

**MATTHEW T. LARKIN**  
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March 25, 2024

**VIA ELECTRONIC FILING**

Public Utility Commission of Oregon  
Filing Center  
201 High Street SE, Suite 100  
Salem, Oregon 97301

Re: UM 2315 and UE 426 - Investigation into Comprehensive Deferral and Adjustment Tracking

Attention Filing Center:

Attached for electronic filing is Idaho Power Company's Response to Administrative Law Judge Moser's March 6, 2024, Ruling Requesting Deferral and Adjustment Information in the above referenced matter.

If you have any questions, please do not hesitate to contact me at (208) 388-2461 or [mlarkin@idahopower.com](mailto:mlarkin@idahopower.com).

Very truly yours,

A handwritten signature in blue ink, appearing to read "M. Larkin".

Matthew T. Larkin

MTL/sg

Attachment

Description	Regular annual filing schedule (y/n)	Filing Date	Rate Effective Date	Rate adjustment mechanism type (AAC, etc)	Schedule # (if applicable)	Associated deferral (docket #)	Currently in use (y/n)	Notes
Annual Power Cost Update	Y	10/31/ and 3/31/ annually	6/1 annually	Adjustment Mechanism	55	UE 425	Y	
Power Cost Adjustment Mechanism UE 437	Y	2/28 annually	6/1 annually	Adjustment Mechanism	56	UE 437 (UM 1597, UM 1621, UM 1795, UM 2045 and UM 2050)	Y	also Includes recovery of Langley deferred revenues, Intervenor funding, Annual Regulatory Fee, OCAT and Community Solar deferrals
Boardman operating life adjustment	Y	Approx 5/23 annually	6/1 annually	AAC	92	UM 1843	Y	
PV Solar Pilot Program	N	N/A	N/A	Balancing account mechanism/Rider	93	UM 1975	Y	
Demand-Side Management Rider deferral	N	N/A	N/A	Balancing account mechanism/Rider	91	UM 1974	Y	

Deferral													
Description of costs/revenues	Docket #	Initial/ reauthorization	Date Filed (Most Recent)	Deferral Period (Most Recent)	Authorized /Pending	Date Authorized (Most Recent)	Reauthorization anticipated (y/n)	Amounts deferred (\$ by deferral period)	Applicable interest rate	Accrued interest (to date)	Current balance (total \$)	Amortization ongoing (y/n)	
Independent evaluator costs for 2026 RFP	UM 2272	Reauthorization	1/19/2024	1/20/2024-1/19/2025	Pending	2/22/2024	Yes	Not determined	Not determined	Not determined	Not determined	N	
Wildfire mitigation costs	UM 2270	Reauthorization	12/29/2023	12/29/2023-12/28/2024	Pending	1/10/2024	Yes	Not determined	Not determined	Not determined	Not determined	N	
HB 2475 administration costs	UM 2261	Initial	11/18/2022	12/18/2022-12/17/2023	Authorized	2/23/2023		\$ 35,000	7.757%	\$ 1,027	\$ 36,027	N	
HB 2475 intervenor funding agreements	UM 2259	Reauthorization	11/9/2022	11/9/2022-11/8/2023	Authorized	3/10/2023	No	\$ -	0.000%	\$ -	\$ -	Y	
Annual regulatory fees	UM 2050	Reauthorization	12/22/2023	1/11/2024-12/31/2024	Pending	3/10/2023	Yes	\$ 136,003	7.757%	\$ 14,071	\$ 150,074	Y	
Oregon Corporate Activity Tax	UM 2045	Reauthorization	12/21/2023	1/1/2024-12/31/2024	Pending	12/29/2023	Yes	\$ 414,385	7.757%	\$ 32,994	\$ 447,379	Y	
PV Solar Pilot Program	UM 1975	Reauthorization	9/25/2023	10/1/2023-9/30/2024	Authorized	11/28/2023	Yes	\$ (60,323)	7.757%	\$ (13,013)	\$ (456,816)	N/A - Rider	
Demand-Side Management Rider deferral	UM 1974	Reauthorization	9/28/2023	10/1/2023-9/30/2024	Pending	12/29/2022	Yes	\$ (300,432)	7.757%	\$ (25,781)	\$ (1,062,536)	N/A - Rider	
North Valmy Power Plant decommissioning	UM 1853	Reauthorization	5/22/2023	6/1/2023-5/31/2024	Pending	7/15/2020	Yes	\$ (227,400)	0.000%	\$ -	\$ (150,069)	Y	
Boardman operating life adjustment	UM 1843	Reauthorization	5/22/2023	6/1/2023-5/31/2024	Authorized	7/13/2023	Yes	\$ (11,497)	0.000%	\$ -	\$ (86,225)	N	
Community Solar (UM 1930) costs	UM 1795	Reauthorization	2/29/2024	3/1/2024-2/28/2025	Pending	8/24/2023	Yes	\$ 225,300	7.757%	\$ 53,726	\$ 279,026	N	
Citizens Utility Board (CUB) intervenor funding	UM 1621	Reauthorization	7/31/2023	8/1/2023-7/31/2024	Authorized	3/8/2024	Yes	\$ 89,432	7.757%	\$ 4,149	\$ 93,581	Y	
Langley Revenue Deferral	UM 1597	Initial	5/4/2012	7/1/2012-9/30/2012	Authorized	6/19/2012	No	\$ 1,476,686	0.000%	\$ 86,509	\$ 332,624	Y	
COVID AMP	UM 2114	Initial	9/4/2020	through 5/31/2023	Authorized	10/2/2020	No	\$ 497,049	2.240%	\$ 14,566	\$ 40,792	Y	
Capitalized Pension deferral	UE 213	Initial	7/31/2009	Ongoing	Authorized	2/24/2010	No	N/A	N/A	\$ -	\$ 7,106,363	Y	
Siemens Deferral	UM 1741	Initial	6/5/2015	2015	Authorized	12/1/2015	No	\$ 1,233,191	N/A	\$ -	\$ 552,398	Y	

Amortization										
Description of costs/revenues	Docket #	Applicable interest rate	Amortization term	Amortization request pending (y/n)	Anticipated amortization request (approx date)	Amortization schedule/method	Schedule # (if applicable)	Most recent Advice filing #	Associated with recurring filing (y/n)	Notes
Independent evaluator costs for 2026 RFP	UM 2272	Not determined	Not determined	N	Unknown	Not determined	N/A	N/A	N	Cost information still being collected
Wildfire mitigation costs	UM 2270	Not determined	Not determined	N	Unknown	Not determined	N/A	N/A	N	Cost information still being collected
HB 2475 administration costs	UM 2261	N/A	N/A	N	N/A	N/A	N/A	N/A	Y	Assuming this will be reauthorized annually
HB 2475 intervenor funding agreements	UM 2259	N/A	1 year	Y	N/A	N/A	N/A	N/A	Y	Assuming this will be reauthorized annually
Annual regulatory fees	UM 2050	0	1 year	Y	N/A	Straight-line	56	N/A	Y	collection combined on Schedule 56/ PCAM filing
Oregon Corporate Activity Tax	UM 2045	N/A	1 year	Y	N/A	Straight-line	56	N/A	Y	collection combined on Schedule 56/ PCAM filing
PV Solar Pilot Program	UM 1975	N/A	N/A	N/A	N/A	N/A	93	19-07	N	0.5% for all schedules since 2019
Demand-Side Management Rider deferral	UM 1974	N/A	N/A	N/A	N/A	N/A	91	N/A	N	4% since at least 2019
North Valmy Power Plant decommissioning	UM 1853	N/A	N/A	N	N/A	N/A	N/A	N/A	Y	Reauthorization filing UM 1853
Boardman operating life adjustment	UM 1843	N/A	N/A	N	N/A	N/A	92	20-10/ADV 1179	Y	Reauthorization filing UM 1843
Community Solar (UM 1930) costs	UM 1795	N/A	1 year	Y	N/A	Straight-line	56	N/A	Y	collection combined on Schedule 56/ PCAM filing
Citizens Utility Board (CUB) intervenor funding	UM 1621	Various	1 year	Y	N/A	Straight-line	56	N/A	Y	collection combined on Schedule 56/ PCAM filing
Langley Revenue Deferral	UM 1597	2.960%	4 years	Y	N/A	Straight-line	56	N/A	Y	collection combined on Schedule 56/ PCAM filing
COVID AMP	UM 2114	N/A	2 years	N	N/A	N/A	N/A	N/A	N/A	Order 20-324
Capitalized Pension deferral	UE 213	N/A	Ongoing	N	N/A	Straight-line	N/A	N/A	N	Provision of GRC Settlement
Siemens Deferral	UM 1741	N/A	15 years	N	N/A	Straight-line	N/A	N/A	N	