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REPORT NAME: 2013 Results of Operations Report

COMPANY NAME: Idaho Power Company

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

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If known, please select designation: RE (Electric) RG (Gas) RW (Water)
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Report is required by: OAR 860-027-0070 / 860-027-0045
 Statute
 Order
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Key words:

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

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

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- **Accident reports required by ORS 654.715.**

COURTNEY WAITES
Senior Regulatory Analyst
cwaites@idahopower.com

April 15, 2014

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

RE: Year-End Results of Operations
For the Twelve Months Ending December 31, 2013

Dear Sir or Madam:

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, 2013. Specifically, the two-volume report contains the following:

Section No. Description

- A Actual Results of Operations for the 12 months ending December 31, 2013.
- B Statement of Operations – Adjusted: This section summarizes all adjustments made to the income statement as a result of normal weather, average water conditions, and other ratemaking adjustments.
- C Development of Rate Base Components – Adjusted: This section summarizes all adjustments made to rate base components.
- D Jurisdictional Separation Studies: 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 6.885 percent on an actual basis, 6.937 percent on a type I adjusted basis, and 8.217 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 2013 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 2013 ROO in accordance with this methodology.

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

Maury Galbraith has been the Staff member assigned to this report in the past. If you have any questions regarding this material, please do not hesitate to contact me at 208-388-5612 or cwaites@idahopower.com.

Sincerely,



Courtney Waites

Enclosure

cc: Judy Johnson
Jorge Ordonez
RA Files
Legal files

IDAHO POWER COMPANY

2013 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

APRIL 2014

IDAHO POWER COMPANY

2013 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

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| D | Jurisdictional Separation Studies |

IDAHO POWER COMPANY

2013 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

SECTION A

**JANUARY - DECEMBER 2013
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY
STATEMENT OF INCOME
For The Twelve Months Ended December 31, 2013

Line No	Description	(1) Total
	Operating revenues:	
1	Sales to ultimate consumers.....	\$1,101,728,165
2	Sales to other utilities.....	54,472,513
3	Other.....	<u>85,950,190</u>
4	Total operating revenues.....	1,242,150,868
	Operating expenses:	
5	Purchased power.....	214,941,823
6	Fuel cost.....	214,481,690
7	PCA adjustment.....	(39,537,076)
8	Other operation.....	321,044,653
9	Maintenance.....	<u>67,728,719</u>
10	Total operation and maintenance.....	778,659,809
11	Depreciation.....	122,073,203
12	Elect Plnt/Reg Assets-amort,adj,gains & losses.....	7,571,049
13	Regulatory debits/credits - Oregon.....	56,176
14	Regulatory debits/credits - Idaho.....	-
15	ARO accretion expense.....	322,348
16	Taxes other than income taxes.....	30,560,823
	Income taxes - current	
17	Federal.....	9,918,700
18	Other.....	5,499,764
19	Provision for deferred income taxes - net.....	55,790,881
20	Investment tax credit.....	<u>(775,313)</u>
21	Total operating expenses.....	<u>1,009,677,440</u>
22	Operating income.....	<u>\$ 232,473,428</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME (Cont'd)
For The Twelve Months Ended December 31, 2013

Line No	Description	(1) Amount
1	Operating income.....	\$ 232,473,428
	Other income and deductions:	
	Other income -	
2	Equity in earnings of subsidiary companies.....	6,704,329
3	Non operating rental income.....	(2,844)
4	Gain on disposition of property.....	(2,442)
5	Rev from jobbing and contract work.....	946,897
6	Interest and dividend income.....	2,426,000
7	Allowance for other funds used during construction.....	14,857,580
8	Miscellaneous non-operating income.....	<u>14,488,870</u>
9	Total other income.....	39,418,390
	Other income deductions -	
10	Cost and expense - jobbing and contract work...	1,079,771
11	Loss on disposition of property.....	1,917
12	Non utility operations - Rev.....	18,489
13	Miscellaneous income deductions.....	11,092,784
14	Taxes other than income taxes.....	22,991
	Income taxes -	
15	Federal.....	1,540,870
16	Other.....	417,095
17	Provision for deferred income taxes - net...	<u>322,912</u>
18	Total other income deductions.....	<u>14,496,829</u>
19	Net other income and deductions.....	<u>24,921,561</u>
20	Income before interest charges.....	257,394,989
	Interest charges:	
21	First mortgage bonds.....	72,791,458
22	Other long-term debt.....	8,700,691
23	Short-term debt.....	814,003
24	Amort debt prem disc.....	2,669,949
25	Other interest charges.....	<u>3,340,933</u>
26	Total interest charges.....	88,317,034
27	Less: Allowance for borrowed funds used during construction.....	<u>7,663,190</u>
28	Net interest charges.....	<u>80,653,844</u>
29	Net income.....	<u>\$ 176,741,145</u>

IDAHO POWER COMPANY
TOTAL OPERATING REVENUES
For The Twelve Months Ended December 31, 2013

Line No	Description	(1) Total
	Ultimate consumers - retail:	
1	Residential.....	\$ 513,914,273
2	Commercial.....	277,203,188
3	Industrial.....	126,020,688
	Special contract customers:	
4	INEL.....	9,483,251
5	Micron.....	22,299,119
6	Simplot.....	8,115,209
7	HOKU.....	-
8	Irrigation.....	159,242,350
9	Street lighting.....	3,828,398
10	Deferred revenue Hells Canyon relicensing AFUDC.....	(10,776,268)
11	Provision for rate refund Bridger pollution controls	-
12	Revenue Sharing.....	<u>(7,602,043)</u>
13	Total general business revenues.....	1,101,728,165
14	Sales for resale.....	<u>54,472,513</u>
15	Total sales of electric energy.....	<u>1,156,200,678</u>
	Other operating revenues:	
16	Miscellaneous service revenues.....	3,565,357
17	Rent from electric property.....	24,427,455
18	Other electric revenues.....	57,957,378
19	Provision for rate refund - (449.1).....	<u>-</u>
20	Total other operating revenues.....	<u>85,950,190</u>
21	Total system operating revenues.....	<u>\$ 1,242,150,868</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2013

Line No	Acct No.	Description	(1) Operation	(2) Maintenance	(3) Total
		Power production expenses:			
1	500-514	Steam power generation.....	\$182,205,763	\$ 23,141,776	\$205,347,539
2	535-545	Hydraulic power generation.....	31,716,749	9,282,303	39,999,052
3	546-554	Other power generation.....	59,578,691	1,666,531	61,245,222
4	555-557	Other power supply expenses	<u>181,715,283</u>	-	<u>181,715,283</u>
5		Total power production exp.....	455,216,506	33,090,610	488,307,116
6	560-573	Transmission expenses.....	18,173,724	8,276,493	26,450,217
7	580-598	Distribution expenses.....	25,869,249	21,109,501	46,978,750
8	901-905	Customer acctg and collect exp.....	21,841,416	-	21,841,416
9	907-912	Customer service and info exp.....	44,061,806	-	44,061,806
10	920-935	Administrative and general exp.....	<u>145,768,353</u>	<u>5,252,115</u>	<u>151,020,468</u>
11		Total operation and maintenance expenses.....	<u>\$710,931,084</u>	<u>\$ 67,728,719</u>	<u>\$778,659,803</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2013

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1)	(2)	(3)	(4)	(5)
			JIM BRIDGER	BOARDMAN	VALMY	ALL OTHER	TOTAL
Power production expenses:							
Steam power generation -							
Operation -							
1	500	Oper and supv engineering	\$ 212,113	\$ 502,428	\$ 810,416	\$ -	\$ 1,524,957
2	501	Fuel	111,039,712	6,433,944	42,803,085	-	160,276,741
3	502	Steam expenses	5,614,513	637,875	2,588,497	-	8,840,885
4	505	Electric expenses	-	-	1,741,112	-	1,741,112
5	506	Misc steam power expenses	7,137,763	580,476	1,755,527	-	9,473,766
6	507	Rents	348,322	-	-	-	348,322
7		Total operation	124,352,423	8,154,723	49,698,637	-	182,205,783
Maintenance -							
8	510	Main supv and engineering	43,530	58,089	-	-	101,619
9	511	Main of structures	-	42,751	595,094	-	637,845
10	512	Main of boiler plant	7,763,074	237,986	4,460,826	-	12,461,886
11	513	Main of electric plant	2,808,725	2,009,281	580,977	-	5,398,983
12	514	Main of misc steam plant	4,400,890	16,635	123,918	-	4,541,443
13		Total maintenance	15,016,219	2,364,742	5,760,815	-	23,141,776
14		Total steam power generation	139,368,642	10,519,465	55,459,452	-	205,347,559
Hydraulic power generation -							
Operation -							
15	535	Oper supv and engineering	-	-	-	6,034,727	6,034,727
16	536	Water for power/Cloud seeding	-	-	-	5,006,311	5,006,311
17	536	Water lease	-	-	-	673,111	673,111
18	537	Hydraulic expenses	-	-	-	13,572,536	13,572,536
19	538	Electric expenses	-	-	-	1,432,669	1,432,669
20	539	Misc hydro pwr gen exp	-	-	-	4,855,798	4,855,798
21	540	Rents	-	-	-	141,597	141,597
22		Total operation	-	-	-	31,716,749	31,716,749
Maintenance -							
23	541	Main supv and engineering	-	-	-	83,805	83,805
24	542	Main of structures	-	-	-	1,427,309	1,427,309
25	543	Main of res,dams,waterwys	-	-	-	1,148,299	1,148,299
26	544	Main of electric plant	-	-	-	2,617,210	2,617,210
27	545	Main of misc hydro plant	-	-	-	3,005,680	3,005,680
28		Total maintenance	-	-	-	8,282,303	8,282,303
29		Total hydraulic power generation	-	-	-	39,999,052	39,999,052
Other power generation -							
Operation -							
30	546	Oper supv and engineering	-	-	-	1,360,914	1,360,914
31	547	Fuel - Salmon diesel	-	-	-	12,668	12,668
32	547	Fuel	-	-	-	54,192,280	54,192,280
33	548	Generation expenses	-	-	-	3,427,130	3,427,130
34	549	Misc other pwr gen exp	-	-	-	585,699	585,699
35	550	Rents	-	-	-	-	-
36		Total operation	-	-	-	59,578,691	59,578,691

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2013

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	\$ -	\$ -	\$ -	\$ 99	\$ 99
2	552	Main of structures	-	-	-	301,287	301,287
3	553	Main of gen and elec plt	-	-	-	131,162	131,162
4	554	Main misc oth pwr gen plt	-	-	-	1,233,983	1,233,983
5		Total maintenance	-	-	-	1,666,531	1,666,531
6		Total other power generation	-	-	-	61,245,222	61,245,222
		Other power supply expenses -					
7	555	Purchased power - transmission losses	-	-	-	1,027,986	1,027,986
8	555	Purchased power	-	-	-	213,913,836	213,913,836
9	556	System cont and load disp	-	-	-	1,403,451	1,403,451
10	557	Other expenses - other power production	-	-	-	4,907,086	4,907,086
11	557	Other expenses - PCA, EPC and PCAM	-	-	-	(39,537,076)	(39,537,076)
12		Total other power supply expenses	-	-	-	181,715,283	181,715,283
13		Total power production expenses	139,368,642	10,519,465	55,459,452	282,959,557	488,307,116

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2013

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1)	(2)	(3)	(4)	(5)
			JIM BRIDGER	BOARDMAN	VALMY	ALL OTHER	TOTAL
Transmission expenses:							
Operation -							
1	560	Oper supv and engineering	\$ -	\$ -	\$ -	\$ 3,560,221	\$ 3,560,221
2	561	Load dispatching	-	-	-	2,873,259	2,873,259
3	562	Station expenses	91,123	36	-	2,312,298	2,403,457
4	563	Overhead line expenses	-	-	-	732,402	732,402
5	564	Underground line expenses	-	-	-	-	-
6	565	Trans of elec by others	-	-	-	5,637,278	5,637,278
7	566	Misc trans expenses	-	-	-	49,579	49,579
8	567	Rents	-	-	-	2,917,528	2,917,528
9		Total operation	91,123	36	-	18,082,565	18,173,724
Maintenance -							
10	568	Main supv and engineering	-	-	-	323,417	323,417
11	569	Main of structures	-	-	-	753,859	753,859
12	370	Main of station equip	-	6,485	1,106	3,602,592	3,610,183
13	571	Main of overhead lines	-	-	-	3,588,427	3,588,427
14	573	Main of misc trans plant	-	-	-	607	607
15		Total maintenance	-	6,485	1,106	8,268,902	8,276,493
16		Total transmission expenses	91,123	6,521	1,106	26,351,467	26,450,217
Distribution expenses:							
Operation -							
17	580	Oper supv and engineering	-	-	-	4,160,840	4,160,840
18	581	Load dispatching	-	-	-	3,529,347	3,529,347
19	582	Station expenses	-	-	-	1,375,049	1,375,049
20	583	Overhead line expenses	-	-	-	3,111,427	3,111,427
21	584	Underground line expenses	-	-	-	2,402,213	2,402,213
22	585	St light and sgml sys exp	-	-	-	74,337	74,337
23	586	Meter expenses	-	-	-	4,421,678	4,421,678
24	587	Customer install expenses	-	-	-	673,959	673,959
25	588	Misc distribution exp	-	-	-	5,754,224	5,754,224
26	589	Rents	-	-	-	366,175	366,175
27		Total operation	-	-	-	25,869,249	25,869,249
Maintenance -							
28	590	Main supv and engineering	-	-	-	168,884	168,884
29	591	Main of structures	-	-	-	-	-
30	592	Main of station equip	-	-	-	3,816,291	3,816,291
31	593	Main of overhead lines	-	-	-	14,492,291	14,492,291
32	594	Main of underground lines	-	-	-	645,600	645,600
33	595	Main of line transformers	-	-	-	286,874	286,874
34	596	Main of st light-sgml sys	-	-	-	536,040	536,040
35	597	Main of meters	-	-	-	750,543	750,543
36	598	Main of misc dist plant	-	-	-	412,978	412,978
37		Total maintenance	-	-	-	21,109,501	21,109,501
38		Total distribution expenses	-	-	-	46,978,750	46,978,750

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2013

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	\$ -	\$ -	\$ -	\$ 491,363	\$ 491,363
2	902	Meter reading expenses	-	-	-	1,484,232	1,484,232
3	903	Cust records - collect exp	-	-	-	14,060,136	14,060,136
4	904	Uncollectible accounts	-	-	-	5,805,414	5,805,414
5	905	Misc customer accts exp	-	-	-	271	271
6		Total customer accounts expenses	-	-	-	21,841,416	21,841,416
	Customer service and informational expenses:						
	Operation -						
7	907	Supervision	-	-	-	531,496	531,496
8	908	Customer assistance exp	-	-	-	7,054,164	7,054,164
9	908	Energy efficiency rider - Idaho	-	-	-	34,468,123	34,468,123
10	908	Energy efficiency rider - Oregon	-	-	-	1,168,447	1,168,447
11	909	Info and instruct adv exp	-	-	-	264,701	264,701
12	910	Misc cust svc and inf exp	-	-	-	574,875	574,875
13	912	Demo and selling exp	-	-	-	-	-
14		Total customer service and informational expenses	-	-	-	44,061,806	44,061,806
	Administrative and general expenses:						
	Operation -						
15	920	Admin and gen salaries	-	-	-	69,143,869	69,143,869
16	921	Office supplies and exp	-	-	-	17,610,990	17,610,990
17	922	Admin exp transf - cr	-	-	-	(26,882,864)	(26,882,864)
18	923	Outside services employed	-	-	-	5,271,865	5,271,865
19	924	Property insurance	321,353	64,173	189,084	3,098,879	3,673,489
20	925	Injuries and damages	-	-	-	5,694,399	5,694,399
21	926	Emp pensions and benefits	-	-	-	26,647,213	26,647,213
22	926.203	Emp pensions and benefits - Oregon	-	-	-	2,002,887	2,002,887
23	926.204	Emp pensions and benefits - Idaho	-	-	-	33,666,566	33,666,566
24	926.205	Emp pensions and benefits - FERC	-	-	-	214,462	214,462
25	927	Franchise requirements	-	-	-	-	-
26	928	Reg commission expenses	-	-	-	3,975,664	3,975,664
27	929	Duplicate charges - cr	-	-	-	-	-
28	930.1	General advertising exp	-	-	-	496,936	496,936
29	930.2	Misc general expenses	-	-	-	4,246,371	4,246,371
30	931	Rents	-	-	-	6,536	6,536
31		Total operation	321,353	64,173	189,084	145,193,773	145,768,383
	Maintenance -						
32	935	Main of general plant	-	-	-	5,252,115	5,252,115
33		Total maintenance	-	-	-	5,252,115	5,252,115
34		Total administrative and general expenses	321,353	64,173	189,084	150,445,888	151,020,498
35		Total electric operation and maintenance expenses	\$ 139,781,118	\$ 10,590,159	\$ 55,649,642	\$ 572,638,884	\$ 778,659,803

Idaho Power Company
Intelliplant Depreciation System
Depreciation and Amortization Expense
Twelve Months Ending 12/31/13

FURC Account	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13
302	86,859.93	86,859.93	86,859.93	86,971.06	87,209.64	87,290.98
303	520,850.15	519,075.05	516,335.82	525,253.06	522,809.39	524,046.30
Account 404						
Amortization Expense	607,710.08	605,934.98	603,195.75	612,124.12	610,019.03	611,337.28
310	1,949.50	1,949.50	1,949.50	1,949.50	1,949.50	1,949.50
311	227,421.65	227,100.20	219,064.97	219,211.87	219,159.74	220,566.97
312	1,206,712.80	1,207,762.05	1,205,347.44	1,205,907.37	1,207,069.40	1,211,607.29
314	422,460.64	398,690.58	398,620.86	398,724.19	397,988.45	380,874.66
315	82,615.69	82,615.79	82,656.47	82,671.70	82,669.61	83,539.60
316	48,869.67	48,841.95	48,834.39	49,803.12	49,880.06	49,974.49
Total Steam Production	1,990,029.95	1,966,769.07	1,956,473.63	1,958,367.75	1,958,716.76	1,948,512.51
331	312,103.55	312,763.31	312,765.59	312,671.11	313,087.78	334,043.48
332	340,681.11	340,681.11	340,681.11	340,638.31	340,638.31	340,638.31
333	290,932.65	291,532.03	291,613.86	291,745.94	291,822.27	293,295.55
334	107,586.72	107,654.13	107,671.09	108,732.03	108,776.88	108,749.76
335	40,652.88	40,665.07	40,692.86	40,706.62	40,870.85	41,452.76
336	16,754.00	16,754.00	16,754.00	16,752.57	16,709.77	16,709.77
Total Hydro Production	1,108,710.91	1,110,049.65	1,110,178.51	1,111,246.58	1,111,905.86	1,134,889.83
341	321,802.66	322,521.22	322,665.87	322,648.02	323,062.84	323,075.04
342	19,775.59	19,775.59	19,775.59	19,775.59	19,773.17	19,779.97
343	636,699.49	636,482.95	636,582.20	636,562.63	636,498.40	636,496.65
344	153,856.58	153,747.25	153,754.41	153,747.90	153,728.95	153,728.39
345	259,801.44	259,617.31	259,629.37	259,618.41	259,803.28	259,602.33
346	16,002.32	16,009.45	16,017.02	16,017.22	16,015.80	16,037.73
Total Other Production	1,407,938.08	1,408,153.77	1,408,424.46	1,408,369.77	1,408,682.44	1,408,720.11
Total Production	4,506,678.94	4,484,972.49	4,475,076.60	4,477,994.10	4,479,305.06	4,492,122.25
352	107,543.24	110,334.37	110,332.89	110,396.04	108,295.54	108,283.85
353	578,478.71	583,815.55	584,937.92	588,642.63	587,320.66	590,983.86
Total Transmission Stations	686,021.95	694,149.92	695,270.81	699,038.67	695,616.20	699,267.71
350	36,106.91	36,107.78	36,159.52	36,234.76	36,290.80	36,305.76
354	219,718.94	219,624.39	219,638.37	219,641.36	219,642.80	220,908.33
355	269,147.44	282,422.86	281,087.21	283,348.85	283,905.66	285,011.79
356	341,417.05	347,981.00	347,563.32	348,085.00	348,406.02	345,906.06
359	256.93	256.93	256.93	256.93	256.93	256.93
Total Transmission Lines	866,647.27	886,392.96	884,705.35	887,566.90	888,502.21	888,388.87
Total Transmission	1,552,669.22	1,580,542.88	1,579,976.16	1,586,605.57	1,584,118.41	1,587,656.58
361	55,914.93	55,777.46	56,527.11	56,536.24	57,371.99	57,396.37
362	316,108.17	316,006.79	315,592.24	315,592.01	319,855.60	320,871.18
Total Distribution Stations	372,023.10	371,784.25	372,119.35	372,128.25	377,227.59	378,267.55
360	88.28	88.28	88.28	81.05	81.05	81.05
364	591,247.07	593,689.24	593,110.59	593,219.53	595,209.90	595,428.83
365	307,984.25	308,343.05	308,450.97	309,397.30	308,967.77	310,029.03
366	76,105.06	75,854.96	75,471.69	75,645.77	75,637.62	75,515.68
367	372,395.53	372,228.22	372,212.92	375,298.10	375,982.40	376,357.99
368	970,105.04	973,649.57	975,507.57	979,756.22	983,370.84	987,974.07
369	120,813.37	120,779.20	120,875.93	120,776.35	120,639.64	120,470.68
370	40,890.87	40,989.72	40,989.98	41,702.09	42,007.48	42,103.17
37010	329,154.18	329,154.18	333,316.83	340,010.22	342,018.24	342,654.03
371	3,571.58	3,589.75	3,584.14	3,589.40	3,601.48	3,603.96
373	9,047.96	9,064.62	9,069.19	9,081.85	9,086.88	9,099.21
Total Distribution Lines	2,821,383.19	2,827,430.79	2,832,678.08	2,848,557.88	2,857,502.30	2,863,317.70
Total Distribution	3,193,406.29	3,199,215.04	3,204,797.43	3,220,686.13	3,234,729.89	3,241,585.25
390	163,925.94	163,955.12	163,963.09	165,529.43	169,673.66	171,864.80
391	309,600.59	327,366.15	327,353.88	327,925.10	328,719.50	336,961.02
392	4,212.45	4,212.45	4,212.45	4,825.56	4,825.56	4,825.56
393	5,164.01	5,253.92	5,230.73	5,239.66	5,226.58	5,226.58
394	22,252.82	22,391.27	22,400.06	22,694.10	22,701.69	22,988.21
395	43,811.96	43,830.42	43,984.98	45,074.97	45,342.59	45,342.59
396						
397	165,176.13	165,479.64	165,755.77	176,782.73	182,374.68	182,716.84
398	24,363.22	24,484.19	24,597.46	24,597.46	24,597.46	24,709.15
Total General	738,507.12	756,973.16	757,498.52	772,669.31	783,461.72	794,634.75
Total Depreciation Expense	9,991,261.57	10,021,703.57	10,017,348.71	10,057,945.11	10,081,615.08	10,115,998.83
Depreciation on Idaho ARO	43,105.55	43,018.62	43,018.62	42,531.19	117,620.26	42,531.19
Depreciation on Disallowed Costs	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)
Total Account 403	10,009,675.51	10,040,030.58	10,035,675.72	10,075,784.69	10,174,543.73	10,133,838.41

**Idaho Power Company
Intelliplant Depreciation System
Depreciation and Amortization Expense
Twelve Months Ending 12/31/13**

FERC Account	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	12 Month Total
302	87,290.98	88,003.79	88,034.86	88,052.07	88,060.54	88,075.80	1,049,469.51
303	539,819.10	538,018.62	514,005.72	611,368.38	618,163.38	612,419.26	8,562,164.23
Account 404							
Amortization Expense	627,110.08	626,022.41	602,040.58	699,420.45	708,223.92	700,495.06	7,611,633.74
310	1,949.50	1,949.50	1,949.50	1,949.50	1,949.50	1,949.44	23,393.94
311	220,533.14	220,586.93	220,579.46	220,545.13	220,614.27	219,969.53	2,655,362.86
312	1,218,152.66	1,217,851.53	1,214,632.75	1,213,908.09	1,214,078.56	1,216,622.10	14,539,652.04
314	427,458.92	426,821.63	424,267.02	424,721.05	424,511.14	424,405.32	4,949,544.46
315	83,649.18	83,648.82	83,789.00	83,722.20	83,579.02	83,579.14	998,738.22
316	49,822.93	50,230.42	50,235.17	50,266.15	50,386.58	50,542.86	597,587.79
Total Steam Production	2,001,566.33	2,001,088.83	1,995,452.90	1,995,112.12	1,995,119.07	1,997,068.39	23,764,277.31
331	334,173.58	334,585.40	334,749.80	335,967.18	336,281.42	342,659.64	3,915,851.84
332	340,761.29	340,768.21	340,775.72	340,778.23	340,778.56	340,768.40	4,088,588.67
333	293,298.52	293,698.86	293,714.67	293,099.17	293,071.44	293,073.10	3,510,898.06
334	108,960.53	109,316.60	109,347.13	110,906.20	113,568.11	113,723.13	1,314,992.31
335	41,592.75	41,529.72	42,012.47	42,342.54	42,392.81	42,560.59	497,471.92
336	16,709.77	16,795.79	16,795.79	16,795.79	16,795.79	16,795.69	201,122.73
Total Hydro Production	1,135,496.44	1,136,694.58	1,137,395.58	1,139,889.11	1,142,888.13	1,149,580.55	13,528,925.53
341	323,093.56	323,101.95	323,106.20	323,108.40	323,108.91	323,568.51	3,874,863.18
342	19,779.97	19,779.97	19,779.97	19,779.97	19,781.38	19,781.38	237,339.56
343	636,503.83	636,608.34	636,301.51	660,212.80	660,260.29	660,388.69	7,709,597.78
344	153,730.71	153,733.77	153,735.32	153,736.25	153,736.44	153,736.51	1,844,972.48
345	259,606.23	259,611.38	259,613.99	259,615.55	260,184.08	260,184.46	3,116,687.83
346	16,037.88	16,038.08	16,038.18	16,070.61	16,085.33	16,269.93	192,639.55
Total Other Production	1,408,752.18	1,408,873.49	1,408,575.17	1,432,524.99	1,433,156.43	1,433,929.49	16,976,100.38
Total Production	4,545,814.95	4,546,656.90	4,541,423.85	4,567,526.22	4,571,163.63	4,580,578.43	54,269,303.22
352	106,887.37	106,994.15	107,152.35	114,134.55	101,418.12	101,354.06	1,293,125.53
353	592,387.50	593,225.47	593,911.22	652,986.18	576,437.78	576,652.27	7,099,759.75
Total Transmission Stations	699,254.87	700,219.62	701,063.57	767,120.73	677,855.90	678,006.33	8,392,886.28
350	36,331.69	36,574.04	36,624.27	36,698.45	36,731.34	36,735.55	436,900.87
354	228,126.98	228,262.57	228,346.39	237,236.24	225,507.93	229,566.17	2,996,220.47
355	287,235.22	288,228.65	289,655.90	293,152.36	293,967.51	297,029.00	3,434,192.45
356	347,376.19	347,704.25	347,890.64	349,135.99	348,759.54	351,181.64	4,171,406.70
359	258.93	256.93	256.93	256.93	256.93	256.87	3,083.10
Total Transmission Lines	899,327.01	901,026.44	902,774.13	916,479.97	905,223.25	914,769.23	10,741,803.59
Total Transmission	1,598,581.88	1,601,246.06	1,603,837.70	1,683,600.70	1,583,079.15	1,592,775.56	19,134,689.87
361	57,941.19	57,977.46	58,065.53	58,067.96	58,064.29	58,237.82	687,878.35
362	321,431.38	321,608.10	323,019.49	324,111.63	324,552.69	325,122.55	3,843,871.83
Total Distribution Stations	379,372.57	379,585.56	381,085.02	382,179.59	382,616.98	383,360.37	4,531,750.18
360	81.05	88.78	88.78	88.79	88.79	95.99	1,040.17
364	597,165.06	597,117.77	597,535.54	600,881.68	602,819.14	603,289.67	7,180,813.01
365	310,712.18	310,434.96	310,541.43	311,749.71	312,378.65	312,887.40	3,722,756.70
368	75,709.03	75,477.12	75,378.26	75,344.92	74,845.00	75,198.15	906,183.26
367	380,328.32	380,008.32	381,582.01	381,676.46	380,349.78	388,605.15	4,537,025.20
368	993,364.77	996,392.28	999,547.14	1,003,751.10	1,007,238.83	1,010,175.74	11,880,833.17
369	120,604.25	120,621.63	120,678.05	120,672.16	120,573.19	120,637.66	1,448,142.11
370	42,064.87	42,087.25	42,190.06	42,314.84	42,217.54	42,545.08	502,102.95
37010	342,156.56	342,157.49	342,157.49	342,157.49	339,308.40	338,587.60	4,082,832.71
371	3,602.34	3,601.20	3,602.47	3,604.19	3,603.53	3,607.16	43,161.20
373	9,097.54	9,078.98	9,084.73	9,136.23	9,132.28	9,129.32	108,108.79
Total Distribution Lines	2,874,885.97	2,877,065.78	2,882,385.96	2,891,377.57	2,892,655.13	2,904,758.92	34,373,999.27
Total Distribution	3,254,258.54	3,256,651.34	3,263,470.98	3,273,557.16	3,275,272.11	3,288,119.29	38,905,749.45
390	173,044.33	175,663.64	177,019.60	178,128.47	178,488.06	179,041.92	2,060,298.06
391	339,829.51	340,481.78	342,060.56	347,589.71	348,540.60	349,425.05	4,025,853.55
392	4,825.56	4,825.56	4,825.56	4,832.35	4,825.56	4,825.62	56,074.24
393	5,231.50	5,242.73	5,242.73	5,242.73	5,242.73	5,242.64	62,786.84
394	23,123.76	23,361.06	23,280.35	23,308.65	23,295.87	23,306.91	275,104.75
395	45,279.08	45,294.25	44,883.18	44,997.97	44,997.97	45,137.66	537,977.62
396							0.00
397	181,762.51	181,962.89	181,095.17	189,937.19	190,217.66	190,396.78	2,153,657.99
398	24,724.84	24,621.38	26,025.39	26,036.48	26,165.00	26,072.72	300,994.75
Total General	797,821.09	801,453.29	804,432.54	820,073.55	821,773.45	823,449.30	9,472,747.80
Total Depreciation Expense	10,196,476.46	10,206,007.59	10,213,164.87	10,344,757.63	10,251,288.34	10,284,922.58	121,782,490.34
Depreciation on Idaho ARO	42,531.20	42,531.17	42,531.17	42,531.17	42,531.07	42,531.18	587,012.39
Depreciation on Disallowed Costs	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(296,299.32)
Total Account 403	10,214,316.05	10,223,847.15	10,231,004.43	10,362,597.19	10,269,127.80	10,302,762.15	122,073,203.41

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT., ADJUST., GAINS & LOSSES
For The Twelve Months Ended December 31, 2013

Line No	Acct No	Program	(1) Amount
1	404	Amortization of limited term electric plant	\$7,611,634
2	406	Amortization of electric plant acquisition adjustment - Prairie Power.....	-
3	411.6	Gain on sale of utility plant.....	(6,043)
4	411.7	Loss on disposition of utility plant.....	6,766
5	411.8	Gains from disposition of allowance - Bridger...	(97)
6	411.8	Gains from disposition of allowance - Boardman..	(25)
7	411.8	Gains from disposition of allowance - Valmy.....	(1,539)
8	411.8	Gains from disposition of allowance - Other.....	<u>(39,647)</u>
9		Total.....	<u><u>\$7,571,049</u></u>

IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
For The Twelve Months Ended December 31, 2013

Line No	Description	(1) Total
	Federal taxes:	
1	Unemployment.....	\$ 92,412
2	Social Security	14,188,639
3	Total federal taxes.....	<u>14,281,051</u>
	State, county and local taxes:	
	Real and personal property:	
4	Idaho.....	20,578,666
5	Oregon.....	2,637,036
6	Montana.....	290,150
7	Wyoming.....	1,550,378
8	Nevada.....	836,542
9	Shoshone-Bannock.....	74,993
10	Total real and personal property....	<u>25,967,765</u>
11	Kilowatt-hour tax - Idaho.....	1,388,524
	Licenses:	
12	Wyoming.....	4,584
13	Nevada.....	-
14	Shoshone-Bannock.....	150
15	Total licenses.....	<u>4,734</u>
	Regulatory commission:	
16	Idaho.....	2,176,398
17	Oregon.....	164,189
18	Total regulatory commission.....	<u>2,340,587</u>
	Foreign taxes:	
19	Canada GST taxes.....	(56)
	Franchise:	
20	Oregon total franchise.....	859,269
21	Unemployment - total state.....	<u>1,000,197</u>
22	Total state, county and local taxes....	<u>31,561,020</u>
23	Total other taxes.....	45,842,071
24	Less: State & Fed P/R Loading Reversal..	<u>(15,281,248)</u>
25	Net other taxes.....	<u>\$ 30,560,823</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For The Twelve Months Ended December 31, 2013

No	Description	(1) Total
Income:		
1	Bridger Coal Company - joint venture.....	\$ 10,241,945
2	Bridger Coal Company - overriding royalties.....	-
3	Interest and dividend income.....	7,954
4	Miscellaneous income.....	-
5	Total income.....	<u>10,249,899</u>
Expenses:		
6	Operation expense.....	324
7	Income taxes.....	3,544,965
8	Interest expense.....	<u>281</u>
9	Total expenses.....	<u>3,545,570</u>
10	Net income from operations.....	6,704,329
11	Add/Less: Interest exp/inc from notes pay/rec to parent (net of tax).....	<u>(4,987)</u>
12	Net income (earnings to Idaho Power Company).....	<u>\$ 6,699,342</u>

IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE (Excluding ARO Entries)
For The Thirteen Months Ended December 31, 2013

Line No	Month	(1) Amount
1	December, 2012.....	\$ 4,904,914,517
2	January, 2013.....	4,918,759,118
3	February.....	4,916,033,077
4	March.....	4,930,046,232
5	April.....	4,938,829,014
6	May.....	4,955,792,449
7	June.....	4,990,686,087
8	July.....	4,995,974,205
9	August.....	4,999,021,743
10	September.....	5,024,712,283
11	October.....	5,011,764,464
12	November.....	5,029,528,265
13	December.....	5,069,822,282
14	Average.....	<u>\$ 4,975,837,210</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-12	\$ 10,857,152
Jan-13	\$ 10,857,152
Feb-13	\$ 10,857,152
Mar-13	\$ 10,790,482
Apr-13	\$ 10,790,482
May-13	\$ 11,050,122
Jun-13	\$ 11,050,122
Jul-13	\$ 11,050,122
Aug-13	\$ 11,050,122
Sep-13	\$ 11,050,122
Oct-13	\$ 11,050,122
Nov-13	\$ 11,050,122
Dec-13	\$ 10,579,518

IDAHO POWER COMPANY
 ACCUMULATED PROVISION FOR DEPRECIATION (Excludes ARO Entries)
 For The Thirteen Months Ended December 31, 2013

Line No	Month	(1) Amount
1	December, 2012.....	\$ 1,845,461,130
2	January, 2013.....	1,854,362,692
3	February.....	1,857,947,443
4	March.....	1,866,610,102
5	April.....	1,874,033,308
6	May.....	1,875,731,880
7	June.....	1,879,828,416
8	July.....	1,887,348,545
9	August.....	1,893,030,919
10	September.....	1,901,628,124
11	October.....	1,909,184,852
12	November.....	1,916,992,839
13	December.....	1,915,332,827
14	Average.....	<u>\$ 1,882,884,083</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-12	\$ 3,399,983
Jan-13	\$ 3,435,630
Feb-13	\$ 3,471,277
Mar-13	\$ 3,610,801
Apr-13	\$ 3,645,961
May-13	\$ 3,756,209
Jun-13	\$ 3,894,573
Jul-13	\$ 3,929,732
Aug-13	\$ 3,964,892
Sep-13	\$ 4,103,256
Oct-13	\$ 4,138,415
Nov-13	\$ 4,173,575
Dec-13	\$ 4,250,084

IDAHO POWER COMPANY
 ACCUMULATED PROVISION FOR AMORTIZATION
 OF ELECTRIC UTILITY PLANT
 For The Thirteen Months Ended December 31, 2013

Line No	Month	Amount
1	December, 2012.....	\$ 22,949,058
2	January, 2013.....	23,374,858
3	February.....	23,674,948
4	March.....	24,227,157
5	April.....	24,839,281
6	May.....	25,411,174
7	June.....	25,668,199
8	July.....	26,082,670
9	August.....	25,241,855
10	September.....	25,842,585
11	October.....	26,540,849
12	November.....	26,982,864
13	December.....	21,071,272
14	Average.....	<u><u>\$ 24,762,059</u></u>

IDAHO POWER COMPANY
 CUSTOMER ADVANCES FOR CONSTRUCTION
 For The Thirteen Months Ended December 31, 2013

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December, 2012.....	\$ 13,261,593
2	January, 2013.....	13,023,060
3	February.....	12,350,104
4	March.....	11,972,002
5	April.....	11,709,737
6	May.....	11,352,753
7	June.....	11,108,594
8	July.....	10,826,093
9	August.....	10,632,248
10	September.....	10,560,231
11	October.....	10,519,658
12	November.....	9,960,664
13	December.....	9,465,217
14	Average.....	<u>\$ 11,287,843</u>

IDAHO POWER COMPANY
Deferred Income Tax Balances
At 12/31/2013 and 12/31/2012

Description	December 31 2013	December 31 2012	Average Bal. (Rounded)	Adjusted Average Balance (Rounded)
Deferred income taxes applicable to rate base components:				
Account 190:				
Federal NOL-Operating	28,544,014.10	45,964,499.60	37,254,257.00	37,254,257.00
VEBA-Post Retirement Benefits	9,962,465.86	9,221,016.67	9,591,741.00	9,591,741.00
Stock Based Compensation-FAS 123R	3,532,282.12	3,148,062.72	3,340,172.00	3,340,172.00
Rate Case Disallowance	2,389,578.98	2,505,417.08	2,447,498.00	2,447,498.00
Pension Expense-Oregon	2,204,482.60	1,897,934.41	2,051,209.00	2,051,209.00
Construction Advances	2,059,243.55	3,009,899.55	2,534,572.00	2,534,572.00
Valmy Union Pacific Contract	1,083,461.64	884,286.28	983,874.00	983,874.00
Postretirement Benefits-SFAS112	579,781.18	822,852.40	701,317.00	701,317.00
CSPP Co-Generator Overpayment	470,281.57	0.00	235,141.00	235,141.00
Executive Deferred Compensation	450,714.90	968,903.88	709,809.00	709,809.00
Asset Retirement Obligation (ARO)	425,052.57	0.00	212,526.00	212,526.00
Oregon NOL-Operating	247,298.85	262,521.46	254,910.00	254,910.00
Bridger Revenue Deferral	191,185.10	65,767.17	128,476.00	128,476.00
Provision for Rate Refunds	155,600.05	8,894.50	82,247.00	82,247.00
Montana NOL-Operating	101,480.49	78,811.83	90,146.00	90,146.00
Non-VEBA Pension and Benefits	82,596.34	217,767.70	150,182.00	150,182.00
Boardman Decommission	(298,652.56)	(151,131.10)	(224,892.00)	(224,892.00)
Total Account 190	52,180,867.34	68,905,504.15	60,543,185.00	60,543,185.00
Account 281-Accelerated amortization property:				
Total Account 281-Accelerated amortization property	0.00	0.00	0.00	0.00
Account 282-Other property				
Depreciation-Timing Diff-Operating	(424,062,832.92)	(390,753,886.95)	(407,408,360.00)	(407,408,360.00)
Valmy Capitalized Items	(198,266.00)	(274,766.00)	(236,516.00)	(236,516.00)
Total Account 282-Other property	(424,261,098.92)	(391,028,652.95)	(407,644,876.00)	(407,644,876.00)
Account 283-Other				
Pension Expense	(20,232,517.12)	(21,525,276.17)	(20,878,897.00)	(20,878,897.00)
OATT Revenue Deficiency	(381,132.46)	(650,167.05)	(515,650.00)	(515,650.00)
Langley Revenue Accrual	(331,688.23)	(313,644.33)	(322,666.00)	(322,666.00)
Royalty Income	(325,456.89)	(302,378.72)	(313,918.00)	(313,918.00)
2011 LIDAR Surveys Deferral	(136,377.79)	(153,425.18)	(144,901.00)	(144,901.00)
Reorganization Costs	(90,174.55)	(180,349.52)	(135,262.00)	(135,262.00)
Intervener Funding Orders	(82,837.21)	(56,239.32)	(69,538.00)	(69,538.00)
Bennett Mtn Maint Deferral	(58,554.15)	(87,830.83)	(73,192.00)	(73,192.00)
OPUC Grid West Loans	(6,472.19)	(12,020.16)	(9,246.00)	(9,246.00)
FERC Grid West Expense	0.00	(10,920.00)	(5,460.00)	(5,460.00)
PS & I Costs	0.00	(974.24)	(487.00)	(487.00)
Bonus Deferral	10,969.67	8,518.41	9,744.00	9,744.00
Delivery Accruals	24,527.78	9,254.95	16,891.00	16,891.00
Total-Account 283-Other	(21,609,713.14)	(23,275,452.16)	(22,442,582.00)	(22,442,582.00)
Total Accounts (190, 281, 282, 283)	(393,689,944.72)	(345,398,600.96)	(369,544,273.00)	(369,544,273.00)

IDAHO POWER COMPANY
OREGON Deferred Income Tax Balances
At 12/31/2013 and 12/31/2012

Description	December 31 2013	December 31 2012	Average Bal. (Rounded)
Deferred income taxes applicable to rate base components:			
Account 190:			
Federal NOL - Operating	28,544,014.10	45,964,499.60	37,254,257.00
VEBA-Post Retirement Benefits	9,962,465.86	9,221,016.67	9,591,741.00
Stock Based Compensation - FAS 123R	3,532,282.12	3,148,062.72	3,340,172.00
Rate Case Disallowance	2,389,578.98	2,505,417.08	2,447,498.00
Pension Expense-Oregon	2,204,482.60	1,897,934.41	2,051,209.00
Construction Advances	2,059,243.55	3,009,899.55	2,534,572.00
Vaimy Union Pacific Contract	1,083,461.64	884,286.28	983,874.00
Postretirement Benefits - SFAS112	579,781.18	822,852.40	701,317.00
CSPP Co-Generator Overpayment	470,281.57	0.00	235,141.00
Executive Deferred Compensation	450,714.90	968,903.88	709,809.00
Asset Retirement Obligation (ARO)	425,052.57	0.00	212,526.00
Oregon NOL - Operating	247,298.85	262,521.46	254,910.00
Bridger Revenue Deferral	191,185.10	65,767.17	128,476.00
Provision for Rate Refunds	155,600.05	8,894.50	82,247.00
Montana NOL - Operating	101,480.49	78,811.83	90,146.00
Non-VEBA Pension and Benefits	82,596.34	217,767.70	150,182.00
Boardman Decommission	(298,652.56)	(151,131.10)	(224,892.00)
Total Account 190	<u>52,180,867.34</u>	<u>68,905,504.15</u>	<u>60,543,185.00</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	(424,062,832.92)	(390,753,886.95)	(407,408,360.00)
Vaimy Capitalized Items	(199,266.00)	(274,766.00)	(236,516.00)
Total Account 282 - Other property	<u>(424,261,098.92)</u>	<u>(391,028,652.95)</u>	<u>(407,644,876.00)</u>
Account 283 - Other			
Pension Expense	(20,232,517.12)	(21,525,276.17)	(20,878,897.00)
OATT Revenue Deficiency	(381,132.46)	(650,167.05)	(515,650.00)
Langley Revenue Accrual	(331,688.23)	(313,644.33)	(322,666.00)
Royalty Income	(325,456.89)	(302,378.72)	(313,918.00)
2011 LIDAR Surveys Deferral	(136,377.79)	(153,425.18)	(144,901.00)
Reorganization Costs	(90,174.55)	(180,349.52)	(135,262.00)
Intervener Funding Orders	(82,837.21)	(56,239.32)	(69,538.00)
Bennett Mtn Maint Deferral	(58,554.15)	(87,830.83)	(73,192.00)
OPUC Grid West Loans	(6,472.19)	(12,020.16)	(9,246.00)
FERC Grid West Expense	0.00	(10,920.00)	(5,460.00)
PS & I Costs	0.00	(974.24)	(487.00)
Bonus Deferral	10,969.67	8,518.41	9,744.00
Delivery Accruals	24,527.78	9,254.95	16,891.00
Total - Account 283 - Other	<u>(21,609,713.14)</u>	<u>(23,275,452.16)</u>	<u>(22,442,582.00)</u>
Total Deferred income taxes applicable to Oregon rate base components	<u>(393,689,944.72)</u>	<u>(345,398,600.96)</u>	<u>(369,544,273.00)</u>

IDAHO POWER COMPANY
 FUEL STOCK INVENTORY
 For The Thirteen Months Ended December 31, 2013

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, 2012.....	\$ 20,037,033	\$ 785,735	\$ 3,686,642	\$ 107,550	\$ 17,233,854	\$ 159,181	\$ 39,487	\$ 338,757	\$ 42,388,239
2	January, 2013.....	20,485,748	841,908	3,857,770	99,966	12,793,189	147,316	39,487	277,053	38,542,437
3	February.....	19,838,605	769,427	3,842,356	87,060	9,893,941	130,071	39,487	137,090	34,738,037
4	March.....	20,641,345	843,479	3,806,979	76,920	6,948,331	118,030	39,487	90,273	32,564,844
5	April.....	21,318,806	735,921	3,591,880	62,968	10,288,432	188,007	39,487	90,273	36,315,774
6	May.....	21,063,398	821,066	3,433,357	98,790	12,889,242	204,277	39,515	202,962	38,752,607
7	June.....	19,642,933	645,677	3,004,183	102,315	12,033,122	125,824	39,515	537,442	36,131,011
8	July.....	18,518,576	768,292	3,040,642	86,984	12,469,057	142,457	39,515	703,511	35,769,034
9	August.....	18,497,896	741,521	3,061,143	82,631	10,154,562	199,419	39,515	442,066	33,218,753
10	September.....	19,005,497	761,962	3,209,796	77,083	11,627,503	179,638	39,515	509,315	35,410,309
11	October.....	21,487,557	693,929	3,110,146	71,134	15,447,512	197,877	27,661	605,082	41,640,898
12	November.....	22,139,591	737,650	2,933,112	67,349	17,308,790	199,219	27,661	420,429	43,833,801
13	December.....	24,094,450	717,565	2,311,252	61,024	13,491,505	215,356	26,819	628,353	41,546,324
14	Average.....	<u>\$ 20,520,880</u>	<u>\$ 758,779</u>	<u>\$ 3,299,174</u>	<u>\$ 83,213</u>	<u>\$ 12,506,080</u>	<u>\$ 169,744</u>	<u>\$ 36,704</u>	<u>\$ 383,277</u>	<u>\$ 37,757,851</u>

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For The Thirteen Months Ended December 31, 2013

Line No	Month	(1) Account 154	(2) Account 163	(3) Total
1	December, 2012.....	\$ 47,455,954	\$ 3,581,218	\$ 51,037,172
2	January, 2013.....	48,302,106	3,685,832	51,987,938
3	February.....	49,417,231	3,828,464	53,245,695
4	March.....	49,016,660	3,608,620	52,625,280
5	April.....	48,658,537	3,319,240	51,977,777
6	May.....	48,673,491	3,448,293	52,121,784
7	June.....	49,158,829	3,188,373	52,347,202
8	July.....	49,163,293	3,470,251	52,633,544
9	August.....	49,173,221	4,144,618	53,317,839
10	September.....	49,033,287	3,823,532	52,856,819
11	October.....	48,772,935	3,966,889	52,739,824
12	November.....	48,523,564	4,368,331	52,891,895
13	December.....	49,267,705	4,375,589	53,643,294
14	Average.....	<u>\$ 48,816,678</u>	<u>\$ 3,754,558</u>	<u>\$ 52,571,236</u>

IDAHO POWER COMPANY
PREPAYMENTS
For The Thirteen Months Ended December 31, 2013

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December, 2012.....	\$ 12,688,220
2	January, 2013.....	12,227,705
3	February.....	12,033,024
4	March.....	11,031,022
5	April.....	11,112,799
6	May.....	14,314,887
7	June.....	13,641,708
8	July.....	12,985,603
9	August.....	14,550,487
10	September.....	13,910,142
11	October.....	11,037,998
12	November.....	11,549,614
13	December.....	15,204,045
14	Average.....	<u>\$ 12,791,327</u>

IDAHO POWER COMPANY
OTHER DEFERRED PROGRAMS
For The Twelve Months Ended December 31, 2013

Line No	Program	(1) Amount
	Idaho Public Utilities Commission:	
	Account 186	
1	American Falls Bond Refinancing - (IPUC Order 28880).....	\$ 698,491
	Account 182	
2	LiDAR Survey - (IPUC Order 32426).....	348,837
3	Bennet Mountain Maintenance - (IPUC Order 32426).....	149,773
	Oregon Public Utilities Commission:	
	Account 182	
4	Grid West Loans - (OPUC Order 06-483).....	16,556
5	CUB Fund Grant - (OPUC Order 13-001).....	32,094
6	CUB Fund Grant - (OPUC Order 13-289).....	7,249
7	CUB Fund Grant - (OPUC Order 13-313).....	2,395
8	CUB Fund Grant - (OPUC Order 11-437).....	12,301
9	CUB Fund Grant - (OPUC Order 12-008).....	34,678
10	CUB Fund Grant - (OPUC Order 12-336).....	5,833
11	CUB Fund Grant - (OPUC Order 12-464).....	3,294
12	Intervenor Funding - CUB (OPUC Order 12-113).....	2,409
13	Intervenor Funding - CUB (OPUC Order 12-115).....	26,478
14	SFAS 87 Capitalized Pension - (OPUC Order 10-064).....	2,524,479
	Account 254	
15	Jim Bridger Plant End-of-Life Depreciation - (OPUC Order 12-296)..	<u>(489,027)</u>
16	Total.....	<u>\$ 3,375,840</u>

IDAHO POWER COMPANY
 IERCo - SUBSIDIARY RATE BASE COMPONENTS
 For The Thirteen Months Ended December 31, 2013

Line No	Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Receivable from Subsidiary	(4) Notes Payable to Subsidiary	(5) Total
1	December, 2012...	\$ 84,680,243	\$ 1,333,946	\$ 1,008,249	\$ -	\$ 87,022,438
2	January, 2013....	85,358,261	1,333,269	488,243	-	87,179,773
3	February.....	85,848,801	1,332,689	(554,629)	-	86,626,861
4	March.....	86,392,390	1,332,689	-	(5,814,404)	81,910,675
5	April.....	86,497,905	1,332,668	-	(6,603,441)	81,227,132
6	May.....	85,865,796	1,331,056	-	(6,648,688)	80,548,164
7	June.....	86,147,974	1,326,638	-	(4,817,000)	82,657,612
8	July.....	87,176,923	1,319,490	-	(5,359,732)	83,136,681
9	August.....	88,831,069	1,309,949	-	(6,403,221)	83,737,797
10	September.....	89,507,946	1,308,919	-	(11,119,886)	79,696,979
11	October.....	90,104,961	1,308,822	-	(12,555,835)	78,857,948
12	November.....	90,445,286	1,308,440	-	(12,800,077)	78,953,649
13	December.....	91,384,572	1,306,535	-	(13,264,181)	79,426,926
14	Average.....	<u>\$ 87,557,087</u>	<u>\$ 1,321,932</u>	<u>\$ 72,451</u>	<u>\$ (6,568,190)</u>	<u>\$ 82,383,280</u>

IDAHO POWER COMPANY

2013 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2013**

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	1,101,728,165	0	1,101,728,165	(161,888,721)	939,839,444
Sales for Resale	0	0	0	0	0
Opportunity Sales	54,472,513	0	54,472,513	(5,678,713)	48,793,800
Other Operating Revenues	85,950,190	(34,683,371)	51,266,819	0	51,266,819
Total Operating Revenue	1,242,150,868	(34,683,371)	1,207,467,497	(167,567,434)	1,039,900,063
OPERATING EXPENSES					
Operation & Maintenance Expense	778,659,803	34,272,602	812,932,405	(115,056,098)	697,876,306
Depreciation Expense	122,073,203	0	122,073,203	1,049,570	123,122,773
Amortization Expense	7,571,049	41,308	7,612,357	794,307	8,406,664
Accretion Expense	322,348	0	322,348	(322,348)	0
Taxes Other Than Income Taxes	30,560,823	0	30,560,823	599,251	31,160,074
Regulatory Debits/Credits	56,176	0	56,176	0	56,176
Provision for Deferred Income Taxes	55,790,881	(7,537,198)	48,253,684	(650,889)	47,602,795
Investment Tax Credit Adjustment	(775,313)	0	(775,313)	0	(775,313)
Federal Income Tax	9,918,700	(17,384,448)	(7,465,748)	(17,315,572)	(24,781,320)
State Income Taxes	5,499,764	(296,560)	5,203,204	(3,163,295)	2,039,909
Total Operating Expenses	1,009,677,434	9,095,704	1,018,773,138	(134,065,075)	884,708,063
OPERATING NET INCOME	232,473,435	(43,779,075)	188,694,360	(33,502,359)	155,192,000
Add: IERCO Operating Income	6,704,329	0	6,704,329	0	6,704,329
CONSOLIDATED OPERATING INCOME	239,177,764	(43,779,075)	195,398,689	(33,502,359)	161,896,329
RATE OF RETURN EARNED	8.263%		6.767%		5.618%

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OPERATING REVENUES					
Retail Sales Revenues	51,331,642	0	51,331,642	(4,061,684)	47,269,958
Sales for Resale	0	0	0	0	0
Opportunity Sales	2,403,572	0	2,403,572	(248,336)	2,155,236
Other Operating Revenues	3,318,143	(1,126,351)	2,191,792	5,068	2,196,860
Total Operating Revenue	57,053,357	(1,126,351)	55,927,006	(4,304,952)	51,622,054
OPERATING EXPENSES					
Operation & Maintenance Expense	38,687,872	(1,016,809)	37,671,063	(6,044,726)	31,626,338
Depreciation Expense	5,290,640	0	5,290,640	55,456	5,346,095
Amortization Expense	322,598	1,754	324,352	34,856	359,208
Accretion Expense	14,090	0	14,090	(14,090)	0
Taxes Other Than Income Taxes	2,187,376	0	2,187,376	(36,887)	2,150,488
Regulatory Debits/Credits	56,176	0	56,176	0	56,176
Provision for Deferred Income Taxes	2,180,459	(93,050)	2,087,409	321,556	2,408,964
Investment Tax Credit Adjustment	(33,142)	0	(33,142)	(80)	(33,223)
Federal Income Tax	(87,511)	(153,278)	(240,789)	61,303	(179,486)
State Income Taxes	137,744	97,942	235,686	(273,539)	(37,853)
Total Operating Expenses	48,756,301	(1,163,441)	47,592,860	(5,896,152)	41,696,708
OPERATING NET INCOME	8,297,056	37,089	8,334,145	1,591,200	9,925,346
Add: IERCO Operating Income	295,825	0	295,825	307	296,132
CONSOLIDATED OPERATING INCOME	8,592,881	37,089	8,629,971	1,591,507	10,221,478
RATE OF RETURN EARNED	6.885%		6.937%		8.217%
IMPLIED RETURN ON EQUITY	8.230%		8.330%		10.794%

COST OF CAPITAL - DEC 31, 2013

	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	48.063%	5.432%	2.611%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	51.937%	9.900%	5.142%
Total	100.000%		7.753%

**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	\$42,059	\$19,717	\$2,650	\$19,693
DSM Rider Removal	(\$1,168,447)	(\$547,747)	(\$73,612)	(\$547,087)
Allocator Impacts	\$36	\$17	\$2	\$17
Total	(\$1,126,351)	(\$528,014)	(\$70,960)	(\$527,377)
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$1,181,928)	(\$554,067)	(\$74,461)	(\$553,399)
Employee Incentive	(\$507,101)	(\$237,720)	(\$31,947)	(\$237,433)
Other O&M - Account #416	\$47,482	\$22,259	\$2,991	\$22,232
CSPP Adjustment	\$615,460	\$288,517	\$38,774	\$288,169
Advertising	(\$34,882)	(\$16,352)	(\$2,198)	(\$16,332)
Allocator Impacts	\$44,160	\$20,702	\$2,782	\$20,677
Total	(\$1,016,809)	(\$476,662)	(\$64,059)	(\$476,088)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	\$1,760	\$825	\$111	\$824
Allocator Impacts	(\$6)	(\$3)	(\$0)	(\$3)
Total	\$1,754	\$822	\$110	\$821
Taxes Other Than Income Taxes				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Interest Expense				
Long-Term Synchronization	\$95,842	\$44,929	\$6,038	\$44,875
Allocator Impacts	(\$3,049)	(\$1,429)	(\$192)	(\$1,428)
Total	\$92,793	\$43,500	\$5,846	\$43,447
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$714,307	\$334,854	\$45,001	\$334,451
Allocator Impacts	(\$905,451)	(\$424,459)	(\$57,043)	(\$423,948)
Total	(\$191,144)	(\$89,605)	(\$12,042)	(\$89,497)
NET TOTAL	(\$395,233)	(\$185,278)	(\$24,900)	(\$185,055)

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	(\$4,061,684)	(\$649,024)	(\$255,886)	(\$3,156,775)
Normalized Opportunity	(\$248,336)	(\$39,682)	(\$15,645)	(\$193,008)
Allocator Impacts	\$5,068	\$810	\$319	\$3,939
Total	(\$4,304,952)	(\$687,896)	(\$271,212)	(\$3,345,844)
LESS:				
O&M Expenses				
Annualized Operating Payroll	(\$60,623)	(\$9,687)	(\$3,819)	(\$47,117)
Annualized P/R Related Adj	(\$2,135)	(\$341)	(\$134)	(\$1,659)
Removal of #557 Amortization	(\$2,224,102)	(\$355,393)	(\$140,118)	(\$1,728,590)
Normalized Power Supply	(\$3,796,080)	(\$606,582)	(\$239,153)	(\$2,950,345)
Revenue Sensitive Adj	(\$16,247)	(\$2,596)	(\$1,024)	(\$12,627)
Allocator Impacts	\$54,462	\$8,703	\$3,431	\$42,328
Total	(\$6,044,726)	(\$965,897)	(\$380,818)	(\$4,698,011)
Depreciation Expense				
Annualizing Adj	\$70,929	\$11,334	\$4,469	\$55,127
Allocator Impacts	\$9,967	\$1,593	\$628	\$7,747
Total	\$80,897	\$12,927	\$5,096	\$62,874
Amortization Expense				
Annualizing Adjustment	\$33,844	\$5,408	\$2,132	\$26,304
Allocator Impacts	\$1,012	\$162	\$64	\$786
Total	\$34,856	\$5,570	\$2,196	\$27,090
Accretion Expense				
ARO Accretion Adjustment	(\$14,090)	(\$2,252)	(\$888)	(\$10,951)
Allocator Impacts	\$0	\$0	\$0	\$0
Total	(\$14,090)	(\$2,252)	(\$888)	(\$10,951)
Taxes Other Than Income Taxes				
Hydro KWH Tax	\$22,507	\$3,596	\$1,418	\$17,492
Revenue Sensitive Adj	(\$61,941)	(\$9,898)	(\$3,902)	(\$48,141)
Allocator Impacts	\$2,547	\$407	\$160	\$1,980
Total	(\$36,887)	(\$5,894)	(\$2,324)	(\$28,669)
Interest Expense				
Long-Term Synchronization	(\$6,543)	(\$1,046)	(\$412)	(\$5,085)
Allocator Impacts	\$7,673	\$1,226	\$483	\$5,964
Total	\$1,130	\$181	\$71	\$878
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$80,115	\$12,802	\$5,047	\$62,266
Allocator Impacts	(\$1,579,184)	(\$252,340)	(\$99,489)	(\$1,227,355)
Total	(\$1,499,069)	(\$239,539)	(\$94,441)	(\$1,165,089)
NET TOTAL	\$174,800	\$27,932	\$11,012	\$135,856

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2013

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds DSM Revenues - IPUC Order	(\$35,636,570)	(\$1,168,447)
Other Operating Revenues - Account #415 Power Solutions, Water Mgmt, Etc.	\$953,199	\$42,059
Allocator Impacts Effect of Other Allocators	\$0	\$36
TOTAL TYPE I ADJUSTMENTS	(\$34,683,371)	(\$1,126,351)
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales Ordered Weather Normalization and Rate Annualization	(\$161,888,721)	(\$4,061,684)
Normalization/Annualization of Firm Wholesale Sales Ordered Weather Normalization and Rate Annualization	\$0	\$0
Normalization of Opportunity Sales Ordered Sales Normalization	(\$5,678,713)	(\$248,336)
Allocator Impacts	\$0	\$5,068
TOTAL TYPE II ADJUSTMENTS	(\$167,567,434)	(\$4,304,952)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2013

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral	\$67,126,909	\$0
Removal of deferred power supply expenses as directed by OPUC Staff		
Advertising	(\$788,628)	(\$34,882)
Standard Removal of Non-Allowable Advertising Expenses		
DSM Rider Funds	(\$36,012,294)	(\$1,181,928)
DSM Rider Expenses - IPUC Order		
Cogeneration & Small Power Production	\$13,959,592	\$615,460
Difference Between Actual CSPP Costs And Costs Using Oregon Methodology		
Annualized Incentive Pay Adjustment	(\$11,464,786)	(\$507,101)
Removal of Incentive Pay: 100% Officers; 50% Other Employees		
Allocator Impacts	\$0	\$44,160
Effect of Other Allocators		
Other Operating O&M - Account #416	\$1,076,093	\$47,482
Power Solutions, Water Mgmt, Etc.		
TOTAL TYPE I ADJUSTMENTS	\$33,896,887	(\$1,016,809)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2013

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply	(\$86,031,159)	(\$3,796,080)
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
Removal of #557 Amortization Expense	(\$27,589,833)	(\$2,224,102)
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	(\$16,247)	(\$16,247)
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	(\$1,370,599)	(\$60,623)
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	(\$48,264)	(\$2,135)
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	\$54,462
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$115,056,102)	(\$6,044,726)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2013

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$1,636,582	\$70,929
Annualized December Costs Compared to Actual Costs		
Boardman ARO Depreciation Adjustment	(\$587,012)	(\$25,441)
Allocator Impacts	\$0	\$9,967
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$1,049,570	\$55,456

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2013

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	(\$6)
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	\$41,308	\$1,760
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	\$41,308	\$1,754

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$794,307	\$33,844
Annualized December Costs		
Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	\$1,012
TOTAL TYPE II ADJUSTMENTS	\$794,307	\$34,856

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2013

	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	(\$322,348)	(\$14,090)
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	(\$322,348)	(\$14,090)

IDAHO POWER COMPANY
Taxes Other Than Income Taxes
Summary
For the Twelve Months Ended December 31, 2013

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
None		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Revenue Sensitive Adjustments	(\$61,941)	(\$61,941)
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
Hydro KWH Tax	\$510,071	\$22,507
Normalizing Adjustment for Hydro Generation		
Irrigation PIC	\$151,121	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	\$2,547
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	\$599,251	(\$36,887)

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2013

	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, 2013

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$7,537,198)	(\$294,574)
Allocator Impacts Effect of Other Allocators	\$0	\$201,524
TOTAL TYPE I ADJUSTMENTS	(\$7,537,198)	(\$93,050)

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$650,889)	(\$28,157)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	\$349,712
TOTAL TYPE II ADJUSTMENTS	(\$650,889)	\$321,556

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2013

	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	(\$80)
Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$80)

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2013

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization	\$2,222,946	\$95,842
Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt		
Allocator Impacts	\$0	(\$3,049)
Effect of Other Allocators, Primarily Working Cash Allowance		
TOTAL TYPE I ADJUSTMENTS	\$2,222,946	\$92,793

TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization	(\$151,880)	(\$6,543)
Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt		
Allocator Impacts	\$0	\$7,673
Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance		
TOTAL TYPE II ADJUSTMENTS	(\$151,880)	\$1,130

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2013

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	\$18,909,663	\$714,307
Allocator Impacts	\$0	(\$905,451)
TOTAL TYPE I ADJUSTMENTS	\$18,909,663	(\$191,144)

TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	\$1,843,877	\$80,115
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	(\$1,579,184)
TOTAL TYPE II ADJUSTMENTS	\$1,843,877	(\$1,499,069)

IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2013

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

TYPE II ADJUSTMENTS		
Allocator Impacts		
Effect of Allocators	\$0	\$307
TOTAL TYPE II ADJUSTMENTS	\$0	\$307

IDAHO POWER COMPANY

2013 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

SECTION C

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

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013**

TOTAL SYSTEM

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	4,975,837,211	0	4,975,837,211	0	4,975,837,211
Less: Accumulated Depreciation	1,882,884,083	0	1,882,884,083	818,289	1,883,702,372
Amortization of Other Utility Plant	24,762,059	0	24,762,059	397,153	25,159,212
Net Electric Plant in Service	3,068,191,068	0	3,068,191,068	(1,215,442)	3,066,975,626
Less: Customer Advances	11,287,843	0	11,287,843	0	11,287,843
Accumulated Deferred Income Taxes	369,544,273	0	369,544,273	0	369,544,273
Net Electric Plant Investment	2,687,358,952	0	2,687,358,952	(1,215,442)	2,686,143,510
Add: Fuel Inventory	37,757,851	(8,241,579)	29,516,272	0	29,516,272
Materials and Supplies	52,571,236	0	52,571,236	0	52,571,236
Prepaid Items	0	0	0	0	0
Working Cash Allowance	31,146,392	1,370,904	32,517,296	(4,602,244)	27,915,052
Conservation & Other Deferred Programs	3,375,840	0	3,375,840	0	3,375,840
Net Electric Rate Base	2,812,210,272	(6,870,675)	2,805,339,597	(5,817,686)	2,799,521,911
IERCO Rate Base	82,383,280	0	82,383,280	0	82,383,280
Total Combined Rate Base	2,894,593,552	(6,870,675)	2,887,722,877	(5,817,686)	2,881,905,191

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	212,693,917	0	212,693,917	516,407	213,210,323
Less: Accumulated Depreciation	82,256,413	0	82,256,413	230,212	82,486,625
Amortization of Other Utility Plant	1,052,432	0	1,052,432	20,217	1,072,649
Net Electric Plant in Service	129,385,072	0	129,385,072	265,978	129,651,049
Less: Customer Advances	44,808	0	44,808	0	44,808
Accumulated Deferred Income Taxes	15,819,977	(10,844)	15,809,133	40,347	15,849,480
Net Electric Plant Investment	113,520,287	10,844	113,531,131	225,630	113,756,761
Add: Fuel Inventory	1,666,046	(363,655)	1,302,390	1,352	1,303,742
Materials and Supplies	2,251,295	0	2,251,295	4,950	2,256,245
Prepaid Items	0	0	0	0	0
Working Cash Allowance	1,547,515	(40,672)	1,506,843	(241,789)	1,265,054
Conservation & Other Deferred Programs	2,179,505	0	2,179,505	97	2,179,603
Net Electric Rate Base	121,164,648	(393,484)	120,771,164	(9,760)	120,761,404
IERCO Rate Base	3,635,120	0	3,635,120	3,773	3,638,893
Total Combined Rate Base	124,799,767	(393,484)	124,406,283	(5,987)	124,400,297

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2013

	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	\$516,407
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$516,407

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2013

	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	\$818,289	\$35,748
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$194,464
TOTAL TYPE II ADJUSTMENTS	\$818,289	\$230,212

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2013

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$397,153	\$16,880
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$3,337
TOTAL TYPE II ADJUSTMENTS	\$397,153	\$20,217

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2013

	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, 2013

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	(\$10,844)
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	(\$10,844)

TYPE II ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$40,347
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$40,347

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2013

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment Commission-Ordered Adjustment To Allowed Inventory	(\$8,241,579)	(\$363,655)
Allocator Impacts Effect of Allocators	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	(\$8,241,579)	(\$363,655)

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$1,352
TOTAL TYPE II ADJUSTMENTS	\$0	\$1,352

**IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2013**

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$4,950
TOTAL TYPE II ADJUSTMENTS	\$0	\$4,950

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2013

	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, 2013

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base	\$1,370,904	\$68,114
Allocator Impacts Effect of Allocators	\$0	(\$108,786)
TOTAL TYPE I ADJUSTMENTS	\$1,370,904	(\$40,672)

TYPE II ADJUSTMENTS		
Change in O&M Expenses Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base	(\$4,602,244)	(\$213,267)
Allocator Impacts Effect of Allocators, Primarily the Labor Allocator	\$0	(\$28,522)
TOTAL TYPE II ADJUSTMENTS	(\$4,602,244)	(\$241,789)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2013

	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	\$97
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$97

IDAHO POWER COMPANY
IERCO Rate Base
Summary
For the Twelve Months Ended December 31, 2013

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$3,773
TOTAL TYPE II ADJUSTMENTS	\$0	\$3,773

IDAHO POWER COMPANY

2013 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2013 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	9 <u>ALLOC/ SOURCE</u>	10 <u>TOTAL SYSTEM</u>	11 <u>IDAHO IPUC</u>	12 <u>OREGON OPUC</u>
87 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
88				
89 INTANGIBLE PLANT				
90 301 - ORGANIZATION	P101P	5,703	5,459	244
91 302 - FRANCHISES & CONSENTS	D10	29,234,205	27,993,109	1,241,096
92 303 - MISCELLANEOUS	P101P	32,748,575	31,348,669	1,399,906
93				
94 TOTAL INTANGIBLE PLANT		61,988,483	59,347,237	2,641,246
95				
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	950,983,058	910,610,443	40,372,615
98 330-336 / HYDRAULIC PRODUCTION	D10	726,740,651	695,887,924	30,852,727
99 340-346 / OTHER PRODUCTION	D10	548,374,135	525,093,701	23,280,434
100				
101 TOTAL PRODUCTION PLANT		- 2,226,097,844	2,131,592,068	94,505,776
102				
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	35,858,659	34,336,331	1,522,328
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		35,858,659	34,336,331	1,522,328
108				
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	69,914,193	66,946,087	2,968,106
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		69,914,851	66,946,087	2,968,765
113				
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	371,862,022	356,075,156	15,786,866
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		371,973,616	356,150,256	15,823,360

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>	
118 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***					
119					
120 354 / TOWERS & FIXTURES					
121	SYSTEM TRANSMISSION SERVICE	D11	158,364,947	151,641,791	6,723,156
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		158,364,947	151,641,791	6,723,156
124					
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	124,628,484	119,337,561	5,290,923
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		124,662,325	119,337,561	5,324,764
129					
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	185,761,364	177,875,133	7,886,231
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		185,787,860	177,876,322	7,911,537
134					
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	373,698	16,568
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	373,698	16,568
139					
140	TOTAL TRANSMISSION PLANT		946,952,524	906,662,047	40,290,478

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	4,784,041	4,651,030	133,012
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	32,195,904	31,082,947	1,112,957
147 362 / STATION EQUIPMENT	ACCT362	192,545,229	186,230,063	6,315,166
148 364 / POLES, TOWERS & FIXTURES	DA364	232,728,997	214,962,620	17,766,377
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	125,010,177	116,664,895	8,345,282
150 366 / UNDERGROUND CONDUIT	DA366	46,456,931	45,778,527	678,404
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	201,270,437	198,137,177	3,133,260
152 368 / LINE TRANSFORMERS	D60	461,374,472	442,597,695	18,776,777
153 369 / SERVICES	DA369	56,795,205	53,953,477	2,841,728
154 370 / METERS	ACCT370	72,905,519	70,327,346	2,578,173
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,886,469	2,658,349	228,119
156 373 / STREET LIGHTING SYSTEMS	DA373	4,529,152	4,318,842	210,310
157				
158 TOTAL DISTRIBUTION PLANT		1,433,482,533	1,371,362,969	62,119,564
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	16,336,623	15,638,280	698,343
162 390 / STRUCTURES & IMPROVEMENTS	PTD	98,767,560	94,545,536	4,222,025
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	45,575,784	43,627,552	1,948,232
164 392 / TRANSPORTATION EQUIPMENT	PTD	65,321,052	62,528,768	2,792,284
165 393 / STORES EQUIPMENT	PTD	1,903,103	1,821,751	81,352
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	6,702,347	6,415,842	286,506
167 395 / LABORATORY EQUIPMENT	PTD	12,532,918	11,997,172	535,746
168 396 / POWER OPERATED EQUIPMENT	PTD	11,754,577	11,252,103	502,474
169 397 / COMMUNICATIONS EQUIPMENT	PTD	42,637,466	40,814,839	1,822,627
170 398 / MISCELLANEOUS EQUIPMENT	PTD	5,784,396	5,537,130	247,266
171				
172 TOTAL GENERAL PLANT		307,315,826	294,178,973	13,136,853
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		4,975,837,211	4,763,143,294	212,693,917
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	525,208,081	502,911,129	22,296,952
180 330-336 / HYDRAULIC PRODUCTION	L 98	372,021,030	356,227,414	15,793,617
181 340-346 / OTHER PRODUCTION	L 99	49,740,367	47,628,711	2,111,656
182 TOTAL PRODUCTION PLANT		946,969,478	906,767,254	40,202,224
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	6,551,767	6,273,621	278,146
186 352 / STRUCTURES & IMPROVEMENTS	L 112	23,080,349	22,100,298	980,051
187 353 / STATION EQUIPMENT	L 117	104,789,820	100,332,173	4,457,647
188 354 / TOWERS & FIXTURES	L 123	46,620,080	44,640,892	1,979,188
189 355 / POLES & FIXTURES	L 128	53,817,239	51,518,516	2,298,723
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	57,830,473	55,367,836	2,462,636
191 359 / ROADS & TRAILS	L 138	265,009	253,758	11,251
192 TOTAL TRANSMISSION PLANT		292,954,736	280,487,095	12,467,642
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	10,204	9,920	284
196 361 / STRUCTURES & IMPROVEMENTS	L 146	9,422,732	9,097,005	325,728
197 362 / STATION EQUIPMENT	L 147	50,813,771	49,147,163	1,666,608
198 364 / POLES, TOWERS & FIXTURES	L 148	121,473,992	112,200,749	9,273,244
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	46,145,502	43,064,975	3,080,527
200 366 / UNDERGROUND CONDUIT	L 150	13,927,132	13,723,756	203,376
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	75,759,967	74,580,580	1,179,387
202 368 / LINE TRANSFORMERS	L 152	149,318,538	143,241,650	6,076,888
203 369 / SERVICES	L 153	39,612,276	37,630,290	1,981,986
204 370 / METERS	L 154	17,343,399	16,730,081	613,318
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	2,034,766	1,873,957	160,809
206 373 / STREET LIGHTING SYSTEMS	L 156	3,507,171	3,344,317	162,855
207 TOTAL DISTRIBUTION PLANT		529,369,451	504,644,443	24,725,008
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
209 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	25,887,375	24,780,765	1,106,610
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	23,385,345	22,385,690	999,655
215 392 / TRANSPORTATION EQUIPMENT	L 164	22,284,462	21,331,866	952,596
216 393 / STORES EQUIPMENT	L 165	618,599	592,156	26,443
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	2,832,711	2,711,621	121,090
218 395 / LABORATORY EQUIPMENT	L 167	6,037,437	5,779,355	258,083
219 396 / POWER OPERATED EQUIPMENT	L 168	4,655,619	4,456,605	199,014
220 397 / COMMUNICATIONS EQUIPMENT	L 169	19,019,614	18,206,581	813,033
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,608,869	2,497,348	111,522
222 TOTAL GENERAL PLANT		107,330,031	102,741,986	4,588,045
223				
224 UNDER-/OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		1,876,623,696	1,794,640,777	81,982,919
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	6,260,386	5,986,893	273,494
228 TOTAL ACCUM PROVISION DEPRECIATION		1,882,884,083	1,800,627,670	82,256,413
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	7,701,824	7,373,660	328,164
232 HYDRAULIC PRODUCTION	L 98	17,060,235	16,335,967	724,268
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		24,762,059	23,709,627	1,052,432
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		1,907,646,142	1,824,337,297	83,308,845
238				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,068,191,068	2,938,805,997	129,385,072
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	11,287,843	11,243,035	44,808
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		11,287,843	11,243,035	44,808
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(2,534,572)	(2,524,511)	(10,061)
251 OTHER	LABOR	(58,008,613)	(55,453,669)	(2,554,944)
252 TOTAL ACCOUNT 190		(60,543,185)	(57,978,180)	(2,565,005)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	407,644,876	390,219,249	17,425,627
255 283 / OTHER	P101P	22,442,582	21,483,227	959,355
256 TOTAL ACCUM DEFERRED INCOME TAXES		369,544,273	353,724,296	15,819,977
257				
258 NET ELECTRIC PLANT IN SERVICE		2,687,358,952	2,573,838,665	113,520,287
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	37,757,851	36,091,805	1,666,046
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	16,355,110	15,660,777	694,333
264 TRANSMISSION - GENERAL	L 139	12,004,034	11,493,292	510,742
265 DISTRIBUTION - GENERAL	L 158	19,115,204	18,286,852	828,352
266 OTHER - UNCLASSIFIED	L 174	5,096,888	4,879,020	217,868
267 TOTAL ACCOUNT 154		52,571,236	50,319,941	2,251,295
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 695	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 987	0	0	0
273 SOFTWARE CONTRACTS	L 92	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 613	31,146,392	29,598,877	1,547,515
277				
278 TOTAL WORKING CAPITAL		121,475,479	116,010,624	5,464,855
279				
280 NET ELECTRIC PLANT IN SERVICE		2,808,834,432	2,689,849,289	118,985,142

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		2,808,834,432	2,689,849,289	118,985,142
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND GRANT - OPUC ORDERS 10-406, 11-011, 11-437	CODA	97,844	0	97,844
305 AM. FALLS BOND REFINANCE	D10	698,491	668,838	29,653
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	2,524,479	0	2,524,479
307 CUSTOM EFFICIENCY INCENTIVE - IPUC ORDER 32245	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	348,837	348,837	0
309 BENNETT MOUNTAIN MAINTENANCE - IPUC ORDER 32426	CIDA	149,773	149,773	0
310 INTERVENOR FUNDING	CIDA	28,887	28,887	0
311 GRID WEST - OPUC ORDER 06-483	CODA	16,556	0	16,556
312 FERC - GRID WEST	D11	0	0	0
313 TOTAL OTHER REGULATORY ASSETS		3,864,867	1,196,335	2,668,532
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(489,027)	0	(489,027)
316 TOTAL DEFERRED PROGRAMS		3,375,840	1,196,335	2,179,505
317				
318 DEVELOPMENT OF IERCO RATE BASE				
319 INVESTMENT IN IERCO	E10	87,557,087	83,693,676	3,863,411
320 PREPAID COAL ROYALTIES	E10	1,321,932	1,263,602	58,330
321 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(6,495,739)	(6,209,118)	(286,621)
322 TOTAL SUBSIDIARY RATE BASE		82,383,280	78,748,160	3,635,120
323				
324 TOTAL COMBINED RATE BASE		2,894,593,552	2,769,793,784	124,799,767

JSS - ACTUAL

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
325 *** TABLE 4 - OPERATING REVENUES ***				
326 OPERATING REVENUES				
327 FIRM ENERGY SALES				
328 440-448 / RETAIL	RETREV	1,101,728,165	1,050,396,523	51,331,642
329 447/ FIRM SALES FOR RESALE	E10	0	0	0
330 447/ SYSTEM OPPORTUNITY SALES	E10	54,472,513	52,068,941	2,403,572
331 TOTAL SALES OF ELECTRICITY		1,156,200,678	1,102,465,464	53,735,214
332				
333 OTHER OPERATING REVENUES				
334 415 / MERCHANDISING REVENUES	E10	0	0	0
335				
336 449 / OATT TARIFF REFUND				
337 NETWORK	D11	(84,434)	(80,850)	(3,585)
338 POINT-TO-POINT	D11	(272,343)	(260,781)	(11,562)
339 TOTAL ACCOUNT 449		(356,777)	(341,630)	(15,146)
340				
341 451 / MISCELLANEOUS SERVICE REVENUES	DA451	3,565,357	3,490,381	74,976
342				
343 454 / RENTS FROM ELECTRIC PROPERTY				
344 SUBSTATION EQUIPMENT	L 117	11,562,717	11,070,851	491,866
345 TRANSFORMER RENTALS	L 152	17,330	16,625	705
346 LINE RENTALS	D11	2,323,838	2,225,183	98,655
347 COGENERATION	L 481	1,003,674	959,423	44,251
348 DARK FIBER PROJECT	CIDA	448,000	448,000	0
349 POLE ATTACHMENTS	L 148	1,457,901	1,346,606	111,295
350 FACILITIES CHARGES	DA454	7,041,417	6,661,642	379,775
351 OTHER RENTALS	L 101	572,578	548,270	24,308
352 MISCELLANEOUS	L 172	0	0	0
353 TOTAL ACCOUNT 454		24,427,455	23,276,600	1,150,855
354				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
355 456 / OTHER ELECTRIC REVENUES				
356 TRANSMISSION - NETWORK SERVICES	D11	6,151,956	5,890,784	261,172
357 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	859,753	824,763	34,990
358 TRANSMISSION - POINT-TO-POINT	D11	14,924,672	14,291,067	633,605
359 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
360 PHOTOVOLTAIC STATION SERVICE	L 158	2,191	2,096	95
361 DSM RIDER FUNDS	DARIDER	35,636,570	34,468,123	1,168,447
362 STANDBY SERVICE CHARGE	CIDA	528,909	528,909	0
363 SIERRA PACIFIC USAGE CHARGE	E10	132,753	126,895	5,858
364 BPA - OTHER REVENUE	D10	0	0	0
365 ANTELOPE	L 506	73,824	70,683	3,141
366 MISCELLANEOUS	PTD	3,527	3,376	151
367 TOTAL ACCOUNT 456		58,314,155	56,206,696	2,107,459
368				
369 TOTAL OTHER OPERATING REVENUES		85,950,190	82,632,047	3,318,143
370				
371 TOTAL OPERATING REVENUES		1,242,150,868	1,185,097,511	57,053,357

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
372 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
373				
374 STEAM POWER GENERATION				
375 OPERATION				
376 500 / SUPERVISION & ENGINEERING	D10	1,524,957	1,460,217	64,740
377 501 / FUEL	E10	160,276,741	153,204,613	7,072,128
378				
379 502 / STEAM EXPENSES				
380 LABOR	D10	0	0	0
381 OTHER	E10	8,840,885	8,450,786	390,099
382 TOTAL ACCOUNT 502		8,840,885	8,450,786	390,099
383 505 / ELECTRIC EXPENSES				
384 LABOR	D10	0	0	0
385 OTHER	E10	1,741,112	1,664,286	76,826
386 TOTAL ACCOUNT 505		1,741,112	1,664,286	76,826
387 506 / MISCELLANEOUS EXPENSES	D10	9,473,766	9,071,571	402,195
388 507 / RENTS	L 97	348,322	333,534	14,788
389 TOTAL STEAM OPERATION EXPENSES		182,205,783	174,185,007	8,020,776
390				
391 MAINTENANCE				
392 510 / SUPERVISION & ENGINEERING	D10	101,619	97,305	4,314
393 511 / STRUCTURES	D10	637,845	610,766	27,079
394 512 / BOILER PLANT				
395 LABOR	D10	0	0	0
396 OTHER	E10	12,461,886	11,912,012	549,874
397 TOTAL ACCOUNT 512		12,461,886	11,912,012	549,874
398 513 / ELECTRIC PLANT				
399 LABOR	D10	0	0	0
400 OTHER	E10	5,398,983	5,160,756	238,227
401 TOTAL ACCOUNT 513		5,398,983	5,160,756	238,227
402 514 / MISCELLANEOUS STEAM PLANT	D10	4,541,443	4,348,643	192,800
403 TOTAL STEAM MAINTENANCE EXPENSES		23,141,776	22,129,481	1,012,295
404				
405 TOTAL STEAM GENERATION EXPENSES		205,347,559	196,314,488	9,033,071
406				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
407 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
408				
409 HYDRAULIC POWER GENERATION				
410 535 / SUPERVISION & ENGINEERING	L 884	6,034,727	5,777,960	256,767
411 536 / WATER FOR POWER				
412 WATER LEASE	D10	673,111	644,535	28,576
413 OTHER	D10	5,006,311	4,793,775	212,536
414 TOTAL ACCOUNT 536		5,679,422	5,438,310	241,112
415				
416 537 / HYDRAULIC EXPENSES	D10	13,572,536	12,996,334	576,202
417 538 / ELECTRIC EXPENSES				
418 LABOR	D10	1,114,711	1,067,388	47,323
419 OTHER	E10	317,958	303,928	14,030
420 TOTAL ACCOUNT 538		1,432,669	1,371,316	61,353
421				
422 539 / MISCELLANEOUS EXPENSES	D10	4,855,798	4,649,652	206,146
423 540 / RENTS	D10	141,597	135,586	6,011
424				
425 TOTAL HYDRAULIC OPERATION EXPENSES		31,716,749	30,369,158	1,347,591
426				
427 MAINTENANCE				
428 541 / SUPERVISION & ENGINEERING	L 870	83,805	80,247	3,558
429 542 / STRUCTURES	D10	1,427,309	1,366,715	60,594
430 543 / RESERVOIRS, DAMS & WATERWAYS	D10	1,148,299	1,099,550	48,749
431 544 / ELECTRIC PLANT				
432 LABOR	D10	1,812,843	1,735,881	76,962
433 OTHER	E10	804,367	768,875	35,492
434 TOTAL ACCOUNT 544		2,617,210	2,504,756	112,454
435				
436 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	3,005,680	2,878,078	127,602
437				
438 TOTAL HYDRAULIC MAINTENANCE EXPENSES		8,282,303	7,929,346	352,957
439				
440 TOTAL HYDRAULIC GENERATION EXPENSES		39,999,052	38,298,503	1,700,549

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
OTHER POWER GENERATION				
OPERATION				
546 / SUPERVISION & ENGINEERING	L 877	1,360,914	1,303,138	57,776
547 / FUEL				
SALMON DIESEL	E10	12,668	12,109	559
OTHER	E10	54,192,280	51,801,074	2,391,206
TOTAL ACCOUNT 547		54,204,948	51,813,183	2,391,765
548 / GENERATING EXPENSES				
LABOR	D10	1,978,379	1,894,390	83,989
OTHER	E10	1,448,751	1,384,826	63,925
TOTAL ACCOUNT 548		3,427,130	3,279,215	147,915
549 / MISCELLANEOUS EXPENSES				
549 / MISCELLANEOUS EXPENSES	D10	585,699	560,834	24,865
550 / RENTS	D10	0	0	0
TOTAL OTHER POWER OPER EXPENSES		59,578,691	56,956,370	2,622,321
MAINTENANCE				
551 / SUPERVISION & ENGINEERING	L 883	99	95	4
552 / STRUCTURES	D10	301,287	288,496	12,791
553 / GENERATING & ELECTRIC PLANT				
LABOR	D10	58,710	56,218	2,492
OTHER	E10	72,452	69,255	3,197
TOTAL ACCOUNT 553		131,162	125,473	5,689
554 / MISCELLANEOUS EXPENSES				
554 / MISCELLANEOUS EXPENSES	L 99	1,233,983	1,181,596	52,387
TOTAL OTHER POWER MAINT EXPENSES		1,666,531	1,595,660	70,871
TOTAL OTHER POWER GENERATION EXP		61,245,222	58,552,030	2,693,192

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
473 OTHER POWER SUPPLY EXPENSE				
474 555.0 / PURCHASED POWER				
475 PURCHASED POWER - TRANS LOSSES	E10	1,027,986	982,627	45,359
476 OTHER PURCHASED POWER	E10	82,576,040	78,932,415	3,643,625
477 TOTAL ACCOUNT 555.0		83,604,026	79,915,041	3,688,984
478 555.1 / COGENERATION & SMALL POWER PROD				
479 CAPACITY RELATED	D10	2,815,124	2,695,612	119,512
480 ENERGY RELATED	E10	128,522,672	122,851,676	5,670,997
481 TOTAL COGEN & SMALL POWER PROD		131,337,796	125,547,288	5,790,509
482				
483 TOTAL ACCOUNT 555		214,941,822	205,462,329	9,479,493
484				
485 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	1,403,451	1,343,870	59,581
486 557 / OTHER EXPENSES				
487 IDAHO POWER COST-RELATED EXPENSES	CIDA	(41,761,178)	(41,761,178)	0
488 OREGON POWER COST-RELATED EXPENSES	CODA	2,224,102	0	2,224,102
489 OTHER	D10	4,907,086	4,698,763	208,323
490 TOTAL ACCOUNT 557		(34,629,990)	(37,062,415)	2,432,425
491				
492 TOTAL OTHER POWER SUPPLY EXPENSES		181,715,283	169,743,783	11,971,500
493				
494 TOTAL PRODUCTION EXPENSES		488,307,116	462,908,805	25,398,311

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>
495 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
496				
497 TRANSMISSION EXPENSES				
498				
499 OPERATION				
500 560 / SUPERVISION & ENGINEERING	L 140	3,560,221	3,408,742	151,479
501 561 / LOAD DISPATCHING	D12	2,873,259	2,751,279	121,980
502 562 / STATION EXPENSES	L 117	2,403,457	2,301,217	102,240
503 563 / OVERHEAD LINE EXPENSES	L 123+128+133	732,402	701,221	31,181
504 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	5,637,278	5,388,536	248,742
505 566 / MISCELLANEOUS EXPENSES	L 140	49,579	47,470	2,109
506 567 / RENTS	L 140	2,917,528	2,793,394	124,134
507				
508 TOTAL TRANSMISSION OPERATION		18,173,724	17,391,858	781,866
509				
510 MAINTENANCE				
511 568 / SUPERVISION & ENGINEERING	L 140	323,417	309,656	13,761
512 569 / STRUCTURES	L 112	753,859	721,848	32,011
513 570 / STATION EQUIPMENT	L 117	3,610,183	3,456,610	153,573
514 571 / OVERHEAD LINES	L 123+128+133	3,588,427	3,435,652	152,775
515 573 / MISCELLANEOUS PLANT	L 140	607	581	26
516				
517 TOTAL TRANSMISSION MAINTENANCE		8,276,493	7,924,348	352,145
518				
519 TOTAL TRANSMISSION EXPENSES		26,450,217	25,316,206	1,134,011

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
520 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
521				
522 DISTRIBUTION EXPENSES				
523				
524 OPERATION				
525 580 / SUPERVISION & ENGINEERING	L 158	4,160,840	3,980,531	180,309
526 581 / LOAD DISPATCHING	D60	3,529,347	3,385,711	143,636
527 582 / STATION EXPENSES	L 147	1,375,049	1,329,950	45,099
528 583 / OVERHEAD LINE EXPENSES	L 148+149	3,111,427	2,884,322	227,105
529 584 / UNDERGROUND LINE EXPENSES	L 150+151	2,402,213	2,365,251	36,962
530 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	74,337	70,885	3,452
531 586 / METER EXPENSES	L 154	4,421,678	4,265,313	156,365
532 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	673,959	620,696	53,263
533 588 / MISCELLANEOUS EXPENSES	L 158	5,754,224	5,504,866	249,358
534 589 / RENTS	L 158	366,175	350,307	15,868
535 TOTAL DISTRIBUTION OPERATION		25,869,249	24,757,832	1,111,417
536				
537 MAINTENANCE				
538 590 / SUPERVISION & ENGINEERING	L 158	168,884	161,565	7,319
539 591 / STRUCTURES	L 146	0	0	0
540 592 / STATION EQUIPMENT	L 147	3,816,291	3,691,123	125,168
541 593 / OVERHEAD LINES	L 148+149	14,492,291	13,434,487	1,057,804
542 594 / UNDERGROUND LINES	L 150+151	645,600	635,666	9,934
543 595 / LINE TRANSFORMERS	L 152	286,874	275,199	11,675
544 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	536,040	511,149	24,891
545 597 / METERS	L 154	750,543	724,001	26,542
546 598 / MISCELLANEOUS PLANT	L 158	412,978	395,082	17,896
547 TOTAL DISTRIBUTION MAINTENANCE		21,109,501	19,828,274	1,281,227
548				
549 TOTAL DISTRIBUTION EXPENSES		46,978,750	44,586,106	2,392,644
550				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2013

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
551 CUSTOMER ACCOUNTING EXPENSES				
552 901 / SUPERVISION	L 944	491,363	469,738	21,625
553 902 / METER READING	CW902	1,484,232	1,312,575	171,657
554 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	14,060,136	13,547,108	513,028
555 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,805,414	5,486,585	318,829
556 905 / MISC. EXPENSES	L 553+554+555	271	258	13
557 TOTAL CUSTOMER ACCOUNTING EXPENSES		21,841,416	20,816,263	1,025,153
558 CUSTOMER SERVICES & INFORMATION EXPENSES				
559 907 / SUPERVISION	L 951	531,496	513,764	17,732
560 908 / CUSTOMER ASSISTANCE				
561 SYSTEM CONSERVATION	E100	327,059	312,628	14,431
562 OTHER	DA908	42,363,675	40,953,857	1,409,818
563 TOTAL ACCOUNT 908		42,690,734	41,266,485	1,424,249
564 909 / INFORMATION & INSTRUCTIONAL	DA909	264,701	255,050	9,651
565 910 / MISCELLANEOUS EXPENSES	L 563+564	574,875	555,685	19,190
566 TOTAL CUST SERV & INFORMATN EXPENSES		44,061,806	42,590,984	1,470,822

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
567 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
568 SALES EXPENSES				
569 912 / DEMO & SELLING EXPENSES	E10	0	0	0
570 TOTAL ACCOUNT 924		0	0	0
571				
572 ADMINISTRATIVE & GENERAL EXPENSES				
573 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	69,143,869	66,098,482	3,045,387
574 921 / OFFICE SUPPLIES	LABOR	17,610,990	16,835,328	775,662
575 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(26,882,864)	(25,698,829)	(1,184,035)
576 923 / OUTSIDE SERVICES	LABOR	5,271,865	5,039,670	232,195
577 924 / PROPERTY INSURANCE				
578 PRODUCTION - STEAM	L 97	574,610	550,216	24,394
579 ALL RISK & MISCELLANEOUS	P110P	3,098,879	2,970,063	128,816
580 TOTAL ACCOUNT 924		3,673,489	3,520,279	153,210
581				
582 925 / INJURIES & DAMAGES				
583 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	26,647,213	25,473,557	1,173,656
584 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	2,002,887	0	2,002,887
585 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	33,666,566	33,666,566	0
586 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	214,462	205,357	9,105
587 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
588 928 / REGULATORY COMMISSION EXPENSES				
589 FERC ADMIN ASSESS & SECURITIES				
590 CAPACITY RELATED	D10	1,738,536	1,664,729	73,807
591 ENERGY RELATED	E10	1,036,421	990,689	45,732
592 FERC RATE CASE	D11	0	0	0
593 FERC ORDER 472	E99	504,191	481,771	22,420
594 FERC OTHER	D11	288,167	275,933	12,234
595 FERC - OREGON HYDRO FEE	D10	158,501	151,772	6,729
596 SEC EXPENSES	L 174	0	0	0
597 IDAHO PUC -RATE CASE	CIDA	462	462	0
598 -OTHER	CIDA	35,956	35,956	0
599 OREGON PUC -RATE CASE	CODA	28,246	0	28,246
600 -OTHER	CODA	185,184	0	185,184
601 TOTAL ACCOUNT 928		3,975,664	3,601,313	374,351
602				

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>
929 / DUPLICATE CHARGES	LABOR	0	0	0
930.1 / GENERAL ADVERTISING	LABOR	496,936	475,049	21,887
930.2 / MISCELLANEOUS EXPENSES	LABOR	4,246,371	4,059,343	187,028
931 / RENTS	L 172	6,536	6,257	279
TOTAL ADM & GEN OPERATION		145,768,383	138,725,964	7,042,419
935 / GENERAL PLANT MAINTENANCE	L 172	5,252,115	5,027,602	224,513
TOTAL ADMIN & GENERAL EXPENSES		151,020,498	143,753,567	7,266,931
416 / MERCHANDISING EXPENSE	E10	0	0	0
TOTAL OPER & MAINT EXPENSES		778,659,803	739,971,931	38,687,872

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
615 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
616				
617 DEPRECIATION EXPENSE				
618 310-316 / STEAM PRODUCTION	L 97	23,764,277	22,755,399	1,008,878
619 330-336 / HYDRAULIC PRODUCTION	L 98	13,528,926	12,954,574	574,351
620 340-346 / OTHER PRODUCTION	L 99	16,976,100	16,255,405	720,696
621 TOTAL PRODUCTION PLANT		54,269,303	51,965,378	2,303,925
622				
623 TRANSMISSION PLANT				
624 350 / LAND & LAND RIGHTS	L 107	436,901	418,353	18,548
625 352 / STRUCTURES & IMPROVEMENTS	L 112	1,293,127	1,238,217	54,909
626 353 / STATION EQUIPMENT	L 117	7,099,760	6,797,744	302,016
627 354 / TOWERS & FIXTURES	L 123	2,696,220	2,581,756	114,464
628 355 / POLES & FIXTURES	L 128	3,434,192	3,287,506	146,686
629 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,171,407	3,993,773	177,634
630 359 / ROADS & TRAILS	L 138	3,083	2,952	131
631 TOTAL TRANSMISSION PLANT		19,134,690	18,320,301	814,389
632				
633 DISTRIBUTION PLANT				
634 360 / LAND & LAND RIGHTS	L 145	1,040	1,011	29
635 361 / STRUCTURES & IMPROVEMENTS	L 146	687,878	664,100	23,779
636 362 / STATION EQUIPMENT	L 147	3,843,872	3,717,799	126,073
637 364 / POLES, TOWERS & FIXTURES	L 148	7,160,813	6,614,161	546,652
638 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,722,757	3,474,237	248,519
639 366 / UNDERGROUND CONDUIT	L 150	906,183	892,950	13,233
640 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	4,537,025	4,466,395	70,630
641 368 / LINE TRANSFORMERS	L 152	11,880,833	11,397,313	483,520
642 369 / SERVICES	L 153	1,448,142	1,375,685	72,457
643 370 / METERS	L 154	4,564,936	4,403,505	161,431
644 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	43,161	39,750	3,411
645 373 / STREET LIGHTING SYSTEMS	L 156	109,109	104,042	5,066
646 TOTAL DISTRIBUTION PLANT		38,905,749	37,150,950	1,754,800

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
647 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
648				
649 GENERAL PLANT				
650 389 / LAND & LAND RIGHTS	L 161	0	0	0
651 390 / STRUCTURES & IMPROVEMENTS	L 162	2,060,298	1,972,226	88,072
652 391 / OFFICE FURNITURE & EQUIPMENT	L 163	4,025,854	3,853,760	172,093
653 392 / TRANSPORTATION EQUIPMENT	L 164	56,074	53,677	2,397
654 393 / STORES EQUIPMENT	L 165	62,787	60,103	2,684
655 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	275,105	263,345	11,760
656 395 / LABORATORY EQUIPMENT	L 167	537,978	514,981	22,997
657 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
658 397 / COMMUNICATIONS EQUIPMENT	L 169	2,153,658	2,061,595	92,063
659 398 / MISCELLANEOUS EQUIPMENT	L 170	300,995	288,128	12,867
660 TOTAL GENERAL PLANT		9,472,748	9,067,816	404,932
661				
662 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	587,012	561,577	25,435
663 DEPR EXP BEFORE DISALLOWED COSTS		122,369,503	117,066,021	5,303,481
664				
665 DEPRECIATION ON DISALLOWED COSTS	L 663	(296,299)	(283,458)	(12,842)
666 TOTAL DEPRECIATION EXPENSE		122,073,203	116,782,564	5,290,640
667				
668 AMORTIZATION EXPENSE				
669 INTANGIBLE PLANT	L 94	7,611,634	7,287,312	324,321
670 HYDRAULIC PRODUCTION	L 98	0	0	0
671 ADJUSTMENTS, GAINS & LOSSES	L 94	(40,585)	(38,862)	(1,723)
672 TOTAL AMORTIZATION EXPENSE		7,571,049	7,248,450	322,598
673				
674 TOTAL DEPRECIATION & AMORTIZATION EXP		129,644,252	124,031,014	5,613,238
675				
676 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	322,348	308,258	14,090
677				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
678 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
679				
680 TAXES OTHER THAN INCOME				
681 FEDERAL TAXES				
682 FICA	LABOR	14,188,639	13,563,712	624,927
683 FUTA	LABOR	92,412	88,342	4,070
684 LESS PAYROLL DEDUCTION	LABOR	(15,281,248)	(14,608,197)	(673,051)
685				
686 STATE TAXES				
687 AD VALOREM TAXES				
688 JIM BRIDGER STATION	L 97	1,462,809	1,400,708	62,101
689 VALMY	L 97	818,167	783,433	34,734
690 BOARDMAN	L 97	269,814	258,359	11,455
691 OTHER-PRODUCTION PLANT	L 101	7,020,390	6,722,349	298,041
692 OTHER-TRANSMISSION PLANT	L 139	5,148,784	4,929,716	219,068
693 OTHER-DISTRIBUTION PLANT	L 156	9,452,996	9,043,353	409,643
694 OTHER-GENERAL PLANT	L 172	1,794,804	1,718,082	76,723
695 SUB-TOTAL		25,967,765	24,856,000	1,111,764
696				
697 LICENSES - HYDRO PROJECTS	L 98	4,734	4,533	201
698				
699 REGULATORY COMMISSION FEES				
700 STATE OF IDAHO	CIDA	2,176,398	2,176,398	0
701 STATE OF OREGON	CODA	164,189	0	164,189
702				
703 FRANCHISE TAXES				
704 STATE OF OREGON	CODA	859,269	0	859,269
705				
706 OTHER STATE TAXES				
707 UNEMPLOYMENT TAXES	LABOR	1,000,197	956,144	44,053
708 HYDRO GENERATION KWH TAX	E10	1,177,465	1,125,510	51,955
709 IRRIGATION-PIC	CIDA	211,059	211,059	0
710				
711 CANADA GST TAXES	E10	(56)	(54)	(2)
712				
713 TOTAL TAXES OTHER THAN INCOME		30,560,823	28,373,447	2,187,376
714				
715				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
716 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
717 REGULATORY DEBITS/CREDITS				
718 STATE OF IDAHO	CIDA	0	0	0
719 STATE OF OREGON	CODA	56,176	0	56,176
720				
721 TOTAL REGULATORY DEBITS/CREDITS		56,176	0	56,176
722				
723				
724 *** TABLE 9 - INCOME TAXES ***				
725				
726 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
727 ACCOUNT #282 - RELATED	P101P	30,554,157	29,248,056	1,306,101
728 ACCOUNTS #190 & #283 - RELATED	L 757	25,236,724	24,362,366	874,358
729 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		55,790,881	53,610,423	2,180,459
730				
731 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	(775,313)	(742,171)	(33,142)
732				
733 SUMMARY OF INCOME TAXES				
734				
735 TOTAL FEDERAL INCOME TAX	L 774	9,918,700	10,006,211	(87,511)
736				
737 STATE INCOME TAX				
738 STATE OF IDAHO	L 839	5,177,566	5,045,635	131,930
739 STATE OF OREGON	L 814	204,664	201,647	3,017
740 OTHER STATES	L 853	117,534	114,738	2,796
741 TOTAL STATE INCOME TAXES		5,499,764	5,362,020	137,744

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
742 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
743				
744 OPERATING REVENUES		1,242,150,868	1,185,097,511	57,053,357
745				
746 OPERATING EXPENSES				
747 OPERATION & MAINTENANCE		778,659,803	739,971,931	38,687,872
748 DEPRECIATION EXPENSE		122,073,203	116,782,564	5,290,640
749 AMORTIZATION OF LIMITED TERM PLANT		7,571,049	7,248,450	322,598
750 ACCRETION EXPENSE		322,348	308,258	14,090
751 TAXES OTHER THAN INCOME		30,560,823	28,373,447	2,187,376
752 REGULATORY DEBITS/CREDITS		56,176	0	56,176
753 TOTAL OPERATING EXPENSES		939,243,402	892,684,650	46,558,752
754				
755 BOOK-TAX ADJUSTMENT	L 753	9	9	0
756				
757 INCOME BEFORE TAX ADJUSTMENTS		302,907,458	292,412,853	10,494,605
758				
759 INCOME STATEMENT ADJUSTMENTS				
760 LONG TERM DEBT INTEREST EXPENSE	L 24	81,492,149	77,978,633	3,513,516
761 OTHER INTEREST EXPENSE	L 24	6,824,885	6,530,632	294,253
762 TOTAL INTEREST CHARGES		88,317,034	84,509,264	3,807,770
763				
764 NET OPERATING INCOME BEFORE STATE INCOME TAXES		214,590,424	207,903,588	6,686,835
765				
766 TOTAL STATE INCOME TAXES (ALLOWED)		7,844,989	7,647,843	197,146
767				
768 NET FEDERAL INCOME AFTER STATE INCOME TAXES		206,745,434	200,255,745	6,489,689
769				
770 FEDERAL TAX AT 35 PERCENT		72,360,902	70,089,511	2,271,391
771 ADD : FIN 48 ADJUSTMENT	L 770	0	0	0
772 PRIOR YEARS' TAX ADJUSTMENT	L 770	26,220	25,397	823
773				
774 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		72,387,122	70,114,908	2,272,214
775				
776 OTHER TAX ADJUSTMENTS				
777 ALLOWANCE FOR AFUDC	P101P	22,520,770	21,558,073	962,697
778 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(91,448,189)	(87,539,046)	(3,909,143)
779 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 757	(109,553,787)	(105,758,160)	(3,795,627)
780 SUM OF OTHER ADJUSTMENTS		(178,481,206)	(171,739,133)	(6,742,073)
781 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(62,468,422)	(60,108,697)	(2,359,725)
782				
783 TOTAL FEDERAL INCOME TAX		9,918,700	10,006,211	(87,511)

JSS - ACTUAL

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
784 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
785				
786 NET OPERATING INCOME BEFORE TAXES - OREGON	L 784	214,590,424	207,903,588	6,686,835
787				
788 ALLOWANCE FOR AFUDC	P101P	22,520,770	21,558,073	962,697
789				
790 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(91,448,189)	(87,539,046)	(3,909,143)
791 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(109,553,787)	(105,758,160)	(3,795,627)
792 TOTAL STATE INCOME TAX ADJUSTMENTS		(201,001,976)	(193,297,206)	(7,704,770)
793 ADD: MFG DEDUCTION NOT ALLOWED	L 757	0	0	0
794				
795 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(178,481,206)	(171,739,133)	(6,742,073)
796				
797 INCOME SUBJECT TO OREGON TAX		36,109,218	36,164,455	(55,238)
798				
799 IERCO TAXABLE INCOME	E10	4,049,294	3,870,621	178,673
800 BONUS DEPRECIATION ADJUSTMENT	P101P	(11,101,482)	(10,626,926)	(474,556)
801 FEDERAL NOL	L 750	76,525,466	73,874,146	2,651,320
802 TOTAL STATE TAXABLE INCOME - OREGON		105,582,496	103,282,296	2,300,199
803 APPORTIONMENT FACTOR (0.045454550)		4,799,205	4,694,650	104,555
804 POST APPORTIONMENT M ITEMS	L 757	(2,288,652)	(2,209,359)	(79,293)
805 TOTAL TAXABLE INCOME - OREGON		2,510,553	2,485,291	25,261
806				
807 OREGON TAX AT 6.6 PERCENT		165,696	164,029	1,667
808 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
809				
810 STATE INCOME TAX ALLOWED - OREGON		165,696	164,029	1,667
811 ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
812 PRIOR YEARS' TAX ADJUSTMENT	L 807	38,968	37,618	1,350
813				
814 STATE INCOME TAX PAID - OREGON		204,664	201,647	3,017
815				

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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>
816 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
817				
818 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 764	214,590,424	207,903,588	6,686,835
819				
820 ALLOWANCE FOR AFUDC	P101P	22,520,770	21,558,073	962,697
821				
822 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(91,448,189)	(87,539,046)	(3,909,143)
823 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(109,553,787)	(105,758,160)	(3,795,627)
824 STATE INCOME TAX ADJUSTMENTS		(201,001,976)	(193,297,206)	(7,704,770)
825				
826 INCOME SUBJECT TO IDAHO TAX		36,109,218	36,164,455	(55,238)
827				
828 IERCO TAXABLE INCOME	E10	4,049,294	3,870,621	178,673
829 BONUS DEPRECIATION ADJUSTMENT	P101P	11,495,828	11,004,415	491,413
830 FEDERAL NOL	L 750	76,525,466	73,874,146	2,651,320
831 TOTAL STATE TAXABLE INCOME - IDAHO		128,179,806	124,913,638	3,266,168
832				
833 IDAHO TAX AT 5.9 PERCENT		7,562,609	7,369,905	192,704
834 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
835				
836 STATE INCOME TAX ALLOWED - IDAHO		7,562,609	7,369,905	192,704
837 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
838 PRIOR YEARS' TAX ADJUSTMENT	L 833	(2,385,043)	(2,324,269)	(60,774)
839 STATE INCOME TAX PAID - IDAHO		5,177,566	5,045,635	131,930
840				
841				
842 OTHER STATE INCOME TAX				
843 INCOME SUBJECT TO TAX		36,109,218	36,164,455	(55,238)
844				
845 IERCO TAXABLE INCOME	E10	4,049,294	3,870,621	178,673
846 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
847 FEDERAL NOL	L 750	76,525,466	73,874,146	2,651,320
848 TOTAL TAXABLE INCOME-OTHER STATES		116,683,978	113,909,222	2,774,755
849				
850 OTHER TAX AT 0.1 PERCENT		116,684	113,909	2,775
851 ADD: FIN 48 ADJUSTMENT	L 839	0	0	0
852 PRIOR YEARS' TAX ADJUSTMENT	L 839	850	828	22
853 OTHER STATES' INCOME TAX PAID		117,534	114,738	2,796

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
854 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
855 STEAM POWER GENERATION				
856 500-513 / TOTAL STEAM GENERATION	D10	357,245	342,079	15,166
857 HYDRAULIC POWER GENERATION				
858 535 / SUPERVISION & ENGINEERING	L 864	4,641,318	4,443,838	197,480
859 536 / WATER FOR POWER	E10	613,784	586,701	27,083
860 537 / HYDRAULIC EXPENSES	D10	5,735,709	5,492,208	243,501
861 538 / ELECTRIC EXPENSES	D10	1,114,711	1,067,388	47,323
862 539 / MISCELLANEOUS EXPENSES	D10	3,370,862	3,227,757	143,105
863 540 / RENTS	D10	0	0	0
864 TOTAL HYDRAULIC OPERATION EXPENSES		15,476,384	14,817,892	658,492
865 541 / SUPERVISION & ENGINEERING	L 870	67,654	64,782	2,872
866 542 / STRUCTURES	D10	764,995	732,518	32,477
867 543 / RESERVOIRS, DAMS & WATERWAYS	D10	494,296	473,311	20,985
868 544 / ELECTRIC PLANT	D10	1,812,843	1,735,881	76,962
869 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,644,580	1,574,762	69,818
870 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,784,368	4,581,255	203,113
871 TOTAL HYDRAULIC GENERATION EXPENSES		20,260,752	19,399,146	861,606
872 OTHER POWER GENERATION				
873 546 / SUPERVISION & ENGINEERING	L 877	896,326	858,274	38,052
874 548 / GENERATING EXPENSES	D10	1,978,379	1,894,390	83,989
875 549 / MISCELLANEOUS EXPENSES	D10	219,333	210,022	9,311
876 550 / RENTS	D10	0	0	0
877 TOTAL OTHER POWER OPER EXPENSES		3,094,038	2,962,685	131,353
878				
879 551 / SUPERVISION & ENGINEERING	L 883	0	0	0
880 552 / STRUCTURES	D10	168,475	161,323	7,152
881 553 / GENERATING & ELECTRIC PLANT	D10	58,710	56,218	2,492
882 554 / MISCELLANEOUS EXPENSES	D10	300,947	288,171	12,776
883 TOTAL OTHER POWER MAINT EXPENSES		528,132	505,711	22,421
884 TOTAL OTHER POWER GENERATION EXP		3,622,170	3,468,396	153,774
885 555 / PURCHASE POWER	E10	0	0	0
886 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	100	96	4
887	D10	2,926,147	2,801,922	124,225
888 TOTAL OTHER POWER SUPPLY EXPENSES		2,926,247	2,802,017	124,230
889				
890 TOTAL PRODUCTION EXPENSES		27,166,414	26,011,638	1,154,776
891				

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
892 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
893				
894 TRANSMISSION EXPENSES				
895 560 / SUPERVISION & ENGINEERING	L 140	2,103,611	2,014,108	89,503
896 561 / LOAD DISPATCHING	D12	2,391,052	2,289,543	101,509
897 562 / STATION EXPENSES	L 117	1,812,349	1,735,254	77,095
898 563 / OVERHEAD LINE EXPENSES	L 123+128+133	352,492	337,485	15,007
899 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
900 566 / MISCELLANEOUS EXPENSES	L 519	3,256	3,116	140
901 567 / RENTS	L 140	0	0	0
902 TOTAL TRANSMISSION OPERATION		6,662,760	6,379,506	283,254
903 568 / SUPERVISION & ENGINEERING	L 140	88,808	85,029	3,779
904 569 / STRUCTURES	L 112	606,747	580,983	25,764
905 570 / STATION EQUIPMENT	L 117	1,945,631	1,862,866	82,765
906 571 / OVERHEAD LINES	L 123+128+133	845,166	809,184	35,982
907 573 / MISCELLANEOUS PLANT	L 140	349	334	15
908 TOTAL TRANSMISSION MAINTENANCE		3,486,701	3,338,396	148,305
909 TOTAL TRANSMISSION EXPENSES		10,149,461	9,717,902	431,559
910				
911 DISTRIBUTION EXPENSES				
912 580 / SUPERVISION & ENGINEERING	L 158	3,089,152	2,955,284	133,868
913 581 / LOAD DISPATCHING	D60	2,989,703	2,868,030	121,673
914 582 / STATION EXPENSES	L 147	895,240	865,878	29,362
915 583 / OVERHEAD LINE EXPENSES	L 148+149	2,316,532	2,147,447	169,085
916 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,081,886	1,065,240	16,646
917 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	42,266	40,303	1,963
918 586 / METER EXPENSES	L 154	3,173,840	3,061,603	112,237
919 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	416,329	383,426	32,903
920 588 / MISCELLANEOUS EXPENSES	L 549	3,840,547	3,644,947	195,600
921 589 / RENTS	L 158	0	0	0
922 TOTAL DISTRIBUTION OPERATION		17,845,495	17,032,157	813,338

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
923 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
924				
925				
926 590 / SUPERVISION & ENGINEERING	L 158	135,003	129,153	5,850
927 591 / STRUCTURES	L 146	0	0	0
928 592 / STATION EQUIPMENT	L 147	2,311,880	2,236,054	75,826
929 593 / OVERHEAD LINES	L 148+149	4,271,981	3,960,166	311,815
930 594 / UNDERGROUND LINES	L 150+151	387,307	381,348	5,959
931 595 / LINE TRANSFORMERS	L 152	31,257	29,985	1,272
932 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	283,223	270,072	13,151
933 597 / METERS	L 154	606,465	585,018	21,447
934 598 / MISCELLANEOUS PLANT	L 158	276,488	264,506	11,982
935 TOTAL DISTRIBUTION MAINTENANCE		8,303,604	7,856,302	447,302
936 TOTAL DISTRIBUTION EXPENSES		26,149,099	24,888,459	1,260,640
937				
938 CUSTOMER ACCOUNTING EXPENSES				
939 901 / SUPERVISION	L 944	418,664	400,238	18,426
940 902 / METER READING	CW902	858,954	759,613	99,341
941 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,180,233	7,881,752	298,481
942 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
943 905 / MISC EXPENSES	L 940-942	0	0	0
944 TOTAL CUSTOMER ACCOUNTING EXPENSES		9,457,851	9,041,603	416,248
945				
946 CUSTOMER SERVICES & INFORMATION EXPENSES				
947 907 / SUPERVISION	L 950	433,003	418,557	14,446
948 908 / CUSTOMER ASSISTANCE	L 663	4,051,818	3,916,641	135,177
949 909 / INFORMATION & INSTRUCTIONAL	L 554	0	0	0
950 910 / MISCELLANEOUS EXPENSES	L 948+949	249,307	240,990	8,317
951 TOTAL CUST SERV & INFORMATN EXPENSES		4,734,128	4,576,188	157,940
952				
953 SALES EXPENSES				
954 912 / DEMO & SELLING EXPENSES	L 569	0	0	0
955 TOTAL SALES EXPENSES		0	0	0

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
956 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
957				
958 ADMINISTRATIVE & GENERAL EXPENSES				
959 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	44,239,591	42,290,623	1,948,968
960 921 / OFFICE SUPPLIES	PTDCAS	205,615	196,557	9,058
961 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
962 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
963 924 / PROPERTY INSURANCE				
964 PRODUCTION - STEAM	L 97	0	0	0
965 ALL RISK & MISCELLANEOUS	P101P	257,941	246,915	11,026
966 TOTAL ACCOUNT 924				
967				
968 925 / INJURIES & DAMAGES	LABOR	130,896	125,131	5,765
969 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
970 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
971 928 / REGULATORY COMMISSION EXPENSES				
972 FERC ADMIN ASSESSMENTS	L 174	0	0	0
973 FERC RATE CASE EXPENSE	RESREV	0	0	0
974 SEC EXPENSES	L 174	0	0	0
975 IDAHO PUC - RATE CASE	CIDA	0	0	0
976 - OTHER	CIDA	0	0	0
977 OREGON PUC - RATE CASE	CODA	0	0	0
978 -OTHER	CODA	0	0	0
979 TOTAL ACCOUNT 928				
980				
981 929 / DUPLICATE CHARGES	SUBEX	0	0	0
982 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
983 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	145,470	139,061	6,409
984 931 / RENTS	L 172	0	0	0
985 935 / GENERAL PLANT MAINTENANCE	P9908	1,000,148	957,395	42,753
986 TOTAL ADMIN & GENERAL EXPENSES		45,979,661	43,955,682	2,023,979
987 TOTAL OPER & MAINT EXPENSES		123,636,614	118,191,471	5,445,143
988				
989 TOTAL LABOR - RATIO (%)		1	0.9560	0.0440

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
990 *** TABLE 14 - ALLOCATION FACTORS ***				
991				
992 CAPACITY RELATED KW				
993 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LE	D10	2,485,961.2	2,380,423.3	105,537.9
994 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,485,961.2	2,380,423.3	105,537.9
995 RETAIL TRANSMISSION	D12	2,485,961.2	2,380,423.3	105,537.9
996 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,360,888.4	2,264,806.2	96,082.2
997				
998 ENERGY RELATED MWH				
999 GENERATION LEVEL (PSP)	E10	16,042,519.8	15,334,651.9	707,867.9
1000 RETAIL MWH AT GENERATION LVL	E100	16,042,519.8	15,334,651.9	707,867.9
1001 CUSTOMER LEVEL	E99	14,606,972.4	13,957,445.6	649,526.8
1002				
1003 CUSTOMER RELATED FACTORS				
1004 369-DIRECT ASSIGNMENT	DA369	56,795,205	53,953,477	2,841,728
1005 370-METER INVESTMENT	ACCT370	72,905,518	70,327,345	2,578,173
1006 902-CUSTOMER WEIGHTED	CW902	1,484,232	1,312,575	171,657
1007 903-CUSTOMER WEIGHTED	CW903	14,060,135	13,547,107	513,028
1008 904-CUSTOMER WEIGHTED	CW904	5,068,488	4,790,130	278,358
1009 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	503,996	485,620	18,376

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1010 *** TABLE 14 - ALLOCATION FACTORS ***				
1011				
1012 DIRECT ASSIGNMENTS				
1013 252-CUSTOMER ADVANCES	DA252	11,287,842	11,243,034	44,808
1014 350-LAND & LAND RIGHTS	DA350	0	0	0
1015 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1016 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1017 354-TOWERS & FIXTURES	DA354	0	0	0
1018 355-POLES & FIXTURES	DA355	33,842	0	33,842
1019 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1020 359-ROADS & TRAILS	DA359	0	0	0
1021 360-LAND & LAND RIGHTS	ACCT360	4,859,146	4,724,046	135,100
1022 361-STRUCTURES & IMPROVEMENTS	ACCT361	32,820,611	31,686,059	1,134,552
1023 362-STATION EQUIPMENT	ACCT362	196,765,815	190,312,221	6,453,594
1024 364-POLES, TOWERS & FIXTURES	DA364	232,728,997	214,962,620	17,766,377
1025 365-OVERHEAD CONDUCTORS & DEVICES	DA365	125,010,177	116,664,895	8,345,282
1026 366-UNDERGROUND CONDUIT	DA366	46,456,931	45,778,527	678,404
1027 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	201,270,437	198,137,177	3,133,260
1028 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,886,468	2,658,349	228,119
1029 373-STREET LIGHTING SYSTEMS	DA373	4,529,152	4,318,842	210,310
1030 451-REVENUE - MISCELLANEOUS SERVICE	DA451	3,565,357	3,490,381	74,976
1031 454-REVENUE - FACILITIES CHARGE	DA454	7,041,418	6,661,643	379,775
1032 908-OTHER CUSTOMER ASSISTANCE	DA908	42,363,675	40,953,857	1,409,818
1033 440-RETAIL SALES REVENUE	RETREV	1,101,728,165	1,050,396,523	51,331,642
1034 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1035 RIDER FUND DIRECT ASSIGNMENT	DARIDER	35,636,570	34,468,123	1,168,447
1036 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	322,348	308,258	14,090
1037 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	587,012	561,577	25,435
1038 IDAHO	CIDA	1	1	0
1039 OREGON	CODA	1	0	1
1040 NET TO GROSS TAX MULTIPLIER	DA890	1.642	1.642	1.642

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1041 *** TABLE 14 - ALLOCATION FACTORS ***				
1042				
1043 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1044 PLANT - PROD,TRANS&DIST	PTD	4,606,532,902	4,409,617,084	196,915,818
1045 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	77,656,953	74,235,789	3,421,164
1046 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,249,060,212	2,155,569,951	93,490,261
1047 PLANT - GEN PLT (390,391,397&398)	P3908	192,765,206	184,525,057	8,240,149
1048 PLANT - PROD,TRANS,DIST&GEN	P101P	4,913,848,728	4,703,796,057	210,052,671
1049 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	627,639,305	596,218,364	31,420,941
1050 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	77,656,953	74,235,789	3,421,164
1051 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	123,247,777	117,819,425	5,428,352
1052 REV - RETAIL, RESALE & WHEELING	FMREV	1,163,242,095	1,109,127,106	54,114,989
1053 O&M - ALL EXCEPT FUEL	O&M M	558,498,692	529,515,825	28,982,867
1054 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	750,963,957	719,073,078	31,890,880
1055 O&M - TOTAL (NOT USED)	OM401	778,659,803	739,971,931	38,687,872

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1056 ***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1057				
1058 CAPACITY RELATED KW				
1059 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LE	D10	100.00%	95.75%	4.25%
1060 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.75%	4.25%
1061 RETAIL TRANSMISSION	D12	100.00%	95.75%	4.25%
1062 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	95.93%	4.07%
1063				
1064 ENERGY RELATED MWH				
1065 GENERATION LEVEL (PSP)	E10	100.00%	95.59%	4.41%
1066 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.59%	4.41%
1067 CUSTOMER LEVEL	E99	100.00%	95.55%	4.45%
1068				
1069 CUSTOMER RELATED FACTORS				
1070 369-DIRECT ASSIGNMENT	DA369	100.00%	95.00%	5.00%
1071 370-METER INVESTMENT	ACCT370	100.00%	96.46%	3.54%
1072 902-CUSTOMER WEIGHTED	CW902	100.00%	88.43%	11.57%
1073 903-CUSTOMER WEIGHTED	CW903	100.00%	96.35%	3.65%
1074 904-CUSTOMER WEIGHTED	CW904	100.00%	94.51%	5.49%
1075 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.35%	3.65%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1076 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1077				
1078 DIRECT ASSIGNMENTS				
1079 252-CUSTOMER ADVANCES	DA252	100.00%	99.60%	0.40%
1080 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1081 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1082 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1083 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1084 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1085 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1086 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1087 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.22%	2.78%
1088 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	96.54%	3.46%
1089 362-STATION EQUIPMENT	ACCT362	100.00%	96.72%	3.28%
1090 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.37%	7.63%
1091 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.32%	6.68%
1092 366-UNDERGROUND CONDUIT	DA366	100.00%	98.54%	1.46%
1093 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.44%	1.56%
1094 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.10%	7.90%
1095 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.36%	4.64%
1096 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.90%	2.10%
1097 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.61%	5.39%
1098 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.67%	3.33%
1099 440-RETAIL SALES REVENUE	RETREV	100.00%	95.34%	4.66%
1100 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1101 IDAHO	CIDA	100.00%	100.00%	0.00%
1102 OREGON	CODA	100.00%	0.00%	100.00%
1103 NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1104 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1105				
1106 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1107 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.73%	4.27%
1108 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.59%	4.41%
1109 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.84%	4.16%
1110 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.73%	4.27%
1111 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.73%	4.27%
1112 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	94.99%	5.01%
1113 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.59%	4.41%
1114 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.60%	4.40%
1115 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.35%	4.65%
1116 O&M - ALL EXCEPT FUEL	O&M M	100.00%	94.81%	5.19%
1117 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.75%	4.25%
1118 O&M - TOTAL (NOT USED)	OM401	100.00%	95.03%	4.97%

IDAHO POWER COMPANY

2013 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

**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, 2013**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	212,693.9
Less: Accum Prov for Depreciation	82,256.4
Amort of Other Utility Plant	1,052.4
Net Electric Plant-in-Service	129,385.1
Less: Cust Advances for Construction	44.8
Accumulated Deferred Income Taxes	15,809.1
Add: Fuel Inventory	1,302.4
Materials & Supplies	2,251.3
Prepayments	0.0
Working Cash Allowance	1,506.8
Net Electric Rate Base	118,591.7
Add: Conservation & Deferred Programs	2,179.5
IERCO Rate Base	3,635.1
Total Combined Rate Base	124,406.3
 Development of Net Income	
Operation Revenues	55,927.0
Operating Expenses	
Operation & Maintenance Expenses	37,671.1
Depreciation Expense	5,290.6
Amortization Expense	324.4
Accretion Expense	14.1
Taxes Other Than Income Taxes	2,187.4
Regulatory Debits/Credits	56.2
Deferred Income Taxes	2,087.4
Investment Tax Credits Adj - Net	(33.1)
Federal Income Taxes	(240.8)
State Income Taxes	235.7
Total Operating Expenses	47,592.9
Operating Income	8,334.1
Add: IERCO Operating Income	295.8
Total Operating Income	8,630.0
 Rate of Return Earned - Percent	 6.937%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
87 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
88				
89 INTANGIBLE PLANT				
90 301 - ORGANIZATION	P101P	5,703	5,459	244
91 302 - FRANCHISES & CONSENTS	D10	29,234,205	27,993,109	1,241,096
92 303 - MISCELLANEOUS	P101P	32,748,575	31,348,669	1,399,906
93				
94 TOTAL INTANGIBLE PLANT		61,988,483	59,347,237	2,641,246
95				
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	950,983,058	910,610,443	40,372,615
98 330-336 / HYDRAULIC PRODUCTION	D10	726,740,651	695,887,924	30,852,727
99 340-346 / OTHER PRODUCTION	D10	548,374,135	525,093,701	23,280,434
100				
101 TOTAL PRODUCTION PLANT		2,226,097,844	2,131,592,068	94,505,776
102				
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	35,858,659	34,336,331	1,522,328
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		35,858,659	34,336,331	1,522,328
108				
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	69,914,193	66,946,087	2,968,106
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		69,914,851	66,946,087	2,968,765
113				
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	371,862,022	356,075,156	15,786,866
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		371,973,616	356,150,256	15,823,360

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>	
118 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***					
119					
120 354 / TOWERS & FIXTURES					
121	SYSTEM TRANSMISSION SERVICE	D11	158,364,947	151,641,791	6,723,156
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		158,364,947	151,641,791	6,723,156
124					
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	124,628,484	119,337,561	5,290,923
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		124,662,325	119,337,561	5,324,764
129					
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	185,761,364	177,875,133	7,886,231
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		185,787,860	177,876,322	7,911,537
134					
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	373,698	16,568
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	373,698	16,568
139					
140	TOTAL TRANSMISSION PLANT		946,952,524	906,662,047	40,290,478

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	4,784,041	4,651,030	133,012
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	32,195,904	31,082,947	1,112,957
147 362 / STATION EQUIPMENT	ACCT362	192,545,229	186,230,063	6,315,166
148 364 / POLES, TOWERS & FIXTURES	DA364	232,728,997	214,962,620	17,766,377
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	125,010,177	116,664,895	8,345,282
150 366 / UNDERGROUND CONDUIT	DA366	46,456,931	45,778,527	678,404
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	201,270,437	198,137,177	3,133,260
152 368 / LINE TRANSFORMERS	D60	461,374,472	442,597,695	18,776,777
153 369 / SERVICES	DA369	56,795,205	53,953,477	2,841,728
154 370 / METERS	ACCT370	72,905,519	70,327,346	2,578,173
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,886,469	2,658,349	228,119
156 373 / STREET LIGHTING SYSTEMS	DA373	4,529,152	4,318,842	210,310
157				
158 TOTAL DISTRIBUTION PLANT		1,433,482,533	1,371,362,969	62,119,564
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	16,336,623	15,638,280	698,343
162 390 / STRUCTURES & IMPROVEMENTS	PTD	98,767,560	94,545,536	4,222,025
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	45,575,784	43,627,552	1,948,232
164 392 / TRANSPORTATION EQUIPMENT	PTD	65,321,052	62,528,768	2,792,284
165 393 / STORES EQUIPMENT	PTD	1,903,103	1,821,751	81,352
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	6,702,347	6,415,842	286,506
167 395 / LABORATORY EQUIPMENT	PTD	12,532,918	11,997,172	535,746
168 396 / POWER OPERATED EQUIPMENT	PTD	11,754,577	11,252,103	502,474
169 397 / COMMUNICATIONS EQUIPMENT	PTD	42,637,466	40,814,839	1,822,627
170 398 / MISCELLANEOUS EQUIPMENT	PTD	5,784,396	5,537,130	247,266
171				
172 TOTAL GENERAL PLANT		307,315,826	294,178,973	13,136,853
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		4,975,837,211	4,763,143,294	212,693,917
175				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	525,208,081	502,911,129	22,296,952
180 330-336 / HYDRAULIC PRODUCTION	L 98	372,021,030	356,227,414	15,793,617
181 340-346 / OTHER PRODUCTION	L 99	49,740,367	47,628,711	2,111,656
182 TOTAL PRODUCTION PLANT		946,969,478	906,767,254	40,202,224
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	6,551,767	6,273,621	278,146
186 352 / STRUCTURES & IMPROVEMENTS	L 112	23,080,349	22,100,298	980,051
187 353 / STATION EQUIPMENT	L 117	104,789,820	100,332,173	4,457,647
188 354 / TOWERS & FIXTURES	L 123	46,620,080	44,640,892	1,979,188
189 355 / POLES & FIXTURES	L 128	53,817,239	51,518,516	2,298,723
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	57,830,473	55,367,836	2,462,636
191 359 / ROADS & TRAILS	L 139	265,009	253,758	11,251
192 TOTAL TRANSMISSION PLANT		292,954,736	280,487,095	12,467,642
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	10,204	9,920	284
196 361 / STRUCTURES & IMPROVEMENTS	L 146	9,422,732	9,097,005	325,728
197 362 / STATION EQUIPMENT	L 147	50,813,771	49,147,163	1,666,608
198 364 / POLES, TOWERS & FIXTURES	L 148	121,473,992	112,200,749	9,273,244
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	46,145,502	43,064,975	3,080,527
200 366 / UNDERGROUND CONDUIT	L 150	13,927,132	13,723,756	203,376
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	75,759,967	74,580,580	1,179,387
202 368 / LINE TRANSFORMERS	L 152	149,318,538	143,241,650	6,076,888
203 369 / SERVICES	L 153	39,612,276	37,630,290	1,981,986
204 370 / METERS	L 154	17,343,399	16,730,081	613,318
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	2,034,766	1,873,957	160,809
206 373 / STREET LIGHTING SYSTEMS	L 156	3,507,171	3,344,317	162,855
207 TOTAL DISTRIBUTION PLANT		529,369,451	504,644,443	24,725,008
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
209 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	25,887,375	24,780,765	1,106,610
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	23,385,345	22,385,690	999,655
215 392 / TRANSPORTATION EQUIPMENT	L 164	22,284,462	21,331,866	952,596
216 393 / STORES EQUIPMENT	L 165	618,599	592,156	26,443
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	2,832,711	2,711,621	121,090
218 395 / LABORATORY EQUIPMENT	L 167	6,037,437	5,779,355	258,083
219 396 / POWER OPERATED EQUIPMENT	L 168	4,655,619	4,456,605	199,014
220 397 / COMMUNICATIONS EQUIPMENT	L 169	19,019,614	18,206,581	813,033
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,608,869	2,497,348	111,522
222 TOTAL GENERAL PLANT		107,330,031	102,741,986	4,588,045
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		1,876,623,696	1,794,640,777	81,982,919
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	6,260,386	5,986,893	273,494
228 TOTAL ACCUM PROVISION DEPRECIATION		1,882,884,083	1,800,627,670	82,256,413
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	7,701,824	7,373,660	328,164
232 HYDRAULIC PRODUCTION	L 98	17,060,235	16,335,967	724,268
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		24,762,059	23,709,627	1,052,432
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		1,907,646,142	1,824,337,297	83,308,845
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,068,191,068	2,938,805,997	129,385,072
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	11,287,843	11,243,035	44,808
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		11,287,843	11,243,035	44,808
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(2,534,572)	(2,524,511)	(10,061)
251 OTHER	LABOR	(58,008,613)	(55,442,825)	(2,565,788)
252 TOTAL ACCOUNT 190		(60,543,185)	(57,967,336)	(2,575,849)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	407,644,876	390,219,249	17,425,627
255 283 / OTHER	P101P	22,442,582	21,483,227	959,355
256 TOTAL ACCUM DEFERRED INCOME TAXES		369,544,273	353,735,140	15,809,133
257				
258 NET ELECTRIC PLANT IN SERVICE		2,687,358,952	2,573,827,822	113,531,131
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	29,516,272	28,213,882	1,302,390
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	16,355,110	15,660,777	694,333
264 TRANSMISSION - GENERAL	L 139	12,004,034	11,493,292	510,742
265 DISTRIBUTION - GENERAL	L 158	19,115,204	18,286,852	828,352
266 OTHER - UNCLASSIFIED	L 174	5,096,888	4,879,020	217,868
267 TOTAL ACCOUNT 154		52,571,236	50,319,941	2,251,295
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 695	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 987	0	0	0
273 SOFTWARE CONTRACTS	L 92	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 613	32,517,296	31,010,454	1,506,843
277				
278 TOTAL WORKING CAPITAL		114,604,804	109,544,277	5,060,528
279				
280 NET ELECTRIC PLANT IN SERVICE		2,801,963,757	2,683,372,098	118,591,658

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		2,801,963,757	2,683,372,098	118,591,658
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND GRANT - OPUC ORDERS 10-406, 11-011, 11-437	CODA	97,844	0	97,844
305 AM. FALLS BOND REFINANCE	D10	698,491	668,838	29,653
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	2,524,479	0	2,524,479
307 CUSTOM EFFICIENCY INCENTIVE - IPUC ORDER 32245	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	348,837	348,837	0
309 BENNETT MOUNTAIN MAINTENANCE - IPUC ORDER 32426	CIDA	149,773	149,773	0
310 INTERVENOR FUNDING	CIDA	28,887	28,887	0
311 GRID WEST - OPUC ORDER 06-483	CODA	16,556	0	16,556
312 FERC - GRID WEST	D11	0	0	0
313 TOTAL OTHER REGULATORY ASSETS		3,864,867	1,196,335	2,668,532
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(489,027)	0	(489,027)
316 TOTAL DEFERRED PROGRAMS		3,375,840	1,196,335	2,179,505
317				
318 DEVELOPMENT OF IERCO RATE BASE				
319 INVESTMENT IN IERCO	E10	87,557,087	83,693,676	3,863,411
320 PREPAID COAL ROYALTIES	E10	1,321,932	1,263,602	58,330
321 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(6,495,739)	(6,209,118)	(286,621)
322 TOTAL SUBSIDIARY RATE BASE		82,383,280	78,748,160	3,635,120
323				
324 TOTAL COMBINED RATE BASE		2,887,722,877	2,763,316,593	124,406,283

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
325 *** <i>TABLE 4 - OPERATING REVENUES</i> ***				
326 OPERATING REVENUES				
327 FIRM ENERGY SALES				
328 440-448 / RETAIL	RETREV	1,101,728,165	1,050,396,523	51,331,642
329 447/ FIRM SALES FOR RESALE	E10	0	0	0
330 447/ SYSTEM OPPORTUNITY SALES	E10	54,472,513	52,068,941	2,403,572
331 TOTAL SALES OF ELECTRICITY		1,156,200,678	1,102,465,464	53,735,214
332				
333 OTHER OPERATING REVENUES				
334 415 / MERCHANDISING REVENUES	E10	953,199	911,140	42,059
335				
336 449 / OATT TARIFF REFUND				
337 NETWORK	D11	(84,434)	(80,850)	(3,585)
338 POINT-TO-POINT	D11	(272,343)	(260,781)	(11,562)
339 TOTAL ACCOUNT 449		(356,777)	(341,630)	(15,146)
340				
341 451 / MISCELLANEOUS SERVICE REVENUES	DA451	3,565,357	3,490,381	74,976
342				
343 454 / RENTS FROM ELECTRIC PROPERTY				
344 SUBSTATION EQUIPMENT	L 117	11,562,717	11,070,851	491,866
345 TRANSFORMER RENTALS	L 152	17,330	16,625	705
346 LINE RENTALS	D11	2,323,838	2,225,183	98,655
347 COGENERATION	L 481	1,003,674	959,387	44,287
348 DARK FIBER PROJECT	CIDA	448,000	448,000	0
349 POLE ATTACHMENTS	L 148	1,457,901	1,346,606	111,295
350 FACILITIES CHARGES	DA454	7,041,417	6,661,642	379,775
351 OTHER RENTALS	L 101	572,578	548,270	24,308
352 MISCELLANEOUS	L 172	0	0	0
353 TOTAL ACCOUNT 454		24,427,455	23,276,564	1,150,891
354				

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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>
355 456 / OTHER ELECTRIC REVENUES				
356 TRANSMISSION - NETWORK SERVICES	D11	6,151,956	5,890,784	261,172
357 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	859,753	824,763	34,990
358 TRANSMISSION - POINT-TO-POINT	D11	14,924,672	14,291,067	633,605
359 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
360 PHOTOVOLTAIC STATION SERVICE	L 158	2,191	2,096	95
361 DSM RIDER FUNDS	DARIDER	0	0	0
362 STANDBY SERVICE CHARGE	CIDA	528,909	528,909	0
363 SIERRA PACIFIC USAGE CHARGE	E10	132,753	126,895	5,858
364 BPA - OTHER REVENUE	D10	0	0	0
365 ANTELOPE	L 506	73,824	70,683	3,141
366 MISCELLANEOUS	PTD	3,527	3,376	151
367 TOTAL ACCOUNT 456		22,677,585	21,738,573	939,012
368				
369 TOTAL OTHER OPERATING REVENUES		51,266,819	49,075,027	2,191,792
370				
371 TOTAL OPERATING REVENUES		1,207,467,497	1,151,540,491	55,927,006

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>
372 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
373				
374 STEAM POWER GENERATION				
375 OPERATION				
376 500 / SUPERVISION & ENGINEERING	D10	1,493,517	1,430,112	63,405
377 501 / FUEL	E10	160,276,741	153,204,613	7,072,128
378				
379 502 / STEAM EXPENSES				
380 LABOR	D10	0	0	0
381 OTHER	E10	8,840,885	8,450,786	390,099
382 TOTAL ACCOUNT 502		8,840,885	8,450,786	390,099
383 505 / ELECTRIC EXPENSES				
384 LABOR	D10	0	0	0
385 OTHER	E10	1,741,112	1,664,286	76,826
386 TOTAL ACCOUNT 505		1,741,112	1,664,286	76,826
387 506 / MISCELLANEOUS EXPENSES	D10	9,472,079	9,069,956	402,123
388 507 / RENTS	L 97	348,322	333,534	14,788
389 TOTAL STEAM OPERATION EXPENSES		182,172,656	174,153,286	8,019,370
390				
391 MAINTENANCE				
392 510 / SUPERVISION & ENGINEERING	D10	101,619	97,305	4,314
393 511 / STRUCTURES	D10	637,845	610,766	27,079
394 512 / BOILER PLANT				
395 LABOR	D10	0	0	0
396 OTHER	E10	12,461,886	11,912,012	549,874
397 TOTAL ACCOUNT 512		12,461,886	11,912,012	549,874
398 513 / ELECTRIC PLANT				
399 LABOR	D10	0	0	0
400 OTHER	E10	5,398,983	5,160,756	238,227
401 TOTAL ACCOUNT 513		5,398,983	5,160,756	238,227
402 514 / MISCELLANEOUS STEAM PLANT	D10	4,541,443	4,348,643	192,800
403 TOTAL STEAM MAINTENANCE EXPENSES		23,141,776	22,129,481	1,012,295
404				
405 TOTAL STEAM GENERATION EXPENSES		205,314,432	196,282,767	9,031,665
406				

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>
407 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
408				
409 HYDRAULIC POWER GENERATION				
410 535 / SUPERVISION & ENGINEERING	L 864	5,604,339	5,365,884	238,455
411 536 / WATER FOR POWER				
412 WATER LEASE	D10	616,195	590,035	26,160
413 OTHER	D10	5,006,311	4,793,775	212,536
414 TOTAL ACCOUNT 536		5,622,506	5,383,811	238,695
415				
416 537 / HYDRAULIC EXPENSES	D10	13,040,665	12,487,042	553,623
417 538 / ELECTRIC EXPENSES				
418 LABOR	D10	1,011,344	968,409	42,935
419 OTHER	E10	317,958	303,928	14,030
420 TOTAL ACCOUNT 538		1,329,302	1,272,337	56,965
421				
422 539 / MISCELLANEOUS EXPENSES	D10	4,543,219	4,350,343	192,876
423 540 / RENTS	D10	141,597	135,586	6,011
424				
425 TOTAL HYDRAULIC OPERATION EXPENSES		30,281,628	28,995,003	1,286,625
426				
427 MAINTENANCE				
428 541 / SUPERVISION & ENGINEERING	L 870	77,531	74,240	3,291
429 542 / STRUCTURES	D10	1,356,371	1,298,788	57,583
430 543 / RESERVOIRS, DAMS & WATERWAYS	D10	1,102,463	1,055,660	46,803
431 544 / ELECTRIC PLANT				
432 LABOR	D10	1,644,739	1,574,914	69,825
433 OTHER	E10	804,367	768,875	35,492
434 TOTAL ACCOUNT 544		2,449,106	2,343,789	105,317
435				
436 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,853,179	2,732,051	121,128
437				
438 TOTAL HYDRAULIC MAINTENANCE EXPENSES		7,838,650	7,504,527	334,123
439				
440 TOTAL HYDRAULIC GENERATION EXPENSES		38,120,278	36,499,531	1,620,747

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
441 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
442 OTHER POWER GENERATION				
443 OPERATION				
444 546 / SUPERVISION & ENGINEERING	L 877	1,277,798	1,223,551	54,247
445 547 / FUEL				
446 SALMON DIESEL	E10	12,668	12,109	559
447 OTHER	E10	54,192,280	51,801,074	2,391,206
448 TOTAL ACCOUNT 547		54,204,948	51,813,183	2,391,765
449				
450 548 / GENERATING EXPENSES				
451 LABOR	D10	1,794,925	1,718,724	76,201
452 OTHER	E10	1,448,751	1,384,826	63,925
453 TOTAL ACCOUNT 548		3,243,676	3,103,550	140,126
454				
455 549 / MISCELLANEOUS EXPENSES	D10	565,360	541,358	24,002
456 550 / RENTS	D10	0	0	0
457				
458 TOTAL OTHER POWER OPER EXPENSES		59,291,782	56,681,642	2,610,140
459				
460 MAINTENANCE				
461 551 / SUPERVISION & ENGINEERING	L 883	99	95	4
462 552 / STRUCTURES	D10	285,664	273,537	12,127
463 553 / GENERATING & ELECTRIC PLANT				
464 LABOR	D10	53,266	51,005	2,261
465 OTHER	E10	72,452	69,255	3,197
466 TOTAL ACCOUNT 553		125,718	120,260	5,458
467				
468 554 / MISCELLANEOUS EXPENSES	L 99	1,206,076	1,154,874	51,202
469 TOTAL OTHER POWER MAINT EXPENSES		1,617,557	1,548,765	68,792
470				
471 TOTAL OTHER POWER GENERATION EXP		60,909,339	58,230,407	2,678,932
472				

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>
473 OTHER POWER SUPPLY EXPENSE				
474 555.0 / PURCHASED POWER				
475 PURCHASED POWER - TRANS LOSSES	E10	1,027,986	982,627	45,359
476 OTHER PURCHASED POWER	E10	82,576,040	78,932,415	3,643,625
477 TOTAL ACCOUNT 555.0		83,604,026	79,915,041	3,688,984
478 555.1 / COGENERATION & SMALL POWER PROD				
479 CAPACITY RELATED	D10	0	0	0
480 ENERGY RELATED	E10	145,297,389	138,886,217	6,411,172
481 TOTAL COGEN & SMALL POWER PROD		145,297,389	138,886,217	6,411,172
482				
483 TOTAL ACCOUNT 555		228,901,414	218,801,258	10,100,157
484				
485 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	1,403,442	1,343,861	59,581
486 557 / OTHER EXPENSES				
487 IDAHO POWER COST-RELATED EXPENSES	CIDA	25,365,731	25,365,731	0
488 OREGON POWER COST-RELATED EXPENSES	CODA	2,224,102	0	2,224,102
489 OTHER	D10	4,635,736	4,438,933	196,803
490 TOTAL ACCOUNT 557		32,225,569	29,804,664	2,420,905
491				
492 TOTAL OTHER POWER SUPPLY EXPENSES		262,530,425	249,949,782	12,580,643
493				
494 TOTAL PRODUCTION EXPENSES		566,874,474	540,962,487	25,911,988

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>
495 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
496				
497 TRANSMISSION EXPENSES				
498				
499 OPERATION				
500 560 / SUPERVISION & ENGINEERING	L 140	3,365,154	3,221,975	143,179
501 561 / LOAD DISPATCHING	D12	2,651,537	2,538,970	112,567
502 562 / STATION EXPENSES	L 117	2,235,398	2,140,307	95,091
503 563 / OVERHEAD LINE EXPENSES	L 123+128+133	699,716	669,926	29,790
504 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	5,637,278	5,388,536	248,742
505 566 / MISCELLANEOUS EXPENSES	L 140	49,277	47,180	2,097
506 567 / RENTS	L 140	2,917,528	2,793,394	124,134
507				
508 TOTAL TRANSMISSION OPERATION		17,555,888	16,800,288	755,600
509				
510 MAINTENANCE				
511 568 / SUPERVISION & ENGINEERING	L 140	315,182	301,772	13,410
512 569 / STRUCTURES	L 112	697,596	667,974	29,622
513 570 / STATION EQUIPMENT	L 117	3,429,765	3,283,866	145,899
514 571 / OVERHEAD LINES	L 123+128+133	3,510,055	3,360,617	149,438
515 573 / MISCELLANEOUS PLANT	L 140	575	551	24
516				
517 TOTAL TRANSMISSION MAINTENANCE		7,953,173	7,614,780	338,393
518				
519 TOTAL TRANSMISSION EXPENSES		25,509,061	24,415,068	1,093,993

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
520 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
521				
522 DISTRIBUTION EXPENSES				
523				
524 OPERATION				
525 580 / SUPERVISION & ENGINEERING	L 158	3,874,384	3,706,489	167,895
526 581 / LOAD DISPATCHING	D80	3,252,113	3,119,760	132,353
527 582 / STATION EXPENSES	L 147	1,292,034	1,249,657	42,377
528 583 / OVERHEAD LINE EXPENSES	L 148+149	2,896,616	2,685,190	211,426
529 584 / UNDERGROUND LINE EXPENSES	L 150+151	2,301,890	2,266,472	35,418
530 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	70,418	67,148	3,270
531 586 / METER EXPENSES	L 154	4,127,369	3,981,412	145,957
532 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	635,353	585,141	50,212
533 588 / MISCELLANEOUS EXPENSES	L 158	5,398,091	5,164,166	233,925
534 589 / RENTS	L 158	366,175	350,307	15,868
535 TOTAL DISTRIBUTION OPERATION		24,214,443	23,175,742	1,038,701
536				
537 MAINTENANCE				
538 590 / SUPERVISION & ENGINEERING	L 158	156,365	149,589	6,776
539 591 / STRUCTURES	L 146	0	0	0
540 592 / STATION EQUIPMENT	L 147	3,601,911	3,483,774	118,137
541 593 / OVERHEAD LINES	L 148+149	14,096,151	13,067,262	1,028,889
542 594 / UNDERGROUND LINES	L 150+151	609,685	600,304	9,381
543 595 / LINE TRANSFORMERS	L 152	283,976	272,419	11,557
544 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	509,777	486,106	23,671
545 597 / METERS	L 154	694,306	669,753	24,553
546 598 / MISCELLANEOUS PLANT	L 158	387,339	370,554	16,785
547 TOTAL DISTRIBUTION MAINTENANCE		20,339,510	19,099,761	1,239,749
548				
549 TOTAL DISTRIBUTION EXPENSES		44,553,953	42,275,503	2,278,450
550				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
551 CUSTOMER ACCOUNTING EXPENSES				
552 901 / SUPERVISION	L 944	452,540	432,623	19,917
553 902 / METER READING	CW902	1,404,581	1,242,136	162,445
554 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,301,585	12,816,235	485,350
555 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,805,414	5,486,585	318,829
556 905 / MISC EXPENSES	L 553+554+555	271	258	13
557 TOTAL CUSTOMER ACCOUNTING EXPENSES		20,964,391	19,977,837	986,554
558 CUSTOMER SERVICES & INFORMATION EXPENSES				
559 907 / SUPERVISION	L 951	491,344	473,516	17,828
560 908 / CUSTOMER ASSISTANCE				
561 SYSTEM CONSERVATION	E100	327,059	312,628	14,431
562 OTHER	DA908	6,351,381	6,123,491	227,890
563 TOTAL ACCOUNT 908		6,678,440	6,436,119	242,321
564 909 / INFORMATION & INSTRUCTIONAL	DA909	264,701	255,050	9,651
565 910 / MISCELLANEOUS EXPENSES	L 563+564	551,757	531,733	20,024
566 TOTAL CUST SERV & INFORMATN EXPENSES		7,986,242	7,696,418	289,824

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
567 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
568 SALES EXPENSES				
569 912 / DEMO & SELLING EXPENSES	E10	0	0	0
570 TOTAL ACCOUNT 924		0	0	0
571				
572 ADMINISTRATIVE & GENERAL EXPENSES				
573 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	65,041,545	62,164,683	2,876,862
574 921 / OFFICE SUPPLIES	LABOR	17,591,923	16,813,812	778,111
575 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(26,882,864)	(25,693,804)	(1,189,060)
576 923 / OUTSIDE SERVICES	LABOR	5,271,865	5,038,684	233,181
577 924 / PROPERTY INSURANCE				
578 PRODUCTION - STEAM	L 97	574,610	550,216	24,394
579 ALL RISK & MISCELLANEOUS	P110P	3,074,960	2,947,138	127,822
580 TOTAL ACCOUNT 924		3,649,570	3,497,354	152,216
581				
582 925 / INJURIES & DAMAGES				
583 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	26,647,213	25,468,576	1,178,637
584 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	2,002,887	0	2,002,887
585 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	33,666,566	33,666,566	0
586 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	214,462	205,357	9,105
587 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
588 928 / REGULATORY COMMISSION EXPENSES				
589 FERC ADMIN ASSESS & SECURITIES				
590 CAPACITY RELATED	D10	1,738,536	1,664,729	73,807
591 ENERGY RELATED	E10	1,036,421	990,689	45,732
592 FERC RATE CASE	D11	0	0	0
593 FERC ORDER 472	E99	504,191	481,771	22,420
594 FERC OTHER	D11	288,167	275,933	12,234
595 FERC - OREGON HYDRO FEE	D10	158,501	151,772	6,729
596 SEC EXPENSES	L 174	0	0	0
597 IDAHO PUC -RATE CASE	CIDA	462	462	0
598 -OTHER	CIDA	35,956	35,956	0
599 OREGON PUC -RATE CASE	CODA	28,246	0	28,246
600 -OTHER	CODA	185,184	0	185,184
601 TOTAL ACCOUNT 928		3,975,664	3,601,313	374,351
602				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
603 929 / DUPLICATE CHARGES	LABOR	0	0	0
604 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
605 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,941,190	3,766,867	174,323
606 931 / RENTS	L 172	6,536	6,257	279
607 TOTAL ADM & GEN OPERATION		140,808,818	133,966,593	6,842,225
608				
609 935 / GENERAL PLANT MAINTENANCE	L 172	5,159,372	4,938,824	220,548
610 TOTAL ADMIN & GENERAL EXPENSES		145,968,190	138,905,417	7,062,773
611				
612 416 / MERCHANDISING EXPENSE	E10	1,076,093	1,028,611	47,482
613 TOTAL OPER & MAINT EXPENSES		812,932,405	775,261,341	37,671,063
614				

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
615 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
616				
617 DEPRECIATION EXPENSE				
618 310-316 / STEAM PRODUCTION	L 97	23,764,277	22,755,399	1,008,878
619 330-336 / HYDRAULIC PRODUCTION	L 98	13,528,926	12,954,574	574,351
620 340-346 / OTHER PRODUCTION	L 99	16,976,100	16,255,405	720,696
621 TOTAL PRODUCTION PLANT		54,269,303	51,965,378	2,303,925
622				
623 TRANSMISSION PLANT				
624 350 / LAND & LAND RIGHTS	L 107	436,901	418,353	18,548
625 352 / STRUCTURES & IMPROVEMENTS	L 112	1,293,127	1,238,217	54,909
626 353 / STATION EQUIPMENT	L 117	7,099,760	6,797,744	302,016
627 354 / TOWERS & FIXTURES	L 123	2,696,220	2,581,756	114,464
628 355 / POLES & FIXTURES	L 128	3,434,192	3,287,506	146,686
629 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,171,407	3,993,773	177,634
630 359 / ROADS & TRAILS	L 138	3,083	2,952	131
631 TOTAL TRANSMISSION PLANT		19,134,690	18,320,301	814,389
632				
633 DISTRIBUTION PLANT				
634 360 / LAND & LAND RIGHTS	L 145	1,040	1,011	29
635 361 / STRUCTURES & IMPROVEMENTS	L 146	687,878	664,100	23,779
636 362 / STATION EQUIPMENT	L 147	3,843,872	3,717,799	126,073
637 364 / POLES, TOWERS & FIXTURES	L 148	7,160,813	6,814,161	546,652
638 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,722,757	3,474,237	248,519
639 366 / UNDERGROUND CONDUIT	L 150	906,183	892,950	13,233
640 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	4,537,025	4,466,395	70,630
641 368 / LINE TRANSFORMERS	L 152	11,880,833	11,397,313	483,520
642 369 / SERVICES	L 153	1,448,142	1,375,685	72,457
643 370 / METERS	L 154	4,564,936	4,403,505	161,431
644 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	43,161	39,750	3,411
645 373 / STREET LIGHTING SYSTEMS	L 156	109,109	104,042	5,066
646 TOTAL DISTRIBUTION PLANT		38,905,749	37,150,950	1,754,800

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
647 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
648				
649 GENERAL PLANT				
650 389 / LAND & LAND RIGHTS	L 161	0	0	0
651 390 / STRUCTURES & IMPROVEMENTS	L 162	2,060,298	1,972,226	88,072
652 391 / OFFICE FURNITURE & EQUIPMENT	L 163	4,025,854	3,853,760	172,093
653 392 / TRANSPORTATION EQUIPMENT	L 164	56,074	53,677	2,397
654 393 / STORES EQUIPMENT	L 165	62,787	60,103	2,684
655 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	275,105	263,345	11,760
656 395 / LABORATORY EQUIPMENT	L 167	537,978	514,981	22,997
657 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
658 397 / COMMUNICATIONS EQUIPMENT	L 169	2,153,658	2,061,595	92,063
659 398 / MISCELLANEOUS EQUIPMENT	L 170	300,995	288,128	12,867
660 TOTAL GENERAL PLANT		9,472,748	9,067,816	404,932
661				
662 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	587,012	561,577	25,435
663 DEPR EXP BEFORE DISALLOWED COSTS		122,369,503	117,066,021	5,303,481
664				
665 DEPRECIATION ON DISALLOWED COSTS	L 663	(296,299)	(283,458)	(12,842)
666 TOTAL DEPRECIATION EXPENSE		122,073,203	116,782,564	5,290,640
667				
668 AMORTIZATION EXPENSE				
669 INTANGIBLE PLANT	L 94	7,611,634	7,287,312	324,321
670 HYDRAULIC PRODUCTION	L 98	0	0	0
671 ADJUSTMENTS, GAINS & LOSSES	L 94	723	692	31
672 TOTAL AMORTIZATION EXPENSE		7,612,357	7,288,005	324,352
673				
674 TOTAL DEPRECIATION & AMORTIZATION EXP		129,685,560	124,070,568	5,614,992
675				
676 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	322,348	308,258	14,090
677				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
678 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
679				
680 TAXES OTHER THAN INCOME				
681 FEDERAL TAXES				
682 FICA	LABOR	14,188,639	13,561,059	627,580
683 FUTA	LABOR	92,412	88,325	4,087
684 LESS PAYROLL DEDUCTION	LABOR	(15,281,248)	(14,605,341)	(675,907)
685				
686 STATE TAXES				
687 AD VALOREM TAXES				
688 JIM BRIDGER STATION	L 97	1,462,809	1,400,708	62,101
689 VALMY	L 97	818,167	783,433	34,734
690 BOARDMAN	L 97	269,814	258,359	11,455
691 OTHER-PRODUCTION PLANT	L 101	7,020,390	6,722,349	298,041
692 OTHER-TRANSMISSION PLANT	L 139	5,148,784	4,929,716	219,068
693 OTHER-DISTRIBUTION PLANT	L 158	9,452,996	9,043,353	409,643
694 OTHER-GENERAL PLANT	L 172	1,794,804	1,718,082	76,723
695 SUB-TOTAL		25,967,765	24,856,000	1,111,764
696				
697 LICENSES - HYDRO PROJECTS	L 98	4,734	4,533	201
698				
699 REGULATORY COMMISSION FEES				
700 STATE OF IDAHO	CIDA	2,176,398	2,176,398	0
701 STATE OF OREGON	CODA	164,189	0	164,189
702				
703 FRANCHISE TAXES				
704 STATE OF OREGON	CODA	859,269	0	859,269
705				
706 OTHER STATE TAXES				
707 UNEMPLOYMENT TAXES	LABOR	1,000,197	955,957	44,240
708 HYDRO GENERATION KWH TAX	E10	1,177,465	1,125,510	51,955
709 IRRIGATION-PIC	CIDA	211,059	211,059	0
710				
711 CANADA GST TAXES	E10	(56)	(54)	(2)
712				
713 TOTAL TAXES OTHER THAN INCOME		30,560,823	28,373,447	2,187,376
714				
715				

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
716 ***TABLE 8 - REGULATORY DEBITS/CREDITS***				
717 REGULATORY DEBITS/CREDITS				
718 STATE OF IDAHO	CIDA	0	0	0
719 STATE OF OREGON	CODA	56,176	0	56,176
720				
721 TOTAL REGULATORY DEBITS/CREDITS		56,176	0	56,176
722				
723				
724 ***TABLE 9 - INCOME TAXES***				
725				
726 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
727 ACCOUNT #282 - RELATED	P101P	33,217,864	31,797,897	1,419,967
728 ACCOUNTS #190 & #283 - RELATED	L 757	15,035,820	14,368,377	667,442
729 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		48,253,684	46,166,275	2,087,409
730				
731 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	(775,313)	(742,171)	(33,142)
732				
733 SUMMARY OF INCOME TAXES				
734				
735 TOTAL FEDERAL INCOME TAX	L 774	(7,465,748)	(7,224,959)	(240,789)
736				
737 STATE INCOME TAX				
738 STATE OF IDAHO	L 839	5,080,871	4,851,744	229,128
739 STATE OF OREGON	L 814	54,765	51,477	3,289
740 OTHER STATES	L 853	67,568	64,298	3,269
741 TOTAL STATE INCOME TAXES		5,203,204	4,967,518	235,686

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
742 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
743				
744 OPERATING REVENUES		1,207,467,497	1,151,540,491	55,927,006
745				
746 OPERATING EXPENSES				
747 OPERATION & MAINTENANCE		812,932,405	775,261,341	37,671,063
748 DEPRECIATION EXPENSE		122,073,203	116,782,564	5,290,640
749 AMORTIZATION OF LIMITED TERM PLANT		7,612,357	7,288,005	324,352
750 ACCRETION EXPENSE		322,348	308,258	14,090
751 TAXES OTHER THAN INCOME		30,560,823	28,373,447	2,187,376
752 REGULATORY DEBITS/CREDITS		56,176	0	56,176
753 TOTAL OPERATING EXPENSES		973,557,311	928,013,614	45,543,697
754				
755 BOOK-TAX ADJUSTMENT	L 753	9	9	0
756				
757 INCOME BEFORE TAX ADJUSTMENTS		233,910,177	223,526,869	10,383,308
758				
759 INCOME STATEMENT ADJUSTMENTS				
760 LONG TERM DEBT INTEREST EXPENSE	L 24	83,715,095	80,108,556	3,606,539
761 OTHER INTEREST EXPENSE	L 24	6,824,885	6,530,861	294,024
762 TOTAL INTEREST CHARGES		90,539,980	86,639,418	3,900,562
763				
764 NET OPERATING INCOME BEFORE STATE INCOME TAXES		143,370,197	136,887,451	6,482,746
765				
766 TOTAL STATE INCOME TAXES (ALLOWED)		7,205,239	6,873,960	331,279
767				
768 NET FEDERAL INCOME AFTER STATE INCOME TAXES		136,164,957	130,013,491	6,151,467
769				
770 FEDERAL TAX AT 35 PERCENT		47,657,735	45,504,722	2,153,013
771 ADD : FIN 48 ADJUSTMENT	L 770	0	0	0
772 PRIOR YEARS' TAX ADJUSTMENT	L 770	726,557	693,733	32,823
773				
774 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		48,384,292	46,198,455	2,185,837
775				
776 OTHER TAX ADJUSTMENTS				
777 ALLOWANCE FOR AFUDC	P101P	0	0	0
778 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(91,406,881)	(87,499,504)	(3,907,377)
779 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 757	(68,164,662)	(65,138,822)	(3,025,840)
780 SUM OF OTHER ADJUSTMENTS		(159,571,543)	(152,638,326)	(6,933,217)
781 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(55,850,040)	(53,423,414)	(2,426,626)
782				
783 TOTAL FEDERAL INCOME TAX		(7,465,748)	(7,224,959)	(240,789)

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
784 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
785				
786 NET OPERATING INCOME BEFORE TAXES - OREGON	L 764	143,370,197	136,887,451	6,482,746
787				
788 ALLOWANCE FOR AFUDC	P101P	0	0	0
789				
790 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(91,406,881)	(87,499,504)	(3,907,377)
791 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(68,164,662)	(65,138,822)	(3,025,840)
792 TOTAL STATE INCOME TAX ADJUSTMENTS		(159,571,543)	(152,638,326)	(6,933,217)
793 ADD: MFG DEDUCTION NOT ALLOWED	L 757	0	0	0
794				
795 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(159,571,543)	(152,638,326)	(6,933,217)
796				
797 INCOME SUBJECT TO OREGON TAX		(16,201,346)	(15,750,876)	(450,471)
798				
799 IERCO TAXABLE INCOME	E10	4,049,294	3,870,621	178,673
800 BONUS DEPRECIATION ADJUSTMENT	P101P	(11,101,482)	(10,626,926)	(474,556)
801 FEDERAL NOL	L 750	76,525,466	73,128,489	3,396,977
802 TOTAL STATE TAXABLE INCOME - OREGON		53,271,932	50,621,308	2,650,623
803 APPORTIONMENT FACTOR (0.045454550)		2,421,452	2,300,969	120,483
804 POST APPORTIONMENT M ITEMS	L 757	(2,288,652)	(2,187,058)	(101,594)
805 TOTAL TAXABLE INCOME - OREGON		132,800	113,910	18,889
806				
807 OREGON TAX AT 6.6 PERCENT		8,765	7,518	1,247
808 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
809				
810 STATE INCOME TAX ALLOWED - OREGON		8,765	7,518	1,247
811 ADD: FIN 48 ADJUSTMENT	L 806	0	0	0
812 PRIOR YEARS' TAX ADJUSTMENT	L 807	46,000	43,958	2,042
813				
814 STATE INCOME TAX PAID - OREGON		54,765	51,477	3,289
815				

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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>
816 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
817				
818 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 764	143,370,197	136,887,451	6,482,746
819				
820 ALLOWANCE FOR AFUDC	P101P	0	0	0
821				
822 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(91,406,881)	(87,499,504)	(3,907,377)
823 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(68,164,662)	(65,138,822)	(3,025,840)
824 STATE INCOME TAX ADJUSTMENTS		(159,571,543)	(152,638,326)	(6,933,217)
825				
826 INCOME SUBJECT TO IDAHO TAX		(16,201,346)	(15,750,876)	(450,471)
827				
828 IERCO TAXABLE INCOME	E10	4,049,294	3,870,621	178,673
829 BONUS DEPRECIATION ADJUSTMENT	P101P	11,495,828	11,004,415	491,413
830 FEDERAL NOL	L 750	76,525,466	73,128,489	3,396,977
831 TOTAL STATE TAXABLE INCOME - IDAHO		75,869,242	72,252,650	3,616,592
832				
833 IDAHO TAX AT 5.9 PERCENT		4,476,285	4,262,906	213,379
834 LESS: INVESTMENT TAX CREDIT	P101P	(2,655,816)	(2,542,288)	(113,528)
835				
836 STATE INCOME TAX ALLOWED - IDAHO		7,132,101	6,805,194	326,907
837 ADD: FIN 48 ADJUSTMENT	L 832	0	0	0
838 PRIOR YEARS' TAX ADJUSTMENT	L 833	(2,051,230)	(1,953,450)	(97,780)
839 STATE INCOME TAX PAID - IDAHO		5,080,871	4,851,744	229,128
840				
841				
842 OTHER STATE INCOME TAX				
843 INCOME SUBJECT TO TAX		(16,201,346)	(15,750,876)	(450,471)
844				
845 IERCO TAXABLE INCOME	E10	4,049,294	3,870,621	178,673
846 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
847 FEDERAL NOL	L 750	76,525,466	73,128,489	3,396,977
848 TOTAL TAXABLE INCOME-OTHER STATES		64,373,414	61,248,234	3,125,179
849				
850 OTHER TAX AT 0.1 PERCENT		64,373	61,248	3,125
851 ADD: FIN 48 ADJUSTMENT	L 839	0	0	0
852 PRIOR YEARS' TAX ADJUSTMENT	L 839	3,194	3,050	144
853 OTHER STATES' INCOME TAX PAID		67,568	64,298	3,269

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
854 ***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
855 STEAM POWER GENERATION				
856 500-513 / TOTAL STEAM GENERATION	D10	357,245	342,079	15,166
857 HYDRAULIC POWER GENERATION				
858 535 / SUPERVISION & ENGINEERING	L 864	4,641,318	4,443,838	197,480
859 536 / WATER FOR POWER	E10	613,784	586,701	27,083
860 537 / HYDRAULIC EXPENSES	D10	5,735,709	5,492,208	243,501
861 538 / ELECTRIC EXPENSES	D10	1,114,711	1,067,388	47,323
862 539 / MISCELLANEOUS EXPENSES	D10	3,370,862	3,227,757	143,105
863 540 / RENTS	D10	0	0	0
864 TOTAL HYDRAULIC OPERATION EXPENSES		15,476,384	14,817,892	658,492
865 541 / SUPERVISION & ENGINEERING	L 870	67,654	64,782	2,872
866 542 / STRUCTURES	D10	764,995	732,518	32,477
867 543 / RESERVOIRS, DAMS & WATERWAYS	D10	494,296	473,311	20,985
868 544 / ELECTRIC PLANT	D10	1,812,843	1,735,881	76,962
869 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,644,580	1,574,762	69,818
870 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,784,368	4,581,255	203,113
871 TOTAL HYDRAULIC GENERATION EXPENSES		20,260,752	19,399,146	861,606
872 OTHER POWER GENERATION				
873 546 / SUPERVISION & ENGINEERING	L 877	896,326	858,274	38,052
874 548 / GENERATING EXPENSES	D10	1,978,379	1,894,390	83,989
875 549 / MISCELLANEOUS EXPENSES	D10	219,333	210,022	9,311
876 550 / RENTS	D10	0	0	0
877 TOTAL OTHER POWER OPER EXPENSES		3,094,038	2,962,685	131,353
878				
879 551 / SUPERVISION & ENGINEERING	L 883	0	0	0
880 552 / STRUCTURES	D10	168,475	161,323	7,152
881 553 / GENERATING & ELECTRIC PLANT	D10	58,710	56,218	2,492
882 554 / MISCELLANEOUS EXPENSES	D10	300,947	288,171	12,776
883 TOTAL OTHER POWER MAINT EXPENSES		528,132	505,711	22,421
884 TOTAL OTHER POWER GENERATION EXP		3,622,170	3,468,396	153,774
885 555 / PURCHASE POWER	E10	0	0	0
886 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	100	96	4
887	D10	2,926,147	2,801,922	124,225
888 TOTAL OTHER POWER SUPPLY EXPENSES		2,926,247	2,802,017	124,230
889				
890 TOTAL PRODUCTION EXPENSES		27,166,414	26,011,638	1,154,776
891				

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
892 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
893				
894 TRANSMISSION EXPENSES				
895 560 / SUPERVISION & ENGINEERING	L 140	2,103,611	2,014,108	89,503
896 561 / LOAD DISPATCHING	D12	2,391,052	2,289,543	101,509
897 562 / STATION EXPENSES	L 117	1,812,349	1,735,254	77,095
898 563 / OVERHEAD LINE EXPENSES	L 123+128+133	352,492	337,485	15,007
899 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
900 566 / MISCELLANEOUS EXPENSES	L 519	3,256	3,116	140
901 567 / RENTS	L 140	0	0	0
902 TOTAL TRANSMISSION OPERATION		6,662,760	6,379,506	283,254
903 568 / SUPERVISION & ENGINEERING	L 140	88,808	85,029	3,779
904 569 / STRUCTURES	L 112	606,747	580,983	25,764
905 570 / STATION EQUIPMENT	L 117	1,945,631	1,862,866	82,765
906 571 / OVERHEAD LINES	L 123+128+133	845,166	809,184	35,982
907 573 / MISCELLANEOUS PLANT	L 140	349	334	15
908 TOTAL TRANSMISSION MAINTENANCE		3,486,701	3,338,396	148,305
909 TOTAL TRANSMISSION EXPENSES		10,149,461	9,717,902	431,559
910				
911 DISTRIBUTION EXPENSES				
912 580 / SUPERVISION & ENGINEERING	L 158	3,089,152	2,955,284	133,868
913 581 / LOAD DISPATCHING	D60	2,989,703	2,868,030	121,673
914 582 / STATION EXPENSES	L 147	895,240	865,878	29,362
915 583 / OVERHEAD LINE EXPENSES	L 148+149	2,316,532	2,147,447	169,085
916 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,081,886	1,065,240	16,646
917 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	42,266	40,303	1,963
918 586 / METER EXPENSES	L 154	3,173,840	3,061,603	112,237
919 587 / CUSTOMER INSTALLATIONS EXPENSE	L 165	416,329	383,426	32,903
920 588 / MISCELLANEOUS EXPENSES	L 549	3,840,547	3,644,145	196,402
921 589 / RENTS	L 168	0	0	0
922 TOTAL DISTRIBUTION OPERATION		17,845,495	17,031,355	814,140

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
923 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
924				
925				
926 590 / SUPERVISION & ENGINEERING	L 158	135,003	129,153	5,850
927 591 / STRUCTURES	L 146	0	0	0
928 592 / STATION EQUIPMENT	L 147	2,311,880	2,236,054	75,826
929 593 / OVERHEAD LINES	L 148+149	4,271,981	3,960,166	311,815
930 594 / UNDERGROUND LINES	L 150+151	387,307	381,348	5,959
931 595 / LINE TRANSFORMERS	L 152	31,257	29,985	1,272
932 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	283,223	270,072	13,151
933 597 / METERS	L 154	606,465	585,018	21,447
934 598 / MISCELLANEOUS PLANT	L 158	276,488	264,506	11,982
935 TOTAL DISTRIBUTION MAINTENANCE		8,303,604	7,856,302	447,302
936 TOTAL DISTRIBUTION EXPENSES		26,149,099	24,887,657	1,261,442
937				
938 CUSTOMER ACCOUNTING EXPENSES				
939 901 / SUPERVISION	L 944	418,664	400,238	18,426
940 902 / METER READING	CW902	858,954	759,613	99,341
941 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,180,233	7,881,752	298,481
942 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
943 905 / MISC EXPENSES	L 940-942	0	0	0
944 TOTAL CUSTOMER ACCOUNTING EXPENSES		9,457,851	9,041,603	416,248
945				
946 CUSTOMER SERVICES & INFORMATION EXPENSES				
947 907 / SUPERVISION	L 950	433,003	417,292	15,711
948 908 / CUSTOMER ASSISTANCE	L 563	4,051,818	3,904,801	147,017
949 909 / INFORMATION & INSTRUCTIONAL	L 564	0	0	0
950 910 / MISCELLANEOUS EXPENSES	L 948+949	249,307	240,261	9,046
951 TOTAL CUST SERV & INFORMATN EXPENSES		4,734,128	4,562,354	171,774
952				
953 SALES EXPENSES				
954 912 / DEMO & SELLING EXPENSES	L 569	0	0	0
955 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, 2013

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
956 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
957				
958 ADMINISTRATIVE & GENERAL EXPENSES				
959 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	44,239,591	42,282,286	1,957,305
960 921 / OFFICE SUPPLIES	PTDCAS	205,615	196,518	9,097
961 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
962 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
963 924 / PROPERTY INSURANCE				
964 PRODUCTION - STEAM	L 97	0	0	0
965 ALL RISK & MISCELLANEOUS	P101P	257,941	246,915	11,026
966 TOTAL ACCOUNT 924				
967				
968 925 / INJURIES & DAMAGES	LABOR	130,896	125,106	5,790
969 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
970 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
971 928 / REGULATORY COMMISSION EXPENSES				
972 FERC ADMIN ASSESSMENTS	L 174	0	0	0
973 FERC RATE CASE EXPENSE	RESREV	0	0	0
974 SEC EXPENSES	L 174	0	0	0
975 IDAHO PUC - RATE CASE	CIDA	0	0	0
976 - OTHER	CIDA	0	0	0
977 OREGON PUC - RATE CASE	CODA	0	0	0
978 -OTHER	CODA	0	0	0
979 TOTAL ACCOUNT 928				
980				
981 929 / DUPLICATE CHARGES	SUBEX	0	0	0
982 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
983 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	145,470	139,034	6,436
984 931 / RENTS	L 172	0	0	0
985 935 / GENERAL PLANT MAINTENANCE	P3808	1,000,148	957,395	42,753
986 TOTAL ADMIN & GENERAL EXPENSES		45,979,661	43,947,254	2,032,407
987 TOTAL OPER & MAINT EXPENSES		123,636,614	118,168,408	5,468,206
988				
989 TOTAL LABOR - RATIO (%)		1	0.9558	0.0442

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
990 *** TABLE 14 - ALLOCATION FACTORS ***				
991				
992 CAPACITY RELATED KW				
993 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LI	D10	2,485,961.2	2,380,423.3	105,537.9
994 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,485,961.2	2,380,423.3	105,537.9
995 RETAIL TRANSMISSION	D12	2,485,961.2	2,380,423.3	105,537.9
996 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,360,888.4	2,264,806.2	96,082.2
997				
998 ENERGY RELATED MWH				
999 GENERATION LEVEL (PSP)	E10	16,042,519.8	15,334,651.9	707,867.9
1000 RETAIL MWH AT GENERATION LVL	E100	16,042,519.8	15,334,651.9	707,867.9
1001 CUSTOMER LEVEL	E99	14,606,972.4	13,957,445.6	649,526.8
1002				
1003 CUSTOMER RELATED FACTORS				
1004 369-DIRECT ASSIGNMENT	DA369	56,795,205	53,953,477	2,841,728
1005 370-METER INVESTMENT	ACCT370	72,905,518	70,327,345	2,578,173
1006 902-CUSTOMER WEIGHTED	CW902	1,484,232	1,312,575	171,657
1007 903-CUSTOMER WEIGHTED	CW903	14,060,135	13,547,107	513,028
1008 904-CUSTOMER WEIGHTED	CW904	5,068,488	4,790,130	278,358
1009 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	503,996	485,620	18,376

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1010 ***TABLE 14 - ALLOCATION FACTORS***				
1011				
1012 DIRECT ASSIGNMENTS				
1013 252-CUSTOMER ADVANCES	DA252	11,287,842	11,243,034	44,808
1014 350-LAND & LAND RIGHTS	DA350	0	0	0
1015 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1016 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1017 354-TOWERS & FIXTURES	DA354	0	0	0
1018 355-POLES & FIXTURES	DA355	33,842	0	33,842
1019 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1020 359-ROADS & TRAILS	DA359	0	0	0
1021 360-LAND & LAND RIGHTS	ACCT360	4,859,146	4,724,046	135,100
1022 361-STRUCTURES & IMPROVEMENTS	ACCT361	32,820,611	31,686,059	1,134,552
1023 362-STATION EQUIPMENT	ACCT362	196,765,815	190,312,221	6,453,594
1024 364-POLES, TOWERS & FIXTURES	DA364	232,728,997	214,962,620	17,766,377
1025 365-OVERHEAD CONDUCTORS & DEVICES	DA365	125,010,177	116,664,895	8,345,282
1026 366-UNDERGROUND CONDUIT	DA366	46,456,931	45,778,527	678,404
1027 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	201,270,437	198,137,177	3,133,260
1028 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,886,468	2,658,349	228,119
1029 373-STREET LIGHTING SYSTEMS	DA373	4,529,152	4,318,842	210,310
1030 451-REVENUE - MISCELLANEOUS SERVICE	DA451	3,565,357	3,490,381	74,976
1031 454-REVENUE - FACILITIES CHARGE	DA454	7,041,418	6,661,643	379,775
1032 908-OTHER CUSTOMER ASSISTANCE	DA908	6,727,105	6,485,734	241,371
1033 440-RETAIL SALES REVENUE	RETREV	1,101,728,165	1,050,396,523	51,331,642
1034 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1035 RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1036 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	322,348	308,258	14,090
1037 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	587,012	561,577	25,435
1038 IDAHO	CIDA	1	1	0
1039 OREGON	CODA	1	0	1
1040 NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1041 ***TABLE 14 - ALLOCATION FACTORS***				
1042				
1043 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1044 PLANT - PROD,TRANS&DIST	PTD	4,606,532,902	4,409,617,084	196,915,818
1045 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	77,656,953	74,221,154	3,435,799
1046 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,249,060,212	2,155,569,951	93,490,261
1047 PLANT - GEN PLT (390,391,397&398)	P3908	192,765,206	184,525,057	8,240,149
1048 PLANT - PROD,TRANS,DIST&GEN	P101P	4,913,848,728	4,703,796,057	210,052,671
1049 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	665,888,122	635,327,313	30,560,808
1050 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	77,656,953	74,221,154	3,435,799
1051 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	123,247,777	117,796,386	5,451,391
1052 REV - RETAIL, RESALE & WHEELING	FMREV	1,163,242,095	1,109,127,106	54,114,989
1053 O&M - ALL EXCEPT FUEL	O&M M	592,828,210	564,859,735	27,968,474
1054 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	750,963,957	719,073,078	31,890,880
1055 O&M - TOTAL (NOT USED)	OM401	812,932,405	775,261,341	37,671,063

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1056 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1057				
1058 CAPACITY RELATED KW				
1059 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LI	D10	100.00%	95.75%	4.25%
1060 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.75%	4.25%
1061 RETAIL TRANSMISSION	D12	100.00%	95.75%	4.25%
1062 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	95.93%	4.07%
1063				
1064 ENERGY RELATED MWH				
1065 GENERATION LEVEL (PSP)	E10	100.00%	95.59%	4.41%
1066 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.59%	4.41%
1067 CUSTOMER LEVEL	E99	100.00%	95.55%	4.45%
1068				
1069 CUSTOMER RELATED FACTORS				
1070 369-DIRECT ASSIGNMENT	DA369	100.00%	95.00%	5.00%
1071 370-METER INVESTMENT	ACCT370	100.00%	96.46%	3.54%
1072 902-CUSTOMER WEIGHTED	CW902	100.00%	88.43%	11.57%
1073 903-CUSTOMER WEIGHTED	CW903	100.00%	96.35%	3.65%
1074 904-CUSTOMER WEIGHTED	CW904	100.00%	94.51%	5.49%
1075 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.35%	3.65%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1076 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1077				
1078 DIRECT ASSIGNMENTS				
1079 252-CUSTOMER ADVANCES	DA252	100.00%	99.60%	0.40%
1080 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1081 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1082 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1083 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1084 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1085 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1086 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1087 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.22%	2.78%
1088 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	96.54%	3.46%
1089 362-STATION EQUIPMENT	ACCT362	100.00%	96.72%	3.28%
1090 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.37%	7.63%
1091 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.32%	6.68%
1092 366-UNDERGROUND CONDUIT	DA366	100.00%	98.54%	1.46%
1093 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.44%	1.56%
1094 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.10%	7.90%
1095 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.36%	4.64%
1096 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.90%	2.10%
1097 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.61%	5.39%
1098 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.41%	3.59%
1099 440-RETAIL SALES REVENUE	RETREV	100.00%	95.34%	4.66%
1100 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1101 IDAHO	CIDA	100.00%	100.00%	0.00%
1102 OREGON	CODA	100.00%	0.00%	100.00%
1103 NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
1104 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1105				
1106 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1107 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.73%	4.27%
1108 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.58%	4.42%
1109 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.84%	4.16%
1110 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.73%	4.27%
1111 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.73%	4.27%
1112 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.41%	4.59%
1113 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.58%	4.42%
1114 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.58%	4.42%
1115 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.35%	4.65%
1116 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.28%	4.72%
1117 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.75%	4.25%
1118 O&M - TOTAL (NOT USED)	OM401	100.00%	95.37%	4.63%

IDAHO POWER COMPANY

2013 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

**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, 2013**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	213,210.3
Less: Accum Prov for Depreciation	82,486.6
Amort of Other Utility Plant	1,072.6
Net Electric Plant-in-Service	129,651.0
Less: Cust Advances for Construction	44.8
Accumulated Deferred Income Taxes	15,849.5
Add: Fuel Inventory	1,303.7
Materials & Supplies	2,256.2
Prepayments	0.0
Working Cash Allowance	1,265.1
Net Electric Rate Base	118,581.8
Add: Conservation & Deferred Programs	2,179.6
IERCO Rate Base	3,638.9
Total Combined Rate Base	124,400.3
Development of Net Income	
Operation Revenues	51,622.1
Operating Expenses	
Operation & Maintenance Expenses	31,626.3
Depreciation Expense	5,346.1
Amortization Expense	359.2
Accretion Expense	0.0
Taxes Other Than Income Taxes	2,150.5
Regulatory Debits/Credits	56.2
Deferred Income Taxes	2,409.0
Investment Tax Credits Adj - Net	(33.2)
Federal Income Taxes	(179.5)
State Income Taxes	(37.9)
Total Operating Expenses	41,696.7
Operating Income	9,925.3
Add: IERCO Operating Income	296.1
Total Operating Income	10,221.5
Rate of Return Earned - Percent	8.217%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	9 <u>ALLOC/ SOURCE</u>	10 <u>TOTAL SYSTEM</u>	11 <u>IDAHO IPUC</u>	12 <u>OREGON OPUC</u>
87 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
88				
89 INTANGIBLE PLANT				
90 301 - ORGANIZATION	P101P	5,703	5,459	244
91 302 - FRANCHISES & CONSENTS	D10	29,234,205	27,989,041	1,245,163
92 303 - MISCELLANEOUS	P101P	32,748,575	31,345,277	1,403,298
93				
94 TOTAL INTANGIBLE PLANT		61,988,483	59,339,777	2,648,705
95				
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	950,983,058	910,478,136	40,504,923
98 330-336 / HYDRAULIC PRODUCTION	D10	726,740,651	695,786,815	30,953,836
99 340-346 / OTHER PRODUCTION	D10	548,374,135	525,017,407	23,356,727
100				
101 TOTAL PRODUCTION PLANT		2,226,097,844	2,131,282,358	94,815,486
102				
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	35,858,659	34,331,342	1,527,317
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		35,858,659	34,331,342	1,527,317
108				
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	69,914,193	66,936,360	2,977,833
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		69,914,851	66,936,360	2,978,491
113				
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	371,862,022	356,023,420	15,838,602
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		371,973,616	356,098,520	15,875,096

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

<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	158,364,947	151,619,758	6,745,188
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		158,364,947	151,619,758	6,745,188
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	124,628,484	119,320,222	5,308,262
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		124,662,325	119,320,222	5,342,103
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	185,761,364	177,849,289	7,912,075
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		185,787,860	177,850,478	7,937,382
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	390,266	373,644	16,622
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		390,266	373,644	16,622
TOTAL TRANSMISSION PLANT		946,952,524	906,530,324	40,422,200

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	4,784,041	4,651,030	133,012
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	32,195,904	31,082,947	1,112,957
147 362 / STATION EQUIPMENT	ACCT362	192,545,229	186,230,063	6,315,166
148 364 / POLES, TOWERS & FIXTURES	DA364	232,728,997	214,962,620	17,766,377
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	125,010,177	116,664,895	8,345,282
150 366 / UNDERGROUND CONDUIT	DA366	46,456,931	45,778,527	678,404
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	201,270,437	198,137,177	3,133,260
152 368 / LINE TRANSFORMERS	D60	461,374,472	442,562,011	18,812,461
153 369 / SERVICES	DA369	56,795,205	53,953,477	2,841,728
154 370 / METERS	ACCT370	72,905,519	70,327,346	2,578,173
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,886,469	2,658,349	228,119
156 373 / STREET LIGHTING SYSTEMS	DA373	4,529,152	4,318,842	210,310
157				
158 TOTAL DISTRIBUTION PLANT		1,433,482,533	1,371,327,285	62,155,249
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	16,336,623	15,636,588	700,035
162 390 / STRUCTURES & IMPROVEMENTS	PTD	98,767,560	94,535,306	4,232,254
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	45,575,784	43,622,832	1,952,952
164 392 / TRANSPORTATION EQUIPMENT	PTD	65,321,052	62,522,003	2,799,050
165 393 / STORES EQUIPMENT	PTD	1,903,103	1,821,554	81,549
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	6,702,347	6,415,148	287,200
167 395 / LABORATORY EQUIPMENT	PTD	12,532,918	11,995,874	537,044
168 396 / POWER OPERATED EQUIPMENT	PTD	11,754,577	11,250,886	503,691
169 397 / COMMUNICATIONS EQUIPMENT	PTD	42,637,466	40,810,423	1,827,043
170 398 / MISCELLANEOUS EQUIPMENT	PTD	5,784,396	5,536,531	247,865
171				
172 TOTAL GENERAL PLANT		307,315,826	294,147,143	13,168,683
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		4,975,837,211	4,762,626,887	213,210,323
175				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	525,308,353	502,934,059	22,374,294
180 330-336 / HYDRAULIC PRODUCTION	L 98	372,154,051	356,303,011	15,851,041
181 340-346 / OTHER PRODUCTION	L 99	49,855,894	47,732,397	2,123,496
182 TOTAL PRODUCTION PLANT		947,318,298	906,969,468	40,348,831
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	6,553,730	6,274,589	279,141
186 352 / STRUCTURES & IMPROVEMENTS	L 112	23,041,910	22,060,285	981,625
187 353 / STATION EQUIPMENT	L 117	104,699,854	100,231,472	4,468,382
188 354 / TOWERS & FIXTURES	L 123	46,649,364	44,662,442	1,986,922
189 355 / POLES & FIXTURES	L 128	53,882,317	51,573,320	2,308,997
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	57,851,859	55,380,264	2,471,595
191 359 / ROADS & TRAILS	L 138	265,009	253,721	11,287
192 TOTAL TRANSMISSION PLANT		292,944,042	280,436,094	12,507,948
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	10,260	9,974	285
196 361 / STRUCTURES & IMPROVEMENTS	L 146	9,428,220	9,102,303	325,917
197 362 / STATION EQUIPMENT	L 147	50,842,570	49,175,018	1,667,552
198 364 / POLES, TOWERS & FIXTURES	L 148	121,513,324	112,237,078	9,276,246
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	46,161,448	43,079,857	3,081,592
200 366 / UNDERGROUND CONDUIT	L 150	13,925,229	13,721,881	203,348
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	75,823,085	74,642,716	1,180,369
202 368 / LINE TRANSFORMERS	L 152	149,439,176	143,345,821	6,093,355
203 369 / SERVICES	L 153	39,612,031	37,630,057	1,981,974
204 370 / METERS	L 154	17,347,727	16,734,256	613,471
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	2,034,828	1,874,015	160,813
206 373 / STREET LIGHTING SYSTEMS	L 156	3,507,393	3,344,528	162,865
207 TOTAL DISTRIBUTION PLANT		529,645,292	504,897,503	24,747,789
208				

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>
209 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	25,931,477	24,820,296	1,111,181
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	23,468,969	22,463,308	1,005,661
215 392 / TRANSPORTATION EQUIPMENT	L 164	22,285,379	21,330,436	954,943
216 393 / STORES EQUIPMENT	L 165	618,661	592,151	26,510
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	2,835,000	2,713,518	121,482
218 395 / LABORATORY EQUIPMENT	L 167	6,039,274	5,780,487	258,787
219 396 / POWER OPERATED EQUIPMENT	L 168	4,655,619	4,456,123	199,496
220 397 / COMMUNICATIONS EQUIPMENT	L 169	19,085,166	18,267,354	817,812
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,614,808	2,502,762	112,046
222 TOTAL GENERAL PLANT		107,534,353	102,926,436	4,607,917
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		1,877,441,985	1,795,229,500	82,212,485
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	6,260,386	5,986,246	274,140
228 TOTAL ACCUM PROVISION DEPRECIATION		1,883,702,372	1,801,215,747	82,486,625
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	7,705,544	7,376,294	329,250
232 HYDRAULIC PRODUCTION	L 98	17,453,668	16,710,269	743,399
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		25,159,212	24,086,564	1,072,649
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		1,908,861,584	1,825,302,310	83,559,274
238				

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
239 ***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,066,975,626	2,937,324,577	129,651,049
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	11,287,843	11,243,035	44,808
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		11,287,843	11,243,035	44,808
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(2,534,572)	(2,524,511)	(10,061)
251 OTHER	LABOR	(58,008,613)	(55,438,627)	(2,569,986)
252 TOTAL ACCOUNT 190		(60,543,185)	(57,963,138)	(2,580,047)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	407,644,876	390,177,028	17,467,848
255 283 / OTHER	P101P	22,442,582	21,480,903	961,679
256 TOTAL ACCUM DEFERRED INCOME TAXES		369,544,273	353,694,793	15,849,480
257				
258 NET ELECTRIC PLANT IN SERVICE		2,686,143,510	2,572,386,749	113,756,761
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	29,516,272	28,212,530	1,303,742
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	16,355,110	15,658,502	696,608
264 TRANSMISSION - GENERAL	L 139	12,004,034	11,491,622	512,412
265 DISTRIBUTION - GENERAL	L 158	19,115,204	18,286,376	828,828
266 OTHER - UNCLASSIFIED	L 174	5,096,888	4,878,491	218,397
267 TOTAL ACCOUNT 154		52,571,236	50,314,991	2,256,245
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 695	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 987	0	0	0
273 SOFTWARE CONTRACTS	L 92	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 613	27,915,052	26,649,999	1,265,054
277				
278 TOTAL WORKING CAPITAL		110,002,560	105,177,520	4,825,040
279				
280 NET ELECTRIC PLANT IN SERVICE		2,796,146,071	2,677,564,269	118,581,801

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		2,796,146,071	2,677,564,269	118,581,801
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND GRANT - OPUC ORDERS 10-406, 11-011, 11-437	CODA	97,844	0	97,844
305 AM. FALLS BOND REFINANCE	D10	698,491	668,740	29,751
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	2,524,479	0	2,524,479
307 CUSTOM EFFICIENCY INCENTIVE - IPUC ORDER 32245	CIDA	0	0	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	348,837	348,837	0
309 BENNETT MOUNTAIN MAINTENANCE - IPUC ORDER 32426	CIDA	149,773	149,773	0
310 INTERVENOR FUNDING	CIDA	28,887	28,887	0
311 GRID WEST - OPUC ORDER 06-483	CODA	16,556	0	16,556
312 FERC - GRID WEST	D11	0	0	0
313 TOTAL OTHER REGULATORY ASSETS		3,864,867	1,196,237	2,668,630
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-256	CODA	(489,027)	0	(489,027)
316 TOTAL DEFERRED PROGRAMS		3,375,840	1,196,237	2,179,603
317				
318 DEVELOPMENT OF IERCO RATE BASE				
319 INVESTMENT IN IERCO	E10	87,557,087	83,689,666	3,867,421
320 PREPAID COAL ROYALTIES	E10	1,321,932	1,263,542	58,390
321 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(6,495,739)	(6,208,820)	(286,919)
322 TOTAL SUBSIDIARY RATE BASE		82,383,280	78,744,387	3,638,893
323				
324 TOTAL COMBINED RATE BASE		2,881,905,191	2,757,504,894	124,400,297

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 4 - OPERATING REVENUES ***				
OPERATING REVENUES				
FIRM ENERGY SALES				
440-448 / RETAIL	RETRV	939,839,444	892,569,486	47,269,958
447/ FIRM SALES FOR RESALE	E10	0	0	0
447/ SYSTEM OPPORTUNITY SALES	E10	48,793,800	46,638,564	2,155,236
TOTAL SALES OF ELECTRICITY		988,633,244	939,208,050	49,425,194
OTHER OPERATING REVENUES				
415 / MERCHANDISING REVENUES	E10	953,199	911,096	42,103
OATT TARIFF REFUND				
NETWORK	D11	(84,434)	(80,838)	(3,596)
POINT-TO-POINT	D11	(272,343)	(260,743)	(11,600)
TOTAL ACCOUNT 449		(356,777)	(341,581)	(15,196)
MISCELLANEOUS SERVICE REVENUES				
451 / MISCELLANEOUS SERVICE REVENUES	DA451	3,565,357	3,490,381	74,976
RENTS FROM ELECTRIC PROPERTY				
SUBSTATION EQUIPMENT	L 117	11,562,717	11,069,243	493,474
TRANSFORMER RENTALS	L 152	17,330	16,623	707
LINE RENTALS	D11	2,323,838	2,224,859	98,979
COGENERATION	L 481	1,003,674	959,341	44,333
DARK FIBER PROJECT	CIDA	448,000	448,000	0
POLE ATTACHMENTS	L 148	1,457,901	1,346,606	111,295
FACILITIES CHARGES	DA454	7,041,417	6,661,642	379,775
OTHER RENTALS	L 101	572,578	548,190	24,388
MISCELLANEOUS	L 172	0	0	0
TOTAL ACCOUNT 454		24,427,455	23,274,506	1,152,949

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355 456 / OTHER ELECTRIC REVENUES				
356 TRANSMISSION - NETWORK SERVICES	D11	6,151,956	5,889,928	262,028
357 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	859,753	824,697	35,056
358 TRANSMISSION - POINT-TO-POINT	D11	14,924,672	14,288,990	635,682
359 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
360 PHOTOVOLTAIC STATION SERVICE	L 158	2,191	2,096	95
361 DSM RIDER FUNDS	DARIDER	0	0	0
362 STANDBY SERVICE CHARGE	CIDA	528,909	528,909	0
363 SIERRA PACIFIC USAGE CHARGE	E10	132,753	126,889	5,864
364 BPA - OTHER REVENUE	D10	0	0	0
365 ANTELOPE	L 506	73,824	70,673	3,151
366 MISCELLANEOUS	PTD	3,527	3,376	151
367 TOTAL ACCOUNT 456		22,677,585	21,735,557	942,028
368				
369 TOTAL OTHER OPERATING REVENUES		51,266,819	49,069,959	2,196,860
370				
371 TOTAL OPERATING REVENUES		1,039,900,063	988,278,009	51,622,054

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
372 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
373				
374 STEAM POWER GENERATION				
375 OPERATION				
376 500 / SUPERVISION & ENGINEERING	D10	1,489,759	1,426,306	63,453
377 501 / FUEL	E10	109,052,000	104,235,142	4,816,858
378				
379 502 / STEAM EXPENSES				
380 LABOR	D10	0	0	0
381 OTHER	E10	8,840,885	8,450,381	390,504
382 TOTAL ACCOUNT 502		8,840,885	8,450,381	390,504
383 505 / ELECTRIC EXPENSES				
384 LABOR	D10	0	0	0
385 OTHER	E10	1,741,112	1,664,207	76,905
386 TOTAL ACCOUNT 505		1,741,112	1,664,207	76,905
387 506 / MISCELLANEOUS EXPENSES	D10	9,471,877	9,068,444	403,433
388 507 / RENTS	L 97	348,322	333,486	14,836
389 TOTAL STEAM OPERATION EXPENSES		130,943,955	125,177,966	5,765,989
390				
391 MAINTENANCE				
392 510 / SUPERVISION & ENGINEERING	D10	101,619	97,291	4,328
393 511 / STRUCTURES	D10	637,845	610,677	27,168
394 512 / BOILER PLANT				
395 LABOR	D10	0	0	0
396 OTHER	E10	12,461,886	11,911,441	550,445
397 TOTAL ACCOUNT 512		12,461,886	11,911,441	550,445
398 513 / ELECTRIC PLANT				
399 LABOR	D10	0	0	0
400 OTHER	E10	5,398,983	5,160,508	238,475
401 TOTAL ACCOUNT 513		5,398,983	5,160,508	238,475
402 514 / MISCELLANEOUS STEAM PLANT	D10	4,541,443	4,348,011	193,432
403 TOTAL STEAM MAINTENANCE EXPENSES		23,141,776	22,127,928	1,013,848
404				
405 TOTAL STEAM GENERATION EXPENSES		154,085,731	147,305,894	6,779,837
406				

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
HYDRAULIC POWER GENERATION				
535 / SUPERVISION & ENGINEERING	L 864	5,552,887	5,315,878	237,009
536 / WATER FOR POWER				
WATER LEASE	D10	616,195	589,950	26,245
OTHER	D10	4,999,507	4,786,565	212,942
TOTAL ACCOUNT 536		5,615,702	5,376,514	239,188
537 / HYDRAULIC EXPENSES				
538 / ELECTRIC EXPENSES	D10	12,977,081	12,424,352	552,729
LABOR				
OTHER	D10	998,987	956,437	42,550
	E10	317,958	303,914	14,044
TOTAL ACCOUNT 538		1,316,945	1,260,351	56,594
539 / MISCELLANEOUS EXPENSES				
540 / RENTS	D10	4,505,851	4,313,935	191,916
	D10	141,597	135,566	6,031
TOTAL HYDRAULIC OPERATION EXPENSES		30,110,063	28,826,597	1,283,466
MAINTENANCE				
541 / SUPERVISION & ENGINEERING	L 870	76,781	73,511	3,270
542 / STRUCTURES	D10	1,347,890	1,290,480	57,410
543 / RESERVOIRS, DAMS & WATERWAYS	D10	1,096,983	1,050,260	46,723
544 / ELECTRIC PLANT				
LABOR	D10	1,624,642	1,555,444	69,198
OTHER	E10	804,367	768,838	35,529
TOTAL ACCOUNT 544		2,429,009	2,324,282	104,727
545 / MISCELLANEOUS HYDRAULIC PLANT				
	L 98	2,834,948	2,714,200	120,748
TOTAL HYDRAULIC MAINTENANCE EXPENSES		7,785,611	7,452,732	332,879
TOTAL HYDRAULIC GENERATION EXPENSES		37,895,674	36,279,329	1,616,345

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
441 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
442 OTHER POWER GENERATION				
443 OPERATION				
444 546 / SUPERVISION & ENGINEERING	L 877	1,267,862	1,213,860	54,002
445 547 / FUEL				
446 SALMON DIESEL	E10	12,668	12,108	560
447 OTHER	E10	24,784,700	23,689,953	1,094,747
448 TOTAL ACCOUNT 547		24,797,368	23,702,061	1,095,307
449				
450 548 / GENERATING EXPENSES				
451 LABOR	D10	1,772,993	1,697,476	75,517
452 OTHER	E10	1,448,751	1,384,759	63,992
453 TOTAL ACCOUNT 548		3,221,744	3,082,236	139,508
454				
455 549 / MISCELLANEOUS EXPENSES	D10	562,929	538,952	23,977
456 550 / RENTS	D10	0	0	0
457				
458 TOTAL OTHER POWER OPER EXPENSES		29,849,903	28,537,110	1,312,793
459				
460 MAINTENANCE				
461 551 / SUPERVISION & ENGINEERING	L 883	99	95	4
462 552 / STRUCTURES	D10	283,796	271,708	12,088
463 553 / GENERATING & ELECTRIC PLANT				
464 LABOR	D10	52,615	50,374	2,241
465 OTHER	E10	72,452	69,252	3,200
466 TOTAL ACCOUNT 553		125,067	119,626	5,441
467				
468 554 / MISCELLANEOUS EXPENSES	L 99	1,202,740	1,151,512	51,228
469 TOTAL OTHER POWER MAINT EXPENSES		1,611,702	1,542,941	68,761
470				
471 TOTAL OTHER POWER GENERATION EXP		31,461,605	30,080,051	1,381,554
472				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
473 OTHER POWER SUPPLY EXPENSE				
474 555.0 / PURCHASED POWER				
475 PURCHASED POWER - TRANS LOSSES	E10	1,027,986	982,580	45,406
476 OTHER PURCHASED POWER	E10	63,207,700	60,415,798	2,791,902
477 TOTAL ACCOUNT 555.0		64,235,686	61,398,378	2,837,308
478 555.1 / COGENERATION & SMALL POWER PROD				
479 CAPACITY RELATED	D10	0	0	0
480 ENERGY RELATED	E10	159,266,890	152,232,026	7,034,864
481 TOTAL COGEN & SMALL POWER PROD		159,266,890	152,232,026	7,034,864
482				
483 TOTAL ACCOUNT 555		223,502,576	213,630,404	9,872,172
484				
485 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	1,403,441	1,343,665	59,776
486 557 / OTHER EXPENSES				
487 IDAHO POWER COST-RELATED EXPENSES	CIDA	0	0	0
488 OREGON POWER COST-RELATED EXPENSES	CODA	0	0	0
489 OTHER	D10	4,603,298	4,407,231	196,067
490 TOTAL ACCOUNT 557		4,603,298	4,407,231	196,067
491				
492 TOTAL OTHER POWER SUPPLY EXPENSES		229,509,315	219,381,300	10,128,015
493				
494 TOTAL PRODUCTION EXPENSES		452,952,325	433,046,574	19,905,751

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
495 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
496				
497 TRANSMISSION EXPENSES				
498				
499 OPERATION				
500 560 / SUPERVISION & ENGINEERING	L 140	3,341,834	3,199,182	142,652
501 561 / LOAD DISPATCHING	D12	2,625,031	2,513,224	111,807
502 562 / STATION EXPENSES	L 117	2,215,307	2,120,762	94,545
503 563 / OVERHEAD LINE EXPENSES	L 123+128+133	695,808	666,088	29,720
504 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	5,637,278	5,388,278	249,000
505 566 / MISCELLANEOUS EXPENSES	L 140	49,241	47,139	2,102
506 567 / RENTS	L 140	2,917,528	2,792,989	124,539
507				
508 TOTAL TRANSMISSION OPERATION		17,482,027	16,727,662	754,365
509				
510 MAINTENANCE				
511 568 / SUPERVISION & ENGINEERING	L 140	314,198	300,786	13,412
512 569 / STRUCTURES	L 112	690,870	661,438	29,432
513 570 / STATION EQUIPMENT	L 117	3,408,196	3,262,741	145,455
514 571 / OVERHEAD LINES	L 123+128+133	3,500,686	3,351,160	149,526
515 573 / MISCELLANEOUS PLANT	L 140	571	547	24
516				
517 TOTAL TRANSMISSION MAINTENANCE		7,914,521	7,576,671	337,850
518				
519 TOTAL TRANSMISSION EXPENSES		25,396,548	24,304,333	1,092,215

IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
520 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
521				
522 DISTRIBUTION EXPENSES				
523				
524 OPERATION				
525 580 / SUPERVISION & ENGINEERING	L 158	3,840,139	3,673,632	166,507
526 581 / LOAD DISPATCHING	D60	3,218,970	3,087,717	131,253
527 582 / STATION EXPENSES	L 147	1,282,110	1,240,059	42,051
528 583 / OVERHEAD LINE EXPENSES	L 148+149	2,870,936	2,661,384	209,552
529 584 / UNDERGROUND LINE EXPENSES	L 150+151	2,289,897	2,254,663	35,234
530 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 158	69,949	66,701	3,248
531 586 / METER EXPENSES	L 154	4,092,185	3,947,472	144,713
532 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	630,738	580,890	49,848
533 588 / MISCELLANEOUS EXPENSES	L 158	5,355,516	5,123,303	232,213
534 589 / RENTS	L 158	366,175	350,298	15,877
535 TOTAL DISTRIBUTION OPERATION		24,016,615	22,986,120	1,030,495
536				
537 MAINTENANCE				
538 590 / SUPERVISION & ENGINEERING	L 158	154,868	148,153	6,715
539 591 / STRUCTURES	L 146	0	0	0
540 592 / STATION EQUIPMENT	L 147	3,576,282	3,458,986	117,296
541 593 / OVERHEAD LINES	L 148+149	14,048,793	13,023,361	1,025,432
542 594 / UNDERGROUND LINES	L 150+151	605,391	596,076	9,315
543 595 / LINE TRANSFORMERS	L 152	283,629	272,064	11,565
544 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	506,637	483,111	23,526
545 597 / METERS	L 154	687,583	663,268	24,315
546 598 / MISCELLANEOUS PLANT	L 158	384,274	367,612	16,662
547 TOTAL DISTRIBUTION MAINTENANCE		20,247,457	19,012,631	1,234,826
548				
549 TOTAL DISTRIBUTION EXPENSES		44,264,072	41,998,751	2,265,321
550				

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>
551 CUSTOMER ACCOUNTING EXPENSES				
552 901 / SUPERVISION	L 944	447,899	428,187	19,712
553 902 / METER READING	CW902	1,395,059	1,233,715	161,344
554 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,210,901	12,728,860	482,041
555 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,789,167	5,471,230	317,937
556 905 / MISC EXPENSES	L 553+554+555	271	258	13
557 TOTAL CUSTOMER ACCOUNTING EXPENSES		20,843,297	19,862,250	981,047
558 CUSTOMER SERVICES & INFORMATION EXPENSES				
559 907 / SUPERVISION	L 951	486,544	468,888	17,656
560 908 / CUSTOMER ASSISTANCE				
561 SYSTEM CONSERVATION	E100	327,059	312,613	14,446
562 OTHER	DA908	6,306,464	6,080,186	226,278
563 TOTAL ACCOUNT 908		6,633,523	6,392,799	240,725
564 909 / INFORMATION & INSTRUCTIONAL	DA909	264,701	255,050	9,651
565 910 / MISCELLANEOUS EXPENSES	L 563+564	548,993	529,067	19,926
566 TOTAL CUST SERV & INFORMATN EXPENSES		7,933,761	7,645,803	287,958

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
567 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
568 SALES EXPENSES				
569 912 / DEMO & SELLING EXPENSES	E10	0	0	0
570 TOTAL ACCOUNT 924		0	0	0
571				
572 ADMINISTRATIVE & GENERAL EXPENSES				
573 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	64,551,118	61,691,276	2,859,842
574 921 / OFFICE SUPPLIES	LABOR	17,589,644	16,810,361	779,283
575 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(26,882,864)	(25,691,858)	(1,191,006)
576 923 / OUTSIDE SERVICES	LABOR	5,271,865	5,038,303	233,562
577 924 / PROPERTY INSURANCE				
578 PRODUCTION - STEAM	L 97	574,610	550,136	24,474
579 ALL RISK & MISCELLANEOUS	P110P	3,072,101	2,944,028	128,073
580 TOTAL ACCOUNT 924		3,646,711	3,494,164	152,547
581				
582 925 / INJURIES & DAMAGES	LABOR	5,680,810	5,429,130	251,680
583 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	26,598,949	25,420,522	1,178,427
584 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	2,002,887	0	2,002,887
585 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	33,666,566	33,666,566	0
586 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	214,462	205,327	9,135
587 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
588 928 / REGULATORY COMMISSION EXPENSES				
589 FERC ADMIN ASSESS & SECURITIES				
590 CAPACITY RELATED	D10	1,738,536	1,664,487	74,049
591 ENERGY RELATED	E10	1,036,421	990,642	45,779
592 FERC RATE CASE	D11	0	0	0
593 FERC ORDER 472	E99	504,191	481,742	22,449
594 FERC OTHER	D11	288,167	275,893	12,274
595 FERC - OREGON HYDRO FEE	D10	158,501	151,750	6,751
596 SEC EXPENSES	L 174	0	0	0
597 IDAHO PUC -RATE CASE	CIDA	462	462	0
598 -OTHER	CIDA	35,956	35,956	0
599 OREGON PUC -RATE CASE	CODA	28,246	0	28,246
600 -OTHER	CODA	185,184	0	185,184
601 TOTAL ACCOUNT 928		3,975,664	3,600,933	374,731
602				

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2013

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
929 / DUPLICATE CHARGES	LABOR	0	0	0
930.1 / GENERAL ADVERTISING	LABOR	0	0	0
930.2 / MISCELLANEOUS EXPENSES	LABOR	3,939,577	3,765,040	174,537
931 / RENTS	L 172	6,536	6,256	280
TOTAL ADM & GEN OPERATION		140,261,925	133,436,019	6,825,906
935 / GENERAL PLANT MAINTENANCE	L 172	5,148,285	4,927,678	220,607
TOTAL ADMIN & GENERAL EXPENSES		145,410,210	138,363,696	7,046,514
416 / MERCHANDISING EXPENSE	E10	1,076,093	1,028,562	47,531
TOTAL OPER & MAINT EXPENSES		697,876,306	666,249,969	31,626,338

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
615 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
616				
617 DEPRECIATION EXPENSE				
618 310-316 / STEAM PRODUCTION	L 97	23,964,820	22,944,094	1,020,726
619 330-336 / HYDRAULIC PRODUCTION	L 98	13,794,967	13,207,402	587,565
620 340-346 / OTHER PRODUCTION	L 99	17,207,154	16,474,255	732,899
621 TOTAL PRODUCTION PLANT		54,966,941	52,625,752	2,341,190
622				
623 TRANSMISSION PLANT				
624 350 / LAND & LAND RIGHTS	L 107	440,827	422,051	18,776
625 352 / STRUCTURES & IMPROVEMENTS	L 112	1,216,249	1,164,434	51,814
626 353 / STATION EQUIPMENT	L 117	6,919,827	6,624,502	295,324
627 354 / TOWERS & FIXTURES	L 123	2,754,794	2,637,460	117,334
628 355 / POLES & FIXTURES	L 128	3,564,348	3,411,607	152,742
629 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,214,180	4,034,138	180,042
630 359 / ROADS & TRAILS	L 138	3,082	2,951	131
631 TOTAL TRANSMISSION PLANT		19,113,307	18,297,144	816,163
632				
633 DISTRIBUTION PLANT				
634 360 / LAND & LAND RIGHTS	L 145	1,152	1,120	32
635 361 / STRUCTURES & IMPROVEMENTS	L 146	698,853	674,695	24,158
636 362 / STATION EQUIPMENT	L 147	3,901,471	3,773,509	127,962
637 364 / POLES, TOWERS & FIXTURES	L 148	7,239,476	6,686,819	552,657
638 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,754,649	3,504,000	250,648
639 366 / UNDERGROUND CONDUIT	L 150	902,378	889,201	13,177
640 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	4,663,262	4,590,667	72,595
641 368 / LINE TRANSFORMERS	L 152	12,122,109	11,627,832	494,277
642 369 / SERVICES	L 153	1,447,652	1,375,219	72,433
643 370 / METERS	L 154	4,573,593	4,411,856	161,737
644 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	43,286	39,865	3,421
645 373 / STREET LIGHTING SYSTEMS	L 156	109,552	104,465	5,087
646 TOTAL DISTRIBUTION PLANT		39,457,433	37,679,250	1,778,184

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
647 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
648				
649 GENERAL PLANT				
650 389 / LAND & LAND RIGHTS	L 161	0	0	0
651 390 / STRUCTURES & IMPROVEMENTS	L 162	2,148,503	2,056,438	92,065
652 391 / OFFICE FURNITURE & EQUIPMENT	L 163	4,193,101	4,013,423	179,677
653 392 / TRANSPORTATION EQUIPMENT	L 164	57,907	55,426	2,481
654 393 / STORES EQUIPMENT	L 165	62,912	60,216	2,696
655 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	279,683	267,698	11,985
656 395 / LABORATORY EQUIPMENT	L 167	541,652	518,441	23,210
657 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
658 397 / COMMUNICATIONS EQUIPMENT	L 169	2,284,761	2,186,857	97,903
659 398 / MISCELLANEOUS EQUIPMENT	L 170	312,873	299,466	13,407
660 TOTAL GENERAL PLANT		9,881,391	9,457,967	423,424
661				
662 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
663 DEPR EXP BEFORE DISALLOWED COSTS		123,419,072	118,060,112	5,358,961
664				
665 DEPRECIATION ON DISALLOWED COSTS	L 663	(296,299)	(283,434)	(12,866)
666 TOTAL DEPRECIATION EXPENSE		123,122,773	117,776,678	5,346,095
667				
668 AMORTIZATION EXPENSE				
669 INTANGIBLE PLANT	L 94	8,405,941	8,046,763	359,177
670 HYDRAULIC PRODUCTION	L 98	0	0	0
671 ADJUSTMENTS, GAINS & LOSSES	L 94	723	692	31
672 TOTAL AMORTIZATION EXPENSE		8,406,664	8,047,456	359,208
673				
674 TOTAL DEPRECIATION & AMORTIZATION EXP		131,529,437	125,824,133	5,705,303
675				
676 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	0	0	0
677				

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
678 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
679				
680 TAXES OTHER THAN INCOME				
681 FEDERAL TAXES				
682 FICA	LABOR	0	0	0
683 FUTA	LABOR	0	0	0
684 LESS PAYROLL DEDUCTION	LABOR	0	0	0
685				
686 STATE TAXES				
687 AD VALOREM TAXES				
688 JIM BRIDGER STATION	L 97	1,462,809	1,400,504	62,305
689 VALMY	L 97	818,167	783,319	34,848
690 BOARDMAN	L 97	269,814	258,322	11,492
691 OTHER-PRODUCTION PLANT	L 101	7,020,390	6,721,373	299,017
692 OTHER-TRANSMISSION PLANT	L 139	5,148,784	4,929,000	219,784
693 OTHER-DISTRIBUTION PLANT	L 158	9,452,996	9,043,118	409,878
694 OTHER-GENERAL PLANT	L 172	1,794,804	1,717,896	76,909
695 SUB-TOTAL		25,967,765	24,853,531	1,114,233
696				
697 LICENSES - HYDRO PROJECTS	L 98	4,734	4,532	202
698				
699 REGULATORY COMMISSION FEES				
700 STATE OF IDAHO	CIDA	2,176,398	2,176,398	0
701 STATE OF OREGON	CODA	159,112	0	159,112
702				
703 FRANCHISE TAXES				
704 STATE OF OREGON	CODA	802,405	0	802,405
705				
706 OTHER STATE TAXES				
707 UNEMPLOYMENT TAXES	LABOR	0	0	0
708 HYDRO GENERATION KWH TAX	E10	1,687,536	1,612,997	74,539
709 IRRIGATION-PIC	CIDA	362,180	362,180	0
710				
711 CANADA GST TAXES	E10	(56)	(54)	(2)
712				
713 TOTAL TAXES OTHER THAN INCOME		31,160,074	29,009,585	2,150,488
714				
715				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
716 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
717 REGULATORY DEBITS/CREDITS				
718 STATE OF IDAHO	CIDA	0	0	0
719 STATE OF OREGON	CODA	56,176	0	56,176
720				
721 TOTAL REGULATORY DEBITS/CREDITS		56,176	0	56,176
722				
723				
724 *** TABLE 9 - INCOME TAXES ***				
725				
726 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
727 ACCOUNT #282 - RELATED	P101P	32,566,975	31,171,459	1,395,516
728 ACCOUNTS #190 & #283 - RELATED	L 757	15,035,820	14,022,371	1,013,448
729 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		47,602,795	45,193,830	2,408,964
730				
731 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	(775,313)	(742,091)	(33,223)
732				
733 SUMMARY OF INCOME TAXES				
734				
735 TOTAL FEDERAL INCOME TAX	L 774	(24,781,320)	(24,601,835)	(179,486)
736				
737 STATE INCOME TAX				
738 STATE OF IDAHO	L 839	1,975,326	2,024,938	(49,612)
739 STATE OF OREGON	L 814	49,652	42,900	6,752
740 OTHER STATES	L 853	14,931	9,925	5,006
741 TOTAL STATE INCOME TAXES		2,039,909	2,077,763	(37,853)

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
742 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744 OPERATING REVENUES		1,039,900,063	988,278,009	51,622,054
746 OPERATING EXPENSES				
747 OPERATION & MAINTENANCE		697,876,306	666,249,969	31,626,338
748 DEPRECIATION EXPENSE		123,122,773	117,776,678	5,346,095
749 AMORTIZATION OF LIMITED TERM PLANT		8,406,664	8,047,456	359,208
750 ACCRETION EXPENSE		0	0	0
751 TAXES OTHER THAN INCOME		31,160,074	29,009,585	2,150,488
752 REGULATORY DEBITS/CREDITS		56,176	0	56,176
753 TOTAL OPERATING EXPENSES		860,621,993	821,083,687	39,538,305
755 BOOK-TAX ADJUSTMENT	L 753	9	9	0
757 INCOME BEFORE TAX ADJUSTMENTS		179,278,062	167,194,314	12,083,748
759 INCOME STATEMENT ADJUSTMENTS				
760 LONG TERM DEBT INTEREST EXPENSE	L 24	83,563,215	79,956,126	3,607,089
761 OTHER INTEREST EXPENSE	L 24	6,824,885	6,530,282	294,603
762 TOTAL INTEREST CHARGES		90,388,100	86,486,408	3,901,692
764 NET OPERATING INCOME BEFORE STATE INCOME TAXES		88,889,962	80,707,906	8,182,056
766 TOTAL STATE INCOME TAXES (ALLOWED)		4,041,945	3,590,229	451,716
768 NET FEDERAL INCOME AFTER STATE INCOME TAXES		84,848,017	77,117,677	7,730,340
770 FEDERAL TAX AT 35 PERCENT		29,696,806	26,991,187	2,705,619
771 ADD : FIN 48 ADJUSTMENT	L 770	0	0	0
772 PRIOR YEARS' TAX ADJUSTMENT	L 770	726,557	660,362	66,195
774 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		30,423,363	27,651,548	2,771,814
776 OTHER TAX ADJUSTMENTS				
777 ALLOWANCE FOR AFUDC	P101P	0	0	0
778 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(89,563,004)	(85,725,171)	(3,837,833)
779 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 757	(68,164,662)	(63,570,209)	(4,594,453)
780 SUM OF OTHER ADJUSTMENTS		(157,727,666)	(149,295,380)	(8,432,286)
781 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(55,204,683)	(52,253,383)	(2,951,300)
783 TOTAL FEDERAL INCOME TAX		(24,781,320)	(24,601,835)	(179,486)

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
784 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
785				
786 NET OPERATING INCOME BEFORE TAXES - OREGON	L 764	88,889,962	80,707,906	8,182,056
787				
788 ALLOWANCE FOR AFUDC	P101P	0	0	0
789				
790 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(89,563,004)	(85,725,171)	(3,837,833)
791 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(68,164,662)	(63,570,209)	(4,594,453)
792 TOTAL STATE INCOME TAX ADJUSTMENTS		(157,727,666)	(149,295,380)	(8,432,286)
793 ADD: MFG DEDUCTION NOT ALLOWED	L 757	0	0	0
794				
795 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(157,727,666)	(149,295,380)	(8,432,286)
796				
797 INCOME SUBJECT TO OREGON TAX		(68,837,704)	(68,587,474)	(250,230)
798				
799 IERCO TAXABLE INCOME	E10	4,049,294	3,870,436	178,858
800 BONUS DEPRECIATION ADJUSTMENT	P101P	(11,101,482)	(10,625,776)	(475,706)
801 FEDERAL NOL	L 750	76,525,466	71,367,476	5,157,990
802 TOTAL STATE TAXABLE INCOME - OREGON		635,574	(3,975,339)	4,610,913
803 APPORTIONMENT FACTOR (0.045454550)		209,587	0	209,587
804 POST APPORTIONMENT M ITEMS	L 757	(2,288,652)	(2,134,392)	(154,260)
805 TOTAL TAXABLE INCOME - OREGON		(2,079,065)	(2,134,392)	55,327
806				
807 OREGON TAX AT 6.6 PERCENT		3,652	0	3,652
808 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
809				
810 STATE INCOME TAX ALLOWED - OREGON		3,652	0	3,652
811 ADD: FIN 48 ADJUSTMENT	L 806	0	0	0
812 PRIOR YEARS' TAX ADJUSTMENT	L 807	46,000	42,900	3,101
813				
814 STATE INCOME TAX PAID - OREGON		49,652	42,900	6,752
815				

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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>
816 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
817				
818 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 764	88,889,962	80,707,906	8,182,056
819				
820 ALLOWANCE FOR AFUDC	P101P	0	0	0
821				
822 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(89,563,004)	(85,725,171)	(3,837,833)
823 STATE INCOME TAX ADJUSTMENTS - OTHER	L 757	(68,164,662)	(63,570,209)	(4,594,453)
824 STATE INCOME TAX ADJUSTMENTS		(157,727,666)	(149,295,380)	(8,432,286)
825				
826 INCOME SUBJECT TO IDAHO TAX		(68,837,704)	(68,587,474)	(250,230)
827				
828 IERCO TAXABLE INCOME	E10	4,049,294	3,870,436	178,858
829 BONUS DEPRECIATION ADJUSTMENT	P101P	11,495,828	11,003,225	492,604
830 FEDERAL NOL	L 750	76,525,466	71,367,476	5,157,990
831 TOTAL STATE TAXABLE INCOME - IDAHO		23,232,884	17,653,662	5,579,222
832				
833 IDAHO TAX AT 5.9 PERCENT		1,370,740	1,041,566	329,174
834 LESS: INVESTMENT TAX CREDIT	P101P	(2,655,816)	(2,542,013)	(113,803)
835				
836 STATE INCOME TAX ALLOWED - IDAHO		4,026,556	3,583,579	442,978
837 ADD: FIN 48 ADJUSTMENT	L 832	0	0	0
838 PRIOR YEARS' TAX ADJUSTMENT	L 833	(2,051,230)	(1,558,641)	(492,589)
839 STATE INCOME TAX PAID - IDAHO		1,975,326	2,024,938	(49,612)
840				
841				
842 OTHER STATE INCOME TAX				
843 INCOME SUBJECT TO TAX		(68,837,704)	(68,587,474)	(250,230)
844				
845 IERCO TAXABLE INCOME	E10	4,049,294	3,870,436	178,858
846 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
847 FEDERAL NOL	L 750	76,525,466	71,367,476	5,157,990
848 TOTAL TAXABLE INCOME-OTHER STATES		11,737,056	6,650,437	5,086,619
849				
850 OTHER TAX AT 0.1 PERCENT		11,737	6,650	5,087
851 ADD: FIN 48 ADJUSTMENT	L 839	0	0	0
852 PRIOR YEARS' TAX ADJUSTMENT	L 839	3,194	3,274	(80)
853 OTHER STATES' INCOME TAX PAID		14,931	9,925	5,006

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
854 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
855 STEAM POWER GENERATION				
856 500-513 / TOTAL STEAM GENERATION	D10	357,245	342,029	15,216
857 HYDRAULIC POWER GENERATION				
858 535 / SUPERVISION & ENGINEERING	L 864	4,641,318	4,443,217	198,101
859 536 / WATER FOR POWER	E10	613,784	586,673	27,111
860 537 / HYDRAULIC EXPENSES	D10	5,735,709	5,491,410	244,299
861 538 / ELECTRIC EXPENSES	D10	1,114,711	1,067,232	47,479
862 539 / MISCELLANEOUS EXPENSES	D10	3,370,862	3,227,288	143,574
863 540 / RENTS	D10	0	0	0
864 TOTAL HYDRAULIC OPERATION EXPENSES		15,476,384	14,815,820	660,564
865 541 / SUPERVISION & ENGINEERING	L 870	67,654	64,772	2,882
866 542 / STRUCTURES	D10	764,995	732,412	32,583
867 543 / RESERVOIRS, DAMS & WATERWAYS	D10	494,296	473,243	21,053
868 544 / ELECTRIC PLANT	D10	1,812,843	1,735,629	77,214
869 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,644,580	1,574,533	70,047
870 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,784,368	4,580,589	203,779
871 TOTAL HYDRAULIC GENERATION EXPENSES		20,260,752	19,396,409	864,343
872 OTHER POWER GENERATION				
873 546 / SUPERVISION & ENGINEERING	L 877	896,326	858,149	38,177
874 548 / GENERATING EXPENSES	D10	1,978,379	1,894,115	84,264
875 549 / MISCELLANEOUS EXPENSES	D10	219,333	209,991	9,342
876 550 / RENTS	D10	0	0	0
877 TOTAL OTHER POWER OPER EXPENSES		3,094,038	2,962,255	131,783
878				
879 551 / SUPERVISION & ENGINEERING	L 883	0	0	0
880 552 / STRUCTURES	D10	168,475	161,299	7,176
881 553 / GENERATING & ELECTRIC PLANT	D10	58,710	56,209	2,501
882 554 / MISCELLANEOUS EXPENSES	D10	300,947	288,129	12,818
883 TOTAL OTHER POWER MAINT EXPENSES		528,132	505,637	22,495
884 TOTAL OTHER POWER GENERATION EXP		3,622,170	3,467,892	154,278
885 555 / PURCHASE POWER	E10	0	0	0
886 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	100	96	4
887	D10	2,926,147	2,801,515	124,632
888 TOTAL OTHER POWER SUPPLY EXPENSES		2,926,247	2,801,610	124,637
889				
890 TOTAL PRODUCTION EXPENSES		27,166,414	26,007,940	1,158,474
891				

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
892 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
893				
894 TRANSMISSION EXPENSES				
895 560 / SUPERVISION & ENGINEERING	L 140	2,103,611	2,013,815	89,796
896 561 / LOAD DISPATCHING	D12	2,391,052	2,289,211	101,841
897 562 / STATION EXPENSES	L 117	1,812,349	1,735,002	77,347
898 563 / OVERHEAD LINE EXPENSES	L 123+128+133	352,492	337,436	15,056
899 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
900 566 / MISCELLANEOUS EXPENSES	L 519	3,256	3,116	140
901 567 / RENTS	L 140	0	0	0
902 TOTAL TRANSMISSION OPERATION		6,662,760	6,378,579	284,181
903 566 / SUPERVISION & ENGINEERING	L 140	88,808	85,017	3,791
904 569 / STRUCTURES	L 112	606,747	580,899	25,848
905 570 / STATION EQUIPMENT	L 117	1,945,631	1,862,595	83,036
906 571 / OVERHEAD LINES	L 123+128+133	845,166	809,066	36,100
907 573 / MISCELLANEOUS PLANT	L 140	349	334	15
908 TOTAL TRANSMISSION MAINTENANCE		3,486,701	3,337,911	148,790
909 TOTAL TRANSMISSION EXPENSES		10,149,461	9,716,490	432,971
910				
911 DISTRIBUTION EXPENSES				
912 580 / SUPERVISION & ENGINEERING	L 156	3,089,152	2,955,208	133,944
913 581 / LOAD DISPATCHING	D80	2,989,703	2,867,798	121,905
914 582 / STATION EXPENSES	L 147	895,240	865,878	29,362
915 583 / OVERHEAD LINE EXPENSES	L 148+149	2,316,532	2,147,447	169,085
916 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,081,886	1,065,240	16,646
917 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	42,266	40,303	1,963
918 586 / METER EXPENSES	L 154	3,173,840	3,061,603	112,237
919 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	416,329	383,426	32,903
920 588 / MISCELLANEOUS EXPENSES	L 549	3,840,547	3,643,998	196,549
921 589 / RENTS	L 158	0	0	0
922 TOTAL DISTRIBUTION OPERATION		17,845,495	17,030,900	814,595

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
923 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
924				
925				
926 590 / SUPERVISION & ENGINEERING	L 158	135,003	129,149	5,854
927 591 / STRUCTURES	L 146	0	0	0
928 592 / STATION EQUIPMENT	L 147	2,311,880	2,236,054	75,826
929 593 / OVERHEAD LINES	L 148+149	4,271,981	3,960,166	311,815
930 594 / UNDERGROUND LINES	L 150+151	387,307	381,348	5,959
931 595 / LINE TRANSFORMERS	L 152	31,257	29,983	1,274
932 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	283,223	270,072	13,151
933 597 / METERS	L 154	606,465	585,018	21,447
934 598 / MISCELLANEOUS PLANT	L 158	276,488	264,500	11,988
935 TOTAL DISTRIBUTION MAINTENANCE		8,303,604	7,856,289	447,315
936 TOTAL DISTRIBUTION EXPENSES		26,149,099	24,887,189	1,261,910
937				
938 CUSTOMER ACCOUNTING EXPENSES				
939 901 / SUPERVISION	L 944	418,664	400,238	18,426
940 902 / METER READING	CW902	858,954	759,613	99,341
941 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,180,233	7,881,752	298,481
942 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
943 905 / MISC EXPENSES	L 940-942	0	0	0
944 TOTAL CUSTOMER ACCOUNTING EXPENSES		9,457,851	9,041,603	416,248
945				
946 CUSTOMER SERVICES & INFORMATION EXPENSES				
947 907 / SUPERVISION	L 950	433,003	417,290	15,713
948 908 / CUSTOMER ASSISTANCE	L 563	4,051,818	3,904,781	147,037
949 909 / INFORMATION & INSTRUCTIONAL	L 564	0	0	0
950 910 / MISCELLANEOUS EXPENSES	L 948+949	249,307	240,260	9,047
951 TOTAL CUST SERV & INFORMATN EXPENSES		4,734,128	4,562,331	171,797
952				
953 SALES EXPENSES				
954 912 / DEMO & SELLING EXPENSES	L 569	0	0	0
955 TOTAL SALES EXPENSES		0	0	0

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
956 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
957				
958 ADMINISTRATIVE & GENERAL EXPENSES				
959 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	44,239,591	42,279,095	1,960,496
960 921 / OFFICE SUPPLIES	PTDCAS	205,615	196,503	9,112
961 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
962 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
963 924 / PROPERTY INSURANCE				
964 PRODUCTION - STEAM	L 97	0	0	0
965 ALL RISK & MISCELLANEOUS	P101P	257,941	246,888	11,053
966 TOTAL ACCOUNT 924				
967				
968 925 / INJURIES & DAMAGES	LABOR	130,896	125,097	5,799
969 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
970 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
971 928 / REGULATORY COMMISSION EXPENSES				
972 FERC ADMIN ASSESSMENTS	L 174	0	0	0
973 FERC RATE CASE EXPENSE	RESREV	0	0	0
974 SEC EXPENSES	L 174	0	0	0
975 IDAHO PUC - RATE CASE	CIDA	0	0	0
976 - OTHER	CIDA	0	0	0
977 OREGON PUC - RATE CASE	CODA	0	0	0
978 -OTHER	CODA	0	0	0
979 TOTAL ACCOUNT 928				
980				
981 929 / DUPLICATE CHARGES	SUBEX	0	0	0
982 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
983 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	145,470	139,023	6,447
984 931 / RENTS	L 172	0	0	0
985 935 / GENERAL PLANT MAINTENANCE	P3908	1,000,148	957,291	42,857
986 TOTAL ADMIN & GENERAL EXPENSES		45,979,661	43,943,898	2,035,763
987 TOTAL OPER & MAINT EXPENSES		123,636,614	118,159,451	5,477,163
988				
989 TOTAL LABOR - RATIO (%)		1	0.9557	0.0443

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
990 *** TABLE 14 - ALLOCATION FACTORS ***				
991				
992 CAPACITY RELATED KW				
993 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LI	D10	2,396,202.5	2,294,141.8	102,060.7
994 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,396,202.5	2,294,141.8	102,060.7
995 RETAIL TRANSMISSION	D12	2,396,202.5	2,294,141.8	102,060.7
996 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,271,129.6	2,178,524.7	92,604.9
997				
998 ENERGY RELATED MWH				
999 GENERATION LEVEL (PSP)	E10	15,501,678.0	14,816,964.5	684,713.5
1000 RETAIL MWH AT GENERATION LVL	E100	15,501,678.0	14,816,964.5	684,713.5
1001 CUSTOMER LEVEL	E99	14,119,288.1	13,490,640.0	628,648.1
1002				
1003 CUSTOMER RELATED FACTORS				
1004 369-DIRECT ASSIGNMENT	DA369	56,795,205	53,953,477	2,841,728
1005 370-METER INVESTMENT	ACCT370	72,905,518	70,327,345	2,578,173
1006 902-CUSTOMER WEIGHTED	CW902	1,484,232	1,312,575	171,657
1007 903-CUSTOMER WEIGHTED	CW903	14,060,135	13,547,107	513,028
1008 904-CUSTOMER WEIGHTED	CW904	5,068,488	4,790,130	278,358
1009 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	503,996	485,620	18,376

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>	
1010	*** TABLE 14 - ALLOCATION FACTORS ***				
1011					
1012	DIRECT ASSIGNMENTS				
1013	252-CUSTOMER ADVANCES	DA252	11,287,842	11,243,034	44,808
1014	350-LAND & LAND RIGHTS	DA350	0	0	0
1015	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1016	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1017	354-TOWERS & FIXTURES	DA354	0	0	0
1018	355-POLES & FIXTURES	DA355	33,842	0	33,842
1019	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1020	359-ROADS & TRAILS	DA359	0	0	0
1021	360-LAND & LAND RIGHTS	ACCT360	4,859,146	4,724,046	135,100
1022	361-STRUCTURES & IMPROVEMENTS	ACCT361	32,820,611	31,686,059	1,134,552
1023	362-STATION EQUIPMENT	ACCT362	196,765,815	190,312,221	6,453,594
1024	364-POLES, TOWERS & FIXTURES	DA364	232,728,997	214,962,620	17,766,377
1025	365-OVERHEAD CONDUCTORS & DEVICES	DA365	125,010,177	116,664,895	8,345,282
1026	366-UNDERGROUND CONDUIT	DA366	46,456,931	45,778,527	678,404
1027	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	201,270,437	198,137,177	3,133,260
1028	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,886,468	2,658,349	228,119
1029	373-STREET LIGHTING SYSTEMS	DA373	4,529,152	4,318,842	210,310
1030	451-REVENUE - MISCELLANEOUS SERVICE	DA451	3,565,357	3,490,381	74,976
1031	454-REVENUE - FACILITIES CHARGE	DA454	7,041,418	6,661,643	379,775
1032	908-OTHER CUSTOMER ASSISTANCE	DA908	6,727,105	6,485,734	241,371
1033	440-RETAIL SALES REVENUE	RETREV	939,839,444	892,569,486	47,269,958
1034	447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1035	RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1036	411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	322,348	308,258	14,090
1037	403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	587,012	561,577	25,435
1038	IDAHO	CIDA	1	1	0
1039	OREGON	CODA	1	0	1
1040	NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1041 *** TABLE 14 - ALLOCATION FACTORS ***				
1042				
1043 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1044 PLANT - PROD,TRANS&DIST	PTD	4,606,532,902	4,409,139,967	197,392,935
1045 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	77,656,953	74,215,553	3,441,400
1046 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,249,060,212	2,155,299,255	93,760,957
1047 PLANT - GEN PLT (390,391,397&398)	P3908	192,765,206	184,505,091	8,260,115
1048 PLANT - PROD,TRANS,DIST&GEN	P101P	4,913,848,728	4,703,287,110	210,561,618
1049 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	551,390,003	526,857,710	24,532,293
1050 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	77,656,953	74,215,553	3,441,400
1051 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	123,247,777	117,787,466	5,460,311
1052 REV - RETAIL, RESALE & WHEELING	FMREV	995,674,661	945,869,692	49,804,969
1053 O&M - ALL EXCEPT FUEL	O&M M	558,411,236	532,936,251	25,474,985
1054 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	750,963,957	718,968,601	31,995,356
1055 O&M - TOTAL (NOT USED)	QM401	697,876,306	666,249,969	31,626,338

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2013

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1056 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1057				
1058 CAPACITY RELATED KW				
1059 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LI	D10	100.00%	95.74%	4.26%
1060 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.74%	4.26%
1061 RETAIL TRANSMISSION	D12	100.00%	95.74%	4.26%
1062 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	95.92%	4.08%
1063				
1064 ENERGY RELATED MWH				
1065 GENERATION LEVEL (PSP)	E10	100.00%	95.58%	4.42%
1066 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.58%	4.42%
1067 CUSTOMER LEVEL	E99	100.00%	95.55%	4.45%
1068				
1069 CUSTOMER RELATED FACTORS				
1070 369-DIRECT ASSIGNMENT	DA369	100.00%	95.00%	5.00%
1071 370-METER INVESTMENT	ACCT370	100.00%	96.46%	3.54%
1072 902-CUSTOMER WEIGHTED	CW902	100.00%	88.43%	11.57%
1073 903-CUSTOMER WEIGHTED	CW903	100.00%	96.35%	3.65%
1074 904-CUSTOMER WEIGHTED	CW904	100.00%	94.51%	5.49%
1075 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.35%	3.65%

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1076 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1077				
1078 DIRECT ASSIGNMENTS				
1079 252-CUSTOMER ADVANCES	DA252	100.00%	99.60%	0.40%
1080 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1081 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1082 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1083 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1084 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1085 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1086 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1087 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.22%	2.78%
1088 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	96.54%	3.46%
1089 362-STATION EQUIPMENT	ACCT362	100.00%	96.72%	3.28%
1090 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.37%	7.63%
1091 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.32%	6.68%
1092 366-UNDERGROUND CONDUIT	DA366	100.00%	98.54%	1.46%
1093 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.44%	1.56%
1094 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.10%	7.90%
1095 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.36%	4.64%
1096 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.90%	2.10%
1097 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.61%	5.39%
1098 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.41%	3.59%
1099 440-RETAIL SALES REVENUE	RETREV	100.00%	94.97%	5.03%
1100 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1101 IDAHO	CIDA	100.00%	100.00%	0.00%
1102 OREGON	CODA	100.00%	0.00%	100.00%
1103 NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

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>
1104 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1105				
1106 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1107 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.71%	4.29%
1108 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.57%	4.43%
1109 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.83%	4.17%
1110 PLANT - GEN PLT (390,391,397&398)	P390B	100.00%	95.71%	4.29%
1111 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.71%	4.29%
1112 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.55%	4.45%
1113 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.57%	4.43%
1114 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.57%	4.43%
1115 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.00%	5.00%
1116 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.44%	4.56%
1117 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.74%	4.26%
1118 O&M - TOTAL (NOT USED)	OM401	100.00%	95.47%	4.53%

