403,723	386,568	17,156
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
923 / OUTSIDE SERVICES	PTDCAS	0	0	0
PROPERTY INSURANCE				
924 / PRODUCTION - STEAM	L 97	0	0	0
ALL RISK & MISCELLANEOUS	P101P	426,708	408,795	17,913
TOTAL ACCOUNT 924				
INJURIES & DAMAGES				
925 / INJURIES & DAMAGES	LABOR	146,518	140,292	6,226
926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
REGULATORY COMMISSION EXPENSES				
928 / REGULATORY COMMISSION EXPENSES				
FERC ADMIN ASSESSMENTS	L 175	0	0	0
FERC RATE CASE EXPENSE	RESREV	0	0	0
SEC EXPENSES	L 175	0	0	0
IDAHO PUC - RATE CASE	CIDA	0	0	0
- OTHER	CIDA	0	0	0
OREGON PUC - RATE CASE	CODA	0	0	0
-OTHER	CODA	0	0	0
TOTAL ACCOUNT 928				
DUPLICATE CHARGES				
929 / DUPLICATE CHARGES	SUBEX	0	0	0
930.1 / GENERAL ADVERTISING	RELAB	0	0	0
930.2 / MISCELLANEOUS EXPENSES	PTDCAS	198,088	189,670	8,418
931 / RENTS	L 173	0	0	0
935 / GENERAL PLANT MAINTENANCE	P3908	1,228,809	1,177,225	51,583
TOTAL ADMIN & GENERAL EXPENSES				
		60,937,902	58,349,261	2,588,641
TOTAL OPER & MAINT EXPENSES				
		158,798,646	152,051,511	6,747,135
TOTAL LABOR - RATIO (%)				
		1	0.9575	0.0425

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
997 *** TABLE 14 - ALLOCATION FACTORS ***				
998				
999 CAPACITY RELATED KW				
1000	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE D10	2,590,726.1	2,489,607.4	101,118.8
1001	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL D11	2,590,726.1	2,489,607.4	101,118.8
1002	RETAIL TRANSMISSION D12	2,590,726.1	2,489,607.4	101,118.8
1003	DISTRIBUTION SERVICE @ GENERATION LEVEL D60	2,451,116.3	2,361,718.1	89,398.2
1004				
1005 ENERGY RELATED MWH				
1006	GENERATION LEVEL (PSP) E10	16,565,959.5	15,874,615.8	691,343.7
1007	RETAIL MWH AT GENERATION LVL E100	16,565,959.5	15,874,615.8	691,343.7
1008	CUSTOMER LEVEL E99	15,270,580.7	14,628,926.1	641,654.6
1009				
1010 CUSTOMER RELATED FACTORS				
1011	369-DIRECT ASSIGNMENT DA369	70,650,589	67,740,904	2,909,686
1012	370-METER INVESTMENT ACCT370	115,905,804	112,356,866	3,548,937
1013	902-CUSTOMER WEIGHTED CW902	2,122,543	1,836,014	286,529
1014	903-CUSTOMER WEIGHTED CW903	16,141,973	15,613,975	527,998
1015	904-CUSTOMER WEIGHTED CW904	3,786,792	3,419,345	367,446
1016	909-DIRECT ASSIGN-AVG.NO.CUST. DA909	624,419	604,506	19,913

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1017 *** TABLE 14 - ALLOCATION FACTORS ***				
1018				
1019 DIRECT ASSIGNMENTS				
1020 252-CUSTOMER ADVANCES	DA252	32,170,424	32,110,363	60,062
1021 350-LAND & LAND RIGHTS	DA350	0	0	0
1022 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1023 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1024 354-TOWERS & FIXTURES	DA354	0	0	0
1025 355-POLES & FIXTURES	DA355	33,842	0	33,842
1026 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1027 359-ROADS & TRAILS	DA359	0	0	0
1028 360-LAND & LAND RIGHTS	ACCT360	9,024,558	8,641,897	382,661
1029 361-STRUCTURES & IMPROVEMENTS	ACCT361	62,286,419	59,574,241	2,712,178
1030 362-STATION EQUIPMENT	ACCT362	333,778,528	320,186,976	13,591,552
1031 364-POLES, TOWERS & FIXTURES	DA364	333,422,399	307,301,185	26,121,215
1032 365-OVERHEAD CONDUCTORS & DEVICES	DA365	161,939,763	152,866,451	9,073,313
1033 366-UNDERGROUND CONDUIT	DA366	55,753,674	54,858,172	895,502
1034 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	338,826,990	333,716,692	5,110,297
1035 368-LINE TRANSFORMERS	ACCT368	750,275,508	709,131,796	41,143,712
1036 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	5,271,974	4,926,363	345,611
1037 373-STREET LIGHTING SYSTEMS	DA373	6,798,038	6,459,698	338,340
1038 451-REVENUE - MISCELLANEOUS SERVICE	DA451	5,103,805	5,043,528	60,277
1039 454-REVENUE - FACILITIES CHARGE	DA454	10,841,971	10,407,743	434,228
1040 908-OTHER CUSTOMER ASSISTANCE	DA908	7,567,753	7,274,479	293,274
1041 440-RETAIL SALES REVENUE	RETREV	1,472,666,391	1,409,982,947	62,683,444
1042 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1043 RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1044 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	12,995	12,485	509
1045 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
1046 IDAHO	CIDA	1	1	0
1047 OREGON	CODA	1	0	1
1048 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1049 *** TABLE 14 - ALLOCATION FACTORS ***				
1050				
1051 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1052 PLANT - PROD,TRANS&DIST	PTD	6,367,637,141	6,100,333,788	267,303,353
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	97,860,745	93,702,250	4,158,494
1054 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	3,193,654,633	3,066,638,298	127,016,335
1055 PLANT - GEN PLT (390,391,397&398)	P390B	294,608,041	282,240,861	12,367,180
1056 PLANT - PROD,TRANS,DIST&GEN	P101P	6,872,147,484	6,583,665,583	288,481,900
1057 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	932,092,808	887,751,701	44,341,107
1058 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	97,860,745	93,702,250	4,158,494
1059 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	158,225,421	151,502,423	6,722,997
1060 REV - RETAIL, RESALE & WHEELING	FMREV	1,161,846,557	1,107,911,834	53,934,723
1061 O&M - ALL EXCEPT FUEL	O&M M	825,273,825	785,205,752	40,068,073
1062 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	1,129,437,322	1,085,344,349	44,092,973
1063 O&M - TOTAL (NOT USED)	OM401	1,103,866,032	1,052,180,140	51,685,892

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1064 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1065				
1066 CAPACITY RELATED KW				
1067 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	96.10%	3.90%
1068 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	96.10%	3.90%
1069 RETAIL TRANSMISSION	D12	100.00%	96.10%	3.90%
1070 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.35%	3.65%
1071				
1072 ENERGY RELATED MWH				
1073 GENERATION LEVEL (PSP)	E10	100.00%	95.83%	4.17%
1074 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.83%	4.17%
1075 CUSTOMER LEVEL	E99	100.00%	95.80%	4.20%
1076				
1077 CUSTOMER RELATED FACTORS				
1078 369-DIRECT ASSIGNMENT	DA369	100.00%	95.88%	4.12%
1079 370-METER INVESTMENT	ACCT370	100.00%	96.94%	3.06%
1080 902-CUSTOMER WEIGHTED	CW902	100.00%	86.50%	13.50%
1081 903-CUSTOMER WEIGHTED	CW903	100.00%	96.73%	3.27%
1082 904-CUSTOMER WEIGHTED	CW904	100.00%	90.30%	9.70%
1083 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.81%	3.19%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1084 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1085				
1086 DIRECT ASSIGNMENTS				
1087 252-CUSTOMER ADVANCES	DA252	100.00%	99.81%	0.19%
1088 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1089 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1090 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1091 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1092 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1093 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1094 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1095 360-LAND & LAND RIGHTS	ACCT360	100.00%	95.76%	4.24%
1096 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.65%	4.35%
1097 362-STATION EQUIPMENT	ACCT362	100.00%	95.93%	4.07%
1098 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.17%	7.83%
1099 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	94.40%	5.60%
1100 366-UNDERGROUND CONDUIT	DA366	100.00%	98.39%	1.61%
1101 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.49%	1.51%
1102 368-LINE TRANSFORMERS	ACCT368	100.00%	94.52%	5.48%
1103 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.44%	6.56%
1104 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.02%	4.98%
1105 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.82%	1.18%
1106 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.99%	4.01%
1107 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.12%	3.88%
1108 440-RETAIL SALES REVENUE	RETREV	100.00%	95.74%	4.26%
1109 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1110 IDAHO	CIDA	100.00%	100.00%	0.00%
1111 OREGON	CODA	100.00%	0.00%	100.00%
1112 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1113 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1114				
1115 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1116 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.80%	4.20%
1117 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.75%	4.25%
1118 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	96.02%	3.98%
1119 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.80%	4.20%
1120 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.80%	4.20%
1121 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.24%	4.76%
1122 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.75%	4.25%
1123 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.75%	4.25%
1124 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.36%	4.64%
1125 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.14%	4.86%
1126 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	96.10%	3.90%
1127 O&M - TOTAL (NOT USED)	OM401	100.00%	95.32%	4.68%

IDAHO POWER COMPANY

2023 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

**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, 2023**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	295,011.3
Less: Accum Prov for Depreciation	112,090.3
Amort of Other Utility Plant	1,694.3
Net Electric Plant-in-Service	181,226.7
Less: Cust Advances for Construction	60.1
Accumulated Deferred Income Taxes	16,298.8
Add: Fuel Inventory	831.8
Materials & Supplies	5,263.5
Prepayments	0.0
Working Cash Allowance	1,758.5
Net Electric Rate Base	172,721.7
Add: Conservation & Deferred Programs	5,203.2
IERCO Rate Base	1,526.9
Total Combined Rate Base	179,451.8
Development of Net Income	
Operation Revenues	59,622.2
Operating Expenses	
Operation & Maintenance Expenses	43,962.1
Depreciation Expense	8,277.0
Amortization Expense	273.6
Accretion Expense	0.5
Taxes Other Than Income Taxes	1,963.9
Regulatory Debits/Credits	317.7
Deferred Income Taxes	(1,017.1)
Investment Tax Credits Adj - Net	2,122.7
Federal Income Taxes	(1,196.9)
State Income Taxes	(598.3)
Total Operating Expenses	54,105.2
Operating Income	5,516.9
Add: IERCO Operating Income	339.0
Total Operating Income	5,855.9
Rate of Return Earned - Percent	3.263%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
<i>*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***</i>				
88				
89 INTANGIBLE PLANT				
90 301 - ORGANIZATION	P101P	5,703	5,462	241
91 302 - FRANCHISES & CONSENTS	D10	52,232,057	50,167,887	2,064,170
92 303 - MISCELLANEOUS	P101P	54,860,902	52,540,804	2,320,097
93				
94 TOTAL INTANGIBLE PLANT		107,098,661	102,714,153	4,384,509
95				
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	998,909,555	959,433,427	39,476,128
98 330-336 / HYDRAULIC PRODUCTION	D10	1,100,725,931	1,057,226,100	43,499,832
99 340-346 / OTHER PRODUCTION	D10	610,029,550	585,921,657	24,107,893
100				
101 TOTAL PRODUCTION PLANT		2,709,665,036	2,602,581,184	107,083,852
102				
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	41,300,354	39,668,196	1,632,158
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		41,300,354	39,668,196	1,632,158
108				
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	102,772,070	98,710,598	4,061,472
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		102,772,728	98,710,598	4,062,130
113				
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	479,439,540	460,492,462	18,947,077
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		479,551,133	460,567,562	18,983,571

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<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	232,732,978	223,535,552	9,197,426
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		232,732,978	223,535,552	9,197,426
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	235,909,163	226,586,217	9,322,946
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		235,943,004	226,586,217	9,356,788
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	269,020,474	258,388,994	10,631,480
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		269,046,969	258,390,183	10,656,786
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	391,407	375,938	15,468
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		391,407	375,938	15,468
TOTAL TRANSMISSION PLANT		1,361,738,573	1,307,834,246	53,904,327

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
DISTRIBUTION PLANT				
360 / LAND & LAND RIGHTS	ACCT360	9,024,558	8,641,897	382,661
361 / STRUCTURES & IMPROVEMENTS	ACCT361	62,286,419	59,574,241	2,712,178
362 / STATION EQUIPMENT	ACCT362	333,778,528	320,186,976	13,591,552
363 / COLLECTOR SYSTEM-BATTERY STORAGE	D10	52,299,287	50,169,646	2,129,641
364 / POLES, TOWERS & FIXTURES	DA364	333,422,399	307,301,185	26,121,215
365 / OVERHEAD CONDUCTORS & DEVICES	DA365	161,939,763	152,866,451	9,073,313
366 / UNDERGROUND CONDUIT	DA366	55,753,674	54,858,172	895,502
367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	338,826,990	333,716,692	5,110,297
368 / LINE TRANSFORMERS	ACCT368	750,275,508	709,131,796	41,143,712
369 / SERVICES	DA369	70,650,589	67,740,904	2,909,686
370 / METERS	ACCT370	115,905,804	112,356,866	3,548,937
371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	5,271,974	4,926,363	345,611
373 / STREET LIGHTING SYSTEMS	DA373	6,798,038	6,459,698	338,340
TOTAL DISTRIBUTION PLANT		2,296,233,531	2,187,930,887	108,302,645
GENERAL PLANT				
389 / LAND & LAND RIGHTS	PTD	21,009,062	20,120,578	888,485
390 / STRUCTURES & IMPROVEMENTS	PTD	160,648,651	153,854,733	6,793,918
391 / OFFICE FURNITURE & EQUIPMENT	PTD	41,685,122	39,922,236	1,762,886
392 / TRANSPORTATION EQUIPMENT	PTD	123,353,458	118,136,773	5,216,685
393 / STORES EQUIPMENT	PTD	5,755,716	5,512,304	243,412
394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	15,329,002	14,680,730	648,272
395 / LABORATORY EQUIPMENT	PTD	15,855,583	15,185,042	670,541
396 / POWER OPERATED EQUIPMENT	PTD	28,599,480	27,389,992	1,209,487
397 / COMMUNICATIONS EQUIPMENT	PTD	81,280,140	77,842,759	3,437,381
398 / MISCELLANEOUS EQUIPMENT	PTD	10,994,128	10,529,180	464,948
TOTAL GENERAL PLANT		504,510,343	483,174,327	21,336,016
TOTAL ELECTRIC PLANT IN SERVICE		6,979,246,145	6,684,234,797	295,011,348

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
179 PRODUCTION PLANT				
180 310-316 / STEAM PRODUCTION	L 97	704,002,251	676,180,630	27,821,621
181 330-336 / HYDRAULIC PRODUCTION	L 98	512,754,704	492,491,038	20,263,667
182 340-346 / OTHER PRODUCTION	L 99	163,829,025	157,354,630	6,474,395
183 TOTAL PRODUCTION PLANT		1,380,585,981	1,326,026,298	54,559,683
184				
185 TRANSMISSION PLANT				
186 350 / LAND & LAND RIGHTS	L 107	10,201,875	9,798,705	403,170
187 352 / STRUCTURES & IMPROVEMENTS	L 112	34,518,442	33,154,088	1,364,354
188 353 / STATION EQUIPMENT	L 117	130,155,260	125,002,918	5,152,342
189 354 / TOWERS & FIXTURES	L 123	80,392,736	77,215,678	3,177,058
190 355 / POLES & FIXTURES	L 128	80,537,242	77,343,378	3,193,864
191 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	90,159,176	86,588,026	3,571,150
192 359 / ROADS & TRAILS	L 138	297,401	285,648	11,753
193 TOTAL TRANSMISSION PLANT		426,262,133	409,388,441	16,873,692
194				
195 DISTRIBUTION PLANT				
196 360 / LAND & LAND RIGHTS	L 145	238,694	228,573	10,121
197 361 / STRUCTURES & IMPROVEMENTS	L 146	16,775,015	16,044,569	730,445
198 362 / STATION EQUIPMENT	L 147	73,815,771	70,809,973	3,005,798
199 363 / COLLECTOR SYSTEM-BATTERY STORAGE	L 148	2,119,638	2,033,326	86,312
200 364 / POLES, TOWERS & FIXTURES	L 149	147,442,487	135,891,443	11,551,044
201 365 / OVERHEAD CONDUCTORS & DEVICES	L 150	58,337,149	55,068,580	3,268,568
202 366 / UNDERGROUND CONDUIT	L 151	19,489,437	19,176,403	313,035
203 367 / UNDERGROUND CONDUCTORS & DEVICES	L 152	106,268,599	104,665,822	1,602,777
204 368 / LINE TRANSFORMERS	L 153	200,358,987	189,371,673	10,987,314
205 369 / SERVICES	L 154	45,543,867	43,668,181	1,875,686
206 370 / METERS	L 155	38,148,217	36,980,151	1,168,066
207 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 156	1,077,809	1,007,152	70,657
208 373 / STREET LIGHTING SYSTEMS	L 157	955,404	907,853	47,551
209 TOTAL DISTRIBUTION PLANT		710,571,075	675,853,699	34,717,375
210				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
211 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
212				
213 GENERAL PLANT				
214 389 / LAND & LAND RIGHTS	L 162	0	0	0
215 390 / STRUCTURES & IMPROVEMENTS	L 163	36,426,504	34,886,008	1,540,497
216 391 / OFFICE FURNITURE & EQUIPMENT	L 164	18,653,154	17,864,302	788,852
217 392 / TRANSPORTATION EQUIPMENT	L 165	25,286,446	24,217,069	1,069,378
218 393 / STORES EQUIPMENT	L 166	1,470,235	1,408,058	62,177
219 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 167	4,949,524	4,740,206	209,318
220 395 / LABORATORY EQUIPMENT	L 168	6,894,447	6,602,877	291,570
221 396 / POWER OPERATED EQUIPMENT	L 169	5,668,406	5,428,687	239,720
222 397 / COMMUNICATIONS EQUIPMENT	L 170	33,442,226	32,027,936	1,414,290
223 398 / MISCELLANEOUS EQUIPMENT	L 171	4,366,845	4,182,169	184,676
224 TOTAL GENERAL PLANT		137,157,788	131,357,311	5,800,477
225				
226 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
227 TOTAL DEPR BEFORE FAS 143 / OTHER		2,654,576,977	2,542,625,749	111,951,227
228				
229 FAS 143 ADJ &/OR DISALLOWED COSTS	L 227	3,297,393	3,158,333	139,061
230 TOTAL ACCUM PROVISION DEPRECIATION		2,657,874,370	2,545,784,082	112,090,288
231				
232 AMORTIZATION OF OTHER UTILITY PLANT				
233 INTANGIBLE PLANT	L 94	18,746,010	17,978,567	767,442
234 HYDRAULIC PRODUCTION	L 98	23,454,072	22,527,185	926,887
235				
236 TOTAL AMORT OF OTHER UTILITY PLANT		42,200,082	40,505,753	1,694,329
237				
238 TOTAL ACCUM PROVISION FOR DEPR				
239 & AMORTIZATION OF OTHER UTILITY PLANT		2,700,074,452	2,586,289,835	113,784,617
240				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
241 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
242				
243 NET ELECTRIC PLANT IN SERVICE		4,279,171,693	4,097,944,962	181,226,731
244 LESS:				
245 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
246 POWER SUPPLY	D10	0	0	0
247 OTHER	DA252	32,170,424	32,110,363	60,062
248 TOTAL CUSTOMER ADV FOR CONSTRUCTION		32,170,424	32,110,363	60,062
249				
250 ACCUMULATED DEFERRED INCOME TAXES				
251 190 / ACCUMULATED DEFERRED INCOME TAXES				
252 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(3,854,109)	(3,846,913)	(7,196)
253 OTHER	LABOR	(13,759,745)	(13,171,592)	(588,153)
254 TOTAL ACCOUNT 190		(17,613,854)	(17,018,505)	(595,349)
255 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
256 282 / OTHER PROPERTY	P101P	399,089,300	382,211,597	16,877,703
257 283 / OTHER	P101P	387,898	371,494	16,404
258 TOTAL ACCUM DEFERRED INCOME TAXES		381,863,344	365,564,586	16,298,758
259				
260 NET ELECTRIC PLANT IN SERVICE		3,865,137,925	3,700,270,014	164,867,911
261 ADD:				
262 WORKING CAPITAL				
263 151 / FUEL INVENTORY	E10	19,716,209	18,884,385	831,824
264 154 / PLANT MATERIALS & SUPPLIES				
265 PRODUCTION - GENERAL	L 101	14,733,716	14,151,451	582,265
266 TRANSMISSION - GENERAL	L 139	32,918,344	31,615,274	1,303,070
267 DISTRIBUTION - GENERAL	L 159	67,378,274	64,200,355	3,177,920
268 OTHER - UNCLASSIFIED	L 175	4,737,661	4,537,401	200,260
269 TOTAL ACCOUNT 154		119,767,996	114,504,481	5,263,515
270 165 / PREPAID ITEMS				
271 AD VALOREM TAXES	L 700	0	0	0
272 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
273 INSURANCE	L 101	0	0	0
274 PENSION-RELATED PREPAYMENTS	L 994	0	0	0
275 SOFTWARE CONTRACTS	L 92	0	0	0
276 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
277 TOTAL ACCOUNT 165		0	0	0
278 WORKING CASH ALLOWANCE	L 617	39,101,183	37,342,698	1,758,485
279				
280 TOTAL WORKING CAPITAL		178,585,388	170,731,565	7,853,823
281				
282 NET ELECTRIC PLANT IN SERVICE		4,043,723,313	3,871,001,579	172,721,735

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		4,043,723,313	3,871,001,579	172,721,735
ADD:				
105 / PLANT HELD FOR FUTURE USE				
HYDRAULIC PRODUCTION	L 98	0	0	0
TRANS LAND & LAND RIGHTS	L 107	0	0	0
TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
TRANS STATION EQUIPMENT	L 117	0	0	0
DIST LAND & LAND RIGHTS	L 145	0	0	0
DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
GEN LAND & LAND RIGHTS	L 162	0	0	0
GEN STRUCTURES & IMPROVEMENTS	L 163	0	0	0
TOTAL PLANT HELD FOR FUTURE USE		0	0	0
ELECTRIC PLANT ACQUISITION ADJ.-114/5	D10	0	0	0
DEFERRED PROGRAMS:				
182 / CONSERVATION PROGRAMS				
IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
TOTAL CONSERVATION PROGRAMS		0	0	0
182 / MISC. OTHER REGULATORY ASSETS				
CUB FUND INTEREST - OPUC ORDER 15-399	CODA	59,702	0	59,702
AM. FALLS BOND REFINANCE	D10	72,977	70,093	2,884
SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	7,096,835	0	7,096,835
CLOUD COMPUTING - IPUC ORDER 34707	CIDA	1,250,083	1,250,083	0
LIDAR SURVEY - IPUC ORDER 32426	CIDA	0	0	0
SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	8,181,006	8,181,006	0
SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	12,207,705	12,207,705	0
SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	343,307	0	343,307
SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	471,789	0	471,789
TOTAL OTHER REGULATORY ASSETS		29,683,405	21,708,887	7,974,517
186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(2,753,872)	0	(2,753,872)
RECONNECT FEES - OPUC ADV 16-09	CODA	(17,468)	0	(17,468)
TOTAL DEFERRED PROGRAMS		26,912,065	21,708,887	5,203,177
DEVELOPMENT OF IERCO RATE BASE				
INVESTMENT IN IERCO	E10	18,375,460	17,600,202	775,258
PREPAID COAL ROYALTIES	E10	606,862	581,259	25,603
NOTES RECEIVABLE FROM SUBSIDIARY	E10	17,209,739	16,483,663	726,076
TOTAL SUBSIDIARY RATE BASE		36,192,061	34,665,124	1,526,937
TOTAL COMBINED RATE BASE		4,106,827,439	3,927,375,590	179,451,849

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
328 *** TABLE 4 - OPERATING REVENUES ***				
329 OPERATING REVENUES				
330 FIRM ENERGY SALES				
331 440-448 / RETAIL	RETREV	1,161,846,557	1,107,911,834	53,934,723
332 447/ FIRM SALES FOR RESALE	E10	0	0	0
333 447/ SYSTEM OPPORTUNITY SALES	E10	52,134,200	49,934,667	2,199,533
334 TOTAL SALES OF ELECTRICITY		1,213,980,757	1,157,846,501	56,134,256
335				
336 OTHER OPERATING REVENUES				
337 415 / MERCHANDISING REVENUES	E10	4,655,894	4,459,463	196,431
338				
339 449 / OATT TARIFF REFUND				
340 NETWORK	D11	0	0	0
341 POINT-TO-POINT	D11	0	0	0
342 TOTAL ACCOUNT 449		0	0	0
343				
344 451 / MISCELLANEOUS SERVICE REVENUES	DA451	5,220,513	5,158,858	61,655
345				
346 454 / RENTS FROM ELECTRIC PROPERTY				
347 SUBSTATION EQUIPMENT	L 117	3,272,778	3,143,221	129,557
348 TRANSFORMER RENTALS	L 153	17,330	16,380	950
349 LINE RENTALS	D11	0	0	0
350 COGENERATION	L 484	1,896,418	1,816,408	80,010
351 DARK FIBER PROJECT	CIDA	66,667	66,667	0
352 POLE ATTACHMENTS	L 149	1,756,476	1,618,869	137,607
353 FACILITIES CHARGES	DA454	10,841,971	10,407,743	434,228
354 OTHER RENTALS	L 101	1,246,139	1,196,893	49,246
355 WATER LEASE	E10	66,960	64,135	2,825
356 TOTAL ACCOUNT 454		19,164,738	18,330,315	834,423
357				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
456 / OTHER ELECTRIC REVENUES				
TRANSMISSION - NETWORK SERVICES	D11	10,740,800	10,316,332	424,468
TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	765,132	736,853	28,279
TRANSMISSION - POINT-TO-POINT	D11	49,148,205	47,205,906	1,942,299
ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
PHOTOVOLTAIC STATION SERVICE	L 159	0	0	0
DSM RIDER FUNDS	DARIDER	0	0	0
STANDBY SERVICE CHARGE	CIDA	741,858	741,858	0
SIERRA PACIFIC USAGE CHARGE	E10	0	0	0
BPA - OTHER REVENUE	D10	0	0	0
ANTELOPE	L 509	0	0	0
MISCELLANEOUS	PTD	8,346	7,993	353
TOTAL ACCOUNT 456		61,404,340	59,008,941	2,395,399
TOTAL OTHER OPERATING REVENUES		90,445,486	86,957,576	3,487,909
TOTAL OPERATING REVENUES		1,304,426,243	1,244,804,077	59,622,166

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
STEAM POWER GENERATION				
OPERATION				
500 / SUPERVISION & ENGINEERING	D10	572,571	549,944	22,628
501 / FUEL	E10	74,889,600	71,730,020	3,159,580
502 / STEAM EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	10,150,211	9,721,975	428,236
TOTAL ACCOUNT 502		10,150,211	9,721,975	428,236
505 / ELECTRIC EXPENSES				
LABOR	D10	0	0	0
OTHER	E10	1,589,402	1,522,345	67,057
TOTAL ACCOUNT 505		1,589,402	1,522,345	67,057
506 / MISCELLANEOUS EXPENSES				
507 / RENTS	L 97	233,996	224,749	9,247
TOTAL STEAM OPERATION EXPENSES		95,563,233	91,555,295	4,007,938
MAINTENANCE				
510 / SUPERVISION & ENGINEERING	D10	(264,424)	(253,975)	(10,450)
511 / STRUCTURES	D10	1,142,007	1,096,876	45,131
512 / BOILER PLANT				
LABOR	D10	0	0	0
OTHER	E10	7,697,177	7,372,435	324,743
TOTAL ACCOUNT 512		7,697,177	7,372,435	324,743
513 / ELECTRIC PLANT				
LABOR	D10	0	0	0
OTHER	E10	3,019,375	2,891,989	127,387
TOTAL ACCOUNT 513		3,019,375	2,891,989	127,387
514 / MISCELLANEOUS STEAM PLANT				
TOTAL STEAM MAINTENANCE EXPENSES	D10	8,846,353	8,496,752	349,601
TOTAL STEAM MAINTENANCE EXPENSES		20,440,488	19,604,076	836,412
TOTAL STEAM GENERATION EXPENSES				
		116,003,721	111,159,371	4,844,350

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
HYDRAULIC POWER GENERATION				
535 / SUPERVISION & ENGINEERING	L 871	4,797,767	4,607,295	190,472
WATER FOR POWER				
WATER LEASE	D10	0	0	0
OTHER	D10	3,194,715	3,068,463	126,253
TOTAL ACCOUNT 536		3,194,715	3,068,463	126,253
HYDRAULIC EXPENSES				
537 / HYDRAULIC EXPENSES	D10	18,168,012	17,450,026	717,986
ELECTRIC EXPENSES				
LABOR	D10	1,444,840	1,387,741	57,099
OTHER	E10	513,003	491,360	21,644
TOTAL ACCOUNT 538		1,957,844	1,879,101	78,742
MISCELLANEOUS EXPENSES				
539 / MISCELLANEOUS EXPENSES	D10	5,045,987	4,846,573	199,413
540 / RENTS	D10	311,854	299,530	12,324
TOTAL HYDRAULIC OPERATION EXPENSES		33,476,179	32,150,988	1,325,191
MAINTENANCE				
541 / SUPERVISION & ENGINEERING	L 877	176,679	169,697	6,982
542 / STRUCTURES	D10	853,184	819,467	33,717
543 / RESERVOIRS, DAMS & WATERWAYS	D10	2,233,754	2,145,478	88,276
ELECTRIC PLANT				
LABOR	D10	1,501,275	1,441,946	59,329
OTHER	E10	697,230	667,814	29,416
TOTAL ACCOUNT 544		2,198,505	2,109,760	88,745
MISCELLANEOUS HYDRAULIC PLANT				
545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	3,218,013	3,090,840	127,173
TOTAL HYDRAULIC MAINTENANCE EXPENSES		8,680,135	8,335,241	344,894
TOTAL HYDRAULIC GENERATION EXPENSES		42,156,314	40,486,229	1,670,085

IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
OTHER POWER GENERATION				
OPERATION				
546 / SUPERVISION & ENGINEERING	L 884	580,259	557,328	22,931
547 / FUEL				
SALMON DIESEL	E10	16,517	15,820	697
OTHER	E10	133,604,400	127,967,652	5,636,748
TOTAL ACCOUNT 547		133,620,917	127,983,473	5,637,444
548 / GENERATING EXPENSES				
LABOR	D10	(451,884)	(434,026)	(17,858)
OTHER	E10	5,285,971	5,062,957	223,014
TOTAL ACCOUNT 548		4,834,087	4,628,931	205,156
549 / MISCELLANEOUS EXPENSES				
550 / RENTS	D10	693,029	665,641	27,388
	D10	0	0	0
TOTAL OTHER POWER OPER EXPENSES		139,728,293	133,835,373	5,892,920
MAINTENANCE				
551 / SUPERVISION & ENGINEERING	L 890	0	0	0
552 / STRUCTURES	D10	138,112	132,654	5,458
553 / GENERATING & ELECTRIC PLANT				
LABOR	D10	57,253	54,990	2,263
OTHER	E10	(91,258)	(87,407)	(3,850)
TOTAL ACCOUNT 553		(34,005)	(32,417)	(1,588)
554 / MISCELLANEOUS EXPENSES				
TOTAL OTHER POWER MAINT EXPENSES	L 99	5,125,856	4,923,286	202,570
		5,229,963	5,023,522	206,440
TOTAL OTHER POWER GENERATION EXP		144,958,255	138,858,895	6,099,360

IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
476 OTHER POWER SUPPLY EXPENSE				
477 555.0 / PURCHASED POWER				
478 PURCHASED POWER - TRANS LOSSES	E10	1,096,106	1,049,861	46,245
479 OTHER PURCHASED POWER	E10	129,712,200	124,239,664	5,472,536
480 TOTAL ACCOUNT 555.0		130,808,306	125,289,525	5,518,781
481 555.1 / COGENERATION & SMALL POWER PROD				
482 CAPACITY RELATED	D10	0	0	0
483 ENERGY RELATED	E10	234,547,372	224,651,857	9,895,515
484 TOTAL COGEN & SMALL POWER PROD		234,547,372	224,651,857	9,895,515
485				
486 TOTAL ACCOUNT 555		365,355,678	349,941,382	15,414,296
487				
488 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	0	0	0
489 557 / OTHER EXPENSES				
490 IDAHO POWER COST-RELATED EXPENSES	CIDA	11,089,392	11,089,392	0
491 OREGON POWER COST-RELATED EXPENSES	CODA	2,742,786	0	2,742,786
492 OTHER	D10	1,648,302	1,583,163	65,140
493 TOTAL ACCOUNT 557		15,480,480	12,672,555	2,807,925
494				
495 TOTAL OTHER POWER SUPPLY EXPENSES		380,836,158	362,613,937	18,222,221
496				
497 TOTAL PRODUCTION EXPENSES		683,954,448	653,118,432	30,836,016

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
498 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
499				
500 TRANSMISSION EXPENSES				
501				
502 OPERATION				
503 560 / SUPERVISION & ENGINEERING	L 140	2,773,471	2,663,683	109,788
504 561 / LOAD DISPATCHING	D12	4,978,504	4,781,758	196,747
505 562 / STATION EXPENSES	L 117	2,505,733	2,406,541	99,192
506 563 / OVERHEAD LINE EXPENSES	L 123+128+133	1,142,420	1,097,185	45,235
507 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	11,050,622	10,584,398	466,224
508 566 / MISCELLANEOUS EXPENSES	L 140	0	0	0
509 567 / RENTS	L 140	5,051,708	4,851,736	199,971
510				
511 TOTAL TRANSMISSION OPERATION		27,502,458	26,385,300	1,117,157
512				
513 MAINTENANCE				
514 568 / SUPERVISION & ENGINEERING	L 140	298,327	286,517	11,809
515 569 / STRUCTURES	L 112	1,671,272	1,605,214	66,058
516 570 / STATION EQUIPMENT	L 117	2,876,131	2,762,276	113,855
517 571 / OVERHEAD LINES	L 123+128+133	1,097,849	1,054,379	43,471
517 573 / MISCELLANEOUS PLANT	L 139	2,685	2,579	106
518 575 / OPER TRANS MKT ADMIN - EIM	L 140	703,023	675,194	27,829
519				
520 TOTAL TRANSMISSION MAINTENANCE		6,649,287	6,386,159	263,128
521				
522 TOTAL TRANSMISSION EXPENSES		34,151,745	32,771,460	1,380,285

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
523 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
524				
525 DISTRIBUTION EXPENSES				
526				
527 OPERATION				
528 580 / SUPERVISION & ENGINEERING	L 159	4,036,231	3,845,861	190,370
529 581 / LOAD DISPATCHING	D60	5,184,966	4,993,328	191,637
530 582 / STATION EXPENSES	L 147	1,662,408	1,594,714	67,694
531 583 / OVERHEAD LINE EXPENSES	L 149+150	5,138,926	4,773,815	365,111
532 584 / UNDERGROUND LINE EXPENSES	L 151+152	5,158,955	5,080,432	78,523
533 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 157	4,574	4,347	228
534 586 / METER EXPENSES	L 155	5,944,940	5,762,911	182,029
535 587 / CUSTOMER INSTALLATIONS EXPENSE	L 156	1,160,735	1,084,641	76,093
536 588 / MISCELLANEOUS EXPENSES	L 159	4,028,467	3,838,463	190,004
537 589 / RENTS	L 159	639,456	609,296	30,160
538 TOTAL DISTRIBUTION OPERATION		32,959,658	31,587,809	1,371,849
539				
540 MAINTENANCE				
541 590 / SUPERVISION & ENGINEERING	L 159	6,278	5,982	296
542 591 / STRUCTURES	L 146	0	0	0
543 592 / STATION EQUIPMENT	L 147	4,648,331	4,459,050	189,281
544 593 / OVERHEAD LINES	L 149+150	17,070,212	15,857,407	1,212,806
545 594 / UNDERGROUND LINES	L 151+152	667,269	657,112	10,156
546 595 / LINE TRANSFORMERS	L 153	61,277	57,917	3,360
547 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 157	169,921	161,464	8,457
548 597 / METERS	L 155	884,608	857,522	27,086
549 598 / MISCELLANEOUS PLANT	L 159	137,265	130,791	6,474
550 TOTAL DISTRIBUTION MAINTENANCE		23,645,161	22,187,244	1,457,917
551				
552 TOTAL DISTRIBUTION EXPENSES		56,604,818	53,775,052	2,829,766
553				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
554 CUSTOMER ACCOUNTING EXPENSES				
555 901 / SUPERVISION	L 951	795,532	760,848	34,684
556 902 / METER READING	CW902	1,959,627	1,695,091	264,537
557 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	14,774,561	14,291,291	483,270
558 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,794,012	3,425,865	368,147
559 905 / MISC EXPENSES	L 556+557+558	(358)	(338)	(19)
560 TOTAL CUSTOMER ACCOUNTING EXPENSES		21,323,374	20,172,756	1,150,618
561 CUSTOMER SERVICES & INFORMATION EXPENSES				
562 907 / SUPERVISION	L 958	932,843	896,553	36,290
563 908 / CUSTOMER ASSISTANCE				
564 SYSTEM CONSERVATION	E100	312,791	299,594	13,197
565 OTHER	DA908	6,890,066	6,623,055	267,012
566 TOTAL ACCOUNT 908		7,202,857	6,922,649	280,208
567 909 / INFORMATION & INSTRUCTIONAL	DA909	282,865	273,844	9,021
568 910 / MISCELLANEOUS EXPENSES	L 566+567	739,520	710,946	28,573
569 TOTAL CUST SERV & INFORMATN EXPENSES		9,158,085	8,803,993	354,092

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
SALES EXPENSES				
912 / DEMO & SELLING EXPENSES	E10	0	0	0
TOTAL ACCOUNT 924		0	0	0
ADMINISTRATIVE & GENERAL EXPENSES				
920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	95,975,036	91,872,633	4,102,403
921 / OFFICE SUPPLIES	LABOR	16,298,616	15,601,940	696,676
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(42,660,535)	(40,837,033)	(1,823,502)
923 / OUTSIDE SERVICES	LABOR	10,180,054	9,744,913	435,141
924 / PROPERTY INSURANCE				
PRODUCTION - STEAM	L 97	465,139	446,757	18,382
ALL RISK & MISCELLANEOUS	P110P	2,810,471	2,697,570	112,900
TOTAL ACCOUNT 924		3,275,609	3,144,327	131,282
INJURIES & DAMAGES	LABOR	4,133,459	3,956,776	176,683
926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	43,589,746	41,726,525	1,863,221
EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	514,677	0	514,677
EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
REGULATORY COMMISSION EXPENSES				
FERC ADMIN ASSESS & SECURITIES				
CAPACITY RELATED	D10	3,043,871	2,923,580	120,291
ENERGY RELATED	E10	1,044,908	1,000,824	44,084
FERC RATE CASE	D11	0	0	0
FERC ORDER 472	E99	1,108,266	1,061,278	46,988
FERC OTHER	D11	283,013	271,828	11,184
FERC - OREGON HYDRO FEE	D10	271,717	260,979	10,738
SEC EXPENSES	L 175	0	0	0
OTHER REGULATORY COMMISSION EXPENSE	D10	24,718	23,673	1,045
IDAHO PUC -RATE CASE	CIDA	0	0	0
-OTHER	CIDA	48,457	48,457	0
OREGON PUC -RATE CASE	CODA	0	0	0
-OTHER	CODA	329,733	0	329,733
TOTAL ACCOUNT 928		6,154,682	5,590,618	564,064

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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TWELVE MONTHS ENDED DECEMBER 31, 2023

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
607 929 / DUPLICATE CHARGES	LABOR	0	0	0
608 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
609 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,999,082	3,828,144	170,939
610 931 / RENTS	L 173	0	0	0
611 TOTAL ADM & GEN OPERATION		158,614,139	151,782,556	6,831,583
612				
613 935 / GENERAL PLANT MAINTENANCE	L 173	7,852,185	7,520,112	332,073
614 TOTAL ADMIN & GENERAL EXPENSES		166,466,324	159,302,668	7,163,656
615				
616 416 / MERCHANDISING EXPENSE	E10	5,870,784	5,623,097	247,687
617 TOTAL OPER & MAINT EXPENSES		977,529,579	933,567,458	43,962,121
618				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
619 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
620				
621 DEPRECIATION EXPENSE				
622 310-316 / STEAM PRODUCTION	L 97	56,748,814	54,506,146	2,242,669
623 330-336 / HYDRAULIC PRODUCTION	L 98	26,427,920	25,383,509	1,044,411
624 340-346 / OTHER PRODUCTION	L 99	18,771,603	18,029,764	741,839
625 TOTAL PRODUCTION PLANT		101,948,337	97,919,418	4,028,919
626				
627 TRANSMISSION PLANT				
628 350 / LAND & LAND RIGHTS	L 107	417,228	400,739	16,489
629 352 / STRUCTURES & IMPROVEMENTS	L 112	2,024,123	1,944,119	80,004
630 353 / STATION EQUIPMENT	L 117	11,027,170	10,590,647	436,523
631 354 / TOWERS & FIXTURES	L 123	2,790,758	2,680,469	110,289
632 355 / POLES & FIXTURES	L 128	6,220,865	5,974,164	246,701
633 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,009,003	3,850,208	158,794
634 359 / ROADS & TRAILS	L 138	2,693	2,587	106
635 TOTAL TRANSMISSION PLANT		26,491,840	25,442,934	1,048,906
636				
637 DISTRIBUTION PLANT				
638 360 / LAND & LAND RIGHTS	L 145	29,091	27,857	1,234
639 361 / STRUCTURES & IMPROVEMENTS	L 146	1,393,980	1,333,281	60,699
640 362 / STATION EQUIPMENT	L 147	6,404,841	6,144,034	260,807
641 363 / COLLECTOR SYSTEM-BATTERY STORAGE	L 148	5,452,384	5,230,361	222,023
642 364 / POLES, TOWERS & FIXTURES	L 149	6,291,112	5,798,250	492,863
643 365 / OVERHEAD CONDUCTORS & DEVICES	L 150	3,582,834	3,382,092	200,742
644 366 / UNDERGROUND CONDUIT	L 151	1,296,430	1,275,607	20,823
645 367 / UNDERGROUND CONDUCTORS & DEVICES	L 152	7,792,088	7,674,565	117,523
646 368 / LINE TRANSFORMERS	L 153	14,514,821	13,718,855	795,966
647 369 / SERVICES	L 154	1,185,537	1,136,712	48,825
648 370 / METERS	L 155	5,858,396	5,679,017	179,379
649 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 156	240,112	224,371	15,741
650 373 / STREET LIGHTING SYSTEMS	L 157	232,489	220,918	11,571
651 TOTAL DISTRIBUTION PLANT		54,274,115	51,845,920	2,428,195

IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
652 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
653				
654 GENERAL PLANT				
655 389 / LAND & LAND RIGHTS	L 162	0	0	0
656 390 / STRUCTURES & IMPROVEMENTS	L 163	3,604,684	3,452,240	152,444
657 391 / OFFICE FURNITURE & EQUIPMENT	L 164	6,643,508	6,362,551	280,958
658 392 / TRANSPORTATION EQUIPMENT	L 165	72,444	69,380	3,064
659 393 / STORES EQUIPMENT	L 166	230,703	220,947	9,757
660 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 167	811,782	777,452	34,331
661 395 / LABORATORY EQUIPMENT	L 168	850,707	814,730	35,977
662 396 / POWER OPERATED EQUIPMENT	L 169	0	0	0
663 397 / COMMUNICATIONS EQUIPMENT	L 170	5,531,019	5,297,110	233,910
664 398 / MISCELLANEOUS EQUIPMENT	L 171	774,657	741,897	32,761
665 TOTAL GENERAL PLANT		18,519,507	17,736,307	783,200
666				
667 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
668 DEPR EXP BEFORE DISALLOWED COSTS		201,233,798	192,944,579	8,289,219
669				
670 DEPRECIATION ON DISALLOWED COSTS	L 668	(296,299)	(284,094)	(12,205)
671 TOTAL DEPRECIATION EXPENSE		200,937,499	192,660,485	8,277,014
672				
673 AMORTIZATION EXPENSE				
674 INTANGIBLE PLANT	L 94	6,669,074	6,396,049	273,025
675 HYDRAULIC PRODUCTION	L 98	0	0	0
676 ADJUSTMENTS, GAINS & LOSSES	L 94	15,018	14,425	593
677 TOTAL AMORTIZATION EXPENSE		6,684,092	6,410,474	273,619
678				
679 TOTAL DEPRECIATION & AMORTIZATION EXP		207,621,591	199,070,958	8,550,633
680				
681 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	12,995	12,485	509
682				

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>
683 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
684				
685 TAXES OTHER THAN INCOME				
686 FEDERAL TAXES				
687 FICA	LABOR	0	0	0
688 FUTA	LABOR	0	0	0
689 LESS PAYROLL DEDUCTION	LABOR	0	0	0
690				
691 STATE TAXES				
692 AD VALOREM TAXES				
693 JIM BRIDGER STATION	L 97	1,310,444	1,258,656	51,788
694 VALMY	L 97	279,802	268,744	11,058
695 BOARDMAN	L 97	0	0	0
696 OTHER-PRODUCTION PLANT	L 101	5,023,123	4,824,613	198,510
697 OTHER-TRANSMISSION PLANT	L 139	5,094,471	4,892,807	201,664
698 OTHER-DISTRIBUTION PLANT	L 159	6,775,452	6,455,886	319,567
699 OTHER-GENERAL PLANT	L 173	1,071,005	1,025,712	45,293
700 SUB-TOTAL		19,554,298	18,726,418	827,879
701				
702 LICENSES - HYDRO PROJECTS	L 98	4,376	4,203	173
703				
704 REGULATORY COMMISSION FEES				
705 STATE OF IDAHO	CIDA	2,837,473	2,837,473	0
706 STATE OF OREGON	CODA	249,178	0	249,178
707				
708 FRANCHISE TAXES				
709 STATE OF OREGON	CODA	816,655	0	816,655
710				
711 OTHER STATE TAXES				
712 UNEMPLOYMENT TAXES	LABOR	0	0	0
713 HYDRO GENERATION KWH TAX	E10	1,659,564	1,589,547	70,017
714 IRRIGATION-PIC	CIDA	293,571	293,571	0
715				
716 CANADA GST TAXES	E10	0	0	0
717				
718 TOTAL TAXES OTHER THAN INCOME		25,415,114	23,451,213	1,963,902
719				
720				

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
REGULATORY DEBITS/CREDITS				
STATE OF IDAHO	CIDA	1,528,445	1,528,445	0
STATE OF OREGON	CODA	317,709	0	317,709
TOTAL REGULATORY DEBITS/CREDITS		1,846,154	1,528,445	317,709
*** TABLE 9 - INCOME TAXES ***				
410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
ACCOUNT #282 - RELATED	P101P	(20,753,348)	(19,875,677)	(877,670)
ACCOUNTS #190 & #283 - RELATED	L 762	(2,657,192)	(2,517,769)	(139,423)
TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(23,410,539)	(22,393,446)	(1,017,093)
411.4 - INVESTMENT TAX CREDIT ADJUSTMENT				
	P101P	50,193,136	48,070,441	2,122,695
SUMMARY OF INCOME TAXES				
TOTAL FEDERAL INCOME TAX	L 779	(51,205,412)	(50,008,493)	(1,196,919)
STATE INCOME TAX				
STATE OF IDAHO	L 844	(15,945,687)	(15,423,346)	(522,341)
STATE OF OREGON	L 819	126,897	196,669	(69,772)
OTHER STATES	L 860	(221,066)	(214,841)	(6,225)
TOTAL STATE INCOME TAXES		(16,039,856)	(15,441,517)	(598,338)

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
747 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
749 OPERATING REVENUES		1,304,426,243	1,244,804,077	59,622,166
751 OPERATING EXPENSES				
752 OPERATION & MAINTENANCE		977,529,579	933,567,458	43,962,121
753 DEPRECIATION EXPENSE		200,937,499	192,660,485	8,277,014
754 AMORTIZATION OF LIMITED TERM PLANT		6,684,092	6,410,474	273,619
755 ACCRETION EXPENSE		12,995	12,485	509
756 TAXES OTHER THAN INCOME		25,415,114	23,451,213	1,963,902
757 REGULATORY DEBITS/CREDITS		1,846,154	1,528,445	317,709
758 TOTAL OPERATING EXPENSES		1,212,425,433	1,157,630,560	54,794,874
760 BOOK-TAX ADJUSTMENT	L 758	0	0	0
762 INCOME BEFORE TAX ADJUSTMENTS		92,000,810	87,173,518	4,827,292
764 INCOME STATEMENT ADJUSTMENTS				
765 LONG TERM DEBT INTEREST EXPENSE	L 24	129,040,742	123,402,180	5,638,562
766 OTHER INTEREST EXPENSE	L 24	19,913,023	19,042,904	870,119
767 TOTAL INTEREST CHARGES		148,953,765	142,445,085	6,508,681
769 NET OPERATING INCOME BEFORE STATE INCOME TAXES		(56,952,956)	(55,271,567)	(1,681,389)
771 TOTAL STATE INCOME TAXES (ALLOWED)		(12,155,365)	(11,699,348)	(456,017)
773 NET FEDERAL INCOME AFTER STATE INCOME TAXES		(44,797,591)	(43,572,219)	(1,225,372)
775 FEDERAL TAX AT 21 PERCENT		(9,407,494)	(9,150,166)	(257,328)
776 OTHER CURRENT TAX ADJUSTMENTS	L 775	(42,231,900)	(41,076,709)	(1,155,191)
777 PRIOR YEARS' TAX ADJUSTMENT	L 775	(9,810,034)	(9,541,695)	(268,339)
779 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		(61,449,428)	(59,768,570)	(1,680,858)
781 OTHER TAX ADJUSTMENTS				
782 ALLOWANCE FOR AFUDC	P101P	0	0	0
783 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	25,057,483	23,997,788	1,059,695
784 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 762	23,723,545	22,478,768	1,244,777
785 SUM OF OTHER ADJUSTMENTS		48,781,028	46,476,557	2,304,471
786 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		10,244,016	9,760,077	483,939
788 TOTAL FEDERAL INCOME TAX		(51,205,412)	(50,008,493)	(1,196,919)

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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
789 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
790				
791 NET OPERATING INCOME BEFORE TAXES - OREGON	L 769	(56,952,956)	(55,271,567)	(1,681,389)
792				
793 ALLOWANCE FOR AFUDC	P101P	0	0	0
794				
795 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	25,057,483	23,997,788	1,059,695
796 STATE INCOME TAX ADJUSTMENTS - OTHER	L 762	23,723,545	22,478,768	1,244,777
797 TOTAL STATE INCOME TAX ADJUSTMENTS		48,781,028	46,476,557	2,304,471
798 ADD: MFG DEDUCTION NOT ALLOWED	L 762	0	0	0
799				
800 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		48,781,028	46,476,557	2,304,471
801				
802 INCOME SUBJECT TO OREGON TAX		(8,171,928)	(8,795,010)	623,083
803				
804 IERCO TAXABLE INCOME	E10	13,361,504	12,797,784	563,720
805 BONUS DEPRECIATION ADJUSTMENT	P101P	(6,823,240)	(6,534,681)	(288,559)
806 FEDERAL NOL	L 750	0	0	0
807 TOTAL STATE TAXABLE INCOME - OREGON		(1,633,664)	(2,531,908)	898,244
808 APPORTIONMENT FACTOR (0.045454550)		(74,257)	(115,087)	40,829
809 POST APPORTIONMENT M ITEMS	L 757	0	0	0
810 TOTAL TAXABLE INCOME - OREGON		(74,257)	(115,087)	40,829
811				
812 OREGON TAX AT 6.6 PERCENT		(4,901)	(7,596)	2,695
813 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
814				
815 STATE INCOME TAX ALLOWED - OREGON		(4,901)	(7,596)	2,695
816 ADD: FIN 48 ADJUSTMENT	L 811	282,224	437,401	(155,176)
817 PRIOR YEARS' TAX ADJUSTMENT	L 812	(150,426)	(233,136)	82,709
818				
819 STATE INCOME TAX PAID - OREGON		126,897	196,669	(69,772)
820				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
821 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
822				
823 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 769	(56,952,956)	(55,271,567)	(1,681,389)
824				
825 ALLOWANCE FOR AFUDC	P101P	0	0	0
826				
827 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	25,057,483	23,997,788	1,059,695
828 STATE INCOME TAX ADJUSTMENTS - OTHER	L 762	23,723,545	22,478,768	1,244,777
829 STATE INCOME TAX ADJUSTMENTS		48,781,028	46,476,557	2,304,471
830				
831 INCOME SUBJECT TO IDAHO TAX		(8,171,928)	(8,795,010)	623,083
832				
833 IERCO TAXABLE INCOME	E10	13,361,504	12,797,784	563,720
834 BONUS DEPRECIATION ADJUSTMENT	P101P	(42,661,135)	(40,856,972)	(1,804,163)
835 FEDERAL NOL	L 750	0	0	0
836 TOTAL STATE TAXABLE INCOME - IDAHO		(37,471,559)	(36,854,199)	(617,360)
837				
838 IDAHO TAX AT 5.6 PERCENT		(2,098,407)	(2,063,835)	(34,572)
839 LESS: INVESTMENT TAX CREDIT	P101P	10,057,246	9,631,920	425,326
840				
841 STATE INCOME TAX ALLOWED - IDAHO		(12,155,653)	(11,695,755)	(459,899)
842 ADD: FIN 48 ADJUSTMENT	L 837	0	0	0
843 PRIOR YEARS' TAX ADJUSTMENT	L 838	(3,790,034)	(3,727,591)	(62,442)
844 STATE INCOME TAX PAID - IDAHO		(15,945,687)	(15,423,346)	(522,341)
845				
846				
847 OTHER STATE INCOME TAX				
848 INCOME SUBJECT TO TAX		(8,171,928)	(8,795,010)	623,083
849				
850 IERCO TAXABLE INCOME	E10	13,361,504	12,797,784	563,720
851 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
852 FEDERAL NOL	L 750	0	0	0
853 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		5,189,576	4,002,774	1,186,802
854 POST APPORTIONMENT M ITEMS	L 757	0	0	0
855 TOTAL TAXABLE INCOME-OTHER STATES		5,189,576	4,002,774	1,186,802
856				
857 OTHER TAX AT 0.1 PERCENT		5,190	4,003	1,187
858 ADD: FIN 48 ADJUSTMENT	L 844	0	0	0
859 PRIOR YEARS' TAX ADJUSTMENT	L 844	(226,255)	(218,844)	(7,412)
860 OTHER STATES' INCOME TAX PAID		(221,066)	(214,841)	(6,225)

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
861 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
862 STEAM POWER GENERATION				
863 500-513 / TOTAL STEAM GENERATION	D10	442,341	424,860	17,481
864 HYDRAULIC POWER GENERATION				
865 535 / SUPERVISION & ENGINEERING	L 871	4,198,454	4,031,774	166,680
866 536 / WATER FOR POWER	E10	870,626	833,895	36,732
867 537 / HYDRAULIC EXPENSES	D10	6,581,987	6,321,872	260,115
868 538 / ELECTRIC EXPENSES	D10	1,659,356	1,593,780	65,576
869 539 / MISCELLANEOUS EXPENSES	D10	3,733,853	3,586,294	147,559
870 540 / RENTS	D10	0	0	0
871 TOTAL HYDRAULIC OPERATION EXPENSES		17,044,277	16,367,615	676,662
872 541 / SUPERVISION & ENGINEERING	L 877	167,910	161,275	6,636
873 542 / STRUCTURES	D10	567,222	544,806	22,416
874 543 / RESERVOIRS, DAMS & WATERWAYS	D10	301,175	289,273	11,902
875 544 / ELECTRIC PLANT	D10	1,724,170	1,656,032	68,138
876 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,266,086	2,176,532	89,554
877 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,026,564	4,827,918	198,646
878 TOTAL HYDRAULIC GENERATION EXPENSES		22,070,840	21,195,533	875,307
879 OTHER POWER GENERATION				
880 546 / SUPERVISION & ENGINEERING	L 884	582,577	559,554	23,023
881 548 / GENERATING EXPENSES	D10	0	0	0
882 549 / MISCELLANEOUS EXPENSES	D10	3,495,474	3,357,336	138,138
883 550 / RENTS	D10	496,069	476,464	19,604
884 TOTAL OTHER POWER OPER EXPENSES		4,574,120	4,393,354	180,766
885				
886 551 / SUPERVISION & ENGINEERING	L 890	0	0	0
887 552 / STRUCTURES	D10	47,812	45,922	1,889
888 553 / GENERATING & ELECTRIC PLANT	D10	65,753	63,154	2,598
889 554 / MISCELLANEOUS EXPENSES	D10	523,281	502,601	20,680
890 TOTAL OTHER POWER MAINT EXPENSES		636,845	611,678	25,168
891 TOTAL OTHER POWER GENERATION EXP		5,210,965	5,005,032	205,933
892 555 / PURCHASE POWER	E10	0	0	0
893 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	0	0	0
894	D10	4,863,381	4,671,184	192,197
895 TOTAL OTHER POWER SUPPLY EXPENSES		4,863,381	4,671,184	192,197
896				
897 TOTAL PRODUCTION EXPENSES		32,587,528	31,296,609	1,290,919
898				

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>
899 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
900				
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IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
930 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
931				
932				
933 590 / SUPERVISION & ENGINEERING	L 159	7,755	7,389	366
934 591 / STRUCTURES	L 146	0	0	0
935 592 / STATION EQUIPMENT	L 147	3,271,354	3,138,143	133,210
936 593 / OVERHEAD LINES	L 149+150	5,418,492	5,033,519	384,973
937 594 / UNDERGROUND LINES	L 151+152	311,063	306,328	4,735
938 595 / LINE TRANSFORMERS	L 153	24,796	23,436	1,360
939 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 157	93,462	88,810	4,652
940 597 / METERS	L 155	769,699	746,131	23,568
941 598 / MISCELLANEOUS PLANT	L 159	105,914	100,918	4,995
942 TOTAL DISTRIBUTION MAINTENANCE		10,002,534	9,444,675	557,859
943 TOTAL DISTRIBUTION EXPENSES		32,946,827	31,380,034	1,566,794
944				
945 CUSTOMER ACCOUNTING EXPENSES				
946 901 / SUPERVISION	L 951	794,380	759,746	34,634
947 902 / METER READING	CW902	1,260,207	1,090,088	170,120
948 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	10,577,395	10,231,412	345,983
949 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
950 905 / MISC EXPENSES	L 947-949	0	0	0
951 TOTAL CUSTOMER ACCOUNTING EXPENSES		12,631,982	12,081,246	550,736
952				
953 CUSTOMER SERVICES & INFORMATION EXPENSES				
954 907 / SUPERVISION	L 957	836,042	803,518	32,524
955 908 / CUSTOMER ASSISTANCE	L 566	5,242,141	5,038,209	203,932
956 909 / INFORMATION & INSTRUCTIONAL	L 567	0	0	0
957 910 / MISCELLANEOUS EXPENSES	L 955+956	384,926	369,951	14,975
958 TOTAL CUST SERV & INFORMATN EXPENSES		6,463,109	6,211,679	251,430
959				
960 SALES EXPENSES				
961 912 / DEMO & SELLING EXPENSES	L 572	0	0	0
962 TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2023

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
963 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
964				
965 ADMINISTRATIVE & GENERAL EXPENSES				
966 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	58,534,056	56,031,841	2,502,215
967 921 / OFFICE SUPPLIES	PTDCAS	403,723	386,465	17,258
968 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
969 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
970 924 / PROPERTY INSURANCE				
971 PRODUCTION - STEAM	L 97	0	0	0
972 ALL RISK & MISCELLANEOUS	P101P	426,708	408,662	18,046
973 TOTAL ACCOUNT 924				
974				
975 925 / INJURIES & DAMAGES	LABOR	146,518	140,255	6,263
976 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
977 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
978 928 / REGULATORY COMMISSION EXPENSES				
979 FERC ADMIN ASSESSMENTS	L 175	0	0	0
980 FERC RATE CASE EXPENSE	RESREV	0	0	0
981 SEC EXPENSES	L 175	0	0	0
982 IDAHO PUC - RATE CASE	CIDA	0	0	0
983 - OTHER	CIDA	0	0	0
984 OREGON PUC - RATE CASE	CODA	0	0	0
985 -OTHER	CODA	0	0	0
986 TOTAL ACCOUNT 928				
987				
988 929 / DUPLICATE CHARGES	SUBEX	0	0	0
989 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
990 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	198,088	189,620	8,468
991 931 / RENTS	L 173	0	0	0
992 935 / GENERAL PLANT MAINTENANCE	P3908	1,228,809	1,176,842	51,967
993 TOTAL ADMIN & GENERAL EXPENSES		60,937,902	58,333,684	2,604,217
994 TOTAL OPER & MAINT EXPENSES		158,798,646	152,011,075	6,787,571
995				
996 TOTAL LABOR - RATIO (%)		1	0.9573	0.0427

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>
997 *** TABLE 14 - ALLOCATION FACTORS ***				
998				
999 CAPACITY RELATED KW				
1000	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE D10	2,563,697.3	2,462,382.0	101,315.3
1001	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL D11	2,563,697.3	2,462,382.0	101,315.3
1002	RETAIL TRANSMISSION D12	2,563,697.3	2,462,382.0	101,315.3
1003	DISTRIBUTION SERVICE @ GENERATION LEVEL D60	2,424,087.8	2,334,493.0	89,594.8
1004				
1005 ENERGY RELATED MWH				
1006	GENERATION LEVEL (PSP) E10	16,435,689.0	15,742,270.0	693,419.0
1007	RETAIL MWH AT GENERATION LVL E100	16,435,689.0	15,742,270.0	693,419.0
1008	CUSTOMER LEVEL E99	15,410,622.3	14,757,250.1	653,372.1
1009				
1010 CUSTOMER RELATED FACTORS				
1011	369-DIRECT ASSIGNMENT DA369	70,650,589	67,740,904	2,909,686
1012	370-METER INVESTMENT ACCT370	115,905,804	112,356,866	3,548,937
1013	902-CUSTOMER WEIGHTED CW902	2,122,543	1,836,014	286,529
1014	903-CUSTOMER WEIGHTED CW903	16,141,973	15,613,975	527,998
1015	904-CUSTOMER WEIGHTED CW904	3,786,792	3,419,345	367,446
1016	909-DIRECT ASSIGN-AVG.NO.CUST. DA909	624,419	604,506	19,913

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>
1017 *** TABLE 14 - ALLOCATION FACTORS ***				
1018				
1019 DIRECT ASSIGNMENTS				
1020 252-CUSTOMER ADVANCES	DA252	32,170,424	32,110,363	60,062
1021 350-LAND & LAND RIGHTS	DA350	0	0	0
1022 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1023 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1024 354-TOWERS & FIXTURES	DA354	0	0	0
1025 355-POLES & FIXTURES	DA355	33,842	0	33,842
1026 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1027 359-ROADS & TRAILS	DA359	0	0	0
1028 360-LAND & LAND RIGHTS	ACCT360	9,024,558	8,641,897	382,661
1029 361-STRUCTURES & IMPROVEMENTS	ACCT361	62,286,419	59,574,241	2,712,178
1030 362-STATION EQUIPMENT	ACCT362	333,778,528	320,186,976	13,591,552
1031 364-POLES, TOWERS & FIXTURES	DA364	333,422,399	307,301,185	26,121,215
1032 365-OVERHEAD CONDUCTORS & DEVICES	DA365	161,939,763	152,866,451	9,073,313
1033 366-UNDERGROUND CONDUIT	DA366	55,753,674	54,858,172	895,502
1034 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	338,826,990	333,716,692	5,110,297
1035 368-LINE TRANSFORMERS	ACCT368	750,275,508	709,131,796	41,143,712
1036 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	5,271,974	4,926,363	345,611
1037 373-STREET LIGHTING SYSTEMS	DA373	6,798,038	6,459,698	338,340
1038 451-REVENUE - MISCELLANEOUS SERVICE	DA451	5,103,805	5,043,528	60,277
1039 454-REVENUE - FACILITIES CHARGE	DA454	10,841,971	10,407,743	434,228
1040 908-OTHER CUSTOMER ASSISTANCE	DA908	7,567,753	7,274,479	293,274
1041 440-RETAIL SALES REVENUE	RETRV	1,161,846,557	1,107,911,834	53,934,723
1042 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1043 RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1044 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	12,995	12,485	509
1045 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
1046 IDAHO	CIDA	1	1	0
1047 OREGON	CODA	1	0	1
1048 NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1049 *** TABLE 14 - ALLOCATION FACTORS ***				
1050				
1051 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1052 PLANT - PROD,TRANS&DIST	PTD	6,367,637,141	6,098,346,317	269,290,824
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	97,860,745	93,677,391	4,183,354
1054 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	3,193,654,633	3,065,361,462	128,293,171
1055 PLANT - GEN PLT (390,391,397&398)	P3908	294,608,041	282,148,908	12,459,134
1056 PLANT - PROD,TRANS,DIST&GEN	P101P	6,872,147,484	6,581,520,644	290,626,840
1057 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	805,192,471	768,641,693	36,550,778
1058 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	97,860,745	93,677,391	4,183,354
1059 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	158,225,421	151,462,158	6,763,263
1060 REV - RETAIL, RESALE & WHEELING	FMREV	1,224,822,728	1,168,254,243	56,568,484
1061 O&M - ALL EXCEPT FUEL	O&M M	765,824,347	730,785,502	35,038,844
1062 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	1,129,437,322	1,084,792,996	44,644,326
1063 O&M - TOTAL (NOT USED)	OM401	977,529,579	933,567,458	43,962,121

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8	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1064	*** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1065					
1066	CAPACITY RELATED KW				
1067	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	96.05%	3.95%
1068	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	96.05%	3.95%
1069	RETAIL TRANSMISSION	D12	100.00%	96.05%	3.95%
1070	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.30%	3.70%
1071					
1072	ENERGY RELATED MWH				
1073	GENERATION LEVEL (PSP)	E10	100.00%	95.78%	4.22%
1074	RETAIL MWH AT GENERATION LVL	E100	100.00%	95.78%	4.22%
1075	CUSTOMER LEVEL	E99	100.00%	95.76%	4.24%
1076					
1077	CUSTOMER RELATED FACTORS				
1078	369-DIRECT ASSIGNMENT	DA369	100.00%	95.88%	4.12%
1079	370-METER INVESTMENT	ACCT370	100.00%	96.94%	3.06%
1080	902-CUSTOMER WEIGHTED	CW902	100.00%	86.50%	13.50%
1081	903-CUSTOMER WEIGHTED	CW903	100.00%	96.73%	3.27%
1082	904-CUSTOMER WEIGHTED	CW904	100.00%	90.30%	9.70%
1083	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.81%	3.19%

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8	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1084	*** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1085					
1086	DIRECT ASSIGNMENTS				
1087	252-CUSTOMER ADVANCES	DA252	100.00%	99.81%	0.19%
1088	350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1089	352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1090	353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1091	354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1092	355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1093	356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1094	359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1095	360-LAND & LAND RIGHTS	ACCT360	100.00%	95.76%	4.24%
1096	361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.65%	4.35%
1097	362-STATION EQUIPMENT	ACCT362	100.00%	95.93%	4.07%
1098	364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.17%	7.83%
1099	365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	94.40%	5.60%
1100	366-UNDERGROUND CONDUIT	DA366	100.00%	98.39%	1.61%
1101	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.49%	1.51%
1102	368-LINE TRANSFORMERS	ACCT368	100.00%	94.52%	5.48%
1103	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.44%	6.56%
1104	373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.02%	4.98%
1105	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.82%	1.18%
1106	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.99%	4.01%
1107	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.12%	3.88%
1108	440-RETAIL SALES REVENUE	RETREV	100.00%	95.36%	4.64%
1109	447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1110	IDAHO	CIDA	100.00%	100.00%	0.00%
1111	OREGON	CODA	100.00%	0.00%	100.00%
1112	NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1113 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1114				
1115 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1116 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.77%	4.23%
1117 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.73%	4.27%
1118 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.98%	4.02%
1119 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.77%	4.23%
1120 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.77%	4.23%
1121 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.46%	4.54%
1122 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.73%	4.27%
1123 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.73%	4.27%
1124 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.38%	4.62%
1125 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.42%	4.58%
1126 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	96.05%	3.95%
1127 O&M - TOTAL (NOT USED)	OM401	100.00%	95.50%	4.50%

IDAHO POWER COMPANY

**WORKING PAPERS
FOR 2023 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

APRIL 2024

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ELECTRIC PLANT-IN-SERVICE

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2023

Acct	Account Description	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023
		Balance	Balance	Balance	Balance	Balance	Balance	Balance
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01
302	Franchises & Consents	51,262,387.15	51,296,172.87	51,961,633.58	51,670,656.44	51,674,375.20	51,674,061.70	52,300,248.79
303	Misc Intangible Plant	51,011,344.02	51,622,859.04	51,695,818.68	53,138,935.18	53,207,633.03	53,550,554.47	55,331,231.24
TOTAL	INTANGIBLE PLANT	102,279,434.18	102,924,534.92	103,263,153.27	104,815,294.63	104,887,711.24	105,234,319.18	107,637,183.04
310.1	Land Owned in Fee-Thermal	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17
310.2	Land & Water Rights-Thermal	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03
311	Structures & Improve-Thermal	121,196,046.81	121,228,269.78	121,244,279.76	121,382,331.04	121,527,056.17	121,666,805.91	121,594,587.59
312	Boiler Plant Equip-All Others	652,039,039.36	652,489,929.85	653,659,638.69	653,531,576.72	654,171,394.06	657,072,117.92	657,418,584.08
314	Turbogenerator Units	141,070,031.36	141,075,153.09	141,106,597.73	141,145,415.99	141,217,698.36	141,618,121.23	142,050,909.28
315	Access Elec Equip-Thermal	55,116,342.85	55,267,184.86	55,266,999.25	55,051,302.21	54,927,148.80	54,959,696.82	54,960,799.93
316	Misc Power Plant Equip-Thermal	20,196,162.36	20,370,417.88	20,371,075.24	20,131,933.47	20,266,584.24	20,416,495.08	20,197,526.06
TOTAL	STEAM PRODUCTION PLANT	991,340,043.94	992,153,376.66	993,371,011.87	992,964,980.63	993,832,302.83	997,455,658.16	997,944,828.14
330	Land & Land Rights - Hydro	32,130,309.16	32,169,454.67	32,169,454.67	32,169,454.67	32,169,454.67	32,169,454.67	32,169,454.67
331	Structures & Improvement-Hydro	251,694,484.94	259,033,891.42	258,945,829.98	260,598,756.33	261,458,760.83	261,427,513.62	261,566,438.46
332	Reservoirs, Dams & Waterways	306,795,628.78	306,801,266.14	306,804,503.90	306,954,123.90	307,195,711.83	307,360,278.91	307,306,296.72
333	Water Wheels, Turbines & Gens	363,713,895.92	363,585,976.64	362,721,949.44	365,163,545.15	365,227,053.19	377,790,474.95	378,595,566.57
334	Access Electric Equip-Hydro	72,052,749.87	72,168,713.87	71,943,462.71	72,020,533.15	72,090,038.52	71,997,590.77	75,527,011.45
335	Misc Power Plant Equip-Hydro	31,226,785.59	31,341,277.74	32,345,934.08	32,276,428.82	32,158,131.33	32,145,160.09	32,210,623.16
336	Roads, Railroads & Bridges	14,790,197.60	14,790,197.60	15,251,347.66	15,255,254.91	15,255,806.19	16,287,451.35	17,195,959.74
TOTAL	HYDRO PRODUCTION PLANT	1,072,404,051.86	1,079,890,778.08	1,080,182,482.44	1,084,438,096.93	1,085,554,956.56	1,099,177,924.36	1,104,571,350.77
340	Land & Land Rights-Other	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95
341	Structures & Improvemnts-Other	154,610,481.64	154,610,481.64	154,625,860.57	154,661,758.05	154,658,133.28	154,534,392.58	154,737,547.60
342	Fuel Holders, Produces & Acces	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49
343	Prime Movers	273,426,258.96	271,985,328.80	272,388,898.03	273,187,261.60	272,411,302.43	272,415,104.03	300,057,001.41
344	Generators	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23
345	Access Electric Equip-Other	93,629,468.81	93,629,468.81	93,629,468.81	93,629,468.81	93,629,468.81	93,329,468.81	93,791,426.34
346	Misc Power Plant Equip-Other	7,030,213.63	7,051,014.05	7,066,354.52	7,048,616.28	7,049,630.18	6,959,413.10	6,951,034.36
TOTAL	OTHER PRODUCTION PLANT	608,512,944.71	607,092,814.97	607,527,103.60	608,343,626.41	607,565,056.37	607,054,900.19	635,353,531.38
350.1	Land Owned In Fee - Transm Sta	3,898,935.21	3,898,935.21	3,898,935.21	3,898,935.21	3,898,935.21	3,898,706.80	3,836,299.63
350.2	Land Rights & Easements	36,579,457.92	36,595,705.45	36,617,159.02	37,443,594.31	37,478,218.00	37,574,238.60	37,829,039.47
352	Structures & Improve-Transm	100,889,218.49	100,579,078.26	100,604,059.37	100,978,788.41	101,033,556.68	101,040,289.98	102,539,731.34
353	Station Equip - Transmission	474,044,847.54	474,052,642.35	474,279,989.06	476,060,421.78	476,348,199.85	476,364,839.83	478,594,102.93
354	Towers & Fixtures-Transmission	232,820,516.06	232,832,666.11	232,706,794.75	232,694,947.23	232,699,857.02	232,705,522.24	233,547,140.19
355	Poles & Fixtures-Transmission	230,116,925.20	231,090,460.44	233,191,773.91	233,881,213.48	234,555,629.65	234,595,349.67	236,354,545.31
356	Ovrhd Conductors/Devc-Transm	267,722,977.60	267,916,208.96	268,022,066.82	268,385,840.42	268,736,009.64	268,737,636.49	269,737,020.03
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18
TOTAL	TRANSMISSION PLANT	1,346,463,144.20	1,347,355,962.96	1,349,711,044.32	1,353,734,007.02	1,355,140,672.23	1,355,306,849.79	1,362,826,145.08

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2023

Acct	Account Description	December 2022 Balance	January 2023 Balance	February 2023 Balance	March 2023 Balance	April 2023 Balance	May 2023 Balance	June 2023 Balance
360	Land & Land Rights-Distrib	9,014,429.70	9,013,962.27	9,018,794.72	9,019,098.30	9,019,091.50	9,004,269.97	8,986,728.78
361	Structures/Improvements-Distrib	59,517,797.86	59,133,517.30	59,323,525.07	59,350,583.09	59,372,354.20	62,131,051.85	63,953,070.73
362	Station Equipment-Distribution	327,836,696.86	328,112,400.84	329,685,526.37	329,437,210.26	330,449,068.25	330,451,405.06	336,366,736.61
	TOTAL SUBSTATION EQUIPMENT	396,368,924.42	396,259,880.41	398,027,847.06	397,806,891.65	398,840,513.95	401,586,726.88	409,306,596.12
363	Collector System-Bttry Strg	0.00	0.00	0.00	0.00	0.00	0.00	80,131.95
	TOTAL BATTERY STORAGE	0.00	0.00	0.00	0.00	0.00	0.00	80,131.95
364	Poles Towers & Fixtures-Distri	326,364,004.09	326,086,171.37	326,552,807.88	328,289,266.15	328,949,910.62	329,396,222.79	333,114,262.47
365	Ovrhd Conductors/Devices-Distr	159,600,980.11	159,712,617.57	159,974,350.28	160,629,045.67	160,603,814.73	160,815,095.37	161,801,808.63
366	Underground Conduit	54,625,689.85	53,754,855.86	54,032,287.99	55,594,682.63	55,574,359.48	55,678,826.52	56,767,220.85
367	Undergrnd Conductors & Devices	331,603,489.73	329,976,456.31	331,186,612.24	334,507,019.21	334,853,170.62	335,691,107.05	339,254,780.88
368	Line Transformers	730,455,194.83	731,470,587.53	733,785,479.12	736,966,447.45	739,103,463.71	742,739,235.74	749,611,723.37
369	Services	69,113,735.02	69,308,867.76	69,569,796.42	69,964,897.34	70,037,257.42	70,179,430.72	70,509,391.33
370.0	Meters	18,300,845.99	18,729,111.25	18,932,673.81	18,966,901.00	19,052,713.64	19,160,641.50	19,224,415.82
370.1	Meters - AMI	95,044,410.51	95,149,376.41	96,118,528.91	96,713,392.94	97,227,142.26	94,825,610.89	95,519,031.88
371	Installations On Cust Premise	4,629,373.81	4,647,995.00	4,815,895.57	4,940,237.63	5,212,269.62	5,196,643.30	5,338,784.81
373	Street Lighting & Signal Syst	6,028,622.37	6,084,694.52	6,179,841.34	6,448,891.85	6,507,339.10	7,163,399.56	7,340,177.60
	TOTAL DISTRIBUTION LINES	1,795,766,346.31	1,794,920,733.58	1,801,148,473.56	1,813,020,781.87	1,817,121,441.20	1,820,846,213.44	1,838,481,597.64
389	Land & Land Rights-General	20,811,566.17	20,811,566.17	20,811,566.17	21,065,569.47	21,065,679.57	21,065,679.57	21,066,367.07
390	Structures/Improve-CHQ Bldg	156,834,663.16	156,012,025.60	156,040,710.38	157,123,774.22	157,000,895.73	157,172,978.34	157,166,115.15
391	Office Equip - Comp/Print/etc	42,441,444.37	40,561,005.70	40,694,419.17	41,276,502.67	41,422,311.83	41,494,126.50	43,266,408.68
392	Transp Equip - Small Trucks	114,871,489.24	116,806,779.08	118,889,141.05	119,831,982.05	122,548,786.84	122,900,407.58	121,772,734.68
393	Stores Equipment	4,957,470.10	4,957,470.10	5,162,913.90	5,709,363.88	5,709,363.88	5,739,681.47	5,739,681.47
394	Tools, Shop & Garage Equipment	15,057,356.31	15,065,465.78	15,119,963.93	15,151,276.85	15,172,110.33	15,220,735.45	15,378,867.49
395	Laboratory Equipment	14,785,167.93	14,896,850.12	14,896,650.12	14,862,581.18	14,850,370.31	16,567,011.75	16,520,619.17
396	Power Operated Equipment	26,399,204.95	26,584,388.54	27,184,821.56	26,913,127.37	28,987,268.97	28,994,611.42	29,345,927.43
397	Comm Equip - Radios	81,474,627.74	80,917,498.77	81,059,319.87	81,236,823.70	81,659,717.35	81,664,544.78	80,443,164.01
398	Miscellaneous Equip-Other	10,776,662.39	10,878,443.21	10,927,671.98	10,970,019.83	10,969,789.14	11,069,882.90	11,223,368.76
	TOTAL GENERAL EQUIPMENT PLANT	488,409,652.36	487,491,311.07	490,787,178.13	494,241,021.22	499,386,293.95	501,889,659.76	501,923,273.90
	TOTAL ELECTRIC PLANT WO ARO	6,801,544,541.98	6,808,089,392.65	6,824,018,294.25	6,849,364,700.36	6,862,328,948.33	6,888,552,251.76	6,958,126,638.02
317	Asset Retire Cost Steam Prod	28,236,600.79	28,236,600.79	28,236,600.79	27,980,268.79	27,980,268.79	27,980,268.79	27,980,268.79
	TOTAL ASSET RETIREMENT	28,236,600.79	28,236,600.79	28,236,600.79	27,980,268.79	27,980,268.79	27,980,268.79	27,980,268.79
	TOTAL ELECTRIC PLANT IN SERVICE	6,829,781,142.77	6,836,325,993.44	6,852,254,895.04	6,877,344,969.15	6,890,309,217.12	6,916,532,520.55	6,986,106,906.81

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2023

Acct	Account Description	July 2023 Balance	August 2023 Balance	September 2023 Balance	October 2023 Balance	November 2023 Balance	December 2023 Balance	Total	13-Month Average
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	74,139.13	5,703.01
302	Franchises & Consents	52,293,735.74	52,429,349.01	52,574,294.12	52,578,423.58	53,633,851.26	54,064,548.50	679,016,737.94	52,232,056.76
303	Misc Intangible Plant	55,218,077.30	55,324,894.39	57,215,356.51	57,063,901.89	57,306,405.38	61,504,910.47	713,191,719.60	54,860,901.51
TOTAL INTANGIBLE PLANT		107,517,516.05	107,758,946.41	109,795,353.64	109,648,028.48	110,945,959.65	115,575,161.98	1,392,282,596.67	107,098,661.28
310.1	Land Owned in Fee-Thermal	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	13,958,739.21	1,073,749.17
310.2	Land & Water Rights-Thermal	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	8,432,736.39	648,672.03
311	Structures & Improve-Thermal	121,740,829.54	121,762,010.95	121,953,010.14	121,812,995.03	121,842,584.89	122,135,411.52	1,581,086,219.13	121,622,016.86
312	Boiler Plant Equip-All Others	657,323,394.08	658,369,261.25	677,222,493.46	675,510,916.89	674,761,945.02	636,004,939.11	8,559,575,230.49	658,428,863.88
314	Turbogenerator Units	143,459,244.76	143,501,663.46	143,290,543.99	143,151,516.90	143,019,265.14	143,045,841.63	1,848,752,002.92	142,211,692.53
315	Access Elec Equip-Thermal	54,951,394.95	54,971,467.44	54,886,439.66	54,691,710.77	54,700,576.10	54,669,297.80	714,420,361.44	54,955,412.42
316	Misc Power Plant Equip-Thermal	19,795,655.29	19,546,777.72	19,535,363.72	19,368,541.85	19,471,621.12	19,930,767.91	259,598,921.94	19,969,147.84
TOTAL STEAM PRODUCTION PLANT		998,992,939.82	999,873,602.02	1,018,610,272.17	1,016,258,102.64	1,015,518,413.47	977,508,679.17	12,985,824,211.52	998,909,554.73
330	Land & Land Rights - Hydro	32,169,454.67	31,667,381.47	31,667,381.47	31,667,381.47	31,667,381.47	31,695,741.47	415,691,759.20	31,975,519.94
331	Structures & Improvement-Hydro	262,655,917.31	262,533,366.13	262,607,160.58	262,139,141.83	262,898,496.08	268,903,107.87	3,396,462,865.38	261,266,374.26
332	Reservoirs, Dams & Waterways	307,366,924.45	307,387,412.40	307,527,529.50	307,588,718.39	307,593,108.80	312,877,739.29	3,998,969,243.01	307,613,018.69
333	Water Wheels, Turbines & Gens	379,389,149.60	379,493,624.78	384,669,687.12	384,747,028.74	397,235,995.59	398,767,042.05	4,901,100,989.74	377,007,768.44
334	Access Electric Equip-Hydro	75,567,353.25	75,571,268.18	75,584,935.45	75,620,969.73	75,606,790.79	76,190,449.29	961,941,867.03	73,995,528.23
335	Misc Power Plant Equip-Hydro	32,280,760.09	32,428,021.89	32,462,852.17	32,988,935.63	32,963,417.60	33,078,416.73	419,906,744.92	32,300,518.84
336	Roads, Railroads & Bridges	17,102,236.28	17,192,481.10	17,192,481.10	17,192,481.10	18,525,539.14	19,342,200.77	215,373,634.54	16,567,202.66
TOTAL HYDRO PRODUCTION PLANT		1,106,531,795.65	1,106,273,555.95	1,111,712,027.39	1,111,944,656.89	1,126,490,729.47	1,140,264,697.47	14,309,437,103.82	1,100,725,931.06
340	Land & Land Rights-Other	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	35,097,321.35	2,699,793.95
341	Structures & Improvemnts-Other	154,857,340.94	154,851,164.35	154,851,164.35	154,934,208.87	154,936,187.85	154,940,383.08	2,011,809,104.80	154,754,546.52
342	Fuel Holders, Produces & Acces	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	135,697,217.37	10,438,247.49
343	Prime Movers	273,565,468.73	259,736,792.94	294,063,437.04	260,004,521.49	255,844,851.48	294,719,247.73	3,563,805,874.67	274,138,913.44
344	Generators	66,678,490.23	66,678,490.23	66,678,490.23	66,678,490.23	66,678,490.23	72,448,963.87	872,590,726.63	67,122,363.59
345	Access Electric Equip-Other	93,811,983.73	93,911,597.51	93,867,410.58	93,868,150.40	93,815,760.86	93,819,601.05	1,218,362,743.33	93,720,211.03
346	Misc Power Plant Equip-Other	6,949,872.07	6,949,872.07	7,211,744.54	7,230,445.50	7,748,711.98	7,774,242.07	93,021,164.35	7,155,474.18
TOTAL OTHER PRODUCTION PLANT		609,001,187.14	595,265,948.54	619,810,278.18	595,854,247.93	592,162,033.84	636,840,479.24	7,930,384,152.50	610,029,550.20
350.1	Land Owned In Fee - Transm Sta	3,836,299.63	4,178,051.55	4,184,021.86	4,184,021.86	4,180,567.69	4,502,593.08	52,295,238.15	4,022,710.63
350.2	Land Rights & Easements	37,116,984.76	37,149,671.26	37,156,027.67	37,160,459.19	37,247,359.06	38,661,449.40	484,609,364.11	37,277,643.39
352	Structures & Improve-Transm	102,584,075.06	102,645,221.67	105,480,567.74	105,268,928.49	106,108,591.31	106,293,359.74	1,336,045,466.54	102,772,728.20
353	Station Equip - Transmission	478,655,312.90	479,909,716.77	479,695,733.65	483,930,453.61	489,193,177.12	493,035,296.34	6,234,164,733.73	479,551,133.36
354	Towers & Fixtures-Transmission	232,702,045.52	232,546,254.42	232,523,379.40	232,584,557.40	232,563,192.31	232,601,840.66	3,025,528,713.31	232,732,977.95
355	Poles & Fixtures-Transmission	236,816,424.99	237,120,139.83	236,368,060.28	236,227,743.97	241,638,965.75	245,301,825.40	3,067,259,057.88	235,943,004.45
356	Ovrhd Conductors/Devc-Transm	270,139,970.74	269,790,834.86	269,090,113.41	268,733,998.40	269,061,609.97	271,536,308.82	3,497,610,596.16	269,046,968.94
359	Roads & Trails-Transmission	390,286.18	390,286.18	390,286.18	390,286.18	390,286.18	405,090.98	5,089,285.14	391,496.55
TOTAL TRANSMISSION PLANT		1,362,241,379.78	1,363,730,156.54	1,364,888,170.19	1,368,480,429.10	1,380,383,729.39	1,392,337,764.42	17,702,601,455.02	1,361,738,573.47

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2023

Acct	Account Description	July 2023 Balance	August 2023 Balance	September 2023 Balance	October 2023 Balance	November 2023 Balance	December 2023 Balance	Total	13-Month Average
360	Land & Land Rights-Distrib	8,987,737.12	8,987,777.17	9,061,615.55	9,062,345.58	9,067,843.46	9,075,556.85	117,319,250.97	9,024,557.77
361	Structures/Improvements-Distrib	63,726,516.43	63,864,232.74	63,936,141.23	64,191,077.26	65,139,231.96	66,084,348.25	809,723,448.87	62,286,419.14
362	Station Equipment-Distribution	336,468,787.58	336,643,084.22	338,111,155.76	339,651,893.08	337,111,683.71	338,795,158.69	4,339,120,867.29	333,778,528.25
TOTAL	SUBSTATION EQUIPMENT	409,183,041.13	409,495,094.13	411,108,912.54	412,905,315.92	411,318,759.13	413,955,063.79	5,266,163,567.13	405,089,505.16
363	Collector System-Bttry Strg	105,648,229.91	108,077,802.39	107,847,876.53	108,336,149.12	109,127,824.68	140,772,713.34	679,890,727.92	52,299,286.76
TOTAL	BATTERY STORAGE	105,648,229.91	108,077,802.39	107,847,876.53	108,336,149.12	109,127,824.68	140,772,713.34	679,890,727.92	52,299,286.76
364	Poles Towers & Fixtures-Distri	334,323,864.38	336,287,076.52	340,219,747.63	339,740,878.01	340,862,452.01	344,304,526.41	4,334,491,190.33	333,422,399.26
365	Ovrhd Conductors/Devices-Distr	162,214,494.99	162,978,486.82	163,853,740.19	163,962,923.93	164,055,419.15	165,014,147.73	2,105,216,925.17	161,939,763.47
366	Underground Conduit	55,961,716.91	55,700,897.61	56,878,179.77	56,080,742.30	56,433,380.81	57,714,926.36	724,797,766.94	55,753,674.38
367	Undergrmd Conductors & Devices	338,649,475.74	338,618,303.21	344,510,959.29	345,962,151.42	348,833,114.61	351,104,223.52	4,404,750,863.83	338,826,989.53
368	Line Transformers	752,784,264.62	757,769,049.83	764,080,951.21	766,446,223.83	771,065,404.05	777,303,575.61	9,753,581,600.90	750,275,507.76
369	Survivces	70,614,187.60	71,090,322.22	71,578,598.96	71,939,047.13	72,114,027.07	72,438,102.73	918,457,661.72	70,650,589.36
370.0	Meters	19,252,285.15	19,444,444.42	19,808,263.04	19,638,199.71	19,502,838.95	19,630,356.60	249,441,892.88	19,187,837.91
370.1	Meters - AMI	96,138,914.78	96,822,440.15	97,545,759.20	98,164,192.28	98,773,395.06	99,291,362.59	1,257,333,557.86	96,717,965.99
371	Installations On Cust Premise	5,387,819.51	5,514,584.94	5,565,806.54	5,670,615.80	5,771,616.76	5,844,012.79	68,535,656.08	5,271,973.54
373	Street Lighting & Signal Syst	7,339,870.89	7,377,885.15	6,874,532.24	6,941,752.45	7,002,217.01	7,085,273.43	88,374,497.51	6,798,038.27
TOTAL	DISTRIBUTION LINES	1,842,666,894.57	1,851,603,490.87	1,870,716,538.07	1,874,544,726.86	1,884,413,865.48	1,899,730,509.77	23,904,981,613.22	1,838,844,739.47
389	Land & Land Rights-General	21,066,367.07	21,066,367.07	21,066,367.07	21,066,367.07	21,077,173.52	21,077,173.52	273,117,809.51	21,009,062.27
390	Structures/Improve-CHQ Bldg	158,507,320.12	158,564,006.70	159,009,199.34	159,026,915.72	177,565,309.32	178,408,553.24	2,088,432,467.02	160,648,651.31
391	Office Equip - Comp/Print/etc	41,757,356.08	42,464,677.20	41,405,716.28	41,273,208.03	41,703,238.85	42,146,172.99	541,906,588.35	41,685,122.18
392	Transp Equip - Small Trucks	123,565,384.37	125,775,718.22	127,212,385.14	128,941,215.21	129,462,949.42	131,015,979.11	1,603,594,951.99	123,353,457.85
393	Stores Equipment	5,777,933.13	5,853,070.74	5,771,060.80	5,846,398.94	5,846,398.94	7,753,504.48	74,824,311.83	5,755,716.29
394	Tools, Shop & Garage Equipment	15,340,142.22	15,396,366.40	15,429,121.08	15,569,243.70	15,618,703.81	15,757,638.34	199,277,029.68	15,329,002.28
395	Laboratory Equipment	16,482,893.56	16,438,136.50	16,417,713.20	16,425,669.13	16,427,225.48	16,451,896.00	206,122,584.45	15,855,583.42
396	Power Operated Equipment	29,107,312.08	29,220,045.26	29,196,155.52	29,261,491.23	29,266,465.12	31,332,414.44	371,793,233.89	28,599,479.53
397	Comm Equip - Radios	80,293,189.47	80,338,809.02	80,484,458.78	82,139,361.15	83,251,730.24	81,680,577.28	1,056,641,822.16	81,280,140.17
398	Miscellaneous Equip-Other	11,197,102.97	11,288,599.14	11,154,604.98	10,765,965.50	10,786,618.35	10,914,929.39	142,923,658.54	10,994,127.58
TOTAL	GENERAL EQUIPMENT PLANT	503,095,001.07	506,403,796.25	507,146,782.19	510,315,835.68	531,005,813.05	536,538,838.79	6,558,634,457.42	504,510,342.88
TOTAL	ELECTRIC PLANT W/O ARO	7,044,877,985.12	7,048,482,393.10	7,121,636,210.90	7,108,287,492.62	7,161,367,128.16	7,253,523,907.97	90,730,199,885.22	6,979,246,145.01
317	Asset Retire Cost Steam Prod	27,980,268.79	27,980,268.79	27,980,268.79	27,980,268.79	27,980,268.79	39,919,735.75	376,451,957.23	28,957,842.86
TOTAL	ASSET RETIREMENT	27,980,268.79	27,980,268.79	27,980,268.79	27,980,268.79	27,980,268.79	39,919,735.75	376,451,957.23	28,957,842.86
TOTAL	ELECTRIC PLANT IN SERVICE	7,072,858,253.91	7,076,462,661.89	7,149,616,479.69	7,136,267,761.41	7,189,347,396.95	7,293,443,643.72	91,106,651,842.45	7,008,203,987.87



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>2022</u>	<u>2023</u>	<u>BALANCES</u>
4					<u>AVERAGE (1)</u>
5	SUBFUNCTION				
6	350 / LAND & LAND RIGHTS				
7	TRANSMISSION SERVICE	40,478,393	43,164,042	41,821,218	41,300,354
8	DIRECT ASSIGNMENT	-	-	-	-
9	TOTAL ACCOUNT 350	40,478,393	43,164,042	41,821,218	41,300,354
10					
11	352 / STRUCTURES & IMPROVEMENTS				
12	TRANSMISSION SERVICE	100,888,560	106,292,702	103,590,631	102,772,070
13	DIRECT ASSIGNMENT	658	658	658	658
14	TOTAL ACCOUNT 352	100,889,218	106,293,360	103,591,289	102,772,728
15					
16	353 / STATION EQUIPMENT				
17	TRANSMISSION SERVICE	473,933,254	492,923,703	483,428,478	479,439,540
18	DIRECT ASSIGNMENT	111,594	111,594	111,594	111,594
19	TOTAL ACCOUNT 353	474,044,848	493,035,296	483,540,072	479,551,133
20					
21	354 / TOWERS & FIXTURES				
22	TRANSMISSION SERVICE	232,820,516	232,601,841	232,711,178	232,732,978
23	DIRECT ASSIGNMENT	-	-	-	-
24	TOTAL ACCOUNT 354	232,820,516	232,601,841	232,711,178	232,732,978
25					
26	355 / POLES & FIXTURES				
27	TRANSMISSION SERVICE	230,083,084	245,267,984	237,675,534	235,909,163
28	DIRECT ASSIGNMENT	33,842	33,842	33,842	33,842
29	TOTAL ACCOUNT 355	230,116,925	245,301,825	237,709,376	235,943,004
30					
31	356 / OVERHEAD CONDUCTORS & DEVICES				
32	TRANSMISSION SERVICE	267,696,482	271,509,814	269,603,148	269,020,474
33	DIRECT ASSIGNMENT	26,495	26,495	26,495	26,495
34	TOTAL ACCOUNT 356	267,722,977	271,536,309	269,629,643	269,046,969



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>2022</u>	<u>2023</u>	<u>BALANCES</u>	<u>AVERAGE (1)</u>
4						
5						
36	359 /	ROADS & TRAILS				
37		TRANSMISSION SERVICE	390,266	405,091	397,679	391,407
38		DIRECT ASSIGNMENT	-	-	-	-
39		TOTAL ACCOUNT 359	390,266	405,091	397,679	391,407
40						
41						
42	TOTAL TRANSMISSION PLANT		1,346,463,144	1,392,337,764	1,369,400,455	1,361,738,573
43						
44	DIRECT ASSIGNMENTS					
45	350	350 IPUC RETAIL	-	-	-	-
46		350 OPUC RETAIL	-	-	-	-
47		350 OPUC Facilities	-	-	-	-
48		350 IPUC Facilities	-	-	-	-
49	TOTAL 350		-	-	-	-
50						
51	352	352 IPUC RETAIL				
52		352 OPUC RETAIL	658	658	658	658
53		352 OPUC Facilities	-	-	-	-
54		352 IPUC Facilities	-	-	-	-
55	TOTAL 352		658	658	658	658
56						
57	353	353 HOKU	75,100	75,100	75,100	75,100
58		353 OPUC RETAIL	36,494	36,494	36,494	36,494
59		353 OPUC Facilities	-	-	-	-
60		353 IPUC Facilities	-	-	-	-
61	TOTAL 353		111,594	111,594	111,594	111,594
62						
63	354	354 IPUC RETAIL	-	-	-	-
64		354 OPUC RETAIL	-	-	-	-
65		354 OPUC Facilities	-	-	-	-
66		354 IPUC Facilities	-	-	-	-
67	TOTAL 354		-	-	-	-
68						



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

1	2	3	4	5	6	7
	<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>
	<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>2022</u>	<u>2023</u>	<u>BALANCES</u>	<u>AVERAGE (1)</u>
69	355	355 IPUC RETAIL	-	-	-	-
70		355 OPUC RETAIL	-	-	-	-
71		355 OPUC Facilities	33,842	33,842	33,842	33,842
72		355 IPUC Facilities	-	-	-	-
73	TOTAL 355		33,842	33,842	33,842	33,842
74						
75	356	356 IPUC RETAIL	-	-	-	-
76		356 OPUC RETAIL	-	-	-	-
77		356 OPUC Facilities	25,306	25,306	25,306	25,306
78		356 IPUC Facilities	1,189	1,189	1,189	1,189
79	TOTAL 356		26,495	26,495	26,495	26,495
80						
81	359	359 IPUC RETAIL	-	-	-	-
82		359 OPUC RETAIL	-	-	-	-
83		359 OPUC Facilities	-	-	-	-
84		359 IPUC Facilities	-	-	-	-
85	TOTAL 359		-	-	-	-
86						
87						
88	TOTAL		172,589	172,589	172,589	172,589



DISTRIBUTION SUBSTATION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

1					
2	<u>FERC</u>		<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>	<u>13-MONTH</u>
3	<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>2022</u>	<u>2023</u>	<u>AVERAGE</u>
4					
5	SUBFUNCTION				
6	360 / LAND & LAND RIGHTS				
7		TOTAL ACCOUNT 360	9,014,430	9,075,557	9,024,558
8					
9	361 / STRUCTURES & IMPROVEMENTS				
10		TOTAL ACCOUNT 361	59,517,798	66,084,348	62,286,419
11					
12	362 / STATION EQUIPMENT				
13		TOTAL ACCOUNT 362	327,836,697	338,795,159	333,778,528
14					
15	TOTAL		396,368,924	413,955,064	405,089,505



DISTRIBUTION LINE INVESTMENT

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

Year End			
DESCRIPTION	IDAHO	OREGON	TOTAL
Account 364	317,305,792	26,998,734	344,304,526
Account 365	155,916,502	9,097,646	165,014,148
Account 366	56,750,223	964,703	57,714,926
Account 367	345,735,945	5,368,279	351,104,224
Account 368	734,677,695	42,625,881	777,303,576
Account 369	69,474,382	2,963,721	72,438,103
Account 370	115,270,460	3,651,262	118,921,721
Account 371	5,464,714	379,299	5,844,013
Account 373	6,690,470	394,803	7,085,273
TOTAL	1,807,286,182	92,444,328	1,899,730,510

13 Month Average			
DESCRIPTION	IDAHO	OREGON	TOTAL
Account 364	307,301,185	26,121,215	333,422,399
Account 365	152,866,451	9,073,313	161,939,763
Account 366	54,858,172	895,502	55,753,674
Account 367	333,716,692	5,110,297	338,826,990
Account 368	709,131,796	41,143,712	750,275,508
Account 369	67,740,904	2,909,686	70,650,589
Account 370	112,356,866	3,548,937	115,905,804
Account 371	4,926,363	345,611	5,271,974
Account 373	6,459,698	338,340	6,798,038
TOTAL	1,749,358,127	89,486,613	1,838,844,739

**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	\$2,187,563 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$2,187,563 (D)

(A) Effect of Other Allocators

(B)	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
	\$292,823,786	\$292,823,786	\$0

(C) Effect of Other Allocators

(D)	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
	\$292,823,786	\$295,011,348	\$2,187,563

**ACCUMULATED DEPRECIATION
& AMORTIZATION**

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

Thirteen Months Ending 12/31/2023

FERC Account	12/31/2022 Balance	1/31/2023 Balance	2/28/2023 Balance	3/31/2023 Balance	4/30/2023 Balance	5/31/2023 Balance	6/30/2023 Balance
302	-18,014,609.58	-18,132,353.44	-18,250,097.17	-18,368,291.98	-18,486,652.02	-18,605,017.67	-18,724,351.21
303	-21,314,531.51	-21,673,601.60	-22,037,689.67	-22,402,719.85	-22,577,277.83	-22,845,232.01	-23,231,271.34
Total 111000	-39,329,141.09	-39,805,955.04	-40,287,786.84	-40,771,011.83	-41,063,929.85	-41,450,249.68	-41,955,622.55
310	-517,637.86	-520,710.23	-523,782.60	-526,854.97	-529,927.34	-532,999.71	-536,068.50
311	-103,455,970.50	-103,793,435.05	-104,133,045.24	-104,407,407.50	-104,722,381.88	-105,061,928.78	-105,402,286.43
312	-420,027,119.16	-424,211,832.68	-428,238,931.79	-432,232,110.23	-436,425,624.75	-440,347,520.89	-443,344,537.13
314	-95,970,963.98	-96,907,801.39	-97,832,728.62	-98,717,291.95	-99,670,561.79	-100,543,826.36	-101,479,373.46
315	-44,147,566.87	-44,355,978.42	-44,563,683.22	-44,767,340.40	-44,988,587.84	-45,195,839.46	-45,406,715.50
316	-6,937,700.51	-7,069,797.35	-7,251,797.05	-7,136,586.24	-7,269,494.36	-7,403,171.02	-7,314,907.47
STEAM PRODUCTION	-671,056,958.88	-676,859,555.12	-682,543,968.52	-687,787,591.29	-693,606,577.96	-699,085,286.22	-703,483,888.49
331	-115,104,946.41	-115,498,495.54	-116,048,768.89	-116,707,145.37	-117,095,996.50	-117,464,328.19	-117,987,830.04
332	-202,045,714.55	-202,456,084.53	-203,620,117.01	-204,438,591.88	-204,889,788.45	-205,318,879.75	-205,892,842.42
333	-134,565,165.83	-135,299,181.17	-135,044,263.89	-137,588,735.69	-138,363,421.10	-139,226,690.57	-140,776,128.06
334	-30,423,191.75	-30,561,152.83	-30,597,885.15	-30,925,984.24	-31,067,536.31	-31,171,319.83	-31,421,140.97
335	-10,586,392.25	-10,651,843.50	-10,739,255.91	-10,911,442.39	-10,845,390.48	-10,766,242.54	-10,894,420.48
336	-6,491,231.28	-6,542,374.91	-6,593,560.28	-6,645,637.74	-6,697,723.11	-6,749,809.60	-6,803,925.01
HYDRO PRODUCTION	-499,216,642.07	-501,009,132.48	-502,643,851.13	-507,217,537.31	-508,959,855.95	-510,697,270.48	-513,776,286.98
341	-42,834,333.88	-43,168,452.64	-43,501,898.88	-43,829,147.35	-44,163,957.72	-44,342,605.15	-44,520,457.08
342	-3,811,258.51	-3,834,381.44	-3,857,504.37	-3,880,627.30	-3,903,750.23	-3,926,873.16	-3,949,996.09
343	-49,980,473.17	-50,873,318.67	-51,748,403.06	-52,506,495.66	-53,409,530.62	-53,781,630.67	-54,170,160.61
344	-31,656,579.97	-31,789,277.03	-31,921,974.09	-32,054,671.15	-32,187,368.21	-32,320,065.27	-32,452,762.33
345	-32,386,782.41	-32,613,775.53	-32,840,768.65	-33,067,761.77	-33,294,754.89	-33,221,748.01	-33,448,038.63
346	-2,505,564.76	-2,524,119.79	-2,542,731.46	-2,543,647.33	-2,555,705.63	-2,472,660.71	-2,482,642.26
OTHER PRODUCTION	-163,174,992.70	-164,803,325.10	-166,413,280.51	-167,882,350.56	-169,515,067.30	-170,065,582.97	-168,559,057.00
Total PRODUCTION	-1,333,448,593.65	-1,342,672,012.70	-1,351,601,100.16	-1,362,887,479.16	-1,372,081,501.21	-1,379,848,139.67	-1,385,819,232.47
352	-33,806,192.66	-33,955,762.10	-34,080,070.65	-34,204,890.19	-34,335,662.92	-34,424,146.03	-34,534,014.95
353	-126,000,716.05	-126,825,610.92	-127,576,203.33	-128,165,049.53	-128,941,611.00	-129,632,510.09	-130,337,938.81
TRANSMISSION STATIONS	-159,806,908.71	-160,781,373.02	-161,656,273.98	-162,369,939.72	-163,277,273.92	-164,056,656.12	-164,871,953.76
350	-9,993,911.94	-10,027,914.30	-10,061,931.56	-10,095,968.49	-10,130,917.38	-10,165,898.01	-10,200,966.66
354	-79,114,453.23	-79,342,169.22	-79,569,046.26	-79,799,686.00	-80,037,907.76	-80,255,773.10	-80,466,835.18
355	-78,761,876.75	-79,194,251.24	-79,569,860.62	-79,906,594.03	-80,168,480.06	-80,236,731.01	-80,448,711.36
356	-89,343,390.56	-89,639,633.72	-89,903,035.48	-90,085,100.43	-90,264,445.19	-90,178,265.40	-90,336,527.56
359	-296,054.36	-296,278.76	-296,503.16	-296,727.56	-296,951.96	-297,176.36	-297,400.76
TRANSMISSION LINES	-257,509,686.84	-258,500,247.24	-259,400,377.08	-260,184,076.51	-260,898,702.35	-261,133,843.88	-261,750,441.52
Total TRANSMISSION	-417,316,595.55	-419,281,620.26	-421,056,651.06	-422,554,016.23	-424,175,976.27	-425,190,500.00	-426,622,395.28

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

Thirteen Months Ending 12/31/2023

FERC Account	12/31/2022 Balance	1/31/2023 Balance	2/28/2023 Balance	3/31/2023 Balance	4/30/2023 Balance	5/31/2023 Balance	6/30/2023 Balance
363	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BATTERY STORAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total BATTERY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
361	-16,379,046.17	-16,413,058.96	-16,488,177.57	-16,546,455.38	-16,641,282.84	-16,687,826.64	-16,735,364.56
362	-72,227,268.37	-72,398,185.09	-72,848,335.21	-73,026,843.90	-72,909,416.60	-73,188,415.00	-73,495,074.85
DISTRIBUTION STATIONS	-88,606,314.54	-88,811,244.05	-89,336,512.78	-89,573,299.28	-89,550,699.44	-89,876,241.64	-90,230,439.41
360	-224,148.79	-226,572.96	-228,997.13	-231,421.30	-233,845.47	-236,269.64	-238,693.81
364	-147,064,252.37	-146,891,221.31	-147,063,051.48	-146,744,087.98	-147,420,842.84	-147,341,996.89	-147,424,318.72
365	-57,985,490.45	-57,904,262.46	-58,044,161.66	-57,904,389.59	-57,898,336.82	-57,797,768.47	-57,819,298.92
366	-18,992,364.27	-19,090,033.71	-19,189,041.25	-19,214,468.63	-19,274,673.70	-19,403,626.07	-19,456,566.25
367	-103,647,427.55	-104,131,896.21	-104,611,921.78	-104,812,872.96	-105,247,374.41	-105,745,161.82	-106,063,201.00
368	-197,834,263.85	-197,956,847.95	-198,493,965.02	-198,533,073.26	-199,315,648.59	-199,621,377.36	-199,849,481.26
369	-45,092,557.04	-45,155,223.99	-45,193,436.88	-45,235,799.71	-45,319,918.84	-45,379,641.81	-45,509,453.67
370	-5,278,728.99	-5,300,443.19	-5,347,036.78	-5,261,256.57	-5,293,955.06	-5,343,066.00	-5,393,241.49
370.1	-31,923,564.78	-32,382,287.23	-32,795,716.78	-33,163,080.61	-33,576,723.14	-31,187,948.59	-31,613,231.48
371	-1,096,457.94	-1,105,382.81	-1,118,874.94	-1,105,559.15	-1,077,686.59	-1,065,515.33	-1,072,643.56
373	-769,384.55	-767,438.72	-730,684.91	-712,403.96	-704,240.73	-1,301,473.74	-1,341,475.87
DISTRIBUTION LINES	-609,908,640.58	-610,911,610.54	-612,816,888.61	-612,918,413.72	-615,363,246.19	-614,423,845.72	-615,781,606.03
Total DISTRIBUTION	-698,514,955.12	-699,722,854.59	-702,153,401.39	-702,491,713.00	-704,913,945.63	-704,300,087.36	-706,012,045.44
390	-35,776,258.19	-35,374,371.44	-35,625,523.48	-35,760,570.76	-35,811,883.09	-35,933,628.47	-36,152,426.28
391	-19,545,376.14	-17,603,789.35	-18,015,990.19	-18,356,730.73	-18,409,391.84	-18,948,394.35	-19,483,728.73
392	-23,685,533.64	-24,155,156.49	-24,613,471.70	-25,100,947.94	-25,587,447.49	-26,089,631.97	-23,623,130.88
393	-1,363,182.66	-1,379,444.84	-1,395,707.02	-1,412,654.01	-1,431,422.50	-1,450,190.99	-1,469,060.54
394	-4,677,361.09	-4,742,670.67	-4,792,333.70	-4,857,904.15	-4,807,789.43	-4,873,577.15	-4,927,989.49
395	-6,758,538.08	-6,822,588.45	-6,887,103.33	-6,922,362.21	-6,751,236.80	-6,795,263.85	-6,818,255.41
396	-5,335,036.91	-5,405,654.78	-5,476,768.02	-5,549,487.42	-5,621,480.04	-5,699,020.99	-5,688,775.05
397	-31,094,408.57	-31,540,772.59	-31,845,852.93	-32,178,730.86	-32,599,077.79	-33,046,411.09	-33,468,739.75
398	-4,094,266.15	-4,159,716.13	-4,215,066.52	-4,281,355.86	-4,347,880.58	-4,405,172.70	-4,460,394.76
GENERAL	-132,329,961.43	-131,184,164.74	-132,867,816.89	-134,420,743.94	-135,367,609.56	-137,241,291.56	-136,092,500.89
Total 108000	-2,581,610,105.75	-2,592,860,652.29	-2,607,678,969.50	-2,622,353,952.33	-2,636,539,032.67	-2,646,580,018.59	-2,654,546,174.08
Reserve for Disallowed Costs	(3,445,542.92)	(3,420,851.31)	(3,396,159.70)	(3,371,468.09)	(3,346,776.48)	(3,322,084.87)	(3,297,393.26)
Regulatory Accumulated Reserve	-2,585,055,648.67	-2,596,281,503.60	-2,611,075,129.20	-2,625,725,420.42	-2,639,885,809.15	-2,649,902,103.46	-2,657,843,567.34
Reserve for ARO							
317	-21,023,467.95	-21,023,467.95	-21,023,467.95	-22,591,354.47	-22,591,354.47	-22,591,354.47	-24,073,796.99
374	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Reserve for ARO	-21,023,467.95	-21,023,467.95	-21,023,467.95	-22,591,354.47	-22,591,354.47	-22,591,354.47	-24,073,796.99
108 TOTAL	-2,606,079,116.62	-2,617,304,971.55	-2,632,098,597.15	-2,648,316,774.89	-2,662,477,163.62	-2,672,493,457.93	-2,681,917,364.33

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

Thirteen Months Ending 12/31/2023

FERC Account	7/31/2023 Balance	8/31/2023 Balance	9/30/2023 Balance	10/31/2023 Balance	11/30/2023 Balance	12/31/2023 Balance	Total	13-Month Average
302	-18,844,650.02	-18,964,938.73	-19,085,449.77	-19,206,483.41	-19,327,523.47	-19,450,201.03	-243,460,619.50	-18,727,739.96
303	-23,506,577.38	-23,916,385.36	-24,327,722.82	-24,374,716.98	-24,807,076.66	-25,037,365.64	-302,052,168.65	-23,234,782.20
Total 111000	-42,351,227.40	-42,881,324.09	-43,413,172.59	-43,581,200.39	-44,134,600.13	-44,487,566.67	-545,512,788.15	-41,962,522.17
310	-539,137.29	-542,206.08	-545,274.87	-548,343.66	-551,412.47	-554,481.23	-6,968,836.81	-536,064.37
311	-105,737,411.33	-106,066,714.51	-106,414,167.31	-106,566,902.60	-106,853,165.72	-107,179,873.06	-1,369,794,689.91	-105,368,822.30
312	-447,666,471.70	-451,949,221.33	-455,848,135.32	-457,586,641.99	-460,237,151.47	-426,023,143.20	-5,724,138,441.64	-440,318,341.66
314	-102,402,338.34	-103,341,298.57	-103,958,564.80	-104,824,862.05	-105,700,342.26	-106,652,505.49	-1,318,002,459.06	-101,384,804.54
315	-45,619,232.60	-45,831,442.77	-46,039,547.45	-46,243,932.41	-46,418,921.46	-46,612,299.33	-590,191,087.73	-45,399,314.44
316	-6,725,428.85	-6,582,816.27	-6,710,911.93	-6,844,610.29	-6,981,938.12	-7,114,082.25	-91,343,241.71	-7,026,403.21
STEAM PRODUCTION	-708,690,020.11	-714,313,699.53	-719,516,601.68	-722,615,293.00	-726,742,931.50	-694,136,384.56	-9,100,438,756.86	-700,033,750.53
331	-118,412,087.25	-118,663,015.52	-118,957,337.85	-118,957,789.70	-118,948,601.10	-119,256,472.52	-1,528,940,814.88	-117,610,831.91
332	-206,320,543.83	-206,740,833.47	-206,976,184.34	-207,325,880.61	-207,626,804.71	-207,947,584.46	-2,671,599,850.01	-205,507,680.77
333	-141,657,033.79	-142,511,414.93	-142,491,913.66	-143,176,311.97	-143,980,010.86	-144,491,543.88	-1,819,171,815.40	-139,936,293.49
334	-31,630,829.95	-31,830,438.81	-31,979,231.37	-32,165,395.30	-32,344,086.31	-32,519,820.12	-408,638,012.94	-31,433,693.30
335	-10,971,310.96	-11,045,458.70	-11,061,561.97	-11,082,504.87	-11,064,584.00	-11,115,712.21	-141,736,120.26	-10,902,778.48
336	-6,859,874.64	-6,915,639.75	-6,971,582.34	-7,027,524.93	-7,083,467.52	-7,141,420.64	-88,523,771.75	-6,809,520.90
HYDRO PRODUCTION	-515,851,680.42	-517,706,801.18	-518,437,811.53	-519,573,407.38	-521,047,554.50	-522,472,553.83	-6,658,610,385.24	-512,200,798.86
341	-44,922,212.81	-45,243,250.09	-45,529,779.72	-45,871,601.19	-46,247,014.30	-46,810,055.83	-580,984,766.64	-44,691,135.90
342	-3,973,119.02	-3,996,241.95	-4,019,364.88	-4,042,487.81	-4,065,610.74	-4,088,733.62	-51,349,949.12	-3,949,996.09
343	-55,548,502.18	-42,183,991.22	-42,064,773.49	-43,071,942.74	-39,378,230.25	-24,282,314.75	-610,534,767.09	-46,964,212.85
344	-32,585,459.39	-32,718,156.45	-32,850,853.51	-32,983,550.57	-33,116,247.63	-33,248,944.61	-421,885,910.21	-32,452,762.32
345	-33,660,525.80	-33,881,484.09	-34,108,756.99	-34,180,431.49	-34,354,583.58	-34,581,918.82	-435,641,330.66	-33,510,871.59
346	-2,499,819.52	-2,518,155.86	-2,536,480.18	-2,555,464.66	-2,574,498.98	-2,594,817.85	-32,906,308.99	-2,531,254.54
OTHER PRODUCTION	-173,189,638.72	-160,541,279.66	-161,110,008.77	-162,705,478.46	-159,736,185.48	-145,606,785.48	-2,133,303,032.71	-164,100,233.29
Total PRODUCTION	-1,397,731,339.25	-1,392,561,780.37	-1,399,064,421.98	-1,404,894,178.84	-1,407,526,671.48	-1,362,215,723.87	-17,892,352,174.81	-1,376,334,782.68
352	-34,689,184.90	-34,734,636.63	-34,792,694.69	-34,911,991.42	-34,889,040.51	-34,930,160.80	-448,288,448.45	-34,483,726.80
353	-131,201,634.62	-131,601,984.39	-131,905,986.94	-132,701,511.37	-132,520,796.99	-132,842,468.23	-1,690,254,022.27	-130,019,540.17
TRANSMISSION STATIONS	-165,890,819.52	-166,336,621.02	-166,698,681.63	-167,613,502.79	-167,409,837.50	-167,772,629.03	-2,138,542,470.72	-164,503,266.98
350	-10,236,268.88	-10,270,918.38	-10,305,597.84	-10,340,283.13	-10,374,972.49	-10,409,741.46	-132,615,290.52	-10,201,176.19
354	-80,692,786.76	-80,747,315.77	-80,946,840.63	-81,175,447.05	-81,431,496.52	-81,539,914.51	-1,045,119,671.99	-80,393,820.92
355	-80,751,207.81	-81,007,636.82	-81,134,617.35	-81,486,705.60	-81,853,020.04	-81,356,399.32	-1,045,876,092.01	-80,452,007.08
356	-90,492,672.83	-90,413,526.35	-90,472,574.10	-90,404,521.61	-90,346,282.46	-90,167,889.14	-1,172,047,864.83	-90,157,528.06
359	-297,625.16	-297,849.56	-298,073.96	-298,298.36	-298,522.76	-298,747.20	-3,866,209.92	-297,400.76
TRANSMISSION LINES	-262,470,561.44	-262,737,246.88	-263,157,703.88	-263,705,255.75	-264,304,294.27	-263,772,691.63	-3,399,525,129.27	-261,501,933.02
Total TRANSMISSION	-428,361,380.96	-429,073,867.90	-429,856,385.51	-431,318,758.54	-431,714,131.77	-431,545,320.66	-5,538,067,599.99	-426,005,200.00

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

Thirteen Months Ending 12/31/2023

FERC Account	7/31/2023 Balance	8/31/2023 Balance	9/30/2023 Balance	10/31/2023 Balance	11/30/2023 Balance	12/31/2023 Balance	Total	13-Month Average
363	0.00	-439,867.08	-889,857.39	-1,338,889.67	-1,789,956.42	-2,244,321.74	-6,702,892.30	-515,607.10
BATTERY STORAGE	0.00	-439,867.08	-889,857.39	-1,338,889.67	-1,789,956.42	-2,244,321.74	-6,702,892.30	-515,607.10
Total BATTERY	0.00	-439,867.08	-889,857.39	-1,338,889.67	-1,789,956.42	-2,244,321.74	-6,702,892.30	-515,607.10
361	-16,842,258.47	-16,784,957.16	-16,884,652.47	-16,976,379.28	-17,078,941.72	-17,175,936.64	-217,634,337.86	-16,741,102.91
362	-73,969,814.25	-74,483,918.15	-74,593,013.59	-74,912,450.58	-75,345,651.83	-75,744,565.47	-959,142,952.89	-73,780,227.15
DISTRIBUTION STATIONS	-90,812,072.72	-91,268,875.31	-91,477,666.06	-91,888,829.86	-92,424,593.55	-92,920,502.11	-1,176,777,290.75	-90,521,330.06
360	-241,117.98	-243,542.15	-245,966.32	-248,390.49	-250,814.66	-253,238.88	-3,103,019.58	-238,693.81
364	-147,679,550.96	-147,812,677.18	-147,935,537.34	-147,999,834.03	-148,135,264.43	-148,225,442.56	-1,917,738,078.09	-147,518,313.70
365	-58,373,712.28	-58,551,733.55	-58,905,988.75	-58,991,489.39	-59,128,156.10	-59,111,237.41	-758,416,025.85	-58,339,694.30
366	-19,549,355.45	-19,677,908.61	-19,754,983.32	-19,894,074.49	-19,945,607.92	-19,983,056.89	-253,425,760.56	-19,494,289.27
367	-106,555,881.71	-106,912,827.42	-107,419,529.84	-107,902,089.17	-108,486,891.73	-108,880,818.99	-1,380,417,894.59	-106,185,991.89
368	-200,763,711.97	-201,203,628.00	-201,323,311.96	-201,886,669.85	-202,842,732.55	-203,593,185.72	-2,603,217,897.37	-200,247,530.57
369	-45,557,230.13	-45,764,859.22	-45,783,299.34	-45,987,366.83	-45,969,734.70	-46,003,897.34	-591,952,419.50	-45,534,801.50
370	-5,446,203.19	-5,333,018.48	-5,383,138.19	-5,435,870.60	-5,153,847.51	-5,205,657.48	-69,175,463.53	-5,321,189.50
370.1	-32,020,132.17	-32,623,789.47	-32,988,902.53	-33,437,400.04	-33,878,251.82	-34,307,048.84	-425,898,077.48	-32,761,390.58
371	-1,069,690.49	-1,032,815.40	-1,027,683.57	-1,055,227.82	-1,017,884.26	-1,018,026.10	-13,863,447.96	-1,066,419.07
373	-1,368,165.93	-1,362,598.13	-829,129.35	-835,229.88	-823,429.42	-825,301.14	-12,370,956.33	-951,612.03
DISTRIBUTION LINES	-618,624,752.26	-620,519,397.61	-621,597,470.51	-623,673,642.59	-625,632,615.10	-627,406,911.35	-8,029,579,040.84	-617,659,926.22
Total DISTRIBUTION	-709,436,824.98	-711,788,272.92	-713,075,136.57	-715,562,472.45	-718,057,208.65	-720,327,413.46	-9,206,356,331.59	-708,181,256.28
390	-36,421,505.71	-36,694,266.47	-36,956,264.61	-37,171,662.27	-37,444,334.94	-36,401,468.59	-471,524,164.30	-36,271,089.56
391	-18,500,717.37	-19,080,053.72	-18,637,177.75	-19,014,610.03	-19,318,301.10	-19,186,817.60	-244,101,078.90	-18,777,006.07
392	-24,687,271.03	-25,192,480.45	-25,707,566.77	-26,229,524.34	-26,759,687.34	-27,291,953.29	-328,723,803.33	-25,286,446.41
393	-1,487,930.09	-1,506,927.15	-1,526,174.67	-1,538,656.82	-1,557,882.10	-1,526,953.50	-19,046,186.89	-1,465,091.30
394	-4,961,515.79	-5,028,003.64	-5,087,854.29	-5,103,380.86	-5,170,823.33	-5,206,851.30	-64,238,054.89	-4,941,388.84
395	-6,838,827.04	-6,862,848.21	-6,903,618.62	-6,972,923.31	-7,043,809.11	-7,048,496.60	-89,425,871.02	-6,878,913.16
396	-5,623,660.07	-5,701,522.14	-5,779,685.77	-5,857,785.50	-5,936,060.01	-6,014,347.77	-73,689,284.47	-5,668,406.50
397	-33,790,421.02	-34,203,610.70	-34,657,523.01	-34,945,196.89	-35,399,269.89	-35,134,469.68	-433,904,484.77	-33,377,268.06
398	-4,482,327.12	-4,550,114.03	-4,430,677.90	-4,484,560.33	-4,515,714.77	-4,494,719.65	-56,921,966.50	-4,378,612.81
GENERAL	-136,794,175.24	-138,819,826.51	-139,686,543.39	-141,318,300.35	-143,145,882.59	-142,306,077.98	-1,781,574,895.07	-137,044,222.70
Total 108000	-2,672,323,720.43	-2,672,683,614.78	-2,682,572,344.84	-2,694,432,599.85	-2,702,233,850.91	-2,658,638,857.71	-34,425,053,893.76	-2,648,081,068.75
Reserve for Disallowed Costs	(3,272,701.65)	(3,248,010.04)	(3,223,318.43)	(3,198,626.82)	(3,173,935.21)	(3,149,243.60)	(42,866,112.38)	(3,297,393.26)
Regulatory Accumulated Reserve	-2,675,596,422.08	-2,675,931,624.82	-2,685,795,663.27	-2,697,631,226.67	-2,705,407,786.12	-2,661,788,101.31	-34,467,920,006.14	-2,651,378,462.01
Reserve for ARO								
317	-24,073,796.99	-24,073,796.99	-25,556,239.49	-25,556,239.49	-25,556,239.49	-27,071,493.71	-306,806,070.41	-23,600,466.95
374	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Total Reserve for ARO	-24,073,796.99	-24,073,796.99	-25,556,239.49	-25,556,239.49	-25,556,239.49	-27,071,493.71	-306,806,070.41	-23,600,466.95
108 TOTAL	-2,699,670,219.07	-2,700,005,421.81	-2,711,351,902.76	-2,723,187,466.16	-2,730,964,025.61	-2,688,859,595.02	-34,774,726,076.55	-2,674,978,928.97

**IDAHO POWER COMPANY
ACCUMULATED DEPRECIATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2023**

DESCRIPTION	13-Month Average	Annualizing Adjustment	Adjusted Total
PRODUCTION PLANT			
Steam Production	700,033,751	3,968,501	704,002,251
Hydraulic Production	512,200,799	553,906	512,754,704
Other Production	164,100,233	(271,208)	163,829,025
TOTAL PRODUCTION PLANT	1,376,334,783	4,251,198	1,380,585,981
TRANSMISSION PLANT			
Account 350	10,201,176	699	10,201,875
Account 352	34,483,727	34,716	34,518,442
Account 353	130,019,540	135,720	130,155,260
Account 354	80,393,821	(1,085)	80,392,736
Account 355	80,452,007	85,235	80,537,242
Account 356	90,157,528	1,648	90,159,176
Account 359	297,401	0	297,401
TOTAL TRANSMISSION PLANT	426,005,200	256,933	426,262,133
DISTRIBUTION PLANT			
Account 360	238,694	0	238,694
Account 361	16,741,103	33,912	16,775,015
Account 362	73,780,227	35,544	73,815,771
Account 363	515,607	1,604,031	2,119,638
Account 364	147,518,314	(75,826)	147,442,487
Account 365	58,339,694	(2,546)	58,337,149
Account 366	19,494,289	(4,852)	19,489,437
Account 367	106,185,992	82,607	106,268,599
Account 368	200,247,531	111,457	200,358,987
Account 369	45,534,802	9,066	45,543,867
Account 370	38,082,580	65,637	38,148,217
Account 371	1,066,419	11,390	1,077,809
Account 373	951,612	3,792	955,404
TOTAL DISTRIBUTION PLANT	708,696,863	1,874,211	710,571,075
GENERAL PLANT			
Account 390	36,271,090	155,415	36,426,504
Account 391	18,777,006	(123,852)	18,653,154
Account 392	25,286,446	0	25,286,446
Account 393	1,465,091	5,143	1,470,235
Account 394	4,941,389	8,136	4,949,524
Account 395	6,878,913	15,533	6,894,447
Account 396	5,668,406	-	5,668,406
Account 397	33,377,268	64,958	33,442,226
Account 398	4,378,613	(11,768)	4,366,845
TOTAL GENERAL PLANT	137,044,223	113,565	137,157,788
RESERVE FOR DISALLOWED COSTS	3,297,393	-	3,297,393
TOTAL ACCUMULATED DEPRECIATION	2,651,378,462	6,495,908	2,657,874,370

**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	4.18%	\$6,495,908	\$271,733
Allocator Impacts		\$0	\$907,737 (C)
TOTAL TYPE II ADJUSTMENTS		\$6,495,908	\$1,179,470 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$110,910,818	\$110,910,818	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$110,910,818	\$112,090,288	\$1,179,470

**IDAHO POWER COMPANY
ACCUMULATED AMORTIZATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2023**

DESCRIPTION	13-MONTH AVERAGE	ANNUALIZING ADJUSTMENT	ADJUSTED TOTAL
PRODUCTION PLANT			
INTANGIBLE	18,727,740	18,270	18,746,010
HYDRO	23,234,782	219,290	23,454,072
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TOTAL	41,962,522	237,560	42,200,082

**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	3.97%	\$237,560	\$9,432
Allocator Impacts		\$0	\$18,778 (C)
TOTAL TYPE II ADJUSTMENTS		\$237,560	\$28,210 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,666,119	\$1,666,119	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$1,666,119	\$1,694,329	\$28,210

OTHER RATE BASE ITEMS

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

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

(A) Effect of Other Allocators

	OREGON CUST ADV BEFORE TYPE I ADJ	OREGON CUST ADV AFTER TYPE I ADJ	DIFFERENCE
	\$60,062	\$60,062	\$0

(C) Effect of Other Allocators

	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$60,062	\$60,062	\$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	4.23%	\$0	\$0
Allocator Impacts		\$0	\$10,693 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$10,693 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.24%	(\$1,429,987)	(\$60,579)
Allocator Impacts		\$0	\$121,734 (C)
TOTAL TYPE II ADJUSTMENTS		(\$1,429,987)	\$61,155 (D)

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$16,226,910	\$16,237,604	\$10,693

(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
	\$16,237,604	\$16,298,758	\$61,155

IDAHO POWER COMPANY
 Calculation of Required Fuel Inventory
 For the Month of December 2023

	A	B	C	D	E	F	G	H	I	J	K
PLANT	Generator Nameplate (kw)	IPC Capacity Factors %	Capacity at % Levels (kw)	Plant Heat Rate (btu/kwh)	Coal Rating (btu/lb)	Required Coal (days)	Required Coal (tons)	Average Cost Per Ton	Required Coal Inventory	Required Oil Inventory	Required Fuel Inventory
BRIDGER	775,286	36.17%	280,449	11,166	9,149	30	154,000	\$ 61.255	\$ 9,433,270	\$ 724,506	\$ 10,157,776
VALMY	144,900	19.44%	28,164	12,946	10,205	60	122,000	\$ 78.070	\$ 9,524,540	\$ -	\$ 9,524,540
BOARDMAN											
SALMON										\$ 33,893	\$ 33,893
TOTAL							276,000		\$ 18,957,810	\$ 758,399	\$ 19,716,209

	MONTHLY ENDING BALANCES			MONTHLY ENDING BALANCES			PLANT CLOSED			MONTHLY ENDING BALANCES
	MONTH	BRIDGER		VALMY		BOARDMAN			SALMON	
	COAL TONS	COAL DOLLARS	OIL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	OIL DOLLARS
Dec-22	79,160	\$ 3,583,632	\$ 600,502	50,140	\$ 3,378,806	\$ -	0	\$ -	\$ -	\$ 38,881
Jan-23	36,444	\$ 2,003,737	\$ 695,582	49,694	\$ 3,418,808	\$ -	0	\$ -	\$ -	\$ 38,881
Feb-23	13,331	\$ 819,634	\$ 789,523	48,635	\$ 3,319,411	\$ -	0	\$ -	\$ -	\$ 38,881
Mar-23	54,147	\$ 3,431,097	\$ 604,888	89,089	\$ 6,349,156	\$ -	0	\$ -	\$ -	\$ 38,881
Apr-23	57,539	\$ 3,574,523	\$ 707,739	110,648	\$ 7,898,650	\$ -	0	\$ -	\$ -	\$ 38,881
May-23	82,892	\$ 4,872,706	\$ 875,634	110,864	\$ 7,898,650	\$ -	0	\$ -	\$ -	\$ 37,154
Jun-23	129,890	\$ 7,537,303	\$ 683,575	111,745	\$ 7,898,650	\$ -	0	\$ -	\$ -	\$ 37,154
Jul-23	115,962	\$ 7,062,240	\$ 733,366	109,739	\$ 8,313,443	\$ -	0	\$ -	\$ -	\$ 36,973
Aug-23	138,574	\$ 8,242,751	\$ 723,028	102,038	\$ 8,194,610	\$ -	0	\$ -	\$ -	\$ 31,758
Sep-23	180,765	\$ 10,863,971	\$ 709,890	105,070	\$ 8,858,700	\$ -	0	\$ -	\$ -	\$ 29,586
Oct-23	145,394	\$ 10,099,633	\$ 657,044	121,356	\$ 10,702,346	\$ -	0	\$ -	\$ -	\$ 25,606
Nov-23	130,282	\$ 8,168,372	\$ 737,764	133,427	\$ 11,797,857	\$ -	0	\$ -	\$ -	\$ 25,606
Dec-23	123,566	\$ 8,633,467	\$ 900,035	110,948	\$ 9,823,833	\$ -	0	\$ -	\$ -	\$ 22,364

AVERAGE	99,073	\$ 6,068,697	\$ 724,506	96,415	\$ 7,527,148	\$ -	0	\$ -	\$ -	\$ 33,893
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AVERAGE COST PER TON	\$ 61.255	\$ 78.070	
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**ALLOCATED OREGON
REQUIRED FUEL INVENTORY
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Fuel Inventory Adj	4.17%	\$4,399,534	\$183,605
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$4,399,534	\$183,605 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$9,011 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$9,011 (D)

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$639,208	\$822,812	\$183,605

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$822,812	\$831,824	\$9,011

**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	\$24,745 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$24,745 (D)

(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$5,238,769	\$5,238,769	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$5,238,769	\$5,263,515	\$24,745

**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	4.36%	(\$4,230,919)	(\$184,429)
Allocator Impacts		\$0	\$142,705 (A)
TOTAL TYPE I ADJUSTMENTS		(\$4,230,919)	(\$41,724) (B)
TYPE II ADJUSTMENTS			
Change in O&M Expense	4.68%	(\$5,053,458)	(\$236,616)
Allocator Impacts		\$0	(\$72,335) (C)
TOTAL TYPE II ADJUSTMENTS		(\$5,053,458)	(\$308,951) (D)

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$2,109,159	\$2,067,436	(\$41,724)

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$2,067,436	\$1,758,485	(\$308,951)

**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	\$36 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$36 (D)

(A) Effect of Other Allocators

	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
(B)	\$5,203,142	\$5,203,142	\$0

(C) Effect of Other Allocators

	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
(D)	\$5,203,142	\$5,203,177	\$36

**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	\$16,541 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$16,541 (D)

(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$1,510,396	\$1,510,396	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$1,510,396	\$1,526,937	\$16,541

OPERATING REVENUES

IDAHO POWER COMPANY
ELECTRIC REVENUES
December-2023

	MONTH	YTD	12 MONTHS
IDAHO			
Residential	\$ 72,947,270.83	\$ 665,200,348.19	\$ 665,200,348.19
Commercial	31,142,584.60	360,637,065.80	360,637,065.80
Industrial (including specials)	19,667,046.07	226,547,075.62	226,547,075.62
Irrigation	318,730.46	167,229,737.54	167,229,737.54
Street Lights	359,226.58	4,030,562.12	4,030,562.12
Def. Rev. HCC Relicensing AFUDC	(695,686.70)	(8,780,126.99)	(8,780,126.99)
Tax Reform Revenue Adjustment	-	-	-
Revenue Sharing	-	-	-
<i>TOTAL GENERAL BUSINESS</i>	123,739,171.84	1,414,864,662.28	1,414,864,662.28
Provision for rate refunds			
Sales for resale (<i>not available by state</i>)			
<i>TOTAL IDAHO</i>	\$ 123,739,171.84	\$ 1,414,864,662.28	\$ 1,414,864,662.28
Idaho Unbilled	7,626,060.00	(1,019,098.00)	(1,019,098.00)
Idaho OATT Revenue Deficiency Deferral	-	-	-
Idaho FCA Revenue Deferral and Amortization	6,501,601.44	8,883,780.92	8,883,780.92
<hr/>			
OREGON			
Residential	\$ 2,502,341.83	\$ 21,308,020.01	\$ 21,308,020.01
Commercial	1,402,915.19	14,871,626.48	14,871,626.48
Industrial	1,932,463.53	19,115,582.29	19,115,582.29
Irrigation	45,968.86	7,604,135.58	7,604,135.58
Street Lights	13,509.39	153,250.64	153,250.64
Tax Reform Revenue Adjustment	-	-	-
<i>TOTAL GENERAL BUSINESS</i>	5,897,198.80	63,052,615.00	63,052,615.00
Provision for rate refunds			
Sales for resale (<i>not available by state</i>)			
Bridger Revenue Deferral	-	-	-
<i>TOTAL OREGON</i>	\$ 5,897,198.80	\$ 63,052,615.00	\$ 63,052,615.00
Oregon Unbilled	193,867.00	283,887.00	283,887.00

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	57,512,485	52,666,965	47,769,227	39,419,648	33,586,434	35,486,194
3 - Residential Master Meter	57,395	50,783	44,661	37,327	30,129	24,373
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	168,510	152,462	137,706	117,028	102,712	108,181
6/84R - Residential On-Site Generation	1,351,419	1,111,739	857,090	561,012	271,346	253,341
7 - Small General Serv.	1,831,926	1,706,474	1,565,220	1,352,736	1,263,016	1,296,931
8/84C - Small General Serv. On-Site Generation	4,164	3,723	3,095	2,246	1,150	852
9 - Large General Serv.	23,039,083	22,465,954	21,626,675	20,295,867	20,676,612	22,285,738
84L - Large General Serv. On-Site Generation	157,826	153,468	139,020	121,366	109,222	118,199
15 - Dusk/Dawn Lighting	52,992	52,814	53,262	53,183	53,242	53,258
16 - Dusk/Dawn Lighting	62,241	61,011	61,413	60,525	61,560	61,107
19 - Uniform Rate Cont.	10,889,105	10,990,101	9,831,462	10,784,909	9,845,076	10,263,587
84I - Industrial On-Site Generation	70,017	67,598	59,607	62,443	55,623	53,382
24 - Irrigation & Pump.	311,528	315,050	270,742	1,321,351	9,418,863	23,061,390
84A - Irrigation & Pump On-Site Generation	5,016	5,448	808	1,115	9,063	381,143
40 - Unmetered Gen. Serv.	98,476	98,500	98,501	98,424	98,420	98,434
41 - Municipal St. Light.	300,428	297,922	295,435	288,793	291,585	287,894
42 - Traffic Control Light.	15,498	15,003	14,744	13,406	15,157	14,267
Total All Rates	95,928,108	90,215,016	82,828,667	74,591,380	75,889,210	93,848,272
<u>Special Contracts</u>						
26 - Micron	2,302,531	2,172,325	2,328,560	2,306,995	2,367,813	2,347,430
29 - J R Simplot	700,491	659,726	697,455	665,717	623,379	644,680
30 - DOE	988,312	930,454	903,880	810,966	699,758	611,283
32 - J R Simplot-Caldwell	0	0	0	595,072	628,336	612,283
Total Specials	3,991,334	3,762,505	3,929,894	4,378,750	4,319,286	4,215,676
Total Firm Retail Sales	99,919,442	93,977,521	86,758,562	78,970,130	80,208,496	98,063,948

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	44,584,646	53,938,643	43,449,186	32,287,140	36,434,276	48,501,507	525,636,352
3 - Residential Master Meter	28,741	35,362	31,241	25,226	31,039	44,010	440,287
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	130,881	157,683	130,889	100,361	107,690	141,416	1,555,519
6/84R - Residential On-Site Generation	358,062	574,900	503,775	340,329	495,684	978,603	7,657,301
7 - Small General Serv.	1,481,410	1,696,732	1,504,138	1,282,311	1,322,700	1,582,798	17,886,393
8/84C - Small General Serv. On-Site Generation	1,309	1,931	1,426	1,147	1,346	2,309	24,698
9 - Large General Serv.	25,405,526	27,364,821	25,776,129	22,089,154	21,531,425	22,449,616	275,006,600
84L - Large General Serv. On-Site Generation	131,740	146,778	146,275	133,870	141,508	168,972	1,668,244
15 - Dusk/Dawn Lighting	53,014	53,115	53,028	52,859	53,075	53,088	636,931
16 - Dusk/Dawn Lighting	61,158	61,024	61,275	61,120	60,843	61,380	734,658
19 - Uniform Rate Cont.	11,887,751	12,623,241	13,219,529	10,521,472	10,743,281	10,379,561	131,979,075
84I - Industrial On-Site Generation	75,621	94,175	92,544	66,112	57,863	58,088	813,073
24 - Irrigation & Pump.	34,185,079	32,947,857	27,252,763	9,123,862	1,421,382	368,992	139,998,858
84A - Irrigation & Pump On-Site Generation	718,426	702,119	518,202	293,289	15,558	4,690	2,654,876
40 - Unmetered Gen. Serv.	98,482	98,484	96,913	100,349	98,341	98,706	1,182,029
41 - Municipal St. Light.	286,484	287,354	290,839	292,902	295,218	298,459	3,513,315
42 - Traffic Control Light.	14,111	13,418	15,439	14,585	14,788	15,261	175,679
Total All Rates	119,502,440	130,797,638	113,143,592	76,786,088	72,826,018	85,207,458	1,111,563,886
<u>Special Contracts</u>							
26 - Micron	2,437,530	2,452,320	2,330,188	2,346,107	2,257,663	2,306,030	27,955,493
29 - J R Simplot	672,489	680,527	612,482	679,745	668,962	689,676	7,995,328
30 - DOE	589,707	636,361	608,948	644,471	744,924	807,831	8,976,893
32 - J R Simplot-Caldwell	555,788	644,898	604,243	613,397	548,010	552,929	5,354,957
Total Specials	4,255,514	4,414,106	4,155,860	4,283,719	4,219,559	4,356,466	50,282,670
Total Firm Retail Sales	123,757,954	135,211,744	117,299,452	81,069,807	77,045,577	89,563,924	1,161,846,557

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

IDAHO JURISDICTION

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	55,094,867	50,504,326	45,886,869	37,927,461	32,383,040	34,382,410
3 - Residential Master Meter	57,395	50,783	44,661	37,327	30,129	24,373
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	167,205	151,213	136,730	116,220	102,103	107,492
6 - Residential On-Site Generation	1,337,521	1,099,709	846,409	554,652	268,379	250,437
7 - Small General Serv.	1,618,377	1,513,303	1,389,933	1,197,343	1,122,219	1,159,481
8 - Small General Serv. On-Site Generation	3,993	3,569	2,763	1,872	879	716
9 - Large General Serv.	22,018,903	21,556,228	20,737,048	19,497,634	19,941,650	21,512,371
84L - Large General Serv. On-Site Generation	149,518	145,759	132,137	115,133	103,449	112,340
15 - Dusk/Dawn Lighting	48,668	48,488	48,946	48,890	48,945	48,978
16 - Dusk/Dawn Lighting	57,485	56,199	56,622	56,142	56,767	56,299
19 - Uniform Rate Cont.	9,519,593	9,691,287	8,921,207	9,541,519	8,485,175	8,863,463
84I - Industrial On-Site Generation	70,017	67,598	59,607	62,443	55,623	53,382
24 - Irrigation & Pump.	288,805	293,132	250,876	1,300,531	9,163,535	21,889,293
84A - Irrigation & Pump On-Site Generation	4,962	5,391	751	1,055	9,003	373,108
40 - Unmetered Gen. Serv.	98,443	98,467	98,468	98,391	98,387	98,402
41 - Municipal St. Light.	288,043	285,541	283,134	276,625	279,434	275,785
42 - Traffic Control Light.	15,301	14,808	14,563	13,231	14,947	14,099
Total Idaho Rates	90,839,097	85,585,802	78,910,722	70,846,469	72,163,663	89,222,425
<u>Special Contracts</u>						
26 - Micron	2,302,531	2,172,325	2,328,560	2,306,995	2,367,813	2,347,430
29 - J R Simplot	700,491	659,726	697,455	665,717	623,379	644,680
30 - DOE	988,312	930,454	903,880	810,966	699,758	611,283
32 - J R Simplot-Caldwell	0	0	0	595,072	628,336	612,283
Total Specials	3,991,334	3,762,505	3,929,894	4,378,750	4,319,286	4,215,676
Total Idaho Firm Sales	94,830,432	89,348,307	82,840,617	75,225,219	76,482,949	93,438,101

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	43,386,759	52,466,184	42,206,660	31,275,301	35,112,032	46,569,735	507,195,644
3 - Residential Master Meter	28,741	35,362	31,241	25,226	31,039	44,010	440,287
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	129,813	156,429	129,961	99,816	107,071	140,314	1,544,367
6 - Residential On-Site Generation	354,211	568,896	498,146	335,912	488,368	963,307	7,565,946
7 - Small General Serv.	1,318,566	1,503,510	1,338,009	1,135,714	1,150,167	1,383,344	15,829,966
8 - Small General Serv. On-Site Generation	1,126	1,513	1,206	977	1,177	2,125	21,916
9 - Large General Serv.	24,548,860	26,447,283	24,874,593	21,226,763	20,572,700	21,466,173	264,400,205
84L - Large General Serv. On-Site Generation	125,463	139,103	138,863	128,424	135,925	162,504	1,588,618
15 - Dusk/Dawn Lighting	48,726	48,834	48,735	48,572	48,775	48,789	585,347
16 - Dusk/Dawn Lighting	56,333	56,183	56,464	56,306	56,033	56,564	677,398
19 - Uniform Rate Cont.	10,691,315	11,150,230	11,721,004	9,276,815	9,426,244	9,063,917	116,351,770
84I - Industrial On-Site Generation	75,621	94,175	92,544	66,112	57,863	58,088	813,073
24 - Irrigation & Pump.	32,529,989	31,114,909	25,896,582	8,826,978	1,377,142	348,508	133,280,280
84A - Irrigation & Pump On-Site Generation	707,931	690,822	508,199	291,065	15,498	4,630	2,612,413
40 - Unmetered Gen. Serv.	98,449	98,451	96,880	100,317	98,308	98,673	1,181,637
41 - Municipal St. Light.	274,421	275,260	278,718	280,709	282,989	286,150	3,366,807
42 - Traffic Control Light.	13,937	13,245	15,267	14,417	14,592	15,081	173,490
Total Idaho Rates	114,390,262	124,860,390	107,933,072	73,189,423	68,975,925	80,711,912	1,057,629,164
<u>Special Contracts</u>							
26 - Micron	2,437,530	2,452,320	2,330,188	2,346,107	2,257,663	2,306,030	27,955,493
29 - J R Simplot	672,489	680,527	612,482	679,745	668,962	689,676	7,995,328
30 - DOE	589,707	636,361	608,948	644,471	744,924	807,831	8,976,893
32 - J R Simplot-Caldwell	555,788	644,898	604,243	613,397	548,010	552,929	5,354,957
Total Specials	4,255,514	4,414,106	4,155,860	4,283,719	4,219,559	4,356,466	50,282,670
Total Idaho Firm Sales	118,645,776	129,274,496	112,088,932	77,473,142	73,195,484	85,068,379	1,107,911,834

IDAHO POWER COMPANY
SUMMARY OF PERFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	2,417,617	2,162,639	1,882,358	1,492,187	1,203,394	1,103,785
84R - Residential Net Metering	13,898	12,030	10,680	6,360	2,968	2,905
05 - Residential TOD	1,305	1,249	976	809	609	689
07 - Small General Serv.	213,549	193,171	175,287	155,393	140,797	137,450
84C - Small General Serv. Net Metering	170	154	333	373	271	137
09 - Large General Serv.	1,020,180	909,726	889,628	798,233	734,962	773,367
84L - Large General Serv. Net Metering	8,308	7,708	6,883	6,233	5,774	5,859
15 - Dusk/Dawn Lighting	4,324	4,326	4,316	4,293	4,297	4,280
16 - Dusk/Dawn Lighting	4,755	4,813	4,791	4,383	4,793	4,808
19 - Uniform Rate Cont.	1,369,512	1,298,814	910,254	1,243,390	1,359,901	1,400,124
24 - Irrigation Service	22,723	21,917	19,867	20,820	255,328	1,172,097
84A - Irrigation & Pump Net Metering	54	57	57	60	60	8,035
40 - Unmetered Gen. Serv.	33	33	33	33	33	33
41 - Municipal St. Light.	12,386	12,381	12,302	12,169	12,151	12,109
42 - Traffic Control Light.	197	195	181	175	210	169
Total Oregon Firm Sales	5,089,011	4,629,214	3,917,945	3,744,911	3,725,547	4,625,847

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	1,197,886	1,472,458	1,242,526	1,011,840	1,322,244	1,931,773	18,440,708
84R - Residential Net Metering	3,851	6,005	5,629	4,417	7,316	15,296	91,355
05 - Residential TOD	1,068	1,255	928	545	618	1,102	11,152
07 - Small General Serv.	162,844	193,222	166,130	146,597	172,533	199,454	2,056,427
84C - Small General Serv. Net Metering	183	418	221	170	169	185	2,782
09 - Large General Serv.	856,666	917,539	901,536	862,391	958,725	983,443	10,606,395
84L - Large General Serv. Net Metering	6,276	7,676	7,411	5,447	5,583	6,468	79,626
15 - Dusk/Dawn Lighting	4,288	4,280	4,294	4,287	4,300	4,299	51,584
16 - Dusk/Dawn Lighting	4,825	4,842	4,811	4,814	4,810	4,816	57,260
19 - Uniform Rate Cont.	1,196,436	1,473,010	1,498,525	1,244,657	1,317,037	1,315,644	15,627,304
24 - Irrigation Service	1,655,089	1,832,948	1,356,181	296,884	44,240	20,484	6,718,578
84A - Irrigation & Pump Net Metering	10,495	11,297	10,002	2,224	60	60	42,463
40 - Unmetered Gen. Serv.	33	33	33	33	33	33	392
41 - Municipal St. Light.	12,063	12,094	12,122	12,193	12,229	12,309	146,508
42 - Traffic Control Light.	174	173	172	168	196	180	2,189
Total Oregon Firm Sales	5,112,178	5,937,249	5,210,519	3,596,665	3,850,093	4,495,546	53,934,723

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	632,197,364	593,388,772	569,344,159	473,684,174	392,139,932	393,882,037
3 - Residential Master Meter	653,641	593,837	552,219	464,620	363,241	287,819
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,975,471	1,818,270	1,733,170	1,471,629	1,241,270	1,254,435
6/84R - Residential On-Site Generation	14,672,773	12,306,181	9,862,670	6,239,719	2,449,318	2,098,889
7 - Small General Serv.	16,447,063	15,444,063	14,402,833	12,314,454	11,110,059	11,234,185
8/84C - Small General Serv. On-Site Generation	37,000	33,424	28,221	19,798	8,196	4,879
9 - Large General Serv.	353,003,134	346,631,566	335,647,733	311,521,644	307,814,806	324,981,590
84L - Large General Serv. On-Site Generation	2,401,008	2,335,060	2,074,731	1,729,732	1,475,930	1,528,978
15 - Dusk/Dawn Lighting	110,713	103,273	100,561	94,911	92,793	89,674
16 - Dusk/Dawn Lighting	199,297	171,353	163,591	152,622	153,578	146,293
19 - Uniform Rate Cont.	213,341,634	216,306,715	188,658,098	210,818,424	187,781,754	197,854,678
84I - Industrial On-Site Generation	1,430,376	1,396,443	1,205,274	1,284,360	1,125,545	1,079,039
24 - Irrigation & Pump.	3,513,188	3,546,098	2,918,215	10,418,229	123,703,681	278,995,376
84A - Irrigation & Pump On-Site Generation	62,797	69,198	0	2,511	176,544	2,691,572
40 - Unmetered Gen. Serv.	1,198,494	1,198,799	1,198,797	1,197,874	1,197,795	1,197,991
41 - Municipal St. Light.	1,948,514	1,873,157	1,816,463	1,673,547	1,723,736	1,696,010
42 - Traffic Control Light.	265,040	256,549	252,196	229,238	259,087	244,091
Total All Rates	1,243,457,506	1,197,472,758	1,129,958,931	1,033,317,486	1,032,817,266	1,219,267,536
<u>Special Contracts</u>	January	February	March	April	May	June
26 - Micron	50,179,484	45,550,929	51,024,544	48,807,116	50,744,515	39,371,977
26 - Micron PPA	0	0	0	0	0	10,249,028
29 - J R Simplot	16,097,535	14,632,103	16,048,787	15,148,160	13,930,259	14,576,140
30 - DOE	21,665,565	20,407,891	20,640,685	18,073,137	15,836,813	13,671,016
32 - J R Simplot-Caldwell	0	0	0	12,133,505	13,241,438	12,858,238
Total Specials	87,942,584	80,590,923	87,714,016	94,161,918	93,753,025	90,726,399
Unbilled kWh	(17,296,658)	(111,102,860)	(8,278,872)	(57,027,709)	106,909,383	80,374,294
Total Firm Retail Sales	1,314,103,432	1,166,960,821	1,209,394,075	1,070,451,695	1,233,479,674	1,390,368,229

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	465,218,995	571,615,171	476,307,944	353,538,040	394,833,923	529,594,039	5,845,744,550
3 - Residential Master Meter	337,362	426,380	372,263	283,176	345,019	494,716	5,174,293
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,444,321	1,763,023	1,475,960	1,126,955	1,206,016	1,626,960	18,137,480
6/84R - Residential On-Site Generation	3,085,173	5,561,963	4,934,985	3,061,694	4,787,046	10,251,537	79,311,948
7 - Small General Serv.	12,359,141	14,563,848	12,931,900	11,122,406	11,492,609	14,011,868	157,434,429
8/84C - Small General Serv. On-Site Generation	8,832	14,791	10,222	7,647	9,536	18,878	201,424
9 - Large General Serv.	342,354,468	383,638,833	365,078,705	328,894,016	319,439,974	338,712,181	4,057,718,650
84L - Large General Serv. On-Site Generation	1,551,003	1,864,843	1,908,148	1,779,515	1,945,691	2,511,362	23,106,001
15 - Dusk/Dawn Lighting	86,093	84,433	82,056	76,619	70,193	67,627	1,058,947
16 - Dusk/Dawn Lighting	143,502	138,994	138,189	132,293	120,020	115,897	1,775,629
19 - Uniform Rate Cont.	190,863,801	205,617,713	214,844,586	203,386,045	209,254,143	200,382,534	2,439,110,125
84I - Industrial On-Site Generation	1,192,888	1,596,551	1,555,198	1,314,571	1,159,040	1,153,576	15,492,861
24 - Irrigation & Pump.	455,043,911	452,149,633	294,560,748	124,164,120	23,537,840	4,223,254	1,776,774,293
84A - Irrigation & Pump On-Site Generation	8,374,622	8,530,324	5,183,086	3,675,600	257,184	57,541	29,080,979
40 - Unmetered Gen. Serv.	1,198,564	1,198,558	1,179,447	1,222,607	1,196,669	1,201,143	14,386,738
41 - Municipal St. Light.	1,626,102	1,639,665	1,704,658	1,738,776	1,778,616	1,835,890	21,055,133
42 - Traffic Control Light.	241,370	229,458	264,212	249,558	252,842	261,097	3,004,738
Total All Rates	1,485,130,149	1,650,634,182	1,382,532,306	1,035,773,638	971,686,360	1,106,520,100	14,488,568,217
<u>Special Contracts</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>Total</u>
26 - Micron	39,280,462	41,448,604	39,732,953	43,111,914	44,081,704	47,554,859	540,889,060
26 - Micron PPA	13,252,942	11,251,029	9,531,411	7,329,637	4,408,409	2,592,608	58,615,065
29 - J R Simplot	15,491,604	15,706,779	13,256,709	15,557,984	15,228,160	15,928,382	181,602,602
30 - DOE	13,194,539	14,704,834	13,897,699	13,444,548	16,135,979	18,205,349	199,878,055
32 - J R Simplot-Caldwell	10,983,717	13,693,101	12,685,691	12,665,676	10,953,347	11,171,864	110,386,577
Total Specials	92,203,264	96,804,347	89,104,463	92,109,759	90,807,599	95,453,062	1,091,371,359
Unbilled kWh	266,620,153	(155,053,817)	(253,813,476)	(56,758,470)	64,169,085	76,311,745	(64,947,202)
Total Firm Retail Sales	1,843,953,566	1,592,384,712	1,217,823,293	1,071,124,927	1,126,663,044	1,278,284,907	15,514,992,374

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	608,129,933	571,747,145	548,361,024	457,298,168	379,987,251	382,195,407
3 - Residential Master Meter	653,641	593,837	552,219	464,620	363,241	287,819
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,960,178	1,803,591	1,720,434	1,461,333	1,234,296	1,247,569
6 - Residential On-Site Generation	14,535,282	12,186,304	9,745,239	6,174,591	2,428,422	2,078,819
7 - Small General Serv.	14,398,277	13,614,357	12,645,623	10,834,204	9,796,026	9,960,612
8 - Small General Serv. On-Site Generation	35,394	31,997	24,606	15,838	5,398	3,602
9 - Large General Serv.	339,638,025	334,887,385	323,705,129	301,183,060	298,501,703	315,225,148
84L - Large General Serv. On-Site Generation	2,298,545	2,241,931	1,989,683	1,657,921	1,414,209	1,472,013
15 - Dusk/Dawn Lighting	97,885	92,206	90,046	85,347	83,539	80,519
16 - Dusk/Dawn Lighting	185,122	159,690	152,655	143,918	143,706	136,524
19 - Uniform Rate Cont.	191,303,946	195,358,886	174,475,868	190,995,967	165,822,200	175,220,269
84I - Industrial On-Site Generation	1,430,376	1,396,443	1,205,274	1,284,360	1,125,545	1,079,039
24 - Irrigation & Pump.	3,318,642	3,360,889	2,758,827	10,246,917	120,914,883	268,629,112
84A - Irrigation & Pump On-Site Generation	62,797	69,198	0	2,511	176,544	2,664,649
40 - Unmetered Gen. Serv.	1,198,045	1,198,350	1,198,348	1,197,425	1,197,346	1,197,542
41 - Municipal St. Light.	1,910,569	1,836,261	1,781,414	1,640,726	1,692,174	1,665,292
42 - Traffic Control Light.	263,130	254,651	250,443	227,538	257,049	242,452
Total Idaho Rates	1,181,419,787	1,140,833,121	1,080,656,832	984,914,444	985,143,533	1,163,386,387
<u>Special Contracts</u>						
26 - Micron	50,179,484	45,550,929	51,024,544	48,807,116	50,744,515	39,371,977
26 - Micron PPA	0	0	0	0	0	10,249,028
29 - J R Simplot	16,097,535	14,632,103	16,048,787	15,148,160	13,930,259	14,576,140
30 - DOE	21,665,565	20,407,891	20,640,685	18,073,137	15,836,813	13,671,016
32 - J R Simplot-Caldwell	0	0	0	12,133,505	13,241,438	12,858,238
Total Specials	87,942,584	80,590,923	87,714,016	94,161,918	93,753,025	90,726,399
Unbilled kWh	(14,065,976)	(101,085,165)	(11,586,286)	(55,964,079)	101,945,918	86,227,025
Total Idaho Firm Sales	1,255,296,395	1,120,338,879	1,156,784,562	1,023,112,283	1,180,842,476	1,340,339,811

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	451,950,555	555,243,700	462,845,487	343,262,760	381,745,224	510,503,589	5,653,270,243
3 - Residential Master Meter	337,362	426,380	372,263	283,176	345,019	494,716	5,174,293
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,435,603	1,752,729	1,467,601	1,120,672	1,199,084	1,614,253	18,017,343
6 - Residential On-Site Generation	3,053,747	5,504,948	4,883,988	3,027,722	4,723,363	10,107,039	78,449,464
7 - Small General Serv.	10,904,075	12,817,359	11,423,111	9,768,015	9,908,456	12,134,337	138,204,452
8 - Small General Serv. On-Site Generation	7,115	10,720	8,018	6,013	7,978	17,134	173,813
9 - Large General Serv.	332,353,519	372,758,484	354,269,577	317,875,229	307,340,126	325,993,659	3,923,731,044
84L - Large General Serv. On-Site Generation	1,498,793	1,793,818	1,837,381	1,724,657	1,887,206	2,438,406	22,254,563
15 - Dusk/Dawn Lighting	77,488	75,868	73,711	69,881	64,736	62,556	953,784
16 - Dusk/Dawn Lighting	134,406	129,838	129,125	124,092	112,977	109,193	1,661,246
19 - Uniform Rate Cont.	174,376,115	184,254,852	193,431,294	183,593,831	188,074,028	179,333,128	2,196,240,384
84I - Industrial On-Site Generation	1,192,888	1,596,551	1,555,198	1,314,571	1,159,040	1,153,576	15,492,861
24 - Irrigation & Pump.	439,538,637	431,966,110	285,950,862	120,403,135	22,888,049	4,057,217	1,714,033,280
84A - Irrigation & Pump On-Site Generation	8,320,924	8,458,324	5,143,491	3,647,425	257,177	57,541	28,860,581
40 - Unmetered Gen. Serv.	1,198,115	1,198,109	1,178,998	1,222,158	1,196,220	1,200,694	14,381,350
41 - Municipal St. Light.	1,596,769	1,609,847	1,675,224	1,708,692	1,748,902	1,804,857	20,670,726
42 - Traffic Control Light.	239,679	227,776	262,545	247,931	250,942	259,348	2,983,484
Total Idaho Rates	1,428,215,790	1,579,825,413	1,326,507,874	989,399,959	922,908,526	1,051,341,244	13,834,552,911
<u>Special Contracts</u>							
26 - Micron	39,280,462	41,448,604	39,732,953	43,111,914	44,081,704	47,554,859	540,889,060
26 - Micron PPA	13,252,942	11,251,029	9,531,411	7,329,637	4,408,409	2,592,608	58,615,065
29 - J R Simplot	15,491,604	15,706,779	13,256,709	15,557,984	15,228,160	15,928,382	181,602,602
30 - DOE	13,194,539	14,704,834	13,897,699	13,444,548	16,135,979	18,205,349	199,878,055
32 - J R Simplot-Caldwell	10,983,717	13,693,101	12,685,691	12,665,676	10,953,347	11,171,864	110,386,577
Total Specials	92,203,264	96,804,347	89,104,463	92,109,759	90,807,599	95,453,062	1,091,371,359
Unbilled kWh	251,027,449	(146,680,977)	(246,073,314)	(58,701,518)	59,891,869	74,518,080	(60,546,974)
Total Idaho Firm Sales	1,771,446,503	1,529,948,783	1,169,539,023	1,022,808,200	1,073,607,994	1,221,312,386	14,865,377,296

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	24,067,431	21,641,627	20,983,135	16,386,006	12,152,681	11,686,630
84R - Residential On-Site Generation	137,491	119,877	117,431	65,128	20,896	20,070
05 - Residential TOD	15,293	14,679	12,736	10,296	6,974	6,866
07 - Small General Serv.	2,048,786	1,829,706	1,757,210	1,480,250	1,314,033	1,273,573
84C - Small General Serv. On-Site Generation	1,606	1,427	3,615	3,960	2,798	1,277
09 - Large General Serv.	13,365,109	11,744,181	11,942,604	10,338,584	9,313,103	9,756,442
84L - Large General Serv. On-Site Generation	102,463	93,129	85,048	71,811	61,721	56,965
15 - Dusk/Dawn Lighting	12,827	11,067	10,515	9,564	9,254	9,155
16 - Dusk/Dawn Lighting	14,175	11,663	10,936	8,704	9,872	9,769
19 - Uniform Rate Cont.	22,037,688	20,947,829	14,182,230	19,822,457	21,959,554	22,634,409
24 - Irrigation Service	194,546	185,209	159,388	171,312	2,788,798	10,366,264
84A - Irrigation & Pump On-Site Generation	0	0	0	0	0	26,923
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	37,945	36,896	35,049	32,820	31,562	30,718
42 - Traffic Control Light.	1,910	1,898	1,753	1,700	2,038	1,639
Total Oregon Tariff	62,037,719	56,639,637	49,302,098	48,403,041	47,673,733	55,881,149
Unbilled kWh	(3,230,682)	(10,017,695)	3,307,414	(1,063,630)	4,963,465	(5,852,731)
Total Oregon Firm Sales	58,807,037	46,621,942	52,609,512	47,339,411	52,637,198	50,028,418

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	13,268,440	16,371,471	13,462,457	10,275,280	13,088,699	19,090,450	192,474,307
84R - Residential On-Site Generation	31,426	57,015	50,997	33,972	63,683	144,498	862,484
05 - Residential TOD	8,718	10,294	8,359	6,283	6,932	12,707	120,137
07 - Small General Serv.	1,455,066	1,746,489	1,508,789	1,354,391	1,584,153	1,877,531	19,229,977
84C - Small General Serv. On-Site Generation	1,717	4,071	2,204	1,634	1,558	1,744	27,611
09 - Large General Serv.	10,000,949	10,880,349	10,809,128	11,018,787	12,099,848	12,718,522	133,987,606
84L - Large General Serv. On-Site Generation	52,210	71,025	70,767	54,858	58,485	72,956	851,438
15 - Dusk/Dawn Lighting	8,605	8,566	8,344	6,738	5,457	5,071	105,163
16 - Dusk/Dawn Lighting	9,096	9,156	9,065	8,202	7,043	6,703	114,383
19 - Uniform Rate Cont.	16,487,686	21,362,861	21,413,292	19,792,214	21,180,115	21,049,406	242,869,741
24 - Irrigation Service	15,505,274	20,183,523	8,609,886	3,760,985	649,791	166,037	62,741,013
84A - Irrigation & Pump On-Site Generation	53,698	72,000	39,595	28,175	7	0	220,398
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	29,333	29,818	29,434	30,084	29,714	31,033	384,407
42 - Traffic Control Light.	1,691	1,682	1,667	1,627	1,900	1,749	21,254
Total Oregon Tariff	56,914,358	70,808,769	56,024,433	46,373,679	48,777,834	55,178,856	654,015,307
Unbilled kWh	15,592,704	(8,372,840)	(7,740,162)	1,943,048	4,277,216	1,793,665	(4,400,228)
Total Oregon Firm Sales	72,507,062	62,435,929	48,284,271	48,316,727	53,055,050	56,972,521	649,615,079

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	637,354,379	582,931,943	527,696,080	436,303,339	373,339,259	381,629,784
3 - Residential Master Meter	658,009	582,066	511,784	427,580	344,919	278,815
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,989,264	1,783,113	1,606,288	1,354,549	1,179,223	1,215,232
6/84R - Residential On-Site Generation	14,776,097	12,069,476	9,140,731	5,743,797	2,327,452	2,033,343
7 - Small General Serv.	16,568,252	15,322,783	13,923,207	11,834,522	10,937,881	10,960,378
8/84C - Small General Serv. On-Site Generation	37,217	33,071	27,278	19,065	8,058	4,740
9 - Large General Serv.	354,718,299	343,560,245	326,426,947	300,908,318	303,937,283	319,027,242
84L - Large General Serv. On-Site Generation	2,414,204	2,312,143	2,012,897	1,665,902	1,455,987	1,498,623
15 - Dusk/Dawn Lighting	110,712	103,273	100,561	94,911	92,793	89,674
16 - Dusk/Dawn Lighting	199,297	171,353	163,591	152,622	153,578	146,293
19 - Uniform Rate Cont.	213,341,634	216,200,161	188,764,652	210,818,423	187,781,754	197,854,678
84I - Industrial On-Site Generation	1,430,376	1,396,443	1,205,274	1,284,360	1,125,545	1,079,039
24 - Irrigation & Pump.	3,513,188	3,546,098	2,918,215	18,578,651	138,611,230	268,978,791
84A - Irrigation & Pump On-Site Generation	62,797	69,198	0	4,511	123,033	2,592,600
40 - Unmetered Gen. Serv.	1,198,494	1,198,799	1,198,797	1,197,874	1,197,795	1,197,991
41 - Municipal St. Light.	1,948,514	1,873,157	1,816,463	1,673,546	1,723,736	1,696,010
42 - Traffic Control Light.	265,040	256,549	252,196	229,238	259,087	244,091
Total All Rates	1,250,585,773	1,183,409,871	1,077,764,961	992,291,207	1,024,598,613	1,190,527,323
<u>Special Contracts</u>						
26 - Micron	50,179,484	45,550,929	51,024,544	48,807,116	50,744,515	49,621,005
29 - J R Simplot	16,097,535	14,632,103	16,048,787	15,148,160	13,930,259	14,576,140
30 - DOE	21,665,565	20,407,891	20,640,685	18,073,137	15,836,813	13,671,016
32 - J R Simplot-Caldwell	0	0	0	12,133,505	13,241,438	12,858,238
Total Specials	87,942,584	80,590,923	87,714,016	94,161,918	93,753,025	90,726,399
Total Firm Retail Sales	1,338,528,357	1,264,000,794	1,165,478,977	1,086,453,125	1,118,351,638	1,281,253,722

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

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	453,100,506	542,776,649	457,529,023	360,292,436	406,994,306	540,589,598	5,700,537,300
3 - Residential Master Meter	328,982	405,074	357,632	288,619	355,374	504,332	5,043,185
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,408,074	1,674,752	1,417,913	1,148,591	1,242,375	1,659,052	17,678,425
6/84R - Residential On-Site Generation	3,007,199	5,283,067	4,740,794	3,120,407	4,932,225	10,456,188	77,630,776
7 - Small General Serv.	12,178,613	14,053,032	12,726,970	11,128,266	11,557,984	14,121,545	155,313,433
8/84C - Small General Serv. On-Site Generation	8,681	14,262	10,052	7,649	9,598	19,005	198,676
9 - Large General Serv.	338,955,303	372,419,804	360,472,855	329,109,770	320,058,073	340,198,653	4,009,792,792
84L - Large General Serv. On-Site Generation	1,533,949	1,805,921	1,882,243	1,780,733	1,949,543	2,523,103	22,835,248
15 - Dusk/Dawn Lighting	86,093	84,434	82,055	76,619	70,193	67,627	1,058,945
16 - Dusk/Dawn Lighting	143,502	138,994	138,190	132,294	120,020	115,896	1,775,630
19 - Uniform Rate Cont.	190,863,801	205,617,713	214,844,586	203,386,045	209,254,143	200,382,534	2,439,110,124
84I - Industrial On-Site Generation	1,192,888	1,596,551	1,555,198	1,314,571	1,159,040	1,153,576	15,492,861
24 - Irrigation & Pump.	454,728,362	439,627,888	351,022,676	132,288,194	19,980,186	4,223,254	1,838,016,733
84A - Irrigation & Pump On-Site Generation	8,357,788	8,311,398	6,141,289	3,927,577	219,420	57,541	29,867,152
40 - Unmetered Gen. Serv.	1,198,564	1,198,558	1,179,447	1,222,607	1,196,669	1,201,143	14,386,738
41 - Municipal St. Light.	1,626,102	1,639,665	1,704,658	1,738,776	1,778,616	1,835,890	21,055,133
42 - Traffic Control Light.	241,370	229,458	264,212	249,558	252,842	261,097	3,004,738
Total All Rates	1,468,959,777	1,596,877,220	1,416,069,793	1,051,212,711	981,130,606	1,119,370,034	14,352,797,889
<u>Special Contracts</u>							
26 - Micron	52,533,404	52,699,633	49,264,364	50,441,551	48,490,113	50,147,467	599,504,125
29 - J R Simplot	15,491,604	15,706,779	13,256,709	15,557,984	15,228,160	15,928,382	181,602,602
30 - DOE	13,194,539	14,704,834	13,897,699	13,444,548	16,135,979	18,205,349	199,878,055
32 - J R Simplot-Caldwell	10,983,717	13,693,101	12,685,691	12,665,676	10,953,347	11,171,864	110,386,577
Total Specials	92,203,264	96,804,347	89,104,463	92,109,759	90,807,599	95,453,062	1,091,371,359
Total Firm Retail Sales	1,561,163,041	1,693,681,567	1,505,174,256	1,143,322,470	1,071,938,205	1,214,823,096	15,444,169,248

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	612,193,552	560,413,811	508,208,847	420,841,665	360,820,970	370,238,576
3 - Residential Master Meter	658,009	582,066	511,784	427,580	344,919	278,815
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,973,276	1,767,840	1,594,460	1,344,833	1,172,039	1,208,539
6 - Residential On-Site Generation	14,632,343	11,944,744	9,031,672	5,682,343	2,305,925	2,013,778
7 - Small General Serv.	14,470,907	13,449,740	12,249,524	10,380,499	9,651,263	9,750,068
8 - Small General Serv. On-Site Generation	35,573	31,610	23,835	15,175	5,318	3,526
9 - Large General Serv.	341,086,705	331,587,976	314,964,020	290,717,427	294,779,809	309,657,064
84L - Large General Serv. On-Site Generation	2,309,312	2,216,808	1,931,892	1,595,363	1,395,554	1,444,488
15 - Dusk/Dawn Lighting	97,885	92,206	90,046	85,347	83,539	80,519
16 - Dusk/Dawn Lighting	185,122	159,690	152,655	143,918	143,706	136,524
19 - Uniform Rate Cont.	191,303,946	195,252,332	174,582,422	190,995,966	165,822,200	175,220,269
84I - Industrial On-Site Generation	1,430,376	1,396,443	1,205,274	1,284,360	1,125,545	1,079,039
24 - Irrigation & Pump.	3,318,642	3,360,889	2,758,827	18,407,339	135,608,120	258,664,896
84A - Irrigation & Pump On-Site Generation	62,797	69,198	0	4,511	123,033	2,565,814
40 - Unmetered Gen. Serv.	1,198,045	1,198,350	1,198,348	1,197,425	1,197,346	1,197,542
41 - Municipal St. Light.	1,910,569	1,836,261	1,781,414	1,640,726	1,692,174	1,665,292
42 - Traffic Control Light.	263,130	254,651	250,443	227,538	257,049	242,452
Total Idaho Rates	1,187,130,189	1,125,614,615	1,030,535,463	944,992,015	976,528,509	1,135,447,201
Special Contracts						
26 - Micron	50,179,484	45,550,929	51,024,544	48,807,116	50,744,515	49,621,005
29 - J R Simplot	16,097,535	14,632,103	16,048,787	15,148,160	13,930,259	14,576,140
30 - DOE	21,665,565	20,407,891	20,640,685	18,073,137	15,836,813	13,671,016
32 - J R Simplot-Caldwell	0	0	0	12,133,505	13,241,438	12,858,238
Total Specials	87,942,584	80,590,923	87,714,016	94,161,918	93,753,025	90,726,399
Total Idaho Firm Sales	1,275,072,773	1,206,205,538	1,118,249,479	1,039,153,933	1,070,281,534	1,226,173,600

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	440,723,872	527,498,238	444,654,055	349,860,417	393,201,951	520,426,833	5,509,082,787
3 - Residential Master Meter	328,982	405,074	357,632	288,619	355,374	504,332	5,043,185
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,399,942	1,665,145	1,409,919	1,142,212	1,235,070	1,645,631	17,558,907
6 - Residential On-Site Generation	2,977,882	5,229,855	4,692,018	3,085,917	4,865,118	10,303,621	76,765,216
7 - Small General Serv.	10,785,200	12,374,937	11,251,384	9,776,719	9,919,451	12,185,320	136,245,012
8 - Small General Serv. On-Site Generation	7,037	10,350	7,897	6,018	7,987	17,206	171,532
9 - Large General Serv.	329,297,939	361,886,758	349,855,673	318,110,173	307,610,822	327,151,033	3,876,705,399
84L - Large General Serv. On-Site Generation	1,483,951	1,737,677	1,813,033	1,725,990	1,889,050	2,447,866	21,990,984
15 - Dusk/Dawn Lighting	77,488	75,868	73,711	69,881	64,736	62,556	953,782
16 - Dusk/Dawn Lighting	134,406	129,838	129,125	124,092	112,977	109,193	1,661,246
19 - Uniform Rate Cont.	174,376,115	184,254,852	193,431,294	183,593,831	188,074,028	179,333,128	2,196,240,383
84I - Industrial On-Site Generation	1,192,888	1,596,551	1,555,198	1,314,571	1,159,040	1,153,576	15,492,861
24 - Irrigation & Pump.	438,517,247	421,084,320	338,125,908	128,784,671	19,527,303	4,057,217	1,772,215,379
84A - Irrigation & Pump On-Site Generation	8,301,659	8,245,248	6,081,980	3,901,331	219,415	57,541	29,632,527
40 - Unmetered Gen. Serv.	1,198,115	1,198,109	1,178,998	1,222,158	1,196,220	1,200,694	14,381,350
41 - Municipal St. Light.	1,596,769	1,609,847	1,675,224	1,708,692	1,748,902	1,804,857	20,670,727
42 - Traffic Control Light.	239,679	227,776	262,545	247,931	250,942	259,348	2,983,484
Total Idaho Rates	1,412,639,171	1,529,230,443	1,356,555,594	1,004,963,223	931,438,386	1,062,719,952	13,697,794,761
Special Contracts							
26 - Micron	52,533,404	52,699,633	49,264,364	50,441,551	48,490,113	50,147,467	599,504,125
29 - J R Simplot	15,491,604	15,706,779	13,256,709	15,557,984	15,228,160	15,928,382	181,602,602
30 - DOE	13,194,539	14,704,834	13,897,699	13,444,548	16,135,979	18,205,349	199,878,055
32 - J R Simplot-Caldwell	10,983,717	13,693,101	12,685,691	12,665,676	10,953,347	11,171,864	110,386,577
Total Specials	92,203,264	96,804,347	89,104,463	92,109,759	90,807,599	95,453,062	1,091,371,359
Total Idaho Firm Sales	1,504,842,435	1,626,034,790	1,445,660,057	1,097,072,982	1,022,245,985	1,158,173,014	14,789,166,120

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	25,160,827	22,518,131	19,487,233	15,461,674	12,518,289	11,391,208
84R - Residential Net Metering	143,754	124,732	109,059	61,454	21,527	19,565
05 - Residential TOD	15,988	15,274	11,828	9,715	7,184	6,692
07 - Small General Serv.	2,097,345	1,873,043	1,673,683	1,454,023	1,286,618	1,210,310
84C - Small General Serv. Net Metering	1,644	1,461	3,443	3,890	2,740	1,214
09 - Large General Serv.	13,631,594	11,972,269	11,462,927	10,190,891	9,157,474	9,370,178
84L - Large General Serv. Net Metering	104,892	95,335	81,005	70,539	60,433	54,135
15 - Dusk/Dawn Lighting	12,827	11,067	10,515	9,564	9,254	9,155
16 - Dusk/Dawn Lighting	14,175	11,663	10,936	8,704	9,872	9,769
19 - Uniform Rate Cont.	22,037,688	20,947,829	14,182,230	19,822,457	21,959,554	22,634,409
24 - Irrigation Service	194,546	185,209	159,388	171,312	3,003,110	10,313,895
84A - Irrigation & Pump Net Metering	0	0	0	0	0	26,786
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	37,945	36,896	35,049	32,820	31,562	30,718
42 - Traffic Control Light.	1,910	1,898	1,753	1,700	2,038	1,639
Total Oregon Firm Sales	63,455,584	57,795,256	47,229,498	47,299,192	48,070,104	55,080,122

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2023

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	12,376,634	15,278,411	12,874,968	10,432,018	13,792,354	20,162,765	191,454,513
84R - Residential Net Metering	29,317	53,212	48,776	34,490	67,107	152,567	865,560
05 - Residential TOD	8,132	9,607	7,994	6,379	7,305	13,421	119,518
07 - Small General Serv.	1,393,413	1,678,095	1,475,586	1,351,547	1,638,533	1,936,225	19,068,421
84C - Small General Serv. Net Metering	1,644	3,912	2,155	1,631	1,611	1,799	27,144
09 - Large General Serv.	9,657,364	10,533,046	10,617,182	10,999,597	12,447,251	13,047,620	133,087,393
84L - Large General Serv. Net Metering	49,998	68,244	69,210	54,743	60,493	75,237	844,264
15 - Dusk/Dawn Lighting	8,605	8,566	8,344	6,738	5,457	5,071	105,163
16 - Dusk/Dawn Lighting	9,096	9,156	9,065	8,202	7,043	6,703	114,384
19 - Uniform Rate Cont.	16,487,686	21,362,861	21,413,292	19,792,214	21,180,115	21,049,406	242,869,741
24 - Irrigation Service	16,211,115	18,543,568	12,896,768	3,503,523	452,883	166,037	65,801,354
84A - Irrigation & Pump Net Metering	56,129	66,150	59,309	26,246	5	0	234,625
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	29,333	29,818	29,434	30,084	29,714	31,033	384,406
42 - Traffic Control Light.	1,691	1,682	1,667	1,627	1,900	1,749	21,254
Total Oregon Firm Sales	56,320,606	67,646,777	59,514,199	46,249,488	49,692,220	56,650,082	655,003,128

IPCO POWER SUPPLY EXPENSES FOR 2023 NORMALIZED LOADS OVER 37 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	786,578.5	762,350.0	811,385.8	850,200.3	889,821.3	882,746.7	740,249.9	604,113.2	565,375.2	460,379.2	414,430.8	578,468.9	8,346,099.7
Bridger Coal Energy (MWh)	241,989.1	152,485.5	82,573.1	43,381.8	53,255.3	65,946.3	159,721.3	168,928.5	101,115.0	79,436.5	170,943.5	198,588.8	1,518,364.65
Expense (\$ x 1000)	\$ 9,297.30	\$ 6,247.29	\$ 4,122.96	\$ 2,449.92	\$ 3,095.06	\$ 3,513.27	\$ 6,567.70	\$ 6,958.67	\$ 4,665.95	\$ 4,096.44	\$ 7,040.70	\$ 8,011.00	\$ 66,066.28
Valmy Energy (MWh)	32,932.5	11,191.8	909.6	72.5	270.9	339.1	13,146.8	14,375.0	588.6	72.5	3,221.1	12,758.6	89,878.9
Expense (\$ x 1000)	\$ 1,778.91	\$ 897.03	\$ 365.29	\$ 391.84	\$ 439.58	\$ 399.27	\$ 1,039.45	\$ 986.12	\$ 458.14	\$ 398.39	\$ 544.68	\$ 1,124.61	\$ 8,823.3
Langley Gulch Energy (MWh)	27,934.4	216,377.9	33,329.3	26,056.7	121,544.9	168,283.6	220,802.6	190,552.7	205,137.6	210,148.2	82,806.8	84,471.6	1,587,446.3
Expense (\$ x 1000)	\$ 2,210.74	\$ 5,108.29	\$ 1,690.39	\$ 1,003.93	\$ 3,009.85	\$ 2,953.52	\$ 5,609.80	\$ 6,345.41	\$ 5,090.63	\$ 5,713.99	\$ 4,451.95	\$ 43,188.51	\$ 86,377.0
Danskin Energy (MWh)	11,087.9	107,083.5	5,038.9	2,499.4	3,396.2	38,689.5	76,259.8	21,398.1	13,611.7	4,171.9	2,883.9	5,539.5	291,660.2
Expense (\$ x 1000)	\$ 1,247.98	\$ 3,417.99	\$ 215.50	\$ 28.54	\$ (135.65)	\$ 703.82	\$ 2,939.24	\$ 1,010.72	\$ 560.80	\$ 190.59	\$ 322.70	\$ 10,502.23	\$ 21,004.5
Bennett Mountain Energy (MWh)	7,411.6	100,508.6	6,297.9	2,799.3	7,471.1	24,766.9	46,463.7	9,324.4	6,358.4	5,775.7	5,054.9	6,401.9	228,634.3
Expense (\$ x 1000)	\$ 644.15	\$ 3,007.13	\$ 477.46	\$ 4.30	\$ (114.81)	\$ 323.82	\$ 1,782.57	\$ 332.93	\$ 123.27	\$ 265.22	\$ 436.81	\$ 7,282.86	\$ 14,565.7
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 678.94	\$ 614.30	\$ 678.94	\$ 1,001.58	\$ 1,046.14	\$ 1,001.58	\$ 1,046.14	\$ 1,046.14	\$ 1,001.58	\$ 1,046.14	\$ 1,227.91	\$ 1,267.85	\$ 11,657.2
Purchased Power (Excluding PURPA)													
Market Energy (MWh)	147,550.6	3,806.0	78,997.1	47,729.6	71,857.0	107,087.8	263,635.3	366,575.2	147,260.0	102,459.6	312,829.3	303,272.8	1,953,060.3
Elkhorn Wind Energy (MWh)	36,969.1	29,692.4	29,365.8	27,668.2	16,724.9	21,416.0	29,101.9	16,869.7	21,436.4	22,033.8	26,952.6	34,577.2	312,808.0
Jackpot Solar Energy (MWh)	18,875.6	9,976.0	7,491.5	8,250.2	15,076.6	21,409.9	26,920.8	30,580.8	35,402.9	34,614.7	29,202.8	24,635.8	262,437.5
Neal Hot Springs Energy (MWh)	19,441.9	17,637.4	18,314.3	16,640.0	13,913.1	11,452.0	8,809.0	9,916.5	12,545.0	16,105.9	18,451.3	19,805.0	183,031.4
Raft River Geothermal Energy (MWh)	8,560.1	7,903.6	8,530.4	6,728.5	7,405.8	6,637.3	6,891.9	6,986.8	7,118.4	8,036.9	8,247.3	8,512.7	91,559.5
Black Mesa Solar Energy (MWh)	7,198.1	3,804.3	2,856.8	3,146.1	5,749.4	8,164.5	10,266.1	11,661.8	13,500.7	13,200.1	11,136.3	9,994.7	100,078.9
Total Energy Excl. PURPA (MWh)	238,595.4	72,819.7	145,555.9	110,162.5	130,726.7	176,167.7	345,625.0	442,590.8	237,263.2	196,450.9	406,819.6	400,198.2	2,902,975.6
Market Expense (\$ x 1000)	\$ 6,945.75	\$ 153.74	\$ 2,503.97	\$ 1,016.29	\$ 1,388.90	\$ 2,999.12	\$ 9,662.25	\$ 13,904.57	\$ 4,705.23	\$ 3,249.82	\$ 12,720.47	\$ 12,980.36	\$ 72,230.5
Elkhorn Wind Expense (\$ x 1000)	\$ 2,693.75	\$ 2,163.54	\$ 2,139.74	\$ 2,016.04	\$ 1,218.66	\$ 1,560.48	\$ 2,120.51	\$ 1,229.21	\$ 1,561.96	\$ 1,605.49	\$ 1,963.90	\$ 2,519.47	\$ 22,792.8
Jackpot Solar Expense (\$ x 1000)	\$ 410.66	\$ 217.04	\$ 162.98	\$ 179.49	\$ 328.01	\$ 465.79	\$ 585.69	\$ 665.32	\$ 770.22	\$ 753.08	\$ 635.34	\$ 535.98	\$ 5,709.6
Neal Hot Springs Expense (\$ x 1000)	\$ 2,396.14	\$ 2,173.74	\$ 2,257.16	\$ 2,050.82	\$ 1,714.74	\$ 1,411.42	\$ 1,085.68	\$ 1,222.16	\$ 1,546.12	\$ 1,984.99	\$ 2,274.05	\$ 2,440.89	\$ 22,557.9
Raft River Geothermal Expense (\$ x 1000)	\$ 600.35	\$ 554.31	\$ 598.27	\$ 471.89	\$ 519.40	\$ 465.50	\$ 483.36	\$ 490.01	\$ 499.24	\$ 563.66	\$ 578.41	\$ 597.03	\$ 6,421.4
Black Mesa Solar Expense (\$ x 1000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense Excl. PURPA (\$ x 1000)	\$ 13,046.7	\$ 5,262.4	\$ 7,662.1	\$ 5,734.5	\$ 5,169.7	\$ 6,902.3	\$ 13,937.5	\$ 17,511.3	\$ 9,082.8	\$ 8,157.0	\$ 18,172.2	\$ 19,073.7	\$ 129,712.2
Storage													
80 MW Hemingway Battery Energy (MWh)	(2,618.16)	(2,772.21)	(3,105.2)	(2,552.2)	(2,224.9)	(1,729.0)	(1,768.4)	(1,749.6)	(2,007.5)	(2,673.7)	(2,206.2)	(2,115.6)	(27,522.8)
Demand Response													
Energy (MWh)	-	-	-	-	-	4,717.27	10,515.42	1,975.85	-	-	-	-	17,208.5
Cost(\$ X 1000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oregon Solar													
Energy (MWh)	36.15	33.52	74.93	73.10	88.61	102.22	98.16	88.94	75.20	68.73	47.60	24.77	811.9
Cost(\$ X 1000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus Sales													
Energy (MWh)	150,433.8	443,761.2	184,848.0	231,282.9	166,785.9	124,058.1	38,262.9	14,190.3	38,328.7	29,913.7	20,692.6	37,444.3	1,480,002.3
Revenue (\$ x 1000)	\$ 8,245.9	\$ 19,733.9	\$ 6,085.9	\$ 4,210.2	\$ 3,033.2	\$ 2,583.5	\$ 1,593.7	\$ 734.7	\$ 1,751.5	\$ 1,140.9	\$ 1,068.9	\$ 1,952.0	\$ 52,134.2
Net Power Supply Expenses (\$ x 1000)	\$ 20,658.8	\$ 4,820.5	\$ 9,126.8	\$ 6,404.5	\$ 9,476.7	\$ 13,214.1	\$ 31,328.7	\$ 33,456.5	\$ 19,231.7	\$ 18,726.9	\$ 31,128.0	\$ 88,498.8	\$ 286,072.0

2023 Oregon Report NPSE Account Summary													
Account 501, Coal	\$ 11,076.2	\$ 7,144.3	\$ 4,488.3	\$ 2,841.8	\$ 3,534.6	\$ 3,912.5	\$ 7,607.2	\$ 7,944.8	\$ 5,124.1	\$ 4,494.8	\$ 7,585.4	\$ 9,135.6	\$ 74,889.6
Account 547, Gas	\$ 4,781.8	\$ 12,147.7	\$ 3,062.3	\$ 2,038.4	\$ 3,805.5	\$ 4,982.7	\$ 11,377.8	\$ 8,735.2	\$ 6,776.3	\$ 7,215.9	\$ 6,439.4	\$ 62,241.4	\$ 133,604.4
Account 555, Non-PURPA Purchased Power	\$ 13,046.7	\$ 5,262.4	\$ 7,662.1	\$ 5,734.5	\$ 5,169.7	\$ 6,902.3	\$ 13,937.5	\$ 17,511.3	\$ 9,082.8	\$ 8,157.0	\$ 18,172.2	\$ 19,073.7	\$ 129,712.2
Account 447, Surplus Sales	\$ 8,245.9	\$ 19,733.9	\$ 6,085.9	\$ 4,210.2	\$ 3,033.2	\$ 2,583.5	\$ 1,593.7	\$ 734.7	\$ 1,751.5	\$ 1,140.9	\$ 1,068.9	\$ 1,952.0	\$ 52,134.2
Total NPSE	\$ 20,658.8	\$ 4,820.5	\$ 9,126.8	\$ 6,404.5	\$ 9,476.7	\$ 13,214.1	\$ 31,328.7	\$ 33,456.5	\$ 19,231.7	\$ 18,726.9	\$ 31,128.0	\$ 88,498.8	\$ 286,072.0

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For the Twelve Months Ended December 31, 2023

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions	109571.75
2	Hydro Services	4568.96
3	Water Management Services	22677.67
4	QRE Reporting	7490
5	Operating Agreements	3448926
6	Joint Use (Pole) - Idaho	1055955.71
7	Joint Use (Pole) - Oregon	<u>6703.97</u>
8	Total	<u>\$ 4,655,894</u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 123,433
10	Hydro Services	13,024
11	Water Management Services	8,121
12	QRE Reporting	2,564
13	Operating Agreements	3,448,926
14	Joint Use - Idaho	2,274,717
15	Joint Use - Oregon	<u>-</u>
16	Total	<u>\$ 5,870,784</u>

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2023**

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	1,409,982,947	0	1,409,982,947	(302,071,113)	1,107,911,834
OPUC	62,683,444	0	62,683,444	(8,748,721)	53,934,723
SUBTOTAL	1,472,666,391	0	1,472,666,391	(310,819,834)	1,161,846,557
Sales for Resale					
Raft River	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
Total Firm Energy Sales	1,472,666,391	0	1,472,666,391	(310,819,834)	1,161,846,557
OPPORTUNITY SALES	167,834,037	0	167,834,037	(115,699,837)	52,134,200
TOTAL SALES OF ELECTRICITY	1,640,500,428	0	1,640,500,428	(426,519,671)	1,213,980,757

IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2023

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	4,655,894	4,655,894	0	4,655,894
449 - OATT Tariff Refund	0	0	0	0	0
451 - Misc Service Revenue	5,220,513	0	5,220,513	0	5,220,513
454 - Rents from Electric Property					
Substation Equipment	3,272,778	0	3,272,778	0	3,272,778
Transformer Rentals	17,330	0	17,330	0	17,330
Line Rentals	0	0	0	0	0
Cogeneration	1,896,418	0	1,896,418	0	1,896,418
Dark Fiber Project	66,667	0	66,667	0	66,667
Pole Attachments	1,756,476	0	1,756,476	0	1,756,476
Facilities Charges	10,841,971	0	10,841,971	0	10,841,971
Other Rentals	1,246,139	0	1,246,139	0	1,246,139
Miscellaneous	66,960	0	66,960	0	66,960
Total Account 454	19,164,738	0	19,164,738	0	19,164,738
456 - Other Electric Revenues					
Transmission for Others - Network	10,740,800	0	10,740,800	0	10,740,800
Transmission - Network Dist Facilities	765,132	0	765,132	0	765,132
Transmission - Point-to-Point & Other	49,148,205	0	49,148,205	0	49,148,205
Photovoltaic Station Service	0	0	0	0	0
DSM Rider Funds	31,947,854	(31,947,854)	0	0	0
Standby Service Charge	741,858	0	741,858	0	741,858
Sierra Pacific Usage Charge	0	0	0	0	0
Antelope	0	0	0	0	0
Miscellaneous	8,346	0	8,346	0	8,346
Total Account 456	93,352,194	(31,947,854)	61,404,340	0	61,404,340
TOTAL OTHER OPERATING REVENUE	117,737,446	(27,291,960)	90,445,486	0	90,445,486
TOTAL OPERATING REVENUES	1,758,237,873	(27,291,960)	1,730,945,913	(426,519,671)	1,304,426,243

**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	(\$31,947,854)	(\$1,718,394)
Other Revenue - Acct #415	Allocate over E10	\$4,655,894	\$194,303
Allocator Impacts		\$0	(\$0) (A)
TOTAL TYPE I ADJUSTMENTS		(\$27,291,960)	(\$1,524,091) (B)

(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$74,664,783	\$73,140,693	(\$1,524,091)

**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	(\$310,819,834)	(\$8,748,721)
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	(\$115,699,837)	(\$4,804,649)
Allocator Impacts		\$0	\$34,843
TOTAL TYPE II ADJUSTMENTS		(\$426,519,671)	(\$13,518,527) (B)

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

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$73,140,693	\$59,622,166	(\$13,518,527)

OPERATING EXPENSES

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

DESCRIPTION	12/31/2023 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
STEAM POWER GENERATION OPERATION					
500 / SUPERVISION & ENGINEERING	628,608	(59,696)	568,912	3,659	572,571
501 / FUEL	95,499,326	0	95,499,326	(20,609,726)	74,889,600
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	10,150,211	0	10,150,211	0	10,150,211
TOTAL ACCOUNT 502	10,150,211	0	10,150,211	0	10,150,211
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,589,402	0	1,589,402	0	1,589,402
TOTAL ACCOUNT 505	1,589,402	0	1,589,402	0	1,589,402
506 / MISCELLANEOUS EXPENSES	8,128,600	(1,222)	8,127,378	75	8,127,453
507 / RENTS	233,996	0	233,996	0	233,996
TOTAL STEAM OPERATION EXPENSES	116,230,143	(60,918)	116,169,225	(20,605,992)	95,563,233
MAINTENANCE					
510 / SUPERVISION & ENGINEERING	(264,424)	0	(264,424)	0	(264,424)
511 / STRUCTURES	1,142,007	0	1,142,007	0	1,142,007
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	7,697,177	0	7,697,177	0	7,697,177
TOTAL ACCOUNT 512	7,697,177	0	7,697,177	0	7,697,177
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	3,019,375	0	3,019,375	0	3,019,375
TOTAL ACCOUNT 513	3,019,375	0	3,019,375	0	3,019,375
514 / MISCELLANEOUS STEAM PLANT	8,846,353	0	8,846,353	0	8,846,353
TOTAL STEAM MAINTENANCE EXPENSES	20,440,488	0	20,440,488	0	20,440,488
TOTAL STEAM GENERATION EXPENSES	136,670,631	(60,918)	136,609,713	(20,605,992)	116,003,721

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

DESCRIPTION	12/31/2023 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
HYDRAULIC POWER GENERATION OPERATION					
535 / SUPERVISION & ENGINEERING	5,340,529	(578,205)	4,762,324	35,443	4,797,767
536 / WATER FOR POWER					
WATER LEASE	0	0	0	0	0
OTHER	3,307,266	(119,901)	3,187,365	7,350	3,194,715
TOTAL ACCOUNT 536	3,307,266	(119,901)	3,187,365	7,350	3,194,715
537 / HYDRAULIC EXPENSES	19,018,910	(906,462)	18,112,448	55,564	18,168,012
538 / ELECTRIC EXPENSES					
LABOR	1,659,356	(228,524)	1,430,832	14,008	1,444,840
OTHER	513,003	0	513,003	0	513,003
TOTAL ACCOUNT 538	2,172,360	(228,524)	1,943,836	14,008	1,957,844
539 / MISCELLANEOUS EXPENSES	5,528,687	(514,221)	5,014,466	31,521	5,045,987
540 / RENTS	311,854	0	311,854	0	311,854
TOTAL HYDRAULIC OPERATION EXPENSES	35,679,606	(2,347,313)	33,332,293	143,886	33,476,179
MAINTENANCE					
541 / SUPERVISION & ENGINEERING	198,386	(23,124)	175,262	1,417	176,679
542 / STRUCTURES	926,513	(78,117)	848,396	4,788	853,184
543 / RESERVOIRS, DAMS & WATERWAYS	2,272,689	(41,477)	2,231,212	2,542	2,233,754
544 / ELECTRIC PLANT					
LABOR	1,724,170	(237,450)	1,486,720	14,555	1,501,275
OTHER	697,230	0	697,230	0	697,230
TOTAL ACCOUNT 544	2,421,400	(237,450)	2,183,950	14,555	2,198,505
545 / MISCELLANEOUS HYDRAULIC PLANT	3,510,965	(312,082)	3,198,883	19,130	3,218,013
TOTAL HYDRAULIC MAINTENANCE EXPENSES	9,329,953	(692,251)	8,637,702	42,434	8,680,135
TOTAL HYDRAULIC GENERATION EXPENSES	45,009,559	(3,039,564)	41,969,995	186,320	42,156,314

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

DESCRIPTION	12/31/2023 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER POWER GENERATION OPERATION					
546 / SUPERVISION & ENGINEERING	655,573	(80,232)	575,341	4,918	580,259
547 / FUEL					
SALMON DIESEL	16,517	0	16,517	0	16,517
OTHER	179,888,998	0	179,888,998	(46,284,598)	133,604,400
TOTAL ACCOUNT 547	179,905,516	0	179,905,516	(46,284,598)	133,620,917
548 / GENERATING EXPENSES					
LABOR	0	(481,392)	(481,392)	29,508	(451,884)
OTHER	5,285,971	0	5,285,971	0	5,285,971
TOTAL ACCOUNT 548	5,285,971	(481,392)	4,804,579	29,508	4,834,087
549 / MISCELLANEOUS EXPENSES	757,159	(68,318)	688,841	4,188	693,029
550 / RENTS	0	0	0	0	0
TOTAL OTHER POWER OPER EXPENSES	186,604,219	(629,942)	185,974,277	(46,245,984)	139,728,293
MAINTENANCE					
551 / SUPERVISION & ENGINEERING	0	0	0	0	0
552 / STRUCTURES	144,293	(6,585)	137,708	404	138,112
553 / GENERATING & ELECTRIC PLANT					
LABOR	65,753	(9,055)	56,698	555	57,253
OTHER	(91,258)	0	(91,258)	0	(91,258)
TOTAL ACCOUNT 553	(25,505)	(9,055)	(34,560)	555	(34,005)
554 / MISCELLANEOUS EXPENSES	5,193,505	(72,066)	5,121,439	4,417	5,125,856
TOTAL OTHER POWER MAINT EXPENSES	5,312,293	(87,706)	5,224,587	5,376	5,229,963
TOTAL OTHER POWER GENERATION EXP	191,916,512	(717,648)	191,198,864	(46,240,608)	144,958,255

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

DESCRIPTION	12/31/2023 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER POWER SUPPLY EXPENSE					
555.0 / PURCHASED POWER					
PURCHASED POWER - TRANS LOSSES	1,096,106	0	1,096,106	0	1,096,106
OTHER PURCHASED POWER	290,165,361	0	290,165,361	(160,453,161)	129,712,200
TOTAL ACCOUNT 555.0	291,261,467	0	291,261,467	(160,453,161)	130,808,306
555.1 / COGENERATION & SMALL POWER PROD					
CAPACITY RELATED	0	0	0	0	0
ENERGY RELATED	199,219,096	8,115,057	207,334,152	27,213,220	234,547,372
TOTAL COGEN & SMALL POWER PROD	199,219,096	8,115,057	207,334,152	27,213,220	234,547,372
TOTAL ACCOUNT 555	490,480,562	8,115,057	498,595,619	(133,239,941)	365,355,678
556 / LOAD CONTROL & DISPATCHING EXPENSES	0	0	0	0	0
557 / OTHER EXPENSES					
IDAHO POWER COST-RELATED EXPENSES	5,513,655	(66,665,566)	(61,151,911)	72,241,303	11,089,392
OREGON POWER COST-RELATED EXPENSES	1,371,393	1,168,425	2,539,818	202,968	2,742,786
OTHER	2,277,024	(669,778)	1,607,246	41,056	1,648,302
TOTAL ACCOUNT 557	9,162,072	(66,166,919)	(57,004,847)	72,485,327	15,480,480
TOTAL OTHER POWER SUPPLY EXPENSES	499,642,635	(58,051,863)	441,590,772	(60,754,614)	380,836,158
TOTAL PRODUCTION EXPENSES	873,239,336	(61,869,993)	811,369,344	(127,414,895)	683,954,448

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

DESCRIPTION	12/31/2023 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TRANSMISSION EXPENSES					
OPERATION					
560 / SUPERVISION & ENGINEERING	3,073,109	(319,205)	2,753,904	19,567	2,773,471
561 / LOAD DISPATCHING	5,414,644	(464,620)	4,950,024	28,480	4,978,504
562 / STATION EXPENSES	2,751,453	(261,766)	2,489,687	16,046	2,505,733
563 / OVERHEAD LINE EXPENSES	1,204,912	(66,572)	1,138,339	4,081	1,142,420
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	11,050,622	0	11,050,622	0	11,050,622
566 / MISCELLANEOUS EXPENSES	0	0	0	0	0
567 / RENTS	5,051,708	0	5,051,708	0	5,051,708
TOTAL TRANSMISSION OPERATION	28,546,447	(1,112,163)	27,434,284	68,174	27,502,458
MAINTENANCE					
568 / SUPERVISION & ENGINEERING	316,322	(19,171)	297,152	1,175	298,327
569 / STRUCTURES	1,855,729	(196,502)	1,659,226	12,045	1,671,272
570 / STATION EQUIPMENT	3,214,321	(360,274)	2,854,047	22,084	2,876,131
571 / OVERHEAD LINES	1,223,568	(133,928)	1,089,640	8,210	1,097,849
573 / MISCELLANEOUS PLANT	2,834	(159)	2,675	10	2,685
575 / OPER TRANS MKT ADMIN - EIM	703,023	0	703,023	0	703,023
TOTAL TRANSMISSION MAINTENANCE	7,315,797	(710,034)	6,605,763	43,524	6,649,287
TOTAL TRANSMISSION EXPENSES	35,862,244	(1,822,197)	34,040,047	111,697	34,151,745
DISTRIBUTION EXPENSES					
OPERATION					
580 / SUPERVISION & ENGINEERING	4,454,785	(445,886)	4,008,899	27,332	4,036,231
581 / LOAD DISPATCHING	5,797,830	(652,885)	5,144,945	40,021	5,184,966
582 / STATION EXPENSES	1,798,005	(144,452)	1,653,553	8,855	1,662,408
583 / OVERHEAD LINE EXPENSES	5,617,399	(509,718)	5,107,681	31,245	5,138,926
584 / UNDERGROUND LINE EXPENSES	5,370,499	(225,357)	5,145,141	13,814	5,158,955
585 / STREET LIGHTING & SIGNAL SYSTEMS	4,822	(264)	4,558	16	4,574
586 / METER EXPENSES	6,557,689	(652,762)	5,904,926	40,013	5,944,940
587 / CUSTOMER INSTALLATIONS EXPENSE	1,271,643	(118,151)	1,153,492	7,242	1,160,735
588 / MISCELLANEOUS EXPENSES	4,413,695	(410,383)	4,003,312	25,156	4,028,467
589 / RENTS	639,456	0	639,456	0	639,456
TOTAL DISTRIBUTION OPERATION	35,925,822	(3,159,857)	32,765,965	193,693	32,959,658

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

DESCRIPTION	12/31/2023 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
MAINTENANCE					
590 / SUPERVISION & ENGINEERING	7,280	(1,068)	6,212	65	6,278
591 / STRUCTURES	0	0	0	0	0
592 / STATION EQUIPMENT	5,071,241	(450,526)	4,620,715	27,616	4,648,331
593 / OVERHEAD LINES	17,770,697	(746,227)	17,024,470	45,742	17,070,212
594 / UNDERGROUND LINES	707,482	(42,839)	664,643	2,626	667,269
595 / LINE TRANSFORMERS	64,482	(3,415)	61,068	209	61,277
596 / STREET LIGHTING & SIGNAL SYSTEMS	182,003	(12,871)	169,132	789	169,921
597 / METERS	984,112	(106,002)	878,110	6,498	884,608
598 / MISCELLANEOUS PLANT	150,957	(14,586)	136,371	894	137,265
TOTAL DISTRIBUTION MAINTENANCE	24,938,256	(1,377,536)	23,560,720	84,440	23,645,161
TOTAL DISTRIBUTION EXPENSES	60,864,077	(4,537,393)	56,326,685	278,134	56,604,818
CUSTOMER ACCOUNTING EXPENSES					
901 / SUPERVISION	898,226	(109,401)	788,826	6,706	795,532
902 / METER READING	2,122,543	(173,554)	1,948,989	10,639	1,959,627
903 / CUSTOMER RECORDS & COLLECTIONS	16,141,973	(1,456,705)	14,685,268	89,293	14,774,561
904 / UNCOLLECTIBLE ACCOUNTS	3,830,484	0	3,830,484	(36,472)	3,794,012
905 / MISC EXPENSES	(358)	0	(358)	0	(358)
TOTAL CUSTOMER ACCOUNTING EXPENSES	22,992,868	(1,739,660)	21,253,209	70,166	21,323,374
CUSTOMER SERVICES & INFORMATION EXPENSES					
907 / SUPERVISION	1,040,924	(115,139)	925,785	7,058	932,843
908 / CUSTOMER ASSISTANCE					
SYSTEM CONSERVATION	312,791	0	312,791	0	312,791
OTHER	39,515,607	(32,669,795)	6,845,812	44,254	6,890,066
TOTAL ACCOUNT 908	39,828,398	(32,669,795)	7,158,603	44,254	7,202,857
909 / INFORMATION & INSTRUCTIONAL	282,865	0	282,865	0	282,865
910 / MISCELLANEOUS EXPENSES	789,281	(53,011)	736,270	3,250	739,520
TOTAL CUST SERV & INFORMATN EXPENSES	41,941,469	(32,837,945)	9,103,523	54,562	9,158,085

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

DESCRIPTION	12/31/2023 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ADMINISTRATIVE & GENERAL EXPENSES					
920 / ADMINISTRATIVE & GENERAL SALARIES	103,542,129	(8,061,231)	95,480,897	494,139	95,975,036
921 / OFFICE SUPPLIES	16,350,808	(55,600)	16,295,208	3,408	16,298,616
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-C	(42,660,535)	0	(42,660,535)	0	(42,660,535)
923 / OUTSIDE SERVICES	10,180,054	0	10,180,054	0	10,180,054
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	465,139	0	465,139	0	465,139
ALL RISK & MISCELLANEOUS	2,865,635	(58,766)	2,806,869	3,602	2,810,471
TOTAL ACCOUNT 924	3,330,773	(58,766)	3,272,007	3,602	3,275,609
925 / INJURIES & DAMAGES	4,152,400	(20,178)	4,132,222	1,237	4,133,459
926 / EMPLOYEE PENSIONS & BENEFITS	61,208,683	0	61,208,683	49,453	61,258,136
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	3,043,871	0	3,043,871	0	3,043,871
ENERGY RELATED	1,044,908	0	1,044,908	0	1,044,908
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	1,108,266	0	1,108,266	0	1,108,266
FERC OTHER	283,013	0	283,013	0	283,013
FERC - OREGON HYDRO FEE	271,717	0	271,717	0	271,717
SEC EXPENSES	0	0	0	0	0
IDAHO PUC -RATE CASE	0	0	0	0	0
-OTHER	48,457	0	48,457	0	48,457
OREGON PUC -RATE CASE	0	0	0	0	0
-OTHER	329,733	0	329,733	0	329,733
TOTAL ACCOUNT 928	6,154,682	0	6,154,682	0	6,154,682
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	36,747	(36,747)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	4,432,222	(434,812)	3,997,410	1,672	3,999,082
931 / RENTS	0	0	0	0	0
TOTAL ADM & GEN OPERATION	166,727,963	(8,667,335)	158,060,628	553,511	158,614,139
935 / GENERAL PLANT MAINTENANCE	8,011,042	(169,230)	7,841,812	10,373	7,852,185
TOTAL ADMIN & GENERAL EXPENSES	174,739,005	(8,836,565)	165,902,440	563,884	166,466,324
416 / MERCHANDISING EXPENSE	0	5,870,784	5,870,784	0	5,870,784
TOTAL OPER & MAINT EXPENSES	1,209,638,999	(105,772,967)	1,103,866,032	(126,336,453)	977,529,579

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For the Twelve Months Ended December 31, 2023

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions	109571.75
2	Hydro Services	4568.96
3	Water Management Services	22677.67
4	QRE Reporting	7490
5	Operating Agreements	3448926
6	Joint Use (Pole) - Idaho	1055955.71
7	Joint Use (Pole) - Oregon	<u>6703.97</u>
8	Total	<u><u>\$ 4,655,894</u></u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 123,433
10	Hydro Services	13,024
11	Water Management Services	8,121
12	QRE Reporting	2,564
13	Operating Agreements	3,448,926
14	Joint Use - Idaho	2,274,717
15	Joint Use - Oregon	<u>-</u>
16	Total	<u><u>\$ 5,870,784</u></u>

IPCO POWER SUPPLY EXPENSES FOR 2023 NORMALIZED LOADS OVER 37 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	786,578.5	762,350.0	811,385.8	850,200.3	889,821.3	882,746.7	740,249.9	604,113.2	565,375.2	460,379.2	414,430.8	578,468.9	8,346,099.7
Bridger Coal Energy (MWh)	241,989.1	152,485.5	82,573.1	43,381.8	53,255.3	65,946.3	159,721.3	168,928.5	101,115.0	79,436.5	170,943.5	198,588.8	1,518,364.65
Expense (\$ x 1000)	\$ 9,297.30	\$ 6,247.29	\$ 4,122.96	\$ 2,449.92	\$ 3,095.06	\$ 3,513.27	\$ 6,567.70	\$ 6,958.67	\$ 4,665.95	\$ 4,096.44	\$ 7,040.70	\$ 8,011.00	\$ 66,066.28
Valmy Energy (MWh)	32,932.5	11,191.8	909.6	72.5	270.9	339.1	13,146.8	14,375.0	588.6	72.5	3,221.1	12,758.6	89,878.9
Expense (\$ x 1000)	\$ 1,778.91	\$ 897.03	\$ 365.29	\$ 391.84	\$ 439.58	\$ 399.27	\$ 1,039.45	\$ 986.12	\$ 458.14	\$ 398.39	\$ 544.68	\$ 1,124.61	\$ 8,823.3
Langley Gulch Energy (MWh)	27,934.4	216,377.9	33,329.3	26,056.7	121,544.9	168,283.6	220,802.6	190,552.7	205,137.6	210,148.2	82,806.8	84,471.6	1,587,446.3
Expense (\$ x 1000)	\$ 2,210.74	\$ 5,108.29	\$ 1,690.39	\$ 1,003.93	\$ 3,009.85	\$ 2,953.52	\$ 5,609.80	\$ 6,345.41	\$ 5,090.63	\$ 5,713.99	\$ 4,451.95	\$ 43,188.51	\$ 86,377.0
Danskin Energy (MWh)	11,087.9	107,083.5	5,038.9	2,499.4	3,396.2	38,689.5	76,259.8	21,398.1	13,611.7	4,171.9	2,883.9	5,539.5	291,660.2
Expense (\$ x 1000)	\$ 1,247.98	\$ 3,417.99	\$ 215.50	\$ 28.54	\$ (135.65)	\$ 703.82	\$ 2,939.24	\$ 1,010.72	\$ 560.80	\$ 190.59	\$ 322.70	\$ 10,502.23	\$ 21,004.5
Bennett Mountain Energy (MWh)	7,411.6	100,508.6	6,297.9	2,799.3	7,471.1	24,766.9	46,463.7	9,324.4	6,358.4	5,775.7	5,054.9	6,401.9	228,634.3
Expense (\$ x 1000)	\$ 644.15	\$ 3,007.13	\$ 477.46	\$ 4.30	\$ (114.81)	\$ 323.82	\$ 1,782.57	\$ 332.93	\$ 123.27	\$ 265.22	\$ 436.81	\$ 7,282.86	\$ 14,565.7
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 678.94	\$ 614.30	\$ 678.94	\$ 1,001.58	\$ 1,046.14	\$ 1,001.58	\$ 1,046.14	\$ 1,046.14	\$ 1,001.58	\$ 1,046.14	\$ 1,227.91	\$ 1,267.85	\$ 11,657.2
Purchased Power (Excluding PURPA)													
Market Energy (MWh)	147,550.6	3,806.0	78,997.1	47,729.6	71,857.0	107,087.8	263,635.3	366,575.2	147,260.0	102,459.6	312,829.3	303,272.8	1,953,060.3
Elkhorn Wind Energy (MWh)	36,969.1	29,692.4	29,365.8	27,668.2	16,724.9	21,416.0	29,101.9	16,869.7	21,436.4	22,033.8	26,952.6	34,577.2	312,808.0
Jackpot Solar Energy (MWh)	18,875.6	9,976.0	7,491.5	8,250.2	15,076.6	21,409.9	26,920.8	30,580.8	35,402.9	34,614.7	29,202.8	24,635.8	262,437.5
Neal Hot Springs Energy (MWh)	19,441.9	17,637.4	18,314.3	16,640.0	13,913.1	11,452.0	8,809.0	9,916.5	12,545.0	16,105.9	18,451.3	19,805.0	183,031.4
Raft River Geothermal Energy (MWh)	8,560.1	7,903.6	8,530.4	6,728.5	7,405.8	6,637.3	6,891.9	6,986.8	7,118.4	8,036.9	8,247.3	8,512.7	91,555.5
Black Mesa Solar Energy (MWh)	7,198.1	3,804.3	2,856.8	3,146.1	5,749.4	8,164.5	10,266.1	11,661.8	13,500.7	13,200.1	11,136.3	9,994.7	100,078.9
Total Energy Excl. PURPA (MWh)	238,595.4	72,819.7	145,555.9	110,162.5	130,726.7	176,167.7	345,625.0	442,590.8	237,263.2	196,450.9	406,819.6	400,198.2	2,902,975.6
Market Expense (\$ x 1000)	\$ 6,945.75	\$ 153.74	\$ 2,503.97	\$ 1,016.29	\$ 1,388.90	\$ 2,999.12	\$ 9,662.25	\$ 13,904.57	\$ 4,705.23	\$ 3,249.82	\$ 12,720.47	\$ 12,980.36	\$ 72,230.5
Elkhorn Wind Expense (\$ x 1000)	\$ 2,693.75	\$ 2,163.54	\$ 2,139.74	\$ 2,016.04	\$ 1,218.66	\$ 1,560.48	\$ 2,120.51	\$ 1,229.21	\$ 1,561.96	\$ 1,605.49	\$ 1,963.90	\$ 2,519.47	\$ 22,792.8
Jackpot Solar Expense (\$ x 1000)	\$ 410.66	\$ 217.04	\$ 162.98	\$ 179.49	\$ 328.01	\$ 465.79	\$ 585.69	\$ 665.32	\$ 770.22	\$ 753.08	\$ 635.34	\$ 535.98	\$ 5,709.6
Neal Hot Springs Expense (\$ x 1000)	\$ 2,396.14	\$ 2,173.74	\$ 2,257.16	\$ 2,050.82	\$ 1,714.74	\$ 1,411.42	\$ 1,085.68	\$ 1,222.16	\$ 1,546.12	\$ 1,984.99	\$ 2,274.05	\$ 2,440.89	\$ 22,557.9
Raft River Geothermal Expense (\$ x 1000)	\$ 600.35	\$ 554.31	\$ 598.27	\$ 471.89	\$ 519.40	\$ 465.50	\$ 483.36	\$ 490.01	\$ 499.24	\$ 563.66	\$ 578.41	\$ 597.03	\$ 6,421.4
Black Mesa Solar Expense (\$ x 1000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense Excl. PURPA (\$ x 1000)	\$ 13,046.7	\$ 5,262.4	\$ 7,662.1	\$ 5,734.5	\$ 5,169.7	\$ 6,902.3	\$ 13,937.5	\$ 17,511.3	\$ 9,082.8	\$ 8,157.0	\$ 18,172.2	\$ 19,073.7	\$ 129,712.2
Storage													
80 MW Hemingway Battery Energy (MWh)	(2,618.16)	(2,772.21)	(3,105.2)	(2,552.2)	(2,224.9)	(1,729.0)	(1,768.4)	(1,749.6)	(2,007.5)	(2,673.7)	(2,206.2)	(2,115.6)	(27,522.8)
Demand Response													
Energy (MWh)	-	-	-	-	-	4,717.27	10,515.42	1,975.85	-	-	-	-	17,208.5
Cost(\$ X 1000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oregon Solar													
Energy (MWh)	36.15	33.52	74.93	73.10	88.61	102.22	98.16	88.94	75.20	68.73	47.60	24.77	811.9
Cost(\$ X 1000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus Sales													
Energy (MWh)	150,433.8	443,761.2	184,848.0	231,282.9	166,785.9	124,058.1	38,262.9	14,190.3	38,328.7	29,913.7	20,692.6	37,444.3	1,480,002.3
Revenue (\$ x 1000)	\$ 8,245.9	\$ 19,733.9	\$ 6,085.9	\$ 4,210.2	\$ 3,033.2	\$ 2,583.5	\$ 1,593.7	\$ 734.7	\$ 1,751.5	\$ 1,140.9	\$ 1,068.9	\$ 1,952.0	\$ 52,134.2
Net Power Supply Expenses (\$ x 1000)	\$ 20,658.8	\$ 4,820.5	\$ 9,126.8	\$ 6,404.5	\$ 9,476.7	\$ 13,214.1	\$ 31,328.7	\$ 33,456.5	\$ 19,231.7	\$ 18,726.9	\$ 31,128.0	\$ 88,498.8	\$ 286,072.0

2023 Oregon Report NPSE Account Summary													
Account 501, Coal	\$ 11,076.2	\$ 7,144.3	\$ 4,488.3	\$ 2,841.8	\$ 3,534.6	\$ 3,912.5	\$ 7,607.2	\$ 7,944.8	\$ 5,124.1	\$ 4,494.8	\$ 7,585.4	\$ 9,135.6	\$ 74,889.6
Account 547, Gas	\$ 4,781.8	\$ 12,147.7	\$ 3,062.3	\$ 2,038.4	\$ 3,805.5	\$ 4,982.7	\$ 11,377.8	\$ 8,735.2	\$ 6,776.3	\$ 7,215.9	\$ 6,439.4	\$ 62,241.4	\$ 133,604.4
Account 555, Non-PURPA Purchased Power	\$ 13,046.7	\$ 5,262.4	\$ 7,662.1	\$ 5,734.5	\$ 5,169.7	\$ 6,902.3	\$ 13,937.5	\$ 17,511.3	\$ 9,082.8	\$ 8,157.0	\$ 18,172.2	\$ 19,073.7	\$ 129,712.2
Account 447, Surplus Sales	\$ 8,245.9	\$ 19,733.9	\$ 6,085.9	\$ 4,210.2	\$ 3,033.2	\$ 2,583.5	\$ 1,593.7	\$ 734.7	\$ 1,751.5	\$ 1,140.9	\$ 1,068.9	\$ 1,952.0	\$ 52,134.2
Total NPSE	\$ 20,658.8	\$ 4,820.5	\$ 9,126.8	\$ 6,404.5	\$ 9,476.7	\$ 13,214.1	\$ 31,328.7	\$ 33,456.5	\$ 19,231.7	\$ 18,726.9	\$ 31,128.0	\$ 88,498.8	\$ 286,072.0

Idaho Power Company
Cogeneration and Small Power Production

2023 Normalized Generation - Summary of Results

Normalized Generation (MWh)	2,961,480
Fixed Energy Payments	\$208,518,662
Variable Energy Payments	\$3,790,358
Total Energy Payments	<u>\$212,309,020</u>
Capacity Payments	<u>\$0</u>
Total Payments	\$212,309,020

Oregon

Normalized Generation (MWh)	2,961,480
Total Payments	\$234,547,372

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2023

Line No	Acct No.	Description	Total
		Other operations and maintenance:	
1	557000	Other power supply	\$ 6,481,657
2	557007	Bridger GAAP Adjustment	(4,204,632)
3		Total other operations and maintenance	<u>2,277,024</u>
		PCA/EPC adjustments:	
4	557001	PCA deferral - Idaho	(66,665,566)
5	557002	PCA amortization - Idaho	72,241,303
6	557003	Excess Power Cost deferral - Oregon	1,168,425
7	557004	Excess Power Cost amortization - Oregon	202,968
8	557100	PCA Offset - EIM Accrual	<u>(62,082)</u>
9		Total PCA/EPC expense	<u>6,885,048</u>
10		Total other expenses	<u>\$ 9,162,072</u>

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	53,934,723	53,934,723	53,934,723
Actual	63,052,615	63,052,615	63,052,615
Normalization Adj	(9,117,892)	(9,117,892)	(9,117,892)
Recommended Ratio	0.400%	1.400%	0.125%
Revenue Sensitive Adjustment	(36,472)	(127,650)	(11,397)

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2023

TOTAL DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSE:

<u>Line No</u>		<u>(1) Amount</u>
1	General advertising expense	\$ 36,747
2	Memberships and contributions	<u>407,532</u>
3	Total deductions	<u><u>\$ 444,279</u></u>

GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
4	January, 2023	\$ (163,226)
5	February	112,237
6	March	3,846
7	April	2,137
8	May	3,830
9	June	3,433
10	July	45,706
11	August	28,577
12	September	(57,241)
13	October	531
14	November	6,841
15	December	<u>50,075</u>
16	Total	<u><u>\$ 36,747</u></u>

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2023

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Contributions	Actual		Total
			100.00%	33.33%	100.00%	
1	545	Greater Pine Valley Rangeland Fire Protection Association.....		\$ 25		\$ 25
2	562	Utilities Technology Council.....		1,475		1,475
3	570	Utilities Technology Council.....		492		492
4	571	UMS Group Inc.....		2,333		2,333
5	588	Electric Power Research Institute.....		10,207		10,207
6	592	Utilities Technology Council.....		351		351
7	593	UMS Group Inc.....		9,333		9,333
8	908	Donation.....	\$ 1,500			1,500
9	908	Kiwanis Club Ontario.....		86		86
10	908	Lions Club Halfway.....		33		33
11	921	Arid Club.....			\$ 325	325
12	921	Crane Creek.....			3,900	3,900
13	921	Direct Employers Association.....		5,000		5,000
14	921	Donation.....	1,000			1,000
15	921	Idaho Business for Education.....		1,667		1,667
16	921	Kiwanis Club Kuna.....		43		43
17	921	Lions Club Twin Falls.....		150		150
18	921	National Association of Property Tax Representatives - Transportation Energy Communications.....			50	50
19	921	Northwest Public Power Association.....		542		542
20	921	Rotary Club Blue Lakes.....		204		204
21	921	Rotary Club Gooding.....		193		193
22	921	Rotary Club Jerome.....		233		233
23	921	Rotary Club Nampa.....		240		240
24	921	Rotary Club Twin Falls.....		251		251
25	921	S&P Global.....		22,125		22,125
26	921	Western States Association of Tax Representatives.....			164	164
27	921	NAIOP - Commerical Real Estate Development Association.....		75		75
28	921	Rotary Club Caldwell.....		135		135
29	930	Associated Taxpayers of Idaho.....			23,000	23,000
30	930	Association of Idaho Cities.....			2,500	2,500
31	930	Bannock Development.....		1,667		1,667
32	930	Business Plus.....		3,334		3,334
33	930	Cambridge Commerical Club.....		20		20
34	930	Centre for Energy Advancement through Technological Innovation.....		17,778		17,778
35	930	Chamber of Commer Baker City.....		167		167
36	930	Chamber of Commerce.....		383		383
37	930	Chamber of Commerce Baker City.....		192		192
38	930	Chamber of Commerce Blackfoot.....		200		200
39	930	Chamber of Commerce Boise Metro.....		10,651		10,651
40	930	Chamber of Commerce Caldwell.....		322		322
41	930	Chamber of Commerce Cascade.....		100		100
42	930	Chamber of Commerce Donnelly.....		17		17
43	930	Chamber of Commerce Eagle.....		183		183
44	930	Chamber of Commerce Fruitland.....		183		183
45	930	Chamber of Commerce Garden Valley.....		33		33
46	930	Chamber of Commerce Gooding.....		47		47
47	930	Chamber of Commerce Hagerman.....		83		83
48	930	Chamber of Commerce Halfway.....		27		27
49	930	Chamber of Commerce Heyburn.....		128		128
50	930	Chamber of Commerce McCall.....		796		796
51	930	Chamber of Commerce Middleton.....		50		50
52	930	Chamber of Commerce Mountain Home.....		250		250
53	930	Chamber of Commerce Nampa.....		967		967
54	930	Chamber of Commerce Nyssa.....		50		50
55	930	Chamber of Commerce Ontario.....		272		272
56	930	Chamber of Commerce Payette.....		92		92
57	930	Chamber of Commerce Star.....		33		33
58	930	Chamber of Commerce Twin Falls.....		815		815
59	930	Chamber of Commerce Weiser.....		167		167
60	930	City Club of Boise.....		183		183

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2023

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Contributions 100.00%	Actual Memberships 33.33%	100.00%	Total
61	930	E Source.....		8,431		8,431
62	930	Eastern Oregon Visitor Association.....		500		500
63	930	Edison Electric Institute.....		203,448		203,448
64	930	Electric Power Research Institute.....		6,667		6,667
65	930	Great Rift Business Development.....		750		750
66	930	Idaho Association of Commerce and Industry.....		4,567		4,567
67	930	Idaho Association of Counties.....		1,000		1,000
68	930	Idaho Manufacturing Alliance.....		500		500
69	930	Industrial Asset Management Council.....		583		583
70	930	Jerome 20/20.....		833		833
71	930	North American Energy Standards Board		2,667		2,667
72	930	Oregon State University		5,000		5,000
73	930	Pacific Northwest Utilities Conference Committee		18,967		18,967
74	930	Regional Economic Development Eastern Idaho		667		667
75	930	Rotary Club Twin Falls		86		86
76	930	S&P Global		(10,000)		(10,000)
77	930	Snake River Economic Development Alliance		833		833
78	930	Western Alliance for Economic Development		500		500
79	930	Western Energy Institute		10,380		10,380
80	930	Wyoming Taxpayers Association			1,600	1,600
81	930	Center for Corporate Innovation		18,000		18,000
82	930	Chamber of Commerce Buhl		208		208
83	930	Eastern Oregon Womens Coalition			500	500
84	930	NAIOP - Commerical Real Estate Development Association		474		474
85	930	Chamber of Commerce Council		50		50
86	930	Chamber of Commerce Homedale		20		20
87	930	Chamber of Commerce Pocatello		1,951		1,951
88	930	Idaho Economic Development Association		250		250
89	935	Utilities Technology Council		1,278		1,278
90		Total.....	\$ 2,500	\$ 372,993	\$ 32,039	\$ 407,532

Idaho Power Company
Summary of December 2023 Annualizing Adjustments
to Operating Expenses
Prepared for the 2023 Oregon Report

<u>Line</u> <u>No.</u>	<u>Source</u> <u>Page</u>		<u>Amount</u>
Operation & Maintenance Expenses:			
1	A	Operating Payroll	\$ 1,340,562
2	A	Payroll Related Items	49,453
3	A	Incentive Adjustment	(21,869,536)
4		Total Operation & Maintenance Expenses	<u>(20,479,521)</u>
Other Operating Expenses:			
5	B	Depreciation	12,991,821
6		Total Other Operating Expenses	<u>12,991,821</u>
7		Total Annualizing Adjustments to Operating Expenses	<u>\$ (7,487,700)</u>

Idaho Power Company
Detail of December 2023 Annualizing Adjustments
to Operating Expenses
Prepared for the 2023 Oregon Report

Line No.	Source Page		Amount
Operation & Maintenance Expenses:			
1) Operating Payroll			
December 2023 Annualized:			
1	1	Last Pay Period December 2023 (Straight Time)	\$ 9,276,024
2		Times 26 pay periods	241,176,624
3	1	Less 2023 Actual	<u>238,782,764</u>
4		Gross Adjustment	<u>2,393,860</u>
5	1	Operating Percent	56%
6		Adjustment to Operating Expense	<u>\$ 1,340,562</u>
2) Annualizing Effect on Payroll Related Items:			
7	A	Annualized Gross Payroll Increase/-Decrease	\$ 2,393,860
8	A	2023 Actual Gross Payroll	238,782,764
9		Annualized Increase/-Decrease - Percent of 2023 Actual	1.00%
10	2	Employee Savings Plan - Employer Contribution	<u>8,830,874</u>
11		Annualized Increase % Times 2023 Employer Contribution	88,309
12	1	Operating Percent	56%
13		Net Adjustment to Operating Expense (926)	<u>49,453</u>
3) Incentive Accrual Adjustment			
14	3	2023 Non-Officer Incentive - Operating Portion	18,065,372
15		Non-Officer Incentive > 6% - Operating Portion	<u>(3,181,481)</u>
16		6% Target Non-Officer Incentive - Operating Portion	14,883,891
17		50% Allowed Non-Officer Incentive - Operating Portion	<u>7,441,946</u>
18		Not allowed Non-Officer Target Incentive - Operating Portion	<u>(7,441,945)</u>
19		Not allowed & > 6% Non-Officer Incentive - Operating Portion	(10,623,426)
20	3	Officer Incentive Accrual - Operating Portion	<u>(9,906,355)</u>
21		Net Incentive Reduction Before Taxes	<u>(20,529,781)</u>
22		Add: Payroll Taxes	<u>(1,339,755)</u>
23		Net Reduction to Operating Expense	<u>\$ (21,869,536)</u>

Idaho Power Company
Detail of December 2023 Annualizing Adjustments
to Operating Expenses
Prepared for the 2023 Oregon Report

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Other Operating Expenses:			
		1) Depreciation (Acct. 403)	
		December 2023 Annualized	
1	4	December 2023 Actual	\$ 16,761,347
2		Times 12 Months	201,136,164
3	4	Less: Actual 12 Months Ended December, 2023	<u>188,144,343</u>
4		Annualizing Adjustment	<u><u>\$ 12,991,821</u></u>

**Idaho Power Company
2023 Actual Payroll**

Non Officer - Regular Straight Time Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,23	8,932,167	8,918,977	0	-727	0	17,850,417
Feb,23	8,910,585	8,928,448	0	3,757	0	17,842,790
Mar,23	8,958,393	8,913,117	8,900,117	-1,118	10	26,770,519
Apr,23	8,926,652	8,924,285	0	2,652	931	17,854,520
May,23	8,907,501	8,951,871	0	2,936	874	17,863,182
Jun,23	8,973,426	8,976,991	0	7,947	0	17,958,364
Jul,23	9,008,458	9,008,475	0	-34	99	18,016,998
Aug,23	9,019,373	8,995,756	0	14,365	56	18,029,550
Sep,23	9,001,488	9,035,662	9,023,317	-3,200	14	27,057,281
Oct,23	9,034,227	9,037,072	0	5,973	0	18,077,272
Nov,23	9,048,635	9,074,060	0	6,992	113	18,129,800
Dec,23	9,063,123	9,074,961	0	19,694	0	18,157,778
						233,608,471

From Payroll Cube Source LE all accounts, DCE 111

Total ST Payroll Excl 242

	Actual 2023 LE	Percent of Total
1 - O&M	114,327,443	56.05%
2 - Construction	75,017,542	36.78%
3 - Other	14,640,010	7.18%
Total	203,984,996	100.00%

From Payroll Cube Source LE accounts excl 242 DCE 111

Overtime

	Actual 2023 LE
1 - O&M	6,920,262
2 - Construction	6,887,487
3 - Other	648,635
Grand Total	14,456,385

Payroll Cube Source LE - DCE 112

Officer - Straight Time Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,23	184,011	184,011				368,022
Feb,23	184,012	200,333				384,345
Mar,23	200,333	200,333	201,063			601,729
Apr,23	201,063	201,063				402,126
May,23	201,063	201,063				402,126
Jun,23	201,063	201,063				402,126
Jul,23	201,063	201,063				402,126
Aug,23	201,063	201,063				402,126
Sep,23	201,063	201,063	201,063			603,189
Oct,23	201,063	201,063				402,126
Nov,23	201,063	201,063				402,126
Dec,23	201,063	201,063				402,126
						5,174,293

Total Straight Time Regular Employee Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,23	9,116,178	9,102,988		-727		18,218,439
Feb,23	9,094,597	9,128,781		3,757		18,227,136
Mar,23	9,158,726	9,113,450	9,101,180	-1,118	10	27,372,249
Apr,23	9,127,715	9,125,348		2,652	931	18,256,646
May,23	9,108,564	9,152,934		2,936	874	18,265,308
Jun,23	9,174,489	9,178,054		7,947		18,360,491
Jul,23	9,209,521	9,209,538		-34	99	18,419,123
Aug,23	9,220,436	9,196,819		14,365	56	18,431,676
Sep,23	9,202,551	9,236,725	9,224,380	-3,200	14	27,660,469
Oct,23	9,235,290	9,238,135		5,973		18,479,398
Nov,23	9,249,698	9,275,123		6,992	113	18,531,925
Dec,23	9,264,186	9,276,024		19,694		18,559,904
						238,782,764

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

FERC Account 926.141

Voucher 003, 106 & 108 - Employee Savings Plan

Jan,23	687,870
Feb,23	698,851
Mar,23	996,503
Apr,23	686,288
May,23	684,434
Jun,23	686,297
Jul,23	687,077
Aug,23	688,594
Sep,23	1,024,316
Oct,23	677,072
Nov,23	663,905
Dec,23	<u>649,667</u>
Total	8,830,874

**Idaho Power Company
2023 Incentive Expense**

	1 - Operating	2 - Non-Operating	Grand Total
Non Executive Incentive			
Voucher 046 - Incentive Accrual	18,065,372.00	13,008.00	18,078,380
Total Before Payroll Tax	18,065,372	13,008	18,078,380
Percent	99.9%	0.1%	100.0%
Payroll Tax	1,186,415	348	1,186,763
Total Including Payroll Tax	19,251,787	13,356	19,265,143
Percent	99.9%	0.1%	100.0%
Executive Incentive			
Voucher 146 - Exec Incentive	9,906,355.00	287,971.00	10,194,326
Total Before Payroll Tax	9,906,355	287,971	10,194,326
Percent	97.2%	2.8%	100.0%
Payroll Tax	650,584	7,704	658,288
Total Including Payroll Tax	10,556,939	295,675	10,852,614
Percent	97.3%	2.7%	100.0%
Total Taxes	1,836,999	8,052	1,845,052
Grand Total	29,808,726	309,031	30,117,757
Percent	99.0%	1.0%	100.0%

Idaho Power Company
Depreciation Expense - Account 403

	<u>Total 2023</u>	<u>December 2023</u>
403001 Depr Exp Stm Gnr PI-Bridger	56,324,753.70	4,948,460.82
403003 Depr Exp Stm Gnr PI-Valmy	16,733,493.96	1,520,184.26
403200 Depr Exp	138,998,514.17	12,084,632.31
403210 DEPR EXP-Valmy ID Adj	4,129,843.80	344,153.65
403260 DEPR EXP-Bridger ID Adj	(20,854,351.47)	(1,852,964.20)
403261 DEPR EXP-BRIDGER GAAP ADJ	(6,574,031.06)	(148,686.00)
403290 DEPR EXP-WMP DEFERRAL	(317,580.48)	(109,742.64)
403400 Depr Exp-Disallowed Plant Amort	(296,299.32)	(24,691.61)
	\$ 188,144,343.30	\$ 16,761,346.59

**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	(65,497,141)	1,168,425
REMOVAL OF DSM RIDER FUNDS			
Idaho DSM Rider Funds	Direct Assign	(30,229,460)	\$0
Oregon DSM Rider Funds	Direct Assign	(1,718,394)	(\$1,718,394)
CSPP AT OREGON RATES			
#555-CSPP	4.17%	\$8,115,057	\$338,664
REMOVAL OF ADVERTISING EXPENSES			
#930.1	4.25%	(36,747)	(\$1,561)
#930.2	4.25%	(407,532)	(\$17,316)
		(\$444,279)	(\$18,877)
EMPLOYEE INCENTIVE			
Labor Allocator	4.25%	(\$21,869,536)	(\$929,236)
OTHER OPERATING O&M EXP			
#416	4.17%	\$5,870,784	\$245,004
SUBTOTAL		(\$105,772,969)	(\$914,415)
ALLOCATOR IMPACTS		\$0	(\$128,676) (A)
TOTAL O&M TYPE I ADJUSTMENTS		(\$105,772,969)	(\$1,043,092) (B)

(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$52,728,984	\$51,685,892	(\$1,043,092)

**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	4.25%	\$1,340,562	\$56,960
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.25%	\$49,453	\$2,101
#926 EGLI	4.25%	\$0	\$0
POWER COST NORMALIZATION			
#501-Fuel	4.17%	(\$20,609,726)	(\$860,101)
#547-Fuel	4.17%	(\$46,284,598)	(\$1,931,585)
#555-PP	4.17%	(\$160,453,161)	(\$6,696,158)
#555-CSPP	4.17%	\$27,213,220	\$1,135,684
REMOVAL OF #557 AMORTIZATION EXPENSE			
#557 Idaho	Direct Assignment	\$72,241,303	\$0
#557 Oregon - EPC	Direct Assignment	\$202,968	\$202,968
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	(\$36,472)	(\$36,472)
SUBTOTAL		(\$126,336,452)	(\$8,126,604)
ALLOCATOR IMPACTS		\$0	\$402,833 (A)
TOTAL O&M TYPE II ADJUSTMENTS		(\$126,336,452)	(\$7,723,771) (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
	\$51,685,892	\$43,962,121	(\$7,723,771)

**IDAHO POWER COMPANY
DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

DESCRIPTION	DEPR EXP DEC 2023	ANNUALIZED DEPR EXPENSE	ACTUAL TOTAL DEPRECIATION 2023	DEPR EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM DEPR ANNUALIZING ADJUSTMENTS
PRODUCTION PLANT					
Steam Production - Accounts 310-316	4,745,623	56,947,474	49,010,473.31	7,937,001	3,968,501
Hydro Production - Accounts 330-336	2,202,327	26,427,920	25,320,108.53	1,107,811	553,906
Other Production - Accounts 340-346	<u>1,564,300</u>	<u>18,771,603</u>	<u>19,314,018.32</u>	<u>(542,416)</u>	<u>(271,208)</u>
*TOTAL PRODUCTION PLANT	8,512,250	102,146,997	93,644,600	8,502,397	4,251,198
TRANSMISSION PLANT					
Account 350	34,769	417,228	415,829.52	1,398	699
Account 352	168,677	2,024,123	1,954,692.03	69,431	34,716
Account 353	918,931	11,027,170	10,755,730.75	271,440	135,720
Account 354	232,563	2,790,758	2,792,926.96	(2,169)	(1,085)
Account 355	518,405	6,220,865	6,050,395.37	170,470	85,235
Account 356	334,084	4,009,003	4,005,706.45	3,296	1,648
Account 359	<u>224</u>	<u>2,693</u>	<u>2,692.84</u>	<u>0</u>	<u>0</u>
*TOTAL TRANSMISSION PLANT	2,207,653	26,491,840	25,977,974	513,866	256,933
DISTRIBUTION PLANT					
Account 360	2,424.22	29,091	29,090.09	1	0
Account 361	116,165.04	1,393,980	1,326,156.77	67,824	33,912
Account 362	533,736.77	6,404,841	6,333,752.59	71,089	35,544
Account 363	454,365.32	5,452,384	2,244,321.74	3,208,062	1,604,031
Account 364	524,259.37	6,291,112	6,442,765.12	(151,653)	(75,826)
Account 365	298,569.52	3,582,834	3,587,925.38	(5,091)	(2,546)
Account 366	108,035.82	1,296,430	1,306,133.57	(9,704)	(4,852)
Account 367	649,340.67	7,792,088	7,626,874.75	165,213	82,607
Account 368	1,209,568.40	14,514,821	14,291,907.73	222,913	111,457
Account 369	98,794.75	1,185,537	1,167,405.11	18,132	9,066
Account 370	488,199.64	5,858,396	5,727,122.15	131,274	65,637
Account 371	20,009.34	240,112	217,332.81	22,779	11,390
Account 373	<u>19,374.05</u>	<u>232,489</u>	<u>224,904.66</u>	<u>7,584</u>	<u>3,792</u>
*TOTAL DISTRIBUTION PLANT	4,522,843	54,274,115	50,525,692	3,748,422	1,874,211
GENERAL PLANT					
Account 390	300,390.37	3,604,684	3,293,855.19	310,829	155,415
Account 391	553,625.70	6,643,508	6,891,212.22	(247,704)	(123,852)
Account 392	6,037.00	72,444	72,443.89	0	0
Account 393	19,225.28	230,703	220,416.72	10,287	5,143
Account 394	67,648.54	811,782	795,511.33	16,271	8,136
Account 395	70,892.28	850,707	819,640.63	31,067	15,533
Account 396	0.00	0	0.00	0	0
Account 397	460,918.29	5,531,019	5,401,103.11	129,916	64,958
Account 398	64,554.78	<u>774,657</u>	798,192.98	<u>(23,536)</u>	<u>(11,768)</u>
*TOTAL GENERAL PLANT	1,543,292	18,519,507	18,292,376	227,131	113,565
DEPR BEFORE DISALLOWED COSTS					
	16,786,038	201,432,458	188,440,643	12,991,816	6,495,908
Depr On Disallowed Accounts	(24,692)	(296,299)	(296,299)	0	0
Depr On Idaho ARO	0	0	0	0	0
***TOTAL DEPRECIATION	16,761,346.59	201,136,159	188,144,343.30	12,991,816	6,495,908

**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	4.10%	\$12,991,816	\$532,376
Allocator Impacts		\$0	\$43,044 (C)
TOTAL TYPE II ADJUSTMENTS		\$12,991,816	\$575,420 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$7,701,595	\$7,701,595	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$7,701,595	\$8,277,014	\$575,420

**IDAHO POWER COMPANY
AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

DESCRIPTION	AMORT EXP DEC 2023	ANNUALIZED AMORT EXPENSE	ACTUAL AMORTIZATION 2023	AMORT EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM AMORT ANNUALIZING ADJUSTMENTS
Account 404					
#302	122,678	1,472,131	1,435,591	36,539	18,270
#303	433,079	5,196,943	4,758,364	438,580	219,290
	-----	-----	-----	-----	-----
SUBTOTAL	555,756	6,669,074	6,193,955	475,119	237,560
Account 406			15,018		
Account 411.6			0		
Account 411.7			0		
Account 411.8			-769,099	769,099	
			-----	-----	
SUBTOTAL			-754,081	769,099	
GRAND TOTAL	555,756	6,669,074	5,439,874	1,244,218	

**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	4.05%	\$769,099	\$31,180
Allocator Impacts		\$0	(\$1,161) (A)
TOTAL TYPE I ADJUSTMENTS		\$769,099	\$30,019 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.05%	\$475,119	\$19,262
Allocator Impacts		\$0	\$2,662 (C)
TOTAL TYPE II ADJUSTMENTS		\$475,119	\$21,923 (D)

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$221,676	\$251,695	\$30,019

(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
	\$251,695	\$273,619	\$21,923

**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	3.92%	\$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
	\$509	\$509	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$509	\$509	\$0

**IDAHO POWER COMPANY
NORMALIZED KWH TAX
2023**

Normalized annual Idaho hydro KWH	5,097,489,220	KWH
% Of Total KWH Bartered, Sold or Exchanged	94.5394%	TAXES
Adjusted Idaho Hydro KWH	4,819,133,568	2,409,567
Normalized KWH sold to Idaho Customers	14,789,166,120	
% of Total Adjusted Idaho Hydro to ID Customers	32.5856%	
LESS EXEMPTIONS:		
Normalized Irrigation Exemption	1,801,847,906	293,571
Normalized Industrial Use Exemption	2,801,433,989	456,432
TOTAL EXEMPTIONS minus % of total adj. ID hydro ID customers	1,500,005,486	
Net taxable Normalized KWH	3,319,128,083	
NORMALIZED TAX DUE, 1/2 MIL PER TAXABLE KWH	1,659,564	1,659,564
Portion refunded to irrigation customers	293,571	293,571
TOTAL TAX AND REFUND	1,953,135	1,953,135

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	53,934,723	53,934,723	53,934,723
Actual	63,052,615	63,052,615	63,052,615
Normalization Adj	(9,117,892)	(9,117,892)	(9,117,892)
 Recommended Ratio	 0.400%	 1.400%	 0.125%
 Revenue Sensitive Adjustment	 (36,472)	 (127,650)	 (11,397)

**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)	\$2,080,033	\$2,080,033	\$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	4.17%	\$385,932	\$16,106
Normalization of Irrigation PIC	Direct Allocation	\$86,306	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	(\$11,397)	(\$11,397)
Franchise Taxes	Direct Allocation	(\$127,650)	(\$127,650)
Allocator Impacts		\$0	\$6,810 (A)
TOTAL TYPE II ADJUSTMENTS		\$333,191	(\$116,131) (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
	\$2,080,033	\$1,963,902	(\$116,131)

IDAHO POWER COMPANY
REGULATORY DEBITS AND CREDITS
For the Twelve Months Ended December 31, 2023

No	Program	(1) Total
Regulatory Debits and Credits:		
Idaho		
1	Siemens LTP Amort - Idaho	\$ 1,075,354
2	Cloud computing	453,091
	Subtotal Idaho	<u>\$ 1,528,445</u>
Oregon		
2	Deferred Pension - Oregon	234,346
3	Siemens LTP Amort - Oregon	83,362
4	Langley Gulch Amort/Accrual - Oregon	-
5	Subtotal Oregon	<u>317,709</u>
6	Total	<u><u>\$ 1,846,154</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
	\$317,709	\$317,709	\$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
	\$317,709	\$317,709	\$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	4.54%	\$1,968,060	\$89,276
Allocator Impacts		\$0	\$108,415 (A)
TOTAL TYPE I ADJUSTMENTS		\$1,968,060	\$197,691 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.01%	(\$2,859,973)	(\$114,647)
Allocator Impacts		\$0	(\$78,639) (C)
TOTAL TYPE II ADJUSTMENTS		(\$2,859,973)	(\$193,286) (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	(\$1,021,498)	(\$823,807)	\$197,691

(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
	(\$823,807)	(\$1,017,093)	(\$193,286)

**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	4.20%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.20%	\$0	\$0
Allocator Impacts		\$0	\$15,666 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$15,666 (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$2,107,029	\$2,107,029	\$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
	\$2,107,029	\$2,122,695	\$15,666

**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	4.20%	(\$39,450,222)	(\$1,656,267)
Allocator Impacts		\$0	(\$347,248) (A)
TOTAL TYPE I ADJUSTMENTS		(\$39,450,222)	(\$2,003,515) (B)
TYPE II ADJUSTMENTS			
Cumulative Adjustment	3.22%	\$13,466,935	\$432,970
Other Allocator Impacts		\$0	\$736,134 (C)
TOTAL TYPE II ADJUSTMENTS		\$13,466,935	\$1,169,103 (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
	\$3,138,883	\$1,135,368	(\$2,003,515)

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

(D)	OREGON SCH M ADJ BEFORE TYPE II ADJ	OREGON SCH M ADJ AFTER TYPE II ADJ	DIFFERENCE
	\$1,135,368	\$2,304,471	\$1,169,103

IDAHO POWER COMPANY
Interest Synchronization
For the Historical Year Ended December 31, 2023

LINE NO.	<u>DESCRIPTION</u>	<u>ADJUSTED - TYPE I</u>	<u>ADJUSTED - TYPE I & II</u>
1	Total Company Rate Base	4,117,184,624	4,105,397,698
	Adjustments to Rate Base:		
2	Construction Work-in-Progress	913,034,965	913,034,965
3	Adjusted Rate Base	5,030,219,589	5,018,432,664
4	Company Weighted Cost of Debt	2.571%	2.571%
5	Synchronized Interest Expense	129,343,823	129,040,742

**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	4.34%	\$13,127,527	\$569,677
Allocator Impacts		\$0	\$4,491 (A)
TOTAL TYPE I ADJUSTMENTS		\$13,127,527	\$574,168 (B)
TYPE II ADJUSTMENTS			
Long-Term Interest Synchronization	4.34%	(\$303,081)	(\$13,162)
Allocator Impacts		\$0	\$40,255 (C)
TOTAL TYPE II ADJUSTMENTS		(\$303,081)	\$27,093 (D)

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$5,907,419	\$6,481,588	\$574,168

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$6,481,588	\$6,508,681	\$27,093

**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	\$3,672 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$3,672 (D)

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$335,281	\$335,281	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$335,281	\$338,953	\$3,672

**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	(\$1,524,091)	(\$279,073)	(\$96,018)
2	OPERATING EXPENSES			
	O&M	(\$1,043,092)	(\$190,998)	(\$65,715)
3	Depreciation	\$0	\$0	\$0
4	Amortization	\$30,019	\$5,497	\$1,891
6	Taxes Other Than I/T	\$0	\$0	\$0
7	Interest Expense	\$574,168	\$105,135	\$36,173
8	AFUDC & Federal Sch M Adj (Neg)	\$2,003,515	\$366,859	\$126,221
9	Total Operating Exp	\$1,564,610	\$286,492	\$98,570
10	NET OPERATING INCOME	(\$3,088,701)	(\$565,565)	(\$194,588)
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$147,080)		(\$9,266)
12	Add: IERCO Inc * 6.300%	\$0		\$0
13	Taxable Income *6.300%	(\$2,941,621) (L.9 - L.10 + L.11)		(\$185,322)
14	Less: State Investment Tax Credits			\$210,213
15	Subtotal			(\$395,535)
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$181,719 (\$3,712)
17	Total State Tax			(\$217,527)
	FEDERAL:			
18	Less: State Tax (L.15)	(\$395,535)		
19	Taxable Income * 21%	(\$2,693,166) (L.9 - L.18)	(\$565,565)	
20	PLUS: FIN 48 Tax Adjustment		\$458,196	
21	Prior Year's Tax Adj		\$386,001	
22	Federal Income Taxes		\$278,632	

**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	(\$13,518,527)	(\$2,666,608)	(\$851,667)
	OPERATING EXPENSES			
2	O&M	(\$7,723,771)	(\$1,523,559)	(\$486,598)
3	Depreciation	\$575,420	\$113,505	\$36,251
4	Amortization	\$21,923	\$4,324	\$1,381
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	(\$116,131)	(\$22,908)	(\$7,316)
7	Interest Expense	\$27,093	\$5,344	\$1,707
8	AFUDC & Federal Sch M Adj (Neg)	(\$1,169,103)	(\$230,612)	(\$73,654)
9	Total Operating Exp	(\$8,384,569)	(\$1,653,905)	(\$528,228)
10	NET OPERATING INCOME	(\$5,133,958)	(\$1,012,703)	(\$323,439)
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$245,001)		(\$15,435)
12	Add: IERCO Inc * 6.300%	(\$6,649)		(\$419)
13	Taxable Income *6.300%	(\$4,895,606) (L.9 - L.10 + L.11)		(\$308,423)
14	Less: State Investment Tax Credits			\$3,139
15	Subtotal			(\$311,562)
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$20,002 (\$160,874)
17	Total State Tax			(\$452,435)
	FEDERAL:			
18	Less: State Tax (L.15)	(\$311,562)		
19	Taxable Income * 21%	(\$4,822,396) (L.9 - L.18)	(\$1,012,703)	
20	PLUS: FIN 48 Tax Adjustment		(\$352,852)	
21	Prior Year's Tax Adj		(\$81,964)	
22	Federal Income Taxes		(\$1,447,519)	

ALLOCATION FACTORS

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For the Twelve Months Ended December 31, 2023

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Power production expenses:			
Steam power generation -			
Operation -			
1	500	Oper and supv engineerir	\$ 433,467
2	501	Fuel	-
3	502	Steam expenses	-
4	505	Electric expenses	-
5	506	Misc steam power expens	8,874
6	507	Rents	-
7		Total operation	<u>442,341</u>
Maintenance -			
8	510	Main supv and engineerir	-
9	511	Main of structures	-
10	512	Main of boiler plant	-
11	513	Main of electric plant	-
12	514	Main of misc steam plant	-
13		Total maintenance	<u>-</u>
14		Total steam power generation	<u>442,341</u>
Hydraulic power generation -			
Operation -			
15	535	Oper supv and engineerir	4,198,454
16	536	Water for power	870,626
17	537	Hydraulic expenses	6,581,987
18	538	Electric expenses	1,659,356
19	539	Misc hydro pwr gen exp	3,733,853
20	540	Rents	-
21		Total operation	<u>17,044,277</u>
Maintenance -			
22	541	Main supv and engineerir	167,910
23	542	Main of structures	567,222
24	543	Main of res,dams,waterw	301,175
25	544	Main of electric plant	1,724,170
26	545	Main of misc hydro plant	<u>2,266,086</u>
27		Total maintenance	<u>5,026,564</u>
28		Total hydraulic power generation	<u>22,070,840</u>
Other power generation -			
Operation -			
29	546	Oper supv and engineerir	582,577
30	547	Fuel	-
31	548	Generation expenses	3,495,474
32	549	Misc other pwr gen exp	<u>496,069</u>
33		Total operation	<u>4,574,120</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For the Twelve Months Ended December 31, 2023

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
		Other power generation - (continued)	
		Maintenance -	
1	551	Main supv and engineerir	-
2	552	Main of structures	47,812
3	553	Main of gen and elec plt	65,753
4	554	Main misc oth pwr gen plt	<u>523,281</u>
5		Total maintenance	<u>636,845</u>
6		Total other power generation	<u>5,210,965</u>
		Other power supply expenses -	
7	555	Purchased power	-
8	556	System cont and load dis	-
9	557	Other expenses	<u>4,863,381</u>
10		Total other power supply expenses	<u>4,863,381</u>
11		Total power production expenses	<u>32,587,528</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For the Twelve Months Ended December 31, 2023

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Transmission expenses:			
Operation -			
1	560	Oper supv and engineerir	2,317,807
2	561	Load dispatching	3,373,689
3	562	Station expenses	1,900,727
4	563	Overhead line expenses	483,392
5	564	Underground line expenses	-
6	565	Trans of elec by others	-
7	566	Misc trans expenses	-
8	567	Rents	-
9		Total operation	<u>8,075,615</u>
Maintenance -			
10	568	Main supv and engineerir	139,203
11	569	Main of structures	1,426,838
12	570	Main of station equip	2,616,011
13	571	Main of overhead lines	972,477
14	573	Main of misc trans plant	<u>1,155</u>
15		Total maintenance	<u>5,155,684</u>
16		Total transmission expenses	<u>13,231,299</u>
Distribution expenses:			
Operation -			
17	580	Oper supv and engineerir	3,237,656
18	581	Load dispatching	4,740,713
19	582	Station expenses	1,048,893
20	583	Overhead line expenses	3,701,154
21	584	Underground line expenses	1,636,360
22	585	St light and sgnl sys exp	1,916
23	586	Meter expenses	4,739,824
24	587	Customer install expense	857,913
25	588	Misc distribution exp	2,979,865
26	589	Rents	-
27		Total operation	<u>22,944,293</u>
Maintenance -			
28	590	Main supv and engineerir	7,755
29	591	Main of structures	-
30	592	Main of station equip	3,271,354
31	593	Main of overhead lines	5,418,492
32	594	Main of underground lines	311,063
33	595	Main of line transformers	24,796
34	596	Main of st lght-sgnl sys	93,462
35	597	Main of meters	769,699
36	598	Main of misc dist plant	<u>105,914</u>
37		Total maintenance	<u>10,002,534</u>
38		Total distribution expenses	<u>32,946,827</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For the Twelve Months Ended December 31, 2023

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Customer accounts expenses:			
Operation -			
1	901	Supervision	794,380
2	902	Meter reading expenses	1,260,207
3	903	Cust recrds - collect exp	10,577,395
4	904	Uncollectible accounts	-
5	905	Misc customer accts exp	-
6		Total customer accounts expenses	<u>12,631,982</u>
Customer service and informational expenses:			
Operation -			
7	907	Supervision	836,042
8	908	Customer assistance exp	5,242,141
9	909	Info and instruct adv exp	-
10	910	Misc cust svc and inf exp	384,926
11	912	Demo and selling exp	-
12		Total customer service and informational expenses	<u>6,463,109</u>
Administrative and general expenses:			
Operation -			
13	920	Admin and gen salaries	58,534,056
14	921	Office supplies and exp	403,723
15	922	Admin exp transf - cr	-
16	923	Outside services employe	-
17	924	Property insurance	426,708
18	925	Injuries and damages	146,518
19	926	Emp pensions and benefi	-
20	927	Franchise requirements	-
21	928	Reg commission expense	-
22	929	Duplicate charges - cr	-
23	930.1	General advertising exp	-
24	930.2	Misc general expenses	198,088
25	931	Rents	-
26		Total operation	<u>59,709,093</u>
Maintenance -			
27	935	Main of general plant	<u>1,228,809</u>
28		Total maintenance	<u>1,228,809</u>
29		Total administrative and general expenses	<u>60,937,902</u>
30		Total electric operation and maintenance expenses	<u>\$158,798,646</u>

**IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
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	236,653	3.4%	244,699	244,699	
Distribution Station	13.2 kV	778,102	4.0%	809,227	809,227	
Distribution Primary	12.4-34.5	2,869,743	6.1%	3,044,797	3,044,797	
All Other Service		10,744,428	9.6%	11,775,893	11,775,893	
Total Idaho Retail		<u>14,628,926</u>		<u>15,874,616</u>	<u>15,874,616</u>	14,628,926
State of Oregon						
Transmission Level	138 kV	98,287	3.4%	101,629	101,629	
Distribution Primary	12.4-34.5	166,169	6.1%	176,305	176,305	
All Other Service		377,198	9.6%	413,409	413,409	
Total Oregon Retail		<u>641,655</u>		<u>691,344</u>	<u>691,344</u>	641,655
Total Retail Jurisdictions		15,270,581		16,565,959	16,565,959	15,270,581

**IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023**

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	237,803	2.9%	244,699	244,699	
Distribution Station	13.2 kV	781,107	3.6%	809,227	809,227	
Distribution Primary	12.4-34.5	2,897,106	5.1%	3,044,859	3,044,859	
All Other Service		<u>10,841,234</u>	7.4%	<u>11,643,485</u>	<u>11,643,485</u>	
Total Idaho Retail		14,757,250		15,742,270	15,742,270	14,757,250
State of Oregon						
Transmission Level	138 kV	98,765	2.9%	101,629	101,629	
Distribution Primary	12.4-34.5	167,750	5.1%	176,305	176,305	
All Other Service		<u>386,857</u>	7.4%	<u>415,485</u>	<u>415,485</u>	
Total Oregon Retail		653,372		693,419	693,419	653,372
Total Retail Jurisdictions		15,410,622		16,435,689	16,435,689	15,410,622

**IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
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	31,017	3.6%	32,134				
Distribution Station	13.2kV	91,896	4.2%	95,756				
Distribution Primary	12.4-34.5kV	362,550	7.0%	387,928				
All Other Service		<u>1,799,261</u>	9.7%	<u>1,973,790</u>				
Total Idaho Retail		2,284,724		2,489,607	2,489,607	2,489,607	2,489,607	2,361,718
State of Oregon								
Transmission Level	138 kV	11,313	3.6%	11,721				
Distribution Primary	12.4-34.5kV	20,480	7.0%	21,914				
All Other Service		<u>61,517</u>	9.7%	<u>67,485</u>				
Total Oregon Retail		93,311		101,119	101,119	101,119	101,119	89,398
Total Retail Jurisdictions		2,378,035		2,590,726	2,590,726	2,590,726	2,590,726	2,451,116

**IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2023
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	31,017	3.6%	32,133				
Distribution Station	13.2kV	91,896	4.2%	95,756				
Distribution Primary	12.4-34.5kV	362,558	7.0%	387,937				
All Other Service		1,774,436	9.7%	1,946,556				
Total Idaho Retail		2,259,906		2,462,382	2,462,382	2,462,382	2,462,382	2,334,493
State of Oregon								
Transmission Level	138 kV	11,313	3.6%	11,721				
Distribution Primary	12.4-34.5kV	20,480	7.0%	21,914				
All Other Service		61,697	9.7%	67,681				
Total Oregon Retail		93,490		101,315	101,315	101,315	101,315	89,595
Total Retail Jurisdictions		2,353,396		2,563,697	2,563,697	2,563,697	2,563,697	2,424,088